

**THE VIRGINIA BOARD OF ACCOUNTANCY**  
**Enforcement Committee**  
**Meeting Minutes**  
**May 5, 2006**

The Virginia Board of Accountancy's Enforcement Committee met on Friday, May 5, 2006, at 3600 W. Broad Street, Suite 378, Richmond, Virginia 23230

The following members of the Committee were present:

Lawrence D. Samuel, CPA, Enforcement Chairman  
Dian T. Calderone, MTX, CPA

The following staff members were in attendance:

Nancy T. Feldman, Executive Director  
Jean Grant, Enforcement Manager

There were no members of the public in attendance

The meeting convened at 8:50 a.m.

The Enforcement Committee, opened the meeting with a motion by Ms. Calderone, and seconded by Mr. Samuel, the Committee approved by unanimous vote that the meeting be recessed and that the Committee immediately reconvene in closed session for the purpose of deliberating on open disciplinary proceedings within the jurisdiction of the Committee as permitted by § 2.2-3711 A.28 of the Code of Virginia.

The non-members in attendance to reasonably aid in the consideration of the topic were:

Nancy Taylor Feldman, Executive Director  
Jean Grant, Enforcement Manager

The members voting "AYE" were Ms. Calderone and Mr. Samuel.

This motion is made with respect to the matter identified as Agenda Item B, Review of Open Cases.

Upon a motion by Ms Calderone, and seconded by Mr. Samuel, the Committee approved by unanimous vote that the closed meeting, as authorized by § 2.2-3711 A.28 of the Code of Virginia, be adjourned, and that the Committee immediately reconvene in open public meeting. The members voting "AYE" were Ms. Calderone and Mr. Samuel.

Upon a motion by Ms Calderone, and seconded by Mr. Samuel, the Committee made the following certification:

WHEREAS, the Board of Accountancy's Enforcement Committee has convened a closed meeting on this date pursuant to an affirmative recorded vote and in accordance with the provisions of the Virginia Freedom of Information Act; and

WHEREAS, § 2.2-3712 of the Code of Virginia requires a certification by this Board of Accountancy that such closed meeting was conducted in conformity with Virginia law;

NOW, THEREFORE, BE IT RESOLVED that the Board of Accountancy's Enforcement Committee hereby certifies that, to the best of each member's knowledge, (i) only public business matters lawfully exempted from open meeting requirements by Virginia law were discussed in the closed meeting to which

this certification resolution applies and (ii) only such public business matters as were identified in the motion convening the closed meeting were heard, discussed or considered by the Board of Accountancy.

ROLL CALL VOTE: Lawrence D. Samuel, CPA – Aye and Dian T. Calderone, MTX, CPA – Aye

VOTE

AYES: Two (2)

NAYS: None.

Upon a motion by Ms Calderone and seconded by Mr. Samuel, the Committee voted to take action, as follows:

**Case number** – 2005-D10, 2005-D23, 2006-D01, 2006-M01 and 2006-U08 were closed as no violation

**Case number**-2005-PCAOB-01, 2006-D03, 2006-U01, 2006-U03, 2006-U06, and 2006-U07 offer Consent Orders

**Case number**- 2005-D13-Pending additional information.

**Case number**- 2005-D24 was withdrawn

**Case number**- 2005-D09, 2004-U02, 2004-U04 will proceed to an Informal Fact Finding Conference.

The meeting was adjourned at 3:15 p.m.

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Lawrence D. Samuel, CPA  
Chairman, Enforcement Committee