

FINAL/Approved for February 19, 2015
THE VIRGINIA BOARD OF ACCOUNTANCY

The Virginia Board of Accountancy (VBOA) met on Thursday, February 19, 2015 in Hearing Room #5 of the Perimeter Center, 9960 Mayland Drive, Henrico, Virginia 23233.

MEMBERS PRESENT: W. Barclay Bradshaw, CPA, Chair
Robert J. Cochran, Ph.D., CPA, Vice Chair
Matthew P. Boshier, Esq.
James M. “Jim” Holland, CPA

MEMBERS ABSENT: Andrea M. Kilmer, CPA
Marc B. Moyers, CPA
Stephanie S. Saunders, CPA

LEGAL COUNSEL: Heather Hays Lockerman, Senior Assistant Attorney General, Office of the Attorney General
Anna Birkenheier, Assistant Attorney General, Office of the Attorney General

STAFF PRESENT: Wade A. Jewell, Executive Director
Jean Grant, Enforcement Manager
Patti Hambright, CPE/Peer Review Coordinator/Administrative Assistant

CALL TO ORDER

W. Barclay Bradshaw, CPA, Chair called the meeting to order at 9:35 a.m.

SECURITY BRIEFING

Ms. Hambright provided the emergency evacuation procedures.

DETERMINATION OF QUORUM

Mr. Bradshaw determined there was a quorum present.

APPROVAL OF AGENDA

It was noted by Ms. Grant that Consent Order 2014-D0017 was a Board Order, and should be moved to the Enforcement section of the agenda. In addition, due to a potential conflict of a board member with one of the consent orders, it was agreed that the consent agenda would be split into three separate items on the agenda, to include the January 8, 2015 Board meeting minutes and the two remaining consent orders. Upon a motion by Mr. Holland, and duly seconded, the members voted unanimously to approve the February 19, 2015 agenda as amended. The members voting “**AYE**” were Mr. Bradshaw, Dr. Cochran, Mr. Boshier, and Mr. Holland.

APPROVAL OF CONSENT AGENDA AND MINUTES

Upon a motion by Mr. Holland, and duly seconded, the members voted unanimously to approve the January 8, 2015 Board meeting minutes as presented. The members voting “**AYE**” were Mr. Bradshaw, Dr. Cochran, Mr. Boshier, and Mr. Holland.

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Upon a motion by Mr. Holland, and duly seconded, the members voted unanimously to approve Consent Order 2014-U0009 as presented. The members voting “**AYE**” were Mr. Bradshaw, Dr. Cochran, Mr. Boshier and Mr. Holland.

Upon a motion by Mr. Holland, and duly seconded, the members voted to approve Consent Order 2014-D0031 as presented. The members voting “**AYE**” were Mr. Bradshaw, Dr. Cochran and Mr. Holland. Mr. Boshier abstained.

BEGIN CLOSED MEETING

Upon a motion by Dr. Cochran, and duly seconded, the members approved by unanimous vote the meeting be recessed and the VBOA immediately convene a closed meeting under the Virginia Freedom of Information Act to consult with legal counsel on issues relating to probable litigation and consider the status of all open Enforcement Cases and cases listed on our agenda, matters lawfully exempted from open meeting requirements under the ‘consulting with legal counsel’ and ‘disciplinary proceedings’ exemptions contained in Virginia Code § 2.2-3711(A)(7),(27). The following non-members were in attendance to reasonably aid the consideration of these topics: Wade A. Jewell, Executive Director, Heather Hays Lockerman, Senior Assistant Attorney General and Anna Birkenheier, Assistant Attorney General. Jean Grant, Enforcement Manager, was present for a portion of the closed meeting. The members voting “**AYE**” were Mr. Bradshaw, Dr. Cochran, Mr. Boshier, and Mr. Holland.

END CLOSED MEETING

Upon a motion by Dr. Cochran, and duly seconded, the VBOA approved by unanimous vote that the closed meeting, as authorized by § 2.2-3712.A of the *Code of Virginia*, be adjourned and that the VBOA immediately reconvene in an open public meeting. WHEREAS, the VBOA has convened a closed meeting on this date pursuant to an affirmative recorded vote and in accordance with the provision of the Virginia Freedom of Information Act; and WHEREAS, § 2.2-3712.A of the *Code of Virginia* requires a certification by this Board that such closed meeting was conducted in conformity with Virginia law; NOW THEREFORE, BE IT RESOLVED that the VBOA 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 VBOA.

CALL FOR VOTE:

W. Barclay Bradshaw, CPA – Aye
Robert J. Cochran, Ph.D., CPA – Aye
Matthew P. Boshier, Esq. – Aye
James M. “Jim” Holland, CPA – Aye

VOTE:

AYES: Four (4)
NAYS: None.

The following actions were taken as a result of the closed sessions:

Case #2014-D0017 (*Saunders & Kilmer*)

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Ms. Saunders and Ms. Kilmer were absent and did not participate in the discussion or subsequent vote.

Upon a motion by Mr. Boshier and duly seconded, the members voted unanimously to accept the Board Order as presented.

CALL FOR VOTE:

W. Barclay Bradshaw, CPA – Aye
Robert J. Cochran, Ph.D., CPA – Aye
Matthew P. Boshier, Esq. – Aye
James M. “Jim” Holland, CPA – Aye

VOTE:

AYES: Four (4)
NAYS: None.

Case #2014-D0026 (*Bradshaw & Saunders*)

Mr. Bradshaw and Ms. Saunders were absent and did not participate in the discussion or subsequent vote.

Upon a motion by Dr. Cochran and duly seconded, the members voted unanimously to defer the Board Order as presented.

CALL FOR VOTE:

W. Barclay Bradshaw, CPA – Abstain
Robert J. Cochran, Ph.D., CPA – Aye
Matthew P. Boshier, Esq. – Aye
James M. “Jim” Holland, CPA – Aye

VOTE

AYES: Three (3)
NAYS: None.
ABSTENTIONS: One (1)

ADJOURNMENT

There being no further business before the VBOA, upon a motion by Mr. Bradshaw and duly seconded, the meeting was adjourned by unanimous vote at 11:50 p.m. The members voting “**AYE**” were Mr. Bradshaw, Dr. Cochran, Mr. Boshier, and Mr. Holland.

APPROVED:

W. Barclay Bradshaw, CPA, Chair

COPY TESTE:

Wade A. Jewell, Executive Director