



**Board Meeting
December 12, 2017
Final/Approved minutes**

The Virginia Board of Accountancy met on Tuesday, December 12, 2017, in Training Room #2 of the Perimeter Center, 9960 Mayland Drive, Henrico, VA 23233.

MEMBERS PRESENT: Matthew P. Boshers, Esq., Chair
Susan Quaintance Ferguson, CPA, Vice Chair
William R. Brown, CPA
D. Brian Carson, CPA
Andrea M. Kilmer, CPA
Stephanie S. Saunders, CPA
Laurie A. Warwick, CPA

LEGAL COUNSEL: Liz Myers, Assistant Attorney General,
Office of the Attorney General

STAFF PRESENT: Wade A. Jewell, Executive Director
Mary T. Charity, Deputy Director for Operations
Renai Reinholtz, Deputy Director for Finance and Administration
Rebekah Allen, Enforcement Director
Kelli Anderson, Communications Manager
Melinda Haddon, Financial and Procurement Coordinator
Patti Hambright, CPE Coordinator and Administrative Assistant
Michelle Strudgeon, Accounting Specialist

MEMBERS OF THE PUBLIC PRESENT: Stephanie Peters, CAE, President and CEO, Virginia Society of Certified Public Accountants
Maureen Dingus, CAE, Chief Operating Officer, Virginia Society of Certified Public Accountants
Amy Mawyer, Vice President of Learning, Virginia Society of Certified Public Accountants
Linda Newsom-McCurdy, CAE, Senior Director of Member Value, Virginia Society of Certified Public Accountants
Pamela Kerr

CALL TO ORDER

Mr. Boshers called the meeting to order at 10:03 a.m.

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SECURITY BRIEFING

Ms. Hambright provided the emergency evacuation procedures.

DETERMINATION OF QUORUM

Mr. Boshier determined there was a quorum present.

APPROVAL OF AGENDA

Upon a motion by Ms. Saunders, and duly seconded, the members voted unanimously to approve the December 12, 2017, agenda as amended. The members voting “**AYE**” were Mr. Boshier, Ms. Ferguson, Mr. Brown, Mr. Carson, Ms. Kilmer, Ms. Saunders and Ms. Warwick.

APPROVAL OF MINUTES

Upon a motion by Mr. Brown, and duly seconded, the members voted unanimously to approve the November 7, 2017 Board meeting minutes as amended. The members voting “**AYE**” were Mr. Boshier, Ms. Ferguson, Mr. Brown, Mr. Carson, Ms. Saunders and Ms. Warwick.

PUBLIC COMMENT PERIOD

Mr. Boshier welcomed and invited members of the public to provide comments. Ms. Kerr spoke on behalf of herself and her daughter regarding File No. 2017-097-009D.

BOARD DISCUSSION TOPICS

Proposed 2018 Legislation

Mr. Jewell led the discussion regarding proposed 2018 legislation. Mr. Jewell provided the Board with a handout and update.

Exam/Licensing/Enforcement System Overview

Mr. Jewell led the discussion regarding the examination, licensing and enforcement system overview. He provided the Board with an overview of the kickoff week with MicroPact and discussed detailed system requirements.

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Peer Review Oversight Committee (PROC) Update

Mr. Jewell led the Peer Review Oversight Committee (PROC) update. Mr. Jewell recommended Ms. Nadia Rogers to remain as chair of the PROC for calendar year 2018.

Upon a motion by Ms. Kilmer, and duly seconded, the members voted unanimously to extend Nadia Rogers' term as chair of the PROC for an additional year. The members voting "AYE" were Mr. Boshier, Ms. Ferguson, Mr. Brown, Mr. Carson, Ms. Kilmer, Ms. Saunders and Ms. Warwick.

Proposed changes to Board Policy #5 (Publication of Board Disciplinary Action)

Ms. Allen led the discussion regarding the proposed changes to Board Policy #5. Ms. Allen reviewed the current Board Policy #5 and discussed the proposed changes. She fielded questions from Board members. A thorough discussion ensued and will be revisited at the January 18, 2018 Board meeting.

EXECUTIVE DIRECTOR'S REPORT

General Updates

Mr. Jewell presented the following general updates regarding the VBOA:

- Ms. Charity provided an update regarding letters, emails and phone calls made by Board staff regarding license renewals for the month of November 2017.
- Ms. Anderson provided an update regarding the mass email sent to over 25,000 licensees on December 8, 2017 concerning CPE compliance.
- Ms. Newsome-McCurdy provided an update regarding the 2018 Virginia-Specific Ethics Course. She noted the content development was moving forward. She also noted the 2017 Virginia-Specific Ethics Course was running smoothly and was consistent with 2016 enrollment numbers.
- Mr. Jewell introduced and welcomed Ms. Strudgeon as the new accounting specialist at the Virginia Board of Accountancy.

COMMITTEE UPDATES

NASBA Committee Updates

There were no NASBA committee updates.

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NASBA Middle Atlantic Regional Director

Ms. Saunders noted a NASBA Board meeting would be held in January of 2018.

NASBA Executive Director's Committee

Including NASBA's Reorganization Impact (AICPA) Task Force and Quick Poll

Mr. Jewell noted he had attended the NASBA Reorganization Impact Task Force meeting held in Nashville, TN on December 4, 2017. He reviewed and thoroughly discussed Quick Poll questions with Board members.

NASBA Focus Questions

Mr. Jewell led the discussion regarding NASBA focus questions. The questions were reviewed and discussed in detail with Board members.

RECESS FOR LUNCH 12:26 p.m.

RECONVENE 1:00 p.m.

ADDITIONAL ITEMS FOR DISCUSSION

Carry Over Items/Potential Future Topics

- CPE guidelines for publications (February)
- Adjudication Manual (February)
- Use of confidential consent agreements (May)
- CPE – Model Rules and VBOA/VSCPA discussions (May)
- Trust Fund Reserve Policy (May)
- Regulation changes (on-going)
- Marijuana Laws/Guidance (on-going)
- North Carolina Dental Case (on-going)

Sign Conflict of Interest forms

Sign Travel Expense vouchers

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Future meeting dates

- January 18, 2018
- February 8, 2018

ENFORCEMENT

Begin closed meeting

Upon a motion by Ms. Ferguson, 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 for the provision of legal counsel and to consult with legal counsel on issues relating to probable litigation, and/or consider the status of all open Enforcement Cases, and cases listed on our agenda, a matter 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 will be in attendance to reasonably aid in the consideration of this topic: Wade A. Jewell and Liz Myers. The following non-member will be in attendance for a portion of the closed meeting to reasonably aid in the consideration of this topic: Rebekah Allen.

End closed meeting

Upon a motion by Ms. Ferguson, 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:

Matthew P. Boshier, Esq. – Aye
Susan Quaintance Ferguson, CPA – Aye
William R. Brown, CPA – Aye
D. Brian Carson, CPA – Aye
Andrea M. Kilmer, CPA – Aye
Stephanie S. Saunders, CPA – Aye
Laurie A. Warwick, CPA – Aye

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VOTE:

Ayes: Seven (7)

Nays: None

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

Consent Order:

Case # 2017-039-016U (Saunders and Moyers)

Upon a motion by Ms. Kilmer, and duly seconded, the members voted unanimously to approve the final Consent Order as amended.

CALL FOR VOTE:

Matthew P. Boshier, Esq. – Aye

Susan Quaintance Ferguson, CPA – Aye

William R. Brown, CPA – Aye

D. Brian Carson, CPA – Aye

Andrea M. Kilmer, CPA – Aye

Stephanie S. Saunders, CPA – Abstain

Laurie A. Warwick, CPA – Aye

VOTE:

Ayes: Six (6)

Abstain: One (1)

Nays: None

Board Order:

Case # 2017-097-009D (Saunders and Moyers)

Ms. Saunders was not present and did not participate in the discussion.

Upon a motion by Ms. Kilmer, and duly seconded, the members voted unanimously to refer Board Order Case #2017-097-009D back to the Enforcement Committee.

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ADJOURNMENT

There being no further business before the VBOA, upon a motion by Ms. Kilmer, and duly seconded, the meeting was adjourned by unanimous vote at 2:15 p.m. The members voting **AYE** were Mr. Boshier, Ms. Ferguson, Mr. Brown, Mr. Carson, Ms. Kilmer, Ms. Saunders and Ms. Warwick.

APPROVED:

Matthew P. Boshier, Esq., Chair

COPY TESTE:

Wade A. Jewell, Executive Director