
**Board Meeting
December 1, 2020
Final/Approved minutes**

The Virginia Board of Accountancy met on Tuesday, December 1, 2020, in Board Room #2 of the Perimeter Center, 9960 Mayland Drive, Henrico, Virginia 23233.

MEMBERS PRESENT: D. Brian Carson, CPA, CGMA, Chair
W. Barclay Bradshaw, CPA
William R. Brown, CPA
Wendy P. Lewis, CPA

**MEMBERS APPEARING
VIRTUALLY:** Nadia A. Rogers, CPA
Jay Bernas

**MEMBER APPEARING
VIRTUALLY FOR A
PORTION OF
THE MEETING:** Laurie A. Warwick, CPA, Vice Chair

**LEGAL COUNSEL
APPEARING
VIRTUALLY:** James Flaherty, Assistant Attorney General,
Office of the Attorney General

STAFF PRESENT: Nancy Glynn, CPA, Executive Director
Renai Reinholtz, Deputy Director
Amanda E. M. Blount, Enforcement Director
Kelli Anderson, Communications Manager
Patti Hambright, CPE Coordinator and Administrative Assistant
Elaina Johnson, CAI contractor for VBOA

**STAFF APPEARING
VIRTUALLY:** Elizabeth Marcello, Information and Policy Advisor

**MEMBER OF THE
PUBLIC APPEARING
VIRTUALLY:** Colleen K. Conrad, CPA, Executive VP and COO, NASBA

**MEMBERS OF THE
PUBLIC PRESENT:** Stephanie Peters, CAE, President and CEO, Virginia Society of Certified

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Public Accountants

Emily Walker, CAE, Vice President, Advocacy, Virginia Society of
Certified Public Accountants

CALL TO ORDER

Mr. Carson called the meeting to order at 10 a.m.

DETERMINATION OF QUORUM

Mr. Carson determined there was a quorum present.

SECURITY BRIEFING

Ms. Hambricht provided the emergency evacuation procedures.

APPROVAL OF AGENDA

Upon a motion by Mr. Brown, and duly seconded, the members voted unanimously to approve the December 1, 2020, agenda, as presented.

CALL FOR VOTE:

D. Brian Carson, CPA, CGMA – Aye
Laurie A. Warwick, CPA – Aye
Jay Bernas – Aye
W. Barclay Bradshaw, CPA – Aye
William R. Brown, CPA – Aye
Wendy P. Lewis, CPA – Aye
Nadia A. Rogers, CPA – Aye

VOTE:

Ayes: Seven (7)
Nays: None

APPROVAL OF MINUTES

Upon a motion by Mr. Bradshaw, and duly seconded, the members voted to approve the October 8, 2020, Board meeting minutes, as presented.

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CALL FOR VOTE:

D. Brian Carson, CPA, CGMA – Aye
Laurie A. Warwick, CPA – Aye
Jay Bernas – Aye
W. Barclay Bradshaw, CPA – Aye
William R. Brown, CPA – Aye
Wendy P. Lewis, CPA – Aye
Nadia A. Rogers, CPA – Aye

VOTE:

Ayes: Seven (7)
Nays: None

APPROVAL OF CONSENT AGENDA

Upon a motion by Mr. Brown, and duly seconded, the members voted unanimously to approve the Consent Agenda, as presented.

CALL FOR VOTE:

D. Brian Carson, CPA, CGMA – Aye
Laurie A. Warwick, CPA – Aye
Jay Bernas – Abstain
W. Barclay Bradshaw, CPA – Aye
William R. Brown, CPA – Aye
Wendy P. Lewis, CPA – Aye
Nadia A. Rogers, CPA – Aye

VOTE:

Ayes: Six (6)
Abstain: One (1)
Nays: None

PUBLIC COMMENT PERIOD

Ms. Walker provided the Board with an update regarding the tax conformity legislation.

She also discussed the liability related to COVID for the business and labor community.

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REMOTE TESTING

Ms. Conrad provided a PowerPoint handout regarding the consideration of remote proctoring of the Uniform CPA Examination. She explained in detail why remote proctoring was under consideration and the need to be prepared if there was ever an extended shutdown of Prometric testing centers. She defined remote testing and provided guidelines. Ms. Conrad encouraged Board members to participate in a NASBA webcast on December 14, 2020.

COMMITTEE UPDATES

NASBA Communications Committee

Mr. Carson noted there were no updates for the NASBA Communications Committee at this time.

NASBA Enforcement Resources Committee

Mr. Brown noted there were no updates for the NASBA Enforcement Resources Committee at this time.

NASBA Administration and Finance Committee

Ms. Warwick noted there were no updates for the NASBA Administration and Finance Committee at this time.

NASBA Education Committee

Ms. Rogers noted there were no updates for the NASBA Education Committee at this time.

AICPA's Information Systems and Controls Task Force

Ms. Rogers noted the AICPA's Information Systems and Controls Task Force had met on November 12, 2020. The committee discussed their mission in considering content of information and control systems relative to the new CPA Evolution initiative.

EXECUTIVE DIRECTOR'S REPORT

General updates

Ms. Glynn provided the Board with an update to the 2021 Virginia ethics VBOA Segment video. She noted the finalized video had been sent to all of the Board members for review. She noted the VBOA had started to receive ethics course provider applications.

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Ms. Glynn noted the PROC (Peer Review Oversight Committee) had met virtually on November 17, 2020. Additionally, Ms. Glynn indicated that the VBOA had sent emails to all licensed firms requesting the firms provide updated information and their most recent Peer Review report. More than 560 firms had replied.

(Ms. Warwick is no longer participating in the Board meeting)

Ms. Glynn attended the virtual NASBA Annual Meeting held November 2-4. She noted the topics included education and how the Boards were dealing with COVID-19. She also noted CPE would be available for any Board members in attendance.

Ms. Glynn provided preliminary information about core courses under the CPA Evolution Initiative.

Ms. Glynn noted the VBOA's FY20 financial statements would be available to the Board members in mid-January 2021 for review.

MLO upgrade progress

Ms. Glynn provided an update to the Board regarding the licensing software upgrade and the move to a hosted environment. The VBOA's online system was taken down early Friday morning, October 23, 2020, and was up and running by noon on Monday, October 26, 2020, as planned. Overall, the move had gone smoothly.

Financial and Board Report update

Ms. Reinholtz presented and fielded questions regarding the October 2020 Financial and Board Report.

Enforcement update

Ms. Blount led the discussion regarding the enforcement update. She provided handouts, which included a new condensed enforcement Board report. Discussion ensued. She noted IFF (Informal Fact Finding) conferences had resumed and additional conferences had been scheduled for December 15, 2020, and January 19, 2021. Ms. Blount fielded questions.

Regulatory update

Ms. Marcello led the discussion regarding regulatory updates. She noted the VBOA regulatory revisions were still awaiting final approval.

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BOARD DISCUSSION TOPICS

2021 Ethics course update

Ms. Anderson led the discussion and provided multiple handouts regarding the 2021 ethics course update. She noted the VBOA ethics course provider application for 2021 was available on the VBOA website. Ms. Anderson explained in detail the process for providers to become a VBOA approved ethics course provider. She noted the VBOA website contained complete instructions and frequently asked questions. Ms. Glynn and Ms. Anderson fielded questions.

Modification to the Delegations of Authority, Administrative Policy and Procedure, for certain criminal convictions

Ms. Marcello led the discussion regarding the Delegations of Authority, Administrative Policy and Procedure document. A thorough discussion ensued. Ms. Walker provided comments.

Upon a motion by Mr. Brown, and duly seconded, the members voted unanimously to approve the Administrative Policy and Procedure, Delegation of Authority document, as amended.

CALL FOR VOTE:

D. Brian Carson, CPA, CGMA – Aye
Jay Bernas – Aye
W. Barclay Bradshaw, CPA – Aye
William R. Brown, CPA – Aye
Wendy P. Lewis, CPA – Aye
Nadia A. Rogers, CPA – Aye

VOTE:

Ayes: Six (6)
Nays: None

Disposition of Cases Involving Unlicensed Use of the CPA Title by Previously Licensed Individuals

Ms. Blount led the discussion regarding the disposition of cases involving unlicensed use of the CPA title by previously licensed individuals' guidance document. Ms. Blount provided a handout and a detailed discussion ensued. The Board agreed to revisit the topic at a later date.

RECESS FOR LUNCH 12:52 p.m.

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RECONVENE 1:22 p.m.

ADDITIONAL ITEMS FOR DISCUSSION

- Sign Conflict of Interest forms
- Sign Travel Expense vouchers

FUTURE MEETING DATES

- February 4, 2021
 - April 22, 2021
 - May 27, 2021
 - June 24, 2021
 - August 31, 2021
-

Begin closed meeting

Upon a motion by Mr. Brown, and duly seconded, the members approved by unanimous vote the meeting be recessed and the Virginia Board of Accountancy convene a closed meeting under the Virginia Freedom of Information Act to a matter lawfully exempted from open meeting requirements under the 'Legal advice regarding specific legal matters' exemption contained in Virginia Code §2.2-3711 (A)(8).

The following non-members will be in attendance for a portion of the closed meeting to reasonably aid in the consideration of this topic: Nancy Glynn, Amanda Blount and James Flaherty (Mr. Flaherty is participating virtually).

CALL FOR VOTE:

D. Brian Carson, CPA, CGMA – Aye
Jay Bernas – Aye
W. Barclay Bradshaw, CPA – Aye
William R. Brown, CPA – Aye
Wendy P. Lewis, CPA – Aye
Nadia A. Rogers, CPA – Aye

VOTE:

Ayes: Six (6)
Nays: None

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End closed meeting

Upon a motion by Mr. Brown, and duly seconded, the Virginia Board of Accountancy 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 (D) 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 laws 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:

D. Brian Carson, CPA, CGMA – Aye
Jay Bernas – Aye
W. Barclay Bradshaw, CPA – Aye
William R. Brown, CPA – Aye
Wendy P. Lewis, CPA – Aye
Nadia A. Rogers, CPA – Aye

VOTE:

Ayes: Six (6)
Nays: None

No actions were taken as a result of the closed session.

Case #2019-041-003D (Saunders and Warwick)

Mr. Bradshaw was not present and did not participate in the closed discussion.

The Board determined there was not a quorum available. The discussion was tabled.

ADJOURNMENT

There being no further business before the VBOA, Mr. Carson adjourned the meeting at 1:46 p.m.

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APPROVED:

D. Brian Carson, CPA, CGMA, Chair

COPY TESTE:

Nancy Glynn, CPA, Executive Director