



Virtual Ethics Committee Meeting April 27, 2021

The Virginia Board of Accountancy Ethics Committee met virtually on Tuesday, April 27, 2021. The meeting was held in accordance with HB29, Governor’s Amendment 28: Allow policy-making boards to meet virtually during emergency declarations.

The following committee members were present:

Beth A. Berk, CPA
Kevin S. Matthews, CPA
Matthew E. Miller, CPA
Roy D. Peters, CPA
John J. Renner, CPA
Douglas E. Ziegenfuss, CPA

The Board member present was:

William R. Brown, CPA

The VBOA staff members present were:

Nancy Glynn, CPA, Executive Director
Kelli Anderson, Communications Manager
Patti Hambright, CPE Coordinator and Administrative Assistant
Elizabeth Marcello, Information and Policy Advisor

WELCOME AND INTRODUCTIONS

Mr. Brown welcomed the members of the committee, staff and the public.

Public comment period

There was no public comment.

Review and approval of agenda

Committee members reviewed and approved the agenda.

VBOA-approved ethics 2021 update and report

Ms. Anderson led the discussion regarding the VBOA-approved 2021 ethics update. She noted 26 unique courses had been approved and posted on the VBOA website, with 27 providers. She noted many of the courses contain the course topic along with the course description. Topics include Regulatory Ethics, Behavioral Ethics, Ethical Issues, Ethics for CPAs in Business, Ethics for CPAs in Public Practice, and Ethics for CPAs in Tax. Ms. Glynn noted the listing of approved courses is ever changing.

Auditing courses as the Ethics Committee

Committee members had been provided demonstration links to random courses for review. Members will continue reviewing courses after May 17, 2021. Ms. Glynn and members discussed the addition of new material by vendors for future courses. Mr. Brown and members agreed new subject matter for the annual course would be beneficial for licensees, but some subject matter is worthy of repeating.

Course evaluations summary

Ms. Marcello led the discussion regarding the ethics course evaluations. She provided feedback from licensees taking the course to earn CPE. She noted the VBOA had not received a great deal of evaluations but the ones received were overwhelmingly positive. The new format and overall change to the course had received positive feedback.

2022 course – open discussion

Members discussed possible topics for the 2022 VBOA Segment. Suggestions included the difference between reciprocity and substantial equivalency, home state exemption, CPE guidelines, and the Inactive licensure status.

Next steps/other items

Committee members will meet in June to discuss the 2022 ethics course topics. The topics will be presented to Board members on June 24, 2021.

ADJOURNMENT

Mr. Brown adjourned the meeting at 9:45 a.m.