
**Board Meeting
January 9, 2023
Final/Approved minutes**

The Virginia Board of Accountancy met on Monday, January 9, 2023, in Board Room #4 of the Perimeter Center, 9960 Mayland Drive, Henrico, VA 23233.

MEMBERS PRESENT: Laurie A. Warwick, CPA, Chair
Wendy P. Lewis, CPA, Vice Chair
William R. Brown, CPA
Dale G. Mullen
David Cotton, CPA, CFE, CGFM
Nadia A. Rogers, CPA
D. Brian Carson, CPA, CGMA

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

STAFF PRESENT: Nancy Glynn, CPA, Executive Director
Renai Reinholtz, Deputy Director
Matthew Ross, Enforcement Director
Kelli Anderson, Communications Manager
Nicole Reynolds, Licensing and Operations Support
Vasa Clarke, Information and Policy Advisor

MEMBERS OF THE PUBLIC PRESENT: Emily Walker, CAE, Vice President, Advocacy, Virginia Society of Certified Public Accountants

CALL TO ORDER

Ms. Warwick called the meeting to order at 9 a.m.

SECURITY BRIEFING

Ms. Reynolds provided the emergency evacuation procedures.

APPROVAL OF AGENDA

Upon a motion by Mr. Cotton and duly seconded, the members voted unanimously to approve the January 9, 2023, agenda. The members voting "AYE" were Ms. Warwick, Mr. Brown, Ms. Lewis, Ms. Rogers, Mr. Mullen, Mr. Cotton and Mr. Carson.

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APPROVAL OF MINUTES

Upon a motion by Mr. Cotton and duly seconded, the members voted unanimously to approve the amended November 29, 2022, Board meeting minutes, as presented. The members voting “AYE” were Ms. Warwick, Mr. Brown, Ms. Lewis, Ms. Rogers, Mr. Mullen, Mr. Cotton and Mr. Carson.

PUBLIC COMMENT PERIOD

There were no public comments. Mr. Ross indicated to the Board that there were written statements for the Board included in the Board packets.

Enforcement Agenda – Matthew Ross, Enforcement Director

The following actions were taken during open session:

Case #2022-0373

Upon a motion by Mr. Carson and duly seconded, the members voted to accept the Consent Order as written.

CALL FOR VOTE:

Laurie A. Warwick, CPA – Aye
Wendy P. Lewis, CPA – Aye
Dale G. Mullen – Aye
William R. Brown, CPA – Aye
Nadia A. Rogers, CPA – Abstain
David Cotton, CPA, CFE, CGFM – Abstain
D. Brian Carson, CPA, CGMA – Aye

VOTE:

Ayes: Five (5)
Abstain: Two (2)
Nays: None (0)

Case #2021-0026

Upon a motion by Ms. Lewis and duly seconded, the members voted to accept the Consent Order as written.

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CALL FOR VOTE:

Laurie A. Warwick, CPA – Aye
Wendy P. Lewis, CPA – Aye
Dale G. Mullen – Aye
William R. Brown, CPA – Abstain
Nadia A. Rogers, CPA – Aye
David Cotton, CPA, CFE, CGFM – Aye
D. Brian Carson, CPA, CGMA – Aye

VOTE:

Ayes: Six (6)
Abstain: One (1)
Nays: None (0)

Case #2022-0368

The Board members reviewed the enforcement record, which included the Informal Fact Finding Summary and Presiding Officer Recommendation, transcript and exhibits.

Upon a motion by Mr. Mullen and duly seconded, the members voted to adopt the Informal Fact Finding Summary and Presiding Officer Recommendation, as written, finding the Respondent had violated Code of Virginia §54.1-4409.1A, 54.1-4414 (2)(4) and 54.1-111(A) (2)(3) and imposing a monetary penalty of \$750.

CALL FOR VOTE:

Laurie A. Warwick, CPA – Aye
Wendy P. Lewis, CPA – Aye
Dale G. Mullen – Aye
William R. Brown, CPA – Abstain
Nadia A. Rogers, CPA – Aye
David Cotton, CPA, CFE, CGFM – Aye
D. Brian Carson, CPA, CGMA – Aye

VOTE:

Ayes: Six (6)
Abstain: One (1)
Nays: None (0)

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Case #2022-0070 and Case #2022-0071

Upon a motion by Ms. Rogers and duly seconded, the members voted to move the Board Order to closed session.

CALL FOR VOTE:

Laurie A. Warwick, CPA – Aye
Wendy P. Lewis, CPA – Aye
Dale G. Mullen – Aye
William R. Brown, CPA – Aye
Nadia A. Rogers, CPA – Aye
David Cotton, CPA, CFE, CGFM – Aye
D. Brian Carson, CPA, CGMA – Aye

VOTE:

Ayes: Seven (7)
Abstain: None (0)
Nays: None (0)

Case #2022-0357

The Board members reviewed the enforcement record, which included the Informal Fact Finding Summary and Presiding Officer Recommendation, transcript and exhibits. The Presiding officer of the Informal Fact Finding Conference was not present.

Upon a motion by Mr. Carson and duly seconded, the members voted to adopt the Informal Fact Finding Summary and Presiding Officer Recommendation, as written, finding the Respondent had violated Code of Virginia §54.1-4413.3 (1-4)(7) and Board regulations 18VAC5-22-90 and 18VAC5-22-170(B)(3)(4). The Board imposed sanctions of revocation of license, and a monetary penalty of \$100,000 for the Respondent's violations of Code of Virginia §54.1-4413.3 (1-4)(7); \$1,125 for the Respondent's violation of 18VAC5-22-90 and \$300 for the Respondent's violation of 18VAC5-22-170(B)(3)(4).

CALL FOR VOTE:

Laurie A. Warwick, CPA – Aye
Wendy P. Lewis, CPA – Abstain
Dale G. Mullen – Aye

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William R. Brown, CPA – Abstain
Nadia A. Rogers, CPA – Aye
David Cotton, CPA, CFE, CGFM – Aye
D. Brian Carson, CPA, CGMA – Aye

VOTE:

Ayes: Five (5)
Abstain: Two (2)
Nays: None (0)

Case #2022-0376

The Board members reviewed the enforcement record, which included the Informal Fact Finding Summary and Presiding Officer Recommendation, transcript and exhibits. The Presiding Officer of the Informal Fact Finding Conference was not present.

Upon a motion by Ms. Rogers and duly seconded, the members voted to adopt the Informal Fact Finding Summary and Presiding Officer Recommendation, and accept the Board Order as written, finding the Respondent had violated Code of Virginia §54.1-4409.1A, 54.1-4414 (2)(4) and 54.1-111(A)(2) and imposed a monetary penalty of \$1,000 and a reprimand.

CALL FOR VOTE:

Laurie A. Warwick, CPA – Abstain
Wendy P. Lewis, CPA – Aye
Dale G. Mullen – Abstain
William R. Brown, CPA – Aye
Nadia A. Rogers, CPA – Aye
David Cotton, CPA, CFE, CGFM – Abstain
D. Brian Carson, CPA, CGMA – Aye

VOTE:

Ayes: Four (4)
Abstain: Three (3)
Nays: None (0)

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Case #2022-0128

The Board members reviewed the enforcement record, which included the Informal Fact Finding Summary and Presiding Officer Recommendation, transcript and exhibits. The Presiding Officer of the Informal Fact Finding Conference was not present.

Upon a motion by Ms. Rogers and duly seconded, the members voted to adopt the Informal Fact Finding Summary and Presiding Officer Recommendation and the Board Order, as written, finding the Respondent had violated Code of Virginia §54.1-4409.1 (A), 54.1-4414 (2)(3)(4) and 54.1-111(A) (3) and imposed a monetary penalty of \$500 and a reprimand.

CALL FOR VOTE:

Laurie A. Warwick, CPA – Aye
Wendy P. Lewis, CPA – Aye
Dale G. Mullen – Aye
William R. Brown, CPA – Aye
Nadia A. Rogers, CPA – Aye
David Cotton, CPA, CFE, CGFM – Aye
D. Brian Carson, CPA, CGMA – Aye

VOTE:

Ayes: Seven (7)
Abstain: None (0)
Nays: None (0)

Case #2022-0195

The Board members reviewed the enforcement record, which included the Informal Fact Finding Summary and Presiding Officer Recommendation and exhibits. The Presiding Officer of the Informal Fact Finding Conference was not present.

Upon a motion by Mr. Carson and duly seconded, the members voted to adopt the Informal Fact Finding Summary and Presiding Officer Recommendation, and accept the Board Order as written, finding the Respondent had violated 18VAC5-22-90 and imposed sanctions of \$500 for failing to complete 120 hours of CPE during the reporting period; \$250 for failing to complete the Virginia Specific Ethics course in 2020 and the Respondent shall be subject to a CPE compliance review for the 3-year period following any reinstatement of his CPA license.

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CALL FOR VOTE:

Laurie A. Warwick, CPA – Aye
Wendy P. Lewis, CPA – Aye
Dale G. Mullen – Aye
William R. Brown, CPA – Aye
Nadia A. Rogers, CPA – Aye
David Cotton, CPA, CFE, CGFM – Nay
D. Brian Carson, CPA, CGMA – Aye

VOTE:

Ayes: Six (6)
Abstain: None (0)
Nays: One (1)

Case #2022-0251

The Board members reviewed the enforcement record, which included the Informal Fact Finding Summary and Presiding Officer Recommendation and exhibits. The Presiding Officer of the Informal Fact Finding Conference was not present.

Upon a motion by Ms. Lewis and duly seconded, the members voted to adopt the Informal Fact Finding Summary and Presiding Officer Recommendation, and accept the Board Order as written, finding the Respondent had violated 18VAC5-22-90 and imposed sanctions of \$250 for being deficient 20 hours of CPE in 2020; a reprimand for failing to complete the Virginia Specific Ethics course in 2020; and be subject to a CPE compliance review for the 2023, 2024 and 2025 three year reporting period to and provide proof of completion for the 20 hours of deficient CPE for 2020.

CALL FOR VOTE:

Laurie A. Warwick, CPA – Aye
Wendy P. Lewis, CPA – Aye
Dale G. Mullen – Aye
William R. Brown, CPA – Aye
Nadia A. Rogers, CPA – Aye
David Cotton, CPA, CFE, CGFM – Aye
D. Brian Carson, CPA, CGMA – Aye

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VOTE:

Ayes: Seven (7)

Abstain: None (0)

Nays: None (0)

Case #2022-0319

The Board members reviewed the enforcement record, which included the Informal Fact Finding Summary and Presiding Officer Recommendation and exhibits. The Presiding Officer of the Informal Fact Finding Conference was not present.

Upon a motion by Mr. Carson and duly seconded, the members voted to adopt the Informal Fact Finding Summary and Presiding Officer Recommendation, and accept the Board Order as written, finding the Respondent had violated 18VAC5-22-90, imposing sanctions of \$750 and for failing to complete 120 hours of CPE from 2018-20; a reprimand for failing to complete the Virginia Specific Ethics course; and failing to maintain the minimum of 20 hours of CPE in each year of the audit period; be subject to a CPE compliance review for the 2023, 2024 and 2025 reporting period and provide proof of completion for the 120 hours of deficient CPE from the reporting period.

CALL FOR VOTE:

Laurie A. Warwick, CPA – Aye

Wendy P. Lewis, CPA – Aye

Dale G. Mullen – Aye

William R. Brown, CPA – Aye

Nadia A. Rogers, CPA – Aye

David Cotton, CPA, CFE, CGFM – Aye

D. Brian Carson, CPA, CGMA – Aye

VOTE:

Ayes: Seven (7)

Abstain: None (0)

Nays: None (0)

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Case #2022-0194

The Board members reviewed the enforcement record, which included the Informal Fact Finding Summary and Presiding Officer Recommendation and exhibits. The Presiding Officer of the Informal Fact Finding Conference was not present.

Upon a motion by Mr. Cotton and duly seconded, the members voted to adopt the Informal Fact Finding Summary and Presiding Officer Recommendation, with a modification to the sanctions. The modification was to eliminate the sanction that the Respondent submit proof of completion for 120 hours of deficient CPE within 90 days of the Board's Final Order. The Board accepted the recommendation with Mr. Cotton's modification and found the Respondent had violated 18VAC5-22-90 and imposed sanctions of \$750 and for failing to complete 120 hours of CPE from 2018-20; a reprimand for failing to complete the Virginia Specific Ethics course; and failing to maintain the minimum of 20 hours of CPE in each year of the audit period, and for the Respondent to be subject to a CPE audit for the 3-year period following any reinstatement of license.

CALL FOR VOTE:

Laurie A. Warwick, CPA – Aye
Wendy P. Lewis, CPA – Aye
Dale G. Mullen – Aye
William R. Brown, CPA – Aye
Nadia A. Rogers, CPA – Aye
David Cotton, CPA, CFE, CGFM – Aye
D. Brian Carson, CPA, CGMA – Aye

VOTE:

Ayes: Seven (7)
Abstain: None (0)
Nays: None (0)

The Board entered **closed session** under authority of § 2.2-3711(A) (8) and § 2.2-3711(A) (27), consultation with legal counsel regarding specific legal matters and disciplinary matters.

Begin closed meeting

Upon a motion by Ms. Lewis, 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

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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) and disciplinary matters exemption contained in Virginia Code § 2.2-3711(A) (27).

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, Matthew Ross and James Flaherty.

The members voting "AYE" were Ms. Warwick, Mr. Brown, Ms. Lewis, Ms. Rogers, Mr. Mullen, Mr. Carson and Mr. Cotton.

End closed meeting

Upon a motion by Ms. Lewis, 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.

The members voting "AYE" were Ms. Warwick, Mr. Brown, Ms. Lewis, Ms. Rogers, Mr. Mullen, Mr. Carson and Mr. Cotton.

Case #2022-0070

The Board members reviewed the enforcement record, which included the Informal Fact Finding Summary and Presiding Officer Recommendation, transcript, and exhibits.

Upon a motion by Mr. Cotton and duly seconded, the members voted to adopt the Informal Fact Finding Summary and Presiding Officer Recommendation, with a modification to the proposed sanctions. Specifically, Mr. Cotton's motion modified the monetary penalty for the violations of Code of Virginia §54.1-4413.3 (1-4), and (7) from \$5,000 to \$100,000. The sanctions otherwise remained the same. The Board accepted Mr. Cotton's motion and found the Respondent had violated Code of Virginia §54.1-4413.3 (1-4)(7), Board Regulations 18VAC5-22-90 and 18VAC5-22-170 (B)(3)(4) and imposed sanctions of revocation of Respondent's license, a monetary penalty of \$100,000 of the violations of Code of Virginia §54.1-4413.3 (1-4)(7), \$250 for his violation of 18VAC5-22-90, and \$300 for his violations of 18VAC5-22-170(B)(3)(4).

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CALL FOR VOTE:

Laurie A. Warwick, CPA – Aye
Wendy P. Lewis, CPA – Abstain
Dale G. Mullen – Aye
William R. Brown, CPA – Aye
Nadia A. Rogers, CPA – Aye
David Cotton, CPA, CFE, CGFM – Aye
D. Brian Carson, CPA, CGMA – Nay

VOTE:

Ayes: Five (5)
Abstain: One (1)
Nays: One (1)

Case #2022-0071

The Board members reviewed the enforcement record, which included the Informal Fact Finding Summary and Presiding Officer Recommendation, transcript and exhibits.

Upon a motion by Mr. Carson and duly seconded, the members voted to adopt the Informal Fact Finding Summary and Presiding Officer Recommendation, with a modification to the proposed sanctions. Specifically, Mr. Carson’s motion modified the monetary penalty for the violations of Code of Virginia §54.1-4413.3 (1-4)(7) from \$50,000 to \$100,000. The sanctions otherwise remained the same. The Board accepted Mr. Carson’s motion and found the Respondent had violated Code of Virginia §54.1-4413.3 (1-4)(7) and imposed sanctions of revocation of Respondent’s license, and a monetary penalty of \$100,000 of the violations of Code of Virginia §54.1-4413.3 (1-4)(7).

CALL FOR VOTE:

Laurie A. Warwick, CPA – Aye
Wendy P. Lewis, CPA – Abstain
Dale G. Mullen – Aye
William R. Brown, CPA – Aye
Nadia A. Rogers, CPA – Aye
David Cotton, CPA, CFE, CGFM – Aye
D. Brian Carson, CPA, CGMA – Aye

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Ayes: Six (6)

Abstain: One (1)

Nays: None (0)

PUBLIC COMMENT PERIOD

Emily Walker advised the Board that a new legislative session begins and that the VSCPA would monitor and communicate matters of interest to the Board. She informed the Board of two initiatives by the VSCPA regarding rolling tax conformity and pass-through entity tax.

Ms. Walker noted the VSCPA has concerns with the proposed changes to the Use of Title Guidelines and would share those concerns at the appropriate time later in the meeting.

NASBA and AICPA COMMITTEE UPDATES

NASBA Administrative and Finance Committee

Ms. Warwick advised that the committee would be meeting the week of January 16, 2023.

NASBA Education Committee

Ms. Rogers noted that the VSCPA 150-hour Task Force met on Dec. 12, 2022, to continue its discussion of the 150-hour requirement for licensure with the eventual goal of making a recommendation to the VSCPA Board of Directors.

Ms. Rogers indicated that the NASBA Accounting Pipeline Task Force held its first meeting on January 4, 2023, where the mission of the task force was discussed along with relevant documents and previous actions taken within the profession to date.

Ms. Rogers advised that the AICPA Board of Examiners met on December 1, 2022, at which time the final blueprint for the CPA exam launching in January 2024 was approved. The final blueprint was made available to the public on January 4, 2023.

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NASBA CPE Committee

Mr. Brown apprised the Board of a work-study group currently reviewing CPE standards that will submit suggestions to NASBA and AICPA CPE Committees. Comments are due by March 31, 2023. Mr. Cotton and Mr. Brown discussed the potential effect of the exposure draft on Virginia CPAs and a discussion ensued. Ms. Glynn will report on the current participation of other Boards. Comments by VBOA should be submitted in advance of the March 27, 2023, Board meeting.

EXECUTIVE DIRECTOR'S REPORT

General updates

- Ms. Glynn informed the Board that the IT Specialist position had not yet been filled and would be re-posted and fielded questions from the Board. She advised the VBOA will be posting positions for both a full time and part time Enforcement Investigator.
- Ms. Glynn fielded questions from the Board regarding the implementation of a new VBOA licensing system.
- Ms. Glynn discussed the upcoming license renewal season and fielded questions by the Board regarding inquiries surrounding year-end CPE requirements.
- Ms. Glynn announced that the 2023 VBOA-approved ethics courses will start being available on February 1, 2023.

Financial and Board Report update

Ms. Reinholtz presented and fielded questions regarding the December Financial and Board Reports.

Enforcement update

Mr. Ross provided handouts and reported on the progress of the Enforcement Division. He fielded questions from the Board. Ms. Glynn addressed the Board on the matter of CPE audits to be performed in 2023.

Policy update

Mr. Clarke advised the Board that the public comment period for the Education Accreditation guidance document and revised Policy #9 were completed with no comments received. The Education Accreditation guidance document has been finalized and placed on Town Hall. The Use of Title is still in progress.

A reminder was provided to Board members that financial disclosures are due by February 1.

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Board Discussion Topics - Laurie A. Warwick, CPA, Chair

Draft Revised Policy #9 Inactive Status Procedure for Approval/Denial/Appeal

Ms. Lewis led a discussion regarding the Board's intentions for the policy update. Discussion ensued. The Board agreed upon an additional update to be added by Ms. Glynn.

Upon a motion by Mr. Cotton and duly seconded, the members voted to approve the document with one modification.

CALL FOR VOTE:

Laurie A. Warwick, CPA – Aye
Wendy P. Lewis, CPA – Aye
Dale G. Mullen – Aye
William R. Brown, CPA – Aye
Nadia A. Rogers, CPA – Aye
David Cotton, CPA, CFE, CGFM – Aye
D. Brian Carson, CPA, CGMA – Aye

VOTE:

Ayes: Seven (7)
Abstain: None (0)
Nays: None (0)

Adjourn for Lunch

S.M.A.R.T. Goals update - Nancy Glynn, CPA

Education Accreditation

Education Accreditation is complete.

Enforcement Peer Review: January 2023

Ms. Glynn advised that there are current VBOA guidelines related to Peer Review and that VSCPA

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comments had been received. She stated further that VBOA would begin monitoring peer review manually until a new database system was completed and take appropriate actions with firms that are out of compliance.

Education for Exam: Draft due January 2023 – Final February 2023-Communications April 2023

Ms. Rogers led the discussion of the proposed changes to the VBOA education requirements to sit for the CPA exam, noting that the requirements remain in compliance with the UAA Model Rule and, as a result, Virginia would remain substantially equivalent. Board discussion ensued that resulted in changes to the draft to be made by Ms. Glynn and addressed at the March Board meeting.

Education for Licensure: January 2023

Ms. Rogers led the discussion regarding the objectives of the Education for Licensure and suggested that the deliverable date of this SMART Goal be changed from January 2023 to a later date given the current discussions within the profession related to the 150-hour requirement. Changes to the 150-hour requirement for licensure in Virginia are not anticipated at this time as the importance of substantial equivalency and practice mobility are recognized by the Board.

Licensing System: Proposal update January 2023

Ms. Glynn informed the Board that a project manager has been engaged. She outlined the steps and approvals necessary before VBOA may sign a contract. She fielded questions by the Board regarding the SOW, IT security and the timeline of the project.

Enforcement: Use of Title - Enforcement: Use of Title: Final January 2023

Draft Guidance Document: Guidelines for Use of the CPA Title

Ms. Glynn led the review of changes to the guidelines. A lengthy discussion ensued. Board members suggested changes to the document. Ms. Walker participated in the discussion.

A detailed discussion took place and changes to the document were presented by various Board members. Ms. Glynn recorded the changes. The document will be reviewed by Mr. Flaherty and Mr. Mullen by February 15, 2023, before it is released for public comment.

Enforcement: CPE Review- Draft January 2023 – Final March 2023

Ms. Glynn led the discussion and fielded questions by the Board.

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Upcoming Board Elections

Ms. Glynn advised the Board that a vote will be taken at the March 27, 2023, Board meeting. Ms. Glynn asked that nominations be submitted before the March Board meeting.

The Board discussed the logistics of the March 27 Board meeting at Hampton University.

Additional Items for Discussion

- Sign Conflict of Interest forms
 - Sign Travel Expense vouchers
 - Future meeting dates – Current and future meeting dates were discussed and are subject to change.
 - March 27, 2023- Hampton University
 - Board discussed the annual planning meeting on April 24, 2023
 - June 12, 2023
 - August 29, 2023
-

ADJOURNMENT

There being no further business before the VBOA, Ms. Lewis adjourned the meeting at 2 p.m.

APPROVED:

Laurie A. Warwick, CPA, Chair

COPY TESTE:

Nancy Glynn, CPA, Executive Director