

**THE VIRGINIA BOARD OF ACCOUNTANCY**  
**Enforcement Committee**  
**Meeting Minutes**  
**September 11, 2012**

The Virginia Board of Accountancy's Enforcement Committee met on Tuesday, September 11, 2012, at 9960 Mayland Drive, Perimeter Center Building, and 2nd Floor Commonwealth Conference Center in Hearing Room 1, located in Henrico, Virginia 23233.

The following members of the Committee were present:

Andrea M. Kilmer, CPA, CFF, CGMA, Enforcement Committee Chair  
W. Barclay Bradshaw, CPA, Board Member (Portion of the Meeting)

The following staff members were in attendance:

Wade A. Jewell, Executive Director  
Jean Grant, Enforcement Manager

The meeting convened at 7:05 A.M.

The Enforcement Committee called to order the meeting with respect to Agenda Item A through C, to include Agenda item D, the review of the Informal Fact-Finding Conferences (IFF) referenced herein as file # 2012-D0014 and a follow-up conference call discussion with 2012-E0003.

Upon a motion by Ms. Kilmer, and seconded by Mr. Bradshaw the Committee approved by unanimous vote that the meeting be recessed and that the Committee immediately reconvene in closed session for the purpose of consultation on Committee matters within the jurisdiction of the Board as permitted by **§ 2.2-3711 A.28** of the Code of Virginia.

The non-members in attendance to reasonably aid in the consideration of the topic were:

Wade A. Jewell, Executive Director  
Jean Grant, Enforcement Manager

The members voting "AYE": were W. Barclay Bradshaw, CPA and Andrea M. Kilmer, CPA, CFF, CGMA.

This motion was made with respect to the matter identified as Agenda Item A, the review of Open Cases. Several open disciplinary cases were reviewed until 8:55 a.m.

Upon a motion by Ms. Kilmer, and seconded by Mr. Bradshaw, the Committee approved by unanimous vote that the closed meeting, as authorized by **§ 2.2-3711 A.28** of the Code of Virginia, be adjourned, and that the Committee immediately reconvene in open public meeting. The members voting "**AYE**" were Mr. Bradshaw and Ms. Kilmer.

Upon a motion by Ms. Kilmer, and seconded by Mr. Bradshaw, the Committee made the following certification:

WHEREAS, the Board of Accountancy's Enforcement Committee has 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 (FOIA); and,

WHEREAS, § 2.2-3712 of the Code of Virginia requires a certification by this Board of Accountancy that such closed meeting was conducted in conformity with Virginia law;

NOW, THEREFORE, BE IT RESOLVED that the Board of Accountancy's Enforcement Committee 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 Board of Accountancy.

ROLL CALL VOTE: Andrea M. Kilmer, CPA, CFF, CGMA – Aye and W. Barclay Bradshaw, CPA, - Aye

VOTE:

AYES: Two (2)

NAYS: None.

The Committee proceeded with both Informal Fact-Finding Conferences in open session. Upon completion of the IFF's and upon a motion by Ms. Kilmer, and seconded by Mr. Bradshaw the Committee approved by unanimous vote that the meeting be recessed and that the Committee immediately reconvene again in closed session for the purpose of consultation on Committee matters within the jurisdiction of the Board as permitted by § 2.2-3711 A.28 of the Code of Virginia.

The non-members in attendance to reasonably aid in the consideration of the topic were:

Wade A. Jewell, Executive Director  
Jean Grant, Enforcement Manager

The members voting "AYE": were W. Barclay Bradshaw, CPA and Andrea M. Kilmer, CPA, CFF, CGMA.

This motion was made with respect to the matter identified as Agenda Item A, the review of Open Cases. The Committee completed the review of the remaining open disciplinary cases.

Upon a motion by Ms. Kilmer, and seconded by Mr. Bradshaw, the Committee approved by unanimous vote that the closed meeting, as authorized by § 2.2-3711 A.28 of the Code of Virginia, be adjourned, and that the Committee immediately reconvene in open public meeting. The members voting "AYE" were Mr. Bradshaw and Ms. Kilmer.

Upon a motion by Ms. Kilmer, and seconded by Mr. Bradshaw, the Committee made the following certification:

WHEREAS, the Board of Accountancy's Enforcement Committee has 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 (FOIA); and,

WHEREAS, § 2.2-3712 of the Code of Virginia requires a certification by this Board of Accountancy that such closed meeting was conducted in conformity with Virginia law;

NOW, THEREFORE, BE IT RESOLVED that the Board of Accountancy's Enforcement Committee 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 Board of Accountancy.

ROLL CALL VOTE: Andrea M. Kilmer, CPA, CFF, CGMA – Aye and W. Barclay Bradshaw, CPA, - Aye

VOTE:

AYES: Two (2)

NAYS: None.

Upon a motion by Ms. Kilmer and seconded by Mr. Bradshaw, the Committee voted to take action, as follows:

Case numbers – 2012-D0015, 2012-U0020, 2012-D0019 and 2012-D0016 were closed as no violation.

Case numbers – 2012-U0017, 2012-D0013, 2012- U0022, 2012-U0019 and 2012-E0003 were offered Consent Orders.

Case number – 2012-U0016 was deferred for additional information.

Case number – 2012-U0018 will be scheduled for an Informal Fact-Finding (IFF)

During the conference call of the IFF for case # 2012-E0003, Mr. Bradshaw recused himself and did not participate. This case was heard by Ms. Kilmer.

The meeting was adjourned at 1:40 p.m.

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Andrea M. Kilmer, CPA, CFF, CGMA  
Chair, Enforcement Committee