

FINAL/APPROVED for June 24, 2014
THE VIRGINIA BOARD OF ACCOUNTANCY

The Virginia Board of Accountancy (VBOA) met on Tuesday, June 24, 2014 at the Perimeter Center, 9960 Mayland Drive, Henrico, Virginia 23233 in Board Room 3.

MEMBERS PRESENT: Andrea M. Kilmer, CPA, CFF, CGMA, Chair
W. Barclay Bradshaw, CPA, Vice Chair
Robert J. Cochran, Ph.D., CPA
James M. "Jim" Holland, CPA
Marc B. Moyers, CPA
Stephanie S. Saunders, CPA

LEGAL COUNSEL: Anna Birkenheier, Assistant Attorney General

MEMBERS ABSENT: None

STAFF PRESENT: Wade A. Jewell, Executive Director
Mary T. Charity, Director of Operations
Jean Grant, Enforcement Manager
Melinda Haddon, Financial & Procurement Coordinator
Patti Hambright, CPE/Peer Review Coordinator and Administrative Assistant

MEMBERS OF THE PUBLIC PRESENT: Stephanie Peters, CAE, CEO, Virginia Society of Certified Public Accountants
Emily Walker, Government Affairs Director, Virginia Society of Certified Public Accountants
Amy Mawyer, Vice President, Strategy and Development, Virginia Society of Certified Public Accountants
Linda Newsom-McCurdy, Education Director, Virginia Society of Certified Public Accountants
Kristin L. White, CPA, Wells, Coleman & Company, LLP
Erin Masters, Intern, Wells, Coleman & Company, LLP
Monique Gachet, Staff Accountant, Wells, Coleman & Company, LLP

CALL TO ORDER

Andrea M. Kilmer, CPA, Chair called the meeting to order at 10:05 a.m.

SECURITY BRIEFING

Ms. Hambright provided the emergency evacuation procedures.

DETERMINATION OF QUORUM

Ms. Kilmer determined there was a quorum present.

OPENING REMARKS

Ms. Kilmer took a moment to welcome Kristin White, Erin Masters and Monique Gachet of Wells, Coleman & Company, LLP. Ms. Kilmer updated the Board with the announcement that Board Member

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David Brat had resigned his position and emphasized the importance of attendance for the remaining board members for the determination of a quorum.

APPROVAL OF AGENDA

Upon a motion by Ms. Saunders and duly seconded, the members voted unanimously to approve the June 24, 2014 agenda. The members voting “**AYE**” were Ms. Kilmer, Ms. Saunders, Mr. Moyers, Mr. Bradshaw, Dr. Cochran, and Mr. Holland.

APPROVAL OF CONSENT AGENDA AND MINUTES

Upon a motion by Mr. Moyers and duly seconded, the members voted unanimously to approve the June 24, 2014 consent agenda, to include the May 27, 2014 Board meeting minutes, reinstatements and consent orders. The members voting “**AYE**” were Ms. Kilmer, Ms. Saunders, Mr. Moyers, Mr. Bradshaw, Dr. Cochran, and Mr. Holland.

INTRODUCTIONS/ PUBLIC COMMENT PERIOD

Ms. Kilmer welcomed the members of the public and asked them to introduce themselves. Members from the Virginia Society of Certified Public Accountants along with staff from Wells, Coleman & Company, LLP introduced themselves and were welcomed by the Board.

COMMITTEE/NASBA UPDATES

For the benefit of the public, Ms. Kilmer reviewed the mission of NASBA (National Association of State Boards of Accountancy) and their dedication to enhancing the effectiveness of the country’s 55 state boards of accountancy. Ms. Kilmer led the discussion regarding the NASBA Regional Meeting. The meeting provided a wealth of information. *The NASBA 2014 Board of Accountancy Highlights & Profiles of Recent Regulatory Developments* booklet listed Virginia as the seventh largest state of licensed CPAs. The information was both informative and comparative with other states. Mr. Holland felt the Regional Meeting was a wonderful experience and as a new board member, he very much enjoyed seeing and hearing NASBA’s vision for the 55 state boards of accountancy. Mr. Holland noted he met CPAs from all over the country, including Alaska and Florida, and feels this is the best profession to be a part of, considering the wealth that is currently moving through our country and the need for CPAs. Mr. Bradshaw noted the presentations were powerful. Topics included the AICPA’s vision for changes to the peer review process, and the need for external monitoring in addition to peer review. Subject matter also included non-CPAs representing themselves as CPAs, and issues with firms requiring peer review not having peer review. Virginia is one of only seven boards of accountancies that refer specifically to the AICPA Code of Professional Conduct and technical standards.

Ms. Kilmer noted there had been no NASBA Legislative Support Committee meeting since the last update.

Ms. Saunders was able to attend the Communications Committee meeting in June that discussed the regional meetings recap of the Communication breakout lunch sessions. Mr. Jewell and Mr. Holland attended the luncheon regarding the Communications Committee meeting and provided input at the Regional Meeting. Ms. Saunders discussed NASBA’s PSAs (Public Service Announcements) capabilities. She explained NASBA was happy with the response received from boards of accountancy for the communications committee. Many state boards currently do not visit colleges and universities in an outreach program to educate students regarding the requirements to sit for the Uniform CPA

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examination and obtaining licensure. Virginia has an outreach program in place and was asked to provide information, documentation, and guidance in assisting other state boards in establishing such a program. She also noted there was continued discussion on granting CPE for attending meetings.

Dr. Cochran reported there were no updates with the NASBA Education Committee.

Mr. Moyers led the discussion on the NASBA Global Strategies Committee meeting conducted by teleconference on May 30, 2014. The Global Strategies Committee is charged with monitoring professional international issues affecting the public interest and the ability of licensees to practice globally. Mr. Moyers felt the committee meeting was very productive. The discussion resulted in a request for the NASBA board to weigh in and clearly articulate the priorities for NASBA involvement internationally in the practice of public accounting. In addition, State boards need to understand the importance of the NASBA Global Strategies Committee, and that there is a lot of work to be done to advance the branding of NASBA globally. Ms. Kilmer added with NASBA having international locations for testing, candidates and licensees still have to go through state boards, and that NASBA plays a vital role.

Mr. Jewell led the discussion regarding the NASBA Executive Director's Committee meeting held on June 14, 2014 in St. Louis, MO. Mr. Jewell and one other Executive Director participated by teleconference from 9:00 am – 1:00 pm. The committee's primary focus was planning the Executive Director's Conference for next year. There was discussion revolving around the timeline necessary for the completion of the agenda. Prior to the meeting, Mr. Jewell had expressed his interest in chairing the Executive Director's Committee in two years. Ms. Kilmer offered her congratulations for the ambition of undertaking such a project. Mr. Jewell also presented formal recommendations for an "Executive Director's Database" to the committee. The committee approved the document, and recommended that it be presented at the 2015 Executive Director's Conference to all boards of accountancy.

Mr. Jewell informed the Board of the ALD/CPAverify Committee conference call scheduled for next Monday, June 30, 2014. The teleconference subject matter would include enforcement sub-committees and recommendations for reporting disciplinary actions. Ms. Kilmer noted it would be beneficial if there were one database comprising all licensees and disciplinary actions for all state boards of accountancy. Mr. Jewell noted that is the plan with the ALD/CPAverify systems, with the number of states currently participating in the ALD database at 47. The goal of all 55 jurisdictions participating is getting closer to reality. The next meeting of the ALD/CPAverify Committee will be in Nashville, July 28th - 30th.

Mr. Jewell noted that Ms. Saunders has been nominated to NASBA's nominating committee, and that Dr. Cochran has been selected as NASBA's Middle Atlantic Regional Director for next year. As Board Chair, Ms. Kilmer thanked all Board members for their participation on committees, volunteering their time and spreading their expertise nationwide for the benefit of boards of accountancy. Mr. Jewell noted that all six board members had put in applications to serve on various NASBA committees for next year.

EXECUTIVE DIRECTOR'S REPORT

Mr. Jewell presented general updates regarding the VBOA:

- An update was provided on the delayed implementation of the re-examination fee. Ms. Charity, Director of Operations, noted the implementation of the fee increase would require a system upgrade to our servers through Northrop Grumman. The re-examination fee increase will be on hold until that upgrade has been implemented.

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- Mr. Jewell reported that the office renovation project is close to finalization. He hopes to have a “grand opening” at the August Board meeting, following adjournment of the meeting.
- Ms. Charity and members of her staff, Mr. Tazza and Ms. Hambright, attended the annual Educators Conference held by the VSCPA on June 6, 2014. Ms. Charity reported approximately 50 educators attended. Her Power Point presentation included the VBOA’s e-newsletter entitled *Accrued Interest*, and accessing our Education Handbook from our website, which details all examination information necessary for before, during and after taking the Uniform CPA examination. Ms. Charity noted the AICPA candidate bulletin as an excellent tool for exam candidates. She acknowledged the success of the college outreach program and shared thus far the Board has held Board meetings at Virginia Commonwealth University, Old Dominion University, University of Richmond, Virginia State University and Longwood University. Ms. Charity invited any educator interested in having the VBOA hold a board meeting on their campus to contact her. She also noted Dr. Cochran attended the Educator’s Conference.
- It was announced that Mr. Jewell and Mr. Bradshaw would participate in a webcast with the VSCPA on July 22, 2014, and would attend their board meeting on July 25th.
- Legislation unanimously passed by both the House and Senate requiring mandatory enrollment of firms in the Facilitated State Board Access (FSBA) System as a component of peer review will be implemented July 1, 2014. Ms. Emily Walker of the VSCPA notified the Board that the VSCPA was in the process of notifying firms. Mr. Jewell met with Ms. Walker and AICPA representatives at the NASBA Regional Meeting to discuss implementation. In addition, Mr. Jewell noted that the AICPA would be working to upgrade the FSBA reporting of peer review results for tracking firms.
- Mr. Jewell informed the Board of his participation last week with an AICPA Board of Examiners conference call concerning the Uniform CPA examination. The AICPA is planning to solicit individual CPAs for their assistance in a new practice analysis. A new version of the Uniform CPA Examination will be launched in 2017, with technology that will be web-based.
- Mr. Jewell announced that the Communications Manager position had been filled, and Ms. Kelli Anderson would be starting her new position tomorrow, June 25, 2014. Currently, there are two vacant positions; examination coordinator and our enforcement position. Mr. Jewell noted the enforcement position would be advertised within the next few weeks. The position preference would be for either a Certified Public Accountant or an attorney. Frank Trainor, Staff Attorney for the North Carolina State Board of CPA Examiners, has offered to assist with interviews.
- Response to expanding the size of the PROC Committee from three members to five members has been extended until June 30, 2014. Tremendous response was received three years ago at the onset of the PROC Committee. Currently interest has not been as enthusiastic. The VBOA will use the August e-newsletter “Accrued Interest” in hopes of gaining needed interest in PROC Committee participation if additional members are not selected following the June 30, 2014 deadline.
- The VSCPA is working with NASBA to automatically transfer completed VSCPA CPE to the NASBA/VBOA CPE tracking database. The VSCPA involvement of the tracking system has moved the go live system date for the VBOA to September 1, 2014. Ms. Kilmer advised the demo CPE tracking database was relatively easy to use. The category of choosing the type of CPE was a bit confusing and needed clarity, but the system was easy. The system will notify the user if the “Virginia-Specific Ethics” has not been selected as taken. Mr. Jewell explained the NASBA/VBOA CPE tracking database system is free and optional. However, if the licensee is selected for audit the system is required as part of the auditing process. Ms. Linda Newsome-McCurdy of the VSCPA shared that the data transferred by the VSCPA to the CPE tracking system would be retroactive for four years of CPE. Ms. Kilmer noted the system was not Apple friendly. Mr. Jewell will follow up with NASBA. Mr. Jewell noted the CPE tracking system would be mentioned in the August e-newsletter “*Accrued Interest*.”

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- It was reported that the Executive Director from Nebraska Dan Sweetwood and Mr. Jewell approached Ken Bishop, President and CEO of NASBA, with the idea of NASBA creating a licensing database. At this time, Mr. Bishop supported NASBA drafting the RFP template. Ed Barnicott of NASBA was assigned the responsibility to oversee this task, and anticipates the completion by the end of this year. Mr. Jewell noted that NASBA would have the specialty knowledge required to produce the quality product needed. NASBA will develop the RFP with the input from state boards including; Virginia, Oregon, Idaho, Nebraska, Montana and Tennessee.
- Mr. Jewell informed the Board he had contacted the Department of Human Resource Management (DHRM) as to whether this administration would continue with the Governor's Bowl. Per DHRM, the administration will not continue the Governor's Bowl. Ms. Kilmer suggested the Board and staff independently raise funds for the Central Virginia Food Bank. Suggestions for the fundraiser were shared by Board members. Mr. Jewell noted he would follow up with staff and report back to the Board at the August meeting.
- It was noted that fall is the time of year the Board historically will have a Board meeting at a college campus. He noted the Board had previously visited Virginia Commonwealth University, Old Dominion University, University of Richmond, Virginia State University and Longwood University. Dr. Cochran noted he had been contacted with interest from James Madison University. Ms. Charity will look into the possibility of holding the fall board meeting at James Madison University.
- Lastly, Mr. Jewell discussed the importance of outstanding customer service and the VBOA staff offering exactly that. He read an email received by an exam applicant thanking Patti Hambright for exemplary customer service. The email thanked Ms. Hambright for her individualized assistance to her particular situation and the guidance needed for her success as an examination candidate. Mr. Jewell noted all VBOA staff members offer top quality customer service.

May 2014 Financial Report. In Ms. Scifres' absence, Mr. Jewell polled the Board for questions regarding the May 2014 Financial Report. Ms. Kilmer suggested a presentation on the total costs for the renovation project. Mr. Bradshaw asked for clarification in regards to acct# 1273 carrying forward. Mr. Jewell noted the non-general fund appropriation was a one-time appropriation and did not carry forward.

May 2014 Board Report. Ms. Charity fielded questions regarding the May 2014 Board Report. For the benefit of the public, Ms. Kilmer commented on the amount of fines levied/received: we have received \$360,000 of \$530,000 levied this fiscal year. She indicated all fines received go to the state literary fund. Ms. Kilmer noted the number of individual licensed CPAs and out-of-state licensed CPAs have continued to increase. She feels it is because Virginia is efficient and easier to work with than other states. She explained that Virginia's requirements were easily understood and the response to license applicants by staff is timely, making our process easier. Mr. Bradshaw noted that once a CPA obtains a license from another state, they want to hold on to that license. He also feels Virginia can be relied upon to handle serious matters.

Revenue Projections Update. Mr. Jewell noted that revenues for fiscal year ending June 30, 2014 were estimated at 3.4% above projected revenues.

SHORT RECESS - 11:20 a.m.

RECONVENE - 11:40 a.m.

BOARD DISCUSSION TOPICS

Board Policies – Review and Updates

Mr. Jewell presented Board Policy #2 – Sponsors Providing CPE, to the Board with revisions as requested. Upon further discussion, an additional bullet was added. The final bullet will now read, “Submit all participant comments to the Board within 60 days of receipt.”

Mr. Jewell presented Board Policy #4 – CPE Guidelines, to the Board with revisions as requested. Upon further discussion paragraph eight was amended to read; “If the licensee is not satisfied with the content of the course or the instructor, the licensee is encouraged to contact the VBOA. Licensees will not be granted CPE credit for completing a Virginia-Specific Ethics Course from a non-approved sponsor.”

Mr. Jewell presented Board Policy #8 – Ethics Committee, to the Board with revisions as requested. Upon further discussion under the heading Policy Statement: (I) (C) the sentence was amended to read; “reviewing summary comments from Virginia-Specific Ethics Course participants regarding content/material and/or instruction and making comments and/or recommendations for Board consideration; and”. Continuing under the heading Policy Statement (II), the second sentence was revised to read; “No member of the Ethics Committee shall be current members of the Board or the VSCPAs Board of Directors.” Continuing under the heading Policy Statement (V) the sentence was amended to read; “The Board shall provide the VSCPA the approved Virginia-Specific Ethics Course outline for the following year’s course generally after the October Board meeting, annually.”

Upon a motion by Mr. Bradshaw, and duly seconded, the Board voted to approve the recommended changes to Board Policies #2, #4 and #8. The members voting “**AYE**” were Ms. Kilmer, Mr. Bradshaw, Ms. Saunders, Mr. Moyers, Dr. Cochran, and Mr. Holland.

Firm Mobility

The topic was deferred awaiting further discussion between Mr. Jewell and Mr. Bradshaw.

Renewal Time Frame for Licensees

Mr. Jewell looked to Ms. Mary Charity, Director of Operations, for her expertise in regards to expanding the renewal time-frame to 90 days with our current system. Ms. Charity suggested the three month time-frame might be too far in advance for renewals, as licensees may decide to wait to renew and then forget altogether. Ms. Kilmer suggested expanding the renewal period to 90 days, however, withholding the courtesy email reminder until 6 weeks before expiration. Ms. Charity noted with our current system and the programming issues involved, this change would be very unlikely. Discussion continued and Ms. Saunders suggested a possible survey among licensees as to whether or not they would prefer a different renewal date from their existing renewal/expiration date. Mr. Bradshaw and Mr. Jewell suggested one renewal date for all licensees. The suggested renewal date for all licensees to renew their CPA license would be June 30th annually. Ms. Kilmer suggested the Board wait until the implementation of a new system to see what sort of flexibility would be available concerning the renewal process in the new system. Mr. Bradshaw suggested setting this issue aside until a later date.

CPE – Board Meetings

Mr. Jewell polled the Board for suggestions in regards to the Board offering CPE to CPAs attending Board meetings. Ms. Kilmer looked to the public audience for their input. Ms. Kristin White, CPA,

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senior accountant at Wells, Coleman & Co, LLP opined the offering of CPE for attending board meetings might encourage more visitors. She felt attending was very helpful and interesting and if the Board wanted seats filled, offering CPE might be helpful. Mr. Jewell suggested considering the work involved for staff in maintaining CPE, to include keeping track of attendees, their coming/going, and providing certificates of completion. Mr. Moyers agreed. Although the Board would want to encourage attendance, the Board did not want to over burden staff. Ms. Kilmer suggested maybe the VSCPA would issue CPE for a specific “Visit your Board day.” The decision has been tabled awaiting feedback from the VSCPA.

Active-CPE Exempt Status Update

Mr. Jewell led the discussion regarding the July 1, 2014 effective date for “Active-CPE Exempt” status available for licensees. An email will be sent to all licensees in July detailing the new status. For a licensee to obtain this status an application must be completed, reviewed and approved in advance of the status taking effect. An application must be pre-approved and cannot be obtained during the CPE auditing process in order to avoid CPE. If the licensee is working, a job description and company biography will be requested. The “Active-CPE Exempt” status has no bearing on the license renewal date for CPAs. The renewal date for licensure will remain the same.

CPE Deficiency Guidelines

Mr. Jewell opened the discussion regarding the revision to CPE violation penalty guidelines. Mr. Bradshaw suggested the current guideline for a one-year suspension of a CPA’s license for a first offense was too harsh. The recommendation was made that a first offense involving the deficiency of greater than 90 CPE or more would result in the suspension of the CPA’s license. Ms. Kilmer noted the CPE Violation Penalties were guidelines and not a mandate. If a licensee did not agree with the offered consent order, an IFF (Informal Fact-Finding) conference could be requested. Mr. Moyers noted the 500 word essay on Virginia statute and regulations requirement for a licensee self-reporting with a CPE deficiency of less than ten CPE seemed unnecessary. Ms. Kilmer gave an example of an essay read to the Board and the impact the essay had on herself and the individual. Mr. Jewell noted the licensees take these essays very seriously. In addition to Mr. Moyers recommendation, Ms. Saunders and Ms. Kilmer also suggested removing the 500 word essay on Virginia statute and regulations when the CPE violation is self-reported and the only deficiency is meeting the annual minimum 20 hours of CPE requirement.

Upon a motion by Mr. Bradshaw and duly seconded, the members voted to accept the updated CPE Violation Penalties – Internal Guidelines as amended. The members voting “**AYE**” were Ms. Kilmer, Mr. Bradshaw, Ms. Saunders, Mr. Moyers, Dr. Cochran, and Mr. Holland.

Board Administration – FY2015 Officers and Committees

Ms. Kilmer took a moment to formally thank Mr. Bradshaw and all board members for their active service on the Board and for the high standard that had been set. She expressed her enthusiasm at being reappointed to the Board for another four years. She noted that the Vice Chair traditionally would become Chair, and congratulated Mr. Barclay Bradshaw as the Virginia Board of Accountancy’s new Chair for FY15.

Mr. Bradshaw recommended the following committee assignments:

Vice Chair - Robert J. Cochran, Ph.D., CPA

Legislative Committee - W. Barclay Bradshaw, CPA and Wade A. Jewell, Executive Director

Enforcement Chair - Stephanie Saunders, CPA

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Enforcement Committee - Andrea M. Kilmer, CPA, CFF, CGMA
Education Committee - Robert J. Cochran, Ph.D., CPA
Communications Committee - James M. "Jim" Holland, CPA
Peer Review Oversight Committee Liaison - Marc Moyers, CPA
Ethics CPE Committee Liaison - Marc Moyers, CPA

Mr. Bradshaw shared that working on the Enforcement Committee for the past two years had been a great experience. He acknowledged Ms. Jean Grant, Enforcement Manager, as being professional, conscientious and knowledgeable.

RECESS FOR BOARD LUNCH 12:40 pm

RECONVENE 1:15 pm

REAPPOINTMENT

Mr. Jewell took this opportunity to welcome and formally congratulate Ms. Kilmer on her reappointment to the Board. Ms. Kilmer said it was a privilege and pleasure to serve on the Board and was glad to have the opportunity. She acknowledged that having been out of public accounting for many years, serving as a member of the Board had allowed her to reconnect with the profession.

ADDITIONAL ITEMS FOR DISCUSSION

CARRY OVER ITEMS/POTENTIAL FUTURE TOPICS

AICPA Compilation/Preparation Service

Ms. Kilmer inquired for updates regarding the AICPA Compilation/Preparation services. Mr. Jewell stated Mr. Bradshaw and former VBOA Chair Stephen D. Holton, CPA were working on this topic.

Renewal Date for all Licensees

The Board agreed to remove renewal date for all licensees as a carryover item for discussion at this time.

PROC – Policy on Reporting Peer Review Results to the Enforcement Committee

Mr. Jewell noted there were issues to resolve, to include FOIA related issues, prior to moving forward with a recommendation.

CPE – VBOA/VSCPA Discussions

The Board agreed to remove CPE – VBOA/VSCPA as a carryover item for discussion at this time.

Background Checks for Licensees

Mr. Jewell turned to Ms. Birkenheier for research results regarding background checks for licensees. Ms. Birkenheier stated under Title 54.1 the Board is authorized to perform background checks without a legislative change. Mr. Jewell noted an applicant could not be denied a license solely based on that background check. It was noted that a regulatory Board might require fingerprinting for the purpose of issuing a license. The applicant can be held responsible for any charges that occur from the background

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check or fingerprinting. Ms. Kilmer reminded the Board of their mission to protect the public. She indicated the procedure was relatively inexpensive and something the Board needed to think about. She also noted that with the fulfillment of the new enforcement position, the Board would be more pro-active. Dr. Cochran opined that a background check was an invasion of privacy, especially for individuals with no “background,” and he felt the Board would be “trampling on people’s rights.” Ms. Kilmer noted the background check was a simple one-page form. Dr. Cochran felt the idea egregious and a slippery slope. There was a thin line between regulatory and becoming a tyrant. Dr. Cochran reiterated if the Board was to vote on this subject matter, his vote would be “No.” Mr. Bradshaw asked for clarity whether this would be only for licensure or also examination candidates. Ms. Kilmer noted it could be for either one. Ms. Birkenheier stated further research would be needed to include the examination application. Ms. Kilmer noted that in the event an individual was denied based on their background check, an IFF (Informal Fact-Finding) hearing could be requested. Ms. Kilmer is familiar with the form used by Florida and suggested the staff research this form for future discussion.

Enforcement – Records Retention

Mr. Jewell referred to Ms. Birkenheier and her research results regarding the retention of enforcement records. The Library of Virginia Records Management mandates enforcement case files are retained for ten years. The final order (original document) is to be retained indefinitely. These are guidelines established by the Board, however, and will be revisited. The Board previously voted to retain enforcement case files for seven years. Ms. Kilmer inquired as to whether a scanned document can be considered an original. Mr. Jewell requests Ms. Birkenheier to research whether a scanned document can be considered an original. Mr. Jewell discussed how certain guidelines apply for all state agencies to follow, while other records retention guidelines are agency specific. Ms. Birkenheier also confirmed that a case is determined to be a case once a complaint is filed. A case remains a case regardless of whether there are findings or not.

ADDITIONAL ITEMS FOR DISCUSSION

Sign Conflict of Interest Forms
Sign Travel Expense Vouchers

FUTURE MEETING DATES

Monday, August 11, 2014
Tuesday, October 7, 2014
Thursday, November 13, 2014 (College campus, tentative)

BEGIN CLOSED MEETING

Upon a motion by Mr. Bradshaw, and duly seconded, the members approved by unanimous vote the meeting be recessed and the VBOA immediately reconvene in closed meeting to discuss and consider the status of all open enforcement cases and to consult with legal counsel on issues relating to probable litigation, all matters lawfully exempted from open meeting requirements under the consulting with legal counsel and disciplinary proceedings within the jurisdiction of the VBOA as permitted by § 2.2-3711.A,7,27 of the *Code of Virginia*. The following non-members were in attendance to reasonably aid the consideration of these topics: Wade A. Jewell, Executive Director, Jean Grant, Enforcement Manager, and Anna Birkenheier, Assistant Attorney General. The members voting “**AYE**” were Ms. Kilmer, Ms. Saunders, Mr. Moyers, Mr. Bradshaw, Dr. Cochran, and Mr. Holland.

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END CLOSED MEETING

Upon a motion by Mr. Bradshaw, 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:

Andrea M. Kilmer, CPA - Aye
W. Barclay Bradshaw, CPA – Aye
Stephanie S. Saunders, CPA – Aye
Robert J. Cochran, Ph.D., CPA – Aye
Marc B. Moyers, CPA – Aye
James M. “Jim” Holland, CPA – Aye

VOTE:

AYES: Six (6)
NAYS: None

BEGIN CLOSED MEETING

Upon a motion by Mr. Bradshaw, and duly seconded, the members approved by unanimous vote the meeting be recessed and the VBOA immediately reconvene in a closed meeting under the Virginia Freedom of Information Act to discuss and consider a personnel matter relating to the Board of Accountancy Staff, a matter lawfully exempted from open meeting requirements under the ‘personnel matters’ exemption contained in Virginia Code § 2.2-3711.A.1. The following non-members will be in attendance to reasonably aid the consideration of this topic:

Wade A. Jewell, Executive Director. The members voting “**AYE**” were Ms. Kilmer, Ms. Saunders, Mr. Moyers, Mr. Bradshaw, Dr. Cochran, and Mr. Holland.

END CLOSED MEETING

Upon a motion by Mr. Bradshaw, 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

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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:

Andrea M. Kilmer, CPA - Aye
W. Barclay Bradshaw, CPA – Aye
Stephanie S. Saunders, CPA – Aye
Robert J. Cochran, Ph.D., CPA – Aye
Marc B. Moyers, CPA – Aye
James M. “Jim” Holland, CPA – Aye

VOTE:

AYES: Six (6)
NAYS: None

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 2:45 p.m. The members voting “**AYE**” were Ms. Kilmer, Ms. Saunders, Mr. Moyers, Mr. Bradshaw, Dr. Cochran, and Mr. Holland.

APPROVED:

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

COPY TESTE:

Wade A. Jewell, Executive Director