



---

---

## **The Virginia Board of Accountancy Annual Ethics Committee Meeting**

The Virginia Board of Accountancy held its annual Ethics Committee Meeting on Friday, September 15, 2017, in Board Room #2 of the Perimeter Center, 9960 Mayland Drive, Henrico, Virginia 23233.

The following Committee members were present:

Roy D. Peters, CPA  
Tom Rosengarth, CPA  
Kristin L. Woodson, CPA

The Board member present was:

D. Brian Carson, CPA, Board Liaison

The Board staff members present were:

Mary T. Charity, Deputy Director for Operations  
Kelli Anderson, Communications Manager  
Patti Hambright, CPE Coordinator and Administrative Assistant

The Board staff member present for a portion of the meeting was:

Wade A. Jewell, Executive Director

Also in attendance for the meeting were:

Emily Walker, CAE, Vice President, Advocacy, Virginia Society of Certified Public Accountants (VSCPA)  
Linda Newsom-McCurdy, CAE, Senior Director of Member Value, VSCPA  
Chip Knighton, Communications Manager, VSCPA  
Kathy Suddarth, Education Coordinator, VSCPA  
David Peters, CPA, Strategic Relationship Manager and Financial Advisor, Carroll Financial Associates (on behalf of the VSCPA)

## **CALL TO ORDER**

Mr. Jewell called the meeting to order at 10:10 a.m.

## **WELCOME AND INTRODUCTIONS**

Mr. Jewell welcomed the members of the committee, VBOA and VSCPA staff. He also thanked the committee members for their participation and willingness to serve. He then asked those in attendance to introduce themselves.

## **COMMITTEE'S CHARGE/BOARD POLICY #8, ETHICS COMMITTEE**

Mr. Jewell reviewed Board Policy #8. He noted the 2018 Virginia-Specific Ethics Course outline would be presented to Board Members for approval at the October 12, 2017 Board meeting.

## **OPEN DISCUSSION**

### **Learning Objectives**

Ms. Newsom-McCurdy suggested three learning objectives to keep in mind while crafting the outline.

- Present Virginia specific changes in the CPA world
- Present Virginia statutory, regulation and policy changes
- Review the AICPA Code of Professional Conduct

### **Reviewing Prior Ethics Outlines**

Mr. Carson opened the floor for member comments. Committee members reviewed previous years' outlines.

### **Member Suggestions/Ideas**

Mr. Carson recommended everyone take a few minutes to review shared comments and consider those comments when drafting the 2018 outline.

### **Develop 2018 Ethics Course Outline**

Following a comprehensive discussion, the members formulated a list of topics for inclusion in the 2018 Virginia-Specific Ethics Course outline.

### **RECESS FOR LUNCH**

### **RECONVENE**

### **Develop 2017 Ethics Course Outline, *continued***

The committee agreed on a proposed outline to present to the Board on October 12, 2017. Mr. Jewell thanked the committee members for their time, contributions and willingness to participate on this important committee. The Committee scheduled the meeting for developing the 2019 Virginia-Specific Ethics Course outline (September 10, 2018).

### **NEXT STEPS**

Following the meeting, Mr. Jewell, Ms. Charity and Ms. Hambright will develop the draft format and submit the information to the committee members for comment. The members will respond with comments and suggestions prior to the October 12, 2017, Board meeting. Following Board approval, the outline will be presented to the VSCPA.

### **TRAVEL EXPENSE VOUCHERS**

Travel expense vouchers were signed and received.

### **ADJOURNMENT**

There being no further business before the VBOA 2018 Ethics Committee, the meeting was adjourned at 1:00 pm.

### **APPROVED:**

---

Wade A. Jewell, Executive Director