

DRAFT/Unapproved for April 8, 2016  
**THE VIRGINIA BOARD OF ACCOUNTANCY**

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The Virginia Board of Accountancy (VBOA) met on Friday, April 8, 2016 in Board Room #3 of the Perimeter Center, 9960 Mayland Drive, Henrico, Virginia 23233.

**MEMBERS PRESENT:** Marc B. Moyers, CPA, Vice Chair  
D. Brian Carson, CPA  
James M. “Jim” Holland, CPA  
Andrea M. Kilmer, CPA

**MEMBERS ABSENT:** Stephanie S. Saunders, CPA, Chair  
Matthew P. Boshier, Esq.  
Susan Quaintance Ferguson, CPA

**LEGAL COUNSEL:** Anna Birkenheier, Assistant Attorney General, Office of the Attorney General

**STAFF PRESENT:** Wade A. Jewell, Executive Director  
Rebekah Allen, Enforcement Director  
Patti Hambright, CPE/Peer Review Coordinator/Administrative Assistant

#### **CALL TO ORDER**

Marc B. Moyers, CPA, Vice Chair called the meeting to order at 10:00 a.m.

#### **SECURITY BRIEFING**

Ms. Hambright provided the emergency evacuation procedures.

#### **DETERMINATION OF QUORUM**

Mr. Moyers determined there was a quorum present.

#### **APPROVAL OF AGENDA**

It was noted by Mr. Moyers that Consent Order 2015-U0023 would be moved to the Enforcement section of the agenda. Upon a motion by Mr. Holland, and duly seconded, the members voted unanimously to approve the April 8, 2016 agenda as amended. The members voting “**AYE**” were Mr. Moyers, Mr. Carson, Mr. Holland and Ms. Kilmer.

#### **APPROVAL OF CONSENT AGENDA**

Upon a motion by Mr. Holland, and duly seconded, the members voted unanimously to approve the April 8, 2016 consent agenda, to include the January 28, 2016 Board meeting minutes and consent orders as presented. The members voting “**AYE**” were Mr. Moyers, Mr. Carson, Mr. Holland and Ms. Kilmer.

#### **ADDITIONAL ITEMS FOR DISCUSSION**

Carry Over Items / Potential Future Topics

- CPE – VBOA/VSCPA discussions

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- Nano Learning
- Retired/Inactive Status
- Single Renewal Date all Virginia Licensees
- Trust Fund Reserve Policy
- Background checks
- Statute/Regulation changes
- Fraudulent Transcripts and CPE Certificates
- Expiring Licensees (Survey)
- Professional Issues/Updates – Board responses
- North Carolina Dental Case

**Sign Conflict of Interest Forms**

**Sign Travel Expense Vouchers**

**Future Meeting Dates**

May 6, 2016

June 16, 2016 (Planning Meeting)

**ENFORCEMENT**

**BEGIN CLOSED MEETING**

Upon a motion by Ms. Kilmer, and duly seconded, the members approved by unanimous vote the meeting be recessed and the VBOA immediately convene a closed meeting under the Virginia Freedom of Information Act for the provision of legal counsel and to consult with legal counsel on issues relating to probable litigation, and/or consider the status of all open Enforcement Cases and cases listed on our agenda a matter lawfully exempted from open meeting requirements under the ‘consulting with legal counsel’ and ‘disciplinary proceedings’ exemptions contained in Virginia Code § 2.2-3711(A)(7),(27).” The following non-member will be in attendance to reasonably aid the consideration of this topic: **Anna Birkenheier**. The following non-members will be in attendance for a portion of the closed meeting to reasonably aid in the consideration of this topic: **Wade Jewell and Rebekah Allen**.

**END CLOSED MEETING**

Upon a motion by Ms. Kilmer, 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:

Marc B. Moyers, CPA – Aye

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D. Brian Carson, CPA – Aye  
James M. “Jim” Holland, CPA – Aye  
Andrea M. Kilmer, CPA – Aye

VOTE:  
AYES: Four (4)  
NAYS: None.

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The following actions were taken as a result of the closed sessions:

Case #2015-D0006 (*Kilmer & Ferguson*)

Ms. Kilmer did not participate in the discussion or subsequent vote, and Ms. Ferguson was absent. Mr. Jewell did not participate in the discussion.

Upon a motion by Mr. Carson, and duly seconded, the members voted unanimously to adopt the presiding officer’s recommendations as presented and to modify the format of the final order and opinion..

CALL FOR VOTE:  
Marc B. Moyers, CPA – Aye  
D. Brian Carson, CPA – Aye  
James M. “Jim” Holland, CPA – Aye  
Andrea M. Kilmer, CPA – Abstain

VOTE:  
AYES: Three (3)  
NAYS: None.  
ABSTENTIONS: One (1)

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Case #2016-CPE-0004 (*Jewell*)

Mr. Jewell and Ms. Allen did not participate in the discussion.

Upon a motion by Mr. Holland, and duly seconded, the members voted unanimously to adopt the presiding officer’s recommendations as presented and to modify the format of the final order and opinion.

CALL FOR VOTE  
Marc B. Moyers, CPA – Aye  
D. Brian Carson, CPA – Aye  
James M. “Jim” Holland, CPA – Aye  
Andrea M. Kilmer, CPA – Aye

VOTE:  
AYES: Four (4)  
NAYS: None.

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Case #2015-U0023 (*Kilmer & Ferguson*)

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Upon a motion by Ms. Kilmer, and duly seconded, the members voted unanimously to accept the Consent Order as presented and to incorporate the addendum statement from the respondent's letter dated March 21, 2016.

**CALL FOR VOTE**

Marc B. Moyers, CPA – Aye  
D. Brian Carson, CPA – Aye  
James M. “Jim” Holland, CPA – Aye  
Andrea M. Kilmer, CPA – Aye

**VOTE:**

AYES: Four (4)  
NAYS: None.

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**ADJOURNMENT**

There being no further business before the VBOA, upon a motion by Mr. Moyers and duly seconded, the meeting was adjourned by unanimous vote at 11:38 a.m. The members voting “**AYE**” were Mr. Moyers, Mr. Carson, Mr. Holland and Ms. Kilmer.

**APPROVED:**

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Marc B. Moyers, CPA, Vice Chair

**COPY TESTE:**

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Wade A. Jewell, Executive Director