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**Board Meeting  
February 22, 2017  
Draft/Unapproved minutes**

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The Virginia Board of Accountancy met on Wednesday, February 22, 2017, in Board Room #2 of the Perimeter Center, 9960 Mayland Drive, Henrico, Virginia 23233.

**MEMBERS PRESENT:** James M. “Jim” Holland, CPA, Chair  
Matthew P. Boshier, Esq., Vice Chair  
D. Brian Carson, CPA  
Susan Quaintance Ferguson, CPA  
Stephanie S. Saunders, CPA  
Laurie A. Warwick, CPA

**MEMBER PRESENT FOR  
A PORTION OF THE  
MEETING:**

Andrea M. Kilmer, CPA

**LEGAL COUNSEL:**

Anna Birkenheier, Assistant Attorney General,  
Office of the Attorney General

**STAFF PRESENT:**

Chantal Scifres, Deputy Director  
Mary Charity, Director of Operations  
Rebekah Allen, Enforcement Director  
Kelli Anderson, Communications Manager  
Patti Hambright, CPE Coordinator and Administrative Assistant

**MEMBERS OF THE  
PUBLIC PRESENT:**

Stephanie Peters, CAE, President and CEO, Virginia Society of Certified  
Public Accountants  
Emily Walker, Vice President, Advocacy, Virginia Society of Certified  
Public Accountants  
John Mark Becton, Esq., Becton Firm, PLC

**CALL TO ORDER**

Chairman Holland called the meeting to order at 10:00 a.m.

**SECURITY BRIEFING**

Ms. Hambright provided the emergency evacuation procedures.

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**DETERMINATION OF QUORUM**

Chairman Holland determined there was a quorum present.

**APPROVAL OF AGENDA**

Upon a motion by Ms. Saunders, and duly seconded, the members voted unanimously to approve the February 22, 2017, agenda as amended. The members voting “**AYE**” were Mr. Holland, Mr. Boshier, Mr. Carson, Ms. Ferguson, Ms. Saunders and Ms. Warwick.

**APPROVAL OF CONSENT AGENDA/MINUTES**

Upon a motion by Ms. Saunders, and duly seconded, the members voted unanimously to approve the Consent Agenda to include the January 25, 2017, Board meeting minutes as presented. The members voting “**AYE**” were Mr. Holland, Mr. Boshier, Mr. Carson, Ms. Ferguson, Ms. Saunders and Ms. Warwick.

**PUBLIC COMMENT PERIOD**

Mr. Holland welcomed and invited members of the public to provide comments. Mr. Becton thanked the Board for their professionalism and spoke on behalf of Mr. James Brown.

**COMMITTEE/NASBA UPDATES**

**NASBA CPE Committee**

Mr. Holland led the discussion regarding the NASBA CPE Committee. He noted the comment period regarding the Draft Model Rules for Continuing Professional Education (CPE) had been extended from April 1 to June 30, 2017.

**NASBA Diversity Committee**

There were no updates to the NASBA Diversity Committee.

**NASBA Standard-Setting Advisory Committee**

There were no updates to the NASBA Standard-Setting Advisory Committee.

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**NASBA Education Committee**

Ms. Ferguson led the discussion regarding the NASBA Education Committee. She noted the committee is scheduled to meet on March 16 and 17.

**NASBA Communications Committee**

Mr. Carson led the discussion regarding the NASBA Communications Committee. He noted a conference call was scheduled for next month.

**NASBA UAA Committee**

Ms. Saunders led the discussion regarding the NASBA UAA Committee. She noted the committee had been charged with providing language in the UAA to deal with the issue of non-CPA CGMA title users. She noted the committee would meet next week to discuss the language and that Virginia does not have an issue with this topic based on current statutes.

**NASBA Middle Atlantic Regional Director**

Ms. Saunders led the discussion regarding her role as NASBA's Middle Atlantic Regional Director. Ms. Saunders, Mr. Holland and Mr. Jewell participated in a conference call on January 30, 2017. Ms. Saunders noted the teleconference had gone well.

**NASBA Executive Director's Committee**

Ms. Charity led the discussion regarding the NASBA Executive Director's Committee. She noted the Executive Director's and Staff Conference would be held in New Orleans, LA in March 2017. Mr. Jewell, Ms. Allen and Ms. Anderson would attend.

**EXECUTIVE DIRECTOR'S REPORT**

Ms. Charity presented the following general updates regarding the VBOA:

- As requested by Board members, Ms. Charity presented a report of all Virginia licensees by their state of residence.
- The new VBOA licensing/database project continues to move forward.

**January 2017 Board Report**

Ms. Charity presented and fielded questions regarding the January 2017 Board Report.

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**January 2017 Financial Report**

Ms. Scifres presented and fielded questions regarding the January 2017 Financial Report.

**BOARD DISCUSSION TOPICS**

**2016 and 2017 Virginia-Specific Ethics Course updates**

Ms. Charity noted that the 2017 Virginia-Specific Ethics Course sponsors/providers had been posted on the VBOA website. The VSCPA is on schedule to release the 2017 Virginia-Specific Ethics course on March 1, 2017, as planned. Ms. Walker noted the 2016 Virginia-Specific Ethics course was no longer available as of January 31, 2017. She also noted there had been 21,719 Virginia-Specific Ethics Course takers in 2016 from approved sponsors.

**AICPA Discussion Paper – Proposed Evolution of Peer Review Administration**

Ms. Walker discussed in detail the latest evolution of Peer Review Administration proposal from the AICPA. She discussed at length how the proposed changes would affect the staffing at the VSCPA. She noted a committee meeting in May and that no decisions related to peer review would be made by the VSCPA until after that date.

Ms. Walker updated Board members on VBOA legislation.

**Proposed Changes to CPE Deficiency Guidelines**

Ms. Allen led the discussion regarding the proposed changes to the CPE deficiency guidelines. Ms. Walker offered comments and concerns and noted she would have additional suggestions at the next Board meeting. Ms. Allen fielded questions from Board members and the VSCPA. The Board will continue discussions regarding the proposed changes to the CPE deficiency guidelines.

**CPE Model Rules Exposure Draft**

Mr. Holland led the discussion regarding the Draft CPE Model Rules for Continuing Professional Education (CPE) exposure draft. After a thorough discussion, the Board decided to revisit the subject during the April Board meeting.

**RECESS FOR LUNCH 11:45 a.m.**

**RECONVENE 12:30 p.m.**

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**ADDITIONAL ITEMS FOR DISCUSSION**

**Carry Over Items/Potential Future Topics**

- CPE – VBOA/VSCPA discussions
- Single renewal date all Virginia licensees
- Trust Fund Reserve Policy
- Background checks
- Statute/Regulation changes
- Fraudulent Transcripts and CPE Certificates
- North Carolina Dental Case

**Sign Conflict of Interest forms**

**Sign Travel Expense vouchers**

**Future meeting date**

- Thursday, April 27, 2017

**ENFORCEMENT**

**Begin closed meeting**

Upon a motion by Mr. Boshier, 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-members will be in attendance to reasonably aid in the consideration of this topic: Anna Birkenheier and Rebekah Allen.

**End closed meeting**

Upon a motion by Mr. Boshier, 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

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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:**

James M. "Jim" Holland, CPA – Aye  
Matthew P. Boshier, Esq. – Aye  
D. Brian Carson, CPA – Aye  
Susan Quaintance Ferguson, CPA – Aye  
Andrea M. Kilmer, CPA – Aye  
Stephanie S. Saunders, CPA – Aye  
Laurie A. Warwick, CPA – Aye

**VOTE:**

Ayes: Seven (7)  
Nays: None

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

Case #2016-0009E (Jewell and Allen)

Upon a motion by Ms. Saunders, and duly seconded, the members voted unanimously to accept the item due under the consent order as presented.

**CALL FOR VOTE:**

James M. "Jim" Holland, CPA – Aye  
Matthew P. Boshier, Esq. – Aye  
D. Brian Carson, CPA – Aye  
Susan Quaintance Ferguson, CPA – Aye  
Andrea M. Kilmer, CPA – Aye  
Stephanie S. Saunders, CPA – Aye  
Laurie A. Warwick, CPA – Aye

**VOTE:**

Ayes: Seven (7)

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Nays: None

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Case #2016-0018U (Saunders and Ferguson)

Upon a motion by Mr. Carson, and duly seconded, the members voted unanimously to approve the consent order as presented.

**CALL FOR VOTE:**

James M. "Jim" Holland, CPA – Aye  
Matthew P. Boshier, Esq. – Aye  
D. Brian Carson, CPA – Aye  
Susan Quaintance Ferguson, CPA – Aye  
Andrea M. Kilmer, CPA – Aye  
Stephanie S. Saunders, CPA – Aye  
Laurie A. Warwick, CPA – Aye

**VOTE:**

Ayes: Seven (7)  
Nays: None

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Case #2016-0020U (Saunders and Ferguson)

Upon a motion by Mr. Carson, and duly seconded, the members voted unanimously to approve the consent order as presented.

**CALL FOR VOTE:**

James M. "Jim" Holland, CPA – Aye  
Matthew P. Boshier, Esq. – Aye  
D. Brian Carson, CPA – Aye  
Susan Quaintance Ferguson, CPA – Aye  
Andrea M. Kilmer, CPA – Aye  
Stephanie S. Saunders, CPA – Aye  
Laurie A. Warwick, CPA – Aye

**VOTE:**

Ayes: Seven (7)  
Nays: None

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Case #2016-0018E (Bradshaw and Allen)

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Upon a motion by Ms. Saunders, and duly seconded, the members voted unanimously to table their decision pending further discussion.

Mr. Holland, Ms. Kilmer and Ms. Warwick were not present and did not participate in the closed discussion.

**CALL FOR VOTE:**

Matthew P. Boshier, Esq. – Aye  
D. Brian Carson, CPA – Aye  
Susan Quaintance Ferguson, CPA – Aye  
Stephanie S. Saunders, 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. Boshier and duly seconded, the meeting was adjourned by unanimous vote at 2:00 p.m. The members voting **AYE** were Mr. Holland, Mr. Boshier, Mr. Carson, Ms. Ferguson, Ms. Kilmer, Ms. Saunders and Ms. Warwick.

**APPROVED:**

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James M. “Jim” Holland, CPA, Chair

**COPY TESTE:**

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Wade A. Jewell, Executive Director