

**Board Meeting  
June 14, 2017  
Draft/Unapproved minutes**

The Virginia Board of Accountancy met on Wednesday, June 14, 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

**MEMBER PRESENT  
FOR A PORTION OF  
THE MEETING:** Laurie A. Warwick, CPA

**MEMBER PRESENT  
BY TELECONFERENCE  
FOR A PORTION OF THE  
MEETING:** Andrea M. Kilmer, CPA

**LEGAL COUNSEL:** Heather Hays Lockerman, Senior Assistant Attorney General and  
Section Chief  
Robert Drewry, Assistant Attorney General,  
Office of the Attorney General

**STAFF PRESENT:** Wade A. Jewell, Executive Director  
Fred Washington, Deputy Director  
Mary Charity, Director of Operations  
Rebekah E. Allen, Enforcement Director  
Kelli Anderson, Communications Manager  
Melinda H. Haddon, Financial & Procurement Coordinator  
Patti Hambright, CPE Coordinator and Administrative Assistant

**MEMBERS OF THE  
PUBLIC PRESENT:** Tyrone Dickerson, CPA, NASBA At-Large Director and Diversity  
Committee Chair, former Board member and Chair  
Emily Walker, CAE, Vice President, Advocacy, Virginia Society of  
Certified Public Accountants  
Amy Mawyer, Vice President, Strategy and Development, Virginia  
Society of Certified Public Accountants

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Linda Newsom-McCurdy, CAE, Education Director, Virginia Society of  
Certified Public Accountants  
Patrick A. Cushing, Esq., Williams Mullen, Counsel for Virginia Society  
of Certified Public Accountants

**CALL TO ORDER**

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

**SECURITY BRIEFING**

Ms. Hambright provided the emergency evacuation procedures.

**DETERMINATION OF QUORUM**

Mr. Holland determined there was a quorum present. Mr. Jewell informed the Board that Ms. Kilmer requested, for medical reasons, per Board Policy #10 (Electronic Participation in Virginia Board of Accountancy Meetings), that she be permitted to participate in the meeting via telephone during closed session. It was determined that she met the qualifications per Board Policy #10. No objections were raised.

**APPROVAL OF AGENDA**

Upon a motion by Ms. Saunders, and duly seconded, the members voted unanimously to approve the June 14, 2017, agenda as amended. The members voting “**AYE**” were Mr. Holland, Mr. Boshier, Mr. Carson, Ms. Ferguson, Ms. Saunders and Ms. Warwick.

**APPROVAL OF MINUTES**

Upon a motion by Ms. Saunders and duly seconded, the members voted unanimously to approve the May 24, 2017 Board meeting minutes as presented. The members voting “**AYE**” were Mr. Holland, Mr. Boshier, Mr. Carson, Ms. Ferguson, Ms. Saunders and Ms. Warwick.

**APPROVAL OF CONSENT ORDER**

Upon a motion by Ms. Saunders, and duly seconded, the members voted to approve Consent Order 2017-060-019U as presented. The members voting “**AYE**” were Mr. Holland, Mr. Carson, Ms. Ferguson, Ms. Saunders and Ms. Warwick. Mr. Boshier abstained from the vote.

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**APPROVAL OF CONSENT AGENDA**

Upon a motion by Mr. Boshier and duly seconded, the members voted unanimously to approve the Consent Agenda 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. No comments were provided at this time.

**COMMITTEE/NASBA UPDATES**

**NASBA CPE Committee**

Mr. Holland led the discussion regarding the NASBA CPE Committee. He noted it had been a joy to serve on the committee and looked forward to seeing more videos produced by NASBA on the VBOA website.

**NASBA Standard-Setting Advisory Committee**

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

**NASBA Diversity Committee**

As the NASBA Diversity Committee Chair, Mr. Dickerson, former Board member and Chair, led the discussion regarding NASBA updates. Mr. Dickerson talked about the progress that NASBA has made in the area of diversity, but noted more work needs to be done. He mentioned NASBA’s Vice Chair (Ted Long) and Vice Chair-elect (Janice Gray) as individuals breaking through diversity barriers. He noted NASBA publishes a newsletter, and provides videos and testimonials from committee members to assist with getting the diversity message out. He thanked all NASBA committee members for their service and dedication.

**NASBA Education Committee**

There were no updates to the NASBA Education Committee.

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**NASBA Communications Committee**

Mr. Carson led the discussion regarding the NASBA Communications Committee. He stated the committee's charge was to promote effective and efficient communication among Boards of Accountancy while utilizing the services offered by NASBA.

**NASBA UAA Committee**

Ms. Saunders led the discussion regarding the NASBA UAA Committee. She noted the committee had been charged with proposing language in the UAA to deal with the issue of non-CPA CGMA title users. As a result, the UAA recommended language for the AICPA/NASBA Board's to consider. The NASBA Board voted to expose the language to state boards for their input. The deadline for responses to the exposure draft is September 30, 2017. She noted for Virginia, this is a non-issue because this Board does not have statutory authority to regulate non-CPA CGMA title users. Ms. Saunders noted she would have additional information to the Board after the regional meeting.

**NASBA Middle Atlantic Regional Director**

Ms. Saunders led the discussion regarding her role as NASBA's Middle Atlantic Regional Director. Mr. Holland, Ms. Ferguson, Ms. Saunders, Ms. Warwick and Mr. Jewell plan to attend the NASBA Eastern Regional meeting June 27 – 29, 2017 in Newport, RI.

**NASBA Executive Director's Committee**

Mr. Jewell led the discussion regarding the NASBA Executive Director's Committee. He noted as Chair of the NASBA Executive Director's Committee he was able to attend the Western Regional Meeting from June 6 – 8, 2017 in Coeur d'Alene, Idaho as a speaker to other Executive Directors. Meeting topics included a Communications breakfast with updates from NASBA, Confidentiality (as it relates to Whistle Blowers), tracking social media, the ALD (Accountancy Licensee Database) and the UAA issue regarding the non-CPA CGMA language, among many others. Mr. Jewell noted the meeting was a great opportunity to meet with state board members and staff from western regional states. Mr. Jewell will also be presenting at the NASBA Eastern Regional meeting in Rhode Island at the end of the month.

**EXECUTIVE DIRECTOR'S REPORT**

**General Updates**

Mr. Jewell presented the following general updates regarding the VBOA:

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- The new VBOA licensing/database project continues to move forward. VITA continues to ensure the new system maintains the highest security. The VBOA plans to hire a VITA certified project manager for oversight of system design and implementation.
- Mr. Jewell noted beginning July 1, 2017 all licensure experience must be verified by an active, licensed CPA.

**May 2017 Board Report**

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

**May 2017 Financial Report**

Mr. Washington presented and fielded questions regarding the May 2017 Financial Report.

**BOARD DISCUSSION TOPICS**

**AICPA's Proposed Evolution of Peer Review Administration Discussion Paper**

Mr. Jewell discussed the AICPA's Proposed Evolution of Peer Review Administration Discussion Paper and response provide by the Peer Review Oversight (PROC) Committee. He noted the PROC Committee had provided noteworthy comments and recommendations detailed in their response. Ms. Walker provided comment. Mr. Jewell will touch base with the Board's PROC Chair to determine if any changes are necessary to the original response. The Board advised Mr. Jewell to forward the PROC's response to NASBA and the AICPA following communications with the PROC and Board, if necessary. The submission deadline is June 30, 2017.

**Virginia-Specific Ethics Course**

Mr. Jewell led the discussion regarding the Virginia-Specific Ethics Course. He provided a report detailing the annual ethics CPE requirements for all state boards. The Board agreed to table this discussion for a future meeting. Ms. Saunders/Board staff will also obtain clarity from NASBA on several questions raised from the report.

**Guidelines for assessing non-CPE penalties**

- **Including Social Media**

Ms. Allen led the discussion regarding the guidelines for assessing non-CPE penalties. She noted the document had been posted on the VBOA website and received no public comment. After a thorough

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discussion and additional amendments, the Board agreed to further discussion in closed session to consult with legal counsel. Ms. Walker provided comment.

**Review/approval of proposed exempt regulation changes**

Ms. Allen led the discussion regarding the review/approval of proposed exempt regulation changes. Ms. Allen noted proposed regulation (exempt) changes included making changes that were identical to those made to the statutes that are effective July 1, 2017. Changes included removing the verbiage “using the CPA title” and updating the reference to providing service “to or on behalf of an employer.” She noted these changes were identical to the changes presented at the May 24, 2017 Board meeting. Ms. Walker provided comment.

Upon a motion by Ms. Saunders, and duly seconded, the members voted unanimously to adopt the proposed exempt regulation changes as presented. The members voting “**AYE**” were Mr. Holland, Mr. Boshier, Mr. Carson, Ms. Ferguson, Ms. Saunders and Ms. Warwick.

**Repeal of § 54.1-4413.2(B)**

The Board moved to go into closed session to consult with legal counsel. Ms. Kilmer joined the meeting by teleconference.

The Board was provided lunch during closed session.

**CLOSED SESSION**

**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, a matter lawfully exempted from open meeting requirements under the ‘consulting with legal counsel’ exemption contained in Virginia Code § 2.2-3711(A)(7). The following non-members will be in attendance to reasonably aid in the consideration of this topic: Heather Hays Lockerman, Robert Drewry, Wade Jewell, Fred Washington, Mary Charity and Rebekah E. 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

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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:**

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

Upon a motion by Mr. Carson, and duly seconded, the members voted unanimously to adopt the Disciplinary Guidelines Non-CPE Penalties document as amended. The members voting "AYE" were Mr. Holland, Mr. Boshier, Mr. Carson, Ms. Ferguson, Ms. Kilmer, Ms. Saunders and Ms. Warwick.

Upon a motion by Mr. Boshier, and duly seconded, the members voted unanimously that in the event the license of an application for reinstatement expired pursuant to Virginia Code § 54.1-4413.2 less than 12 months prior to the date the reinstatement application is received by the Board, the license, if reinstated, shall be deemed effective as of the date it expired. The members voting "AYE" were Mr. Holland, Mr. Boshier, Mr. Carson, Ms. Ferguson, Ms. Kilmer, Ms. Saunders and Ms. Warwick.

Ms. Kilmer is no longer participating by teleconference.

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**ADDITIONAL ITEMS FOR DISCUSSION**

**Carry Over Items/Potential Future Topics**

- CPE guidelines for publications
- Virginia-specific ethics course



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- Use of confidential consent agreements
- CPE – VBOA/VSCPA discussions
- Single renewal date all Virginia licensees
- Trust Fund Reserve Policy
- Background checks
- Statute/Regulation changes
- North Carolina Dental Case

**Sign Conflict of Interest forms**

**Sign Travel Expense vouchers**

**Future meeting date**

- Thursday, August 31, 2017
- Tuesday, November 7, 2017 (Virginia Tech campus)

Mr. Boshier read a resolution into record recognizing June 14, 2017 as Mr. Holland recognition day. The Board members, Mr. Jewell and Ms. Walker recognized Mr. Holland for his leadership and commitment to the Board and to the profession.

Upon a motion by Mr. Boshier and duly seconded, the members voted unanimously to approve and accept the resolution as read. The members voting “**AYE**” were Mr. Holland, Mr. Boshier, Mr. Carson, Ms. Ferguson, Ms. Saunders and Ms. Warwick.

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**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: Heather Hays Lockerman and Robert Drewry. The following non-members will be in attendance for a



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portion of the closed meeting to reasonable aid in the consideration of this topic: Wade Jewell and Rebekah E. 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 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  
Stephanie S. Saunders, CPA – Aye  
Laurie A. Warwick, CPA – Aye

**VOTE:**

Ayes: Six (6)  
Nays: None

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The following action was taken as a result of the closed session:

Case #2016-CPE-0014 (Jewell and Allen)

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

Upon a motion by Ms. Warwick, and duly seconded, the members voted unanimously to accept the presiding officer's recommendation as presented.

**CALL FOR VOTE:**

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

**VOTE:**

Ayes: Six (6)

Nays: None

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**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 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-member will be in attendance for a portion of the closed session to reasonable aid the consideration of this topic: Wade Jewell.

**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 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

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Stephanie S. Saunders, CPA – Aye

**VOTE:**

Ayes: Five (5)

Nays: None

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**ADJOURNMENT**

There being no further business before the VBOA, upon a motion by Ms. Saunders and duly seconded, the meeting was adjourned by unanimous vote at 3:52 p.m. The members voting “**AYE**” were Mr. Holland, Mr. Boshier, Mr. Carson, Ms. Ferguson and Ms. Saunders.

**APPROVED:**

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James M. “Jim” Holland, CPA, Chair

**COPY TESTE:**

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Wade A. Jewell, Executive Director