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**Board Meeting  
August 31, 2021  
Final/Approved minutes**

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The Virginia Board of Accountancy met on Tuesday, August 31, 2021, in Board Room #2 of the Perimeter Center, 9960 Mayland Drive, Henrico, Virginia 23233.

**MEMBERS PRESENT:** Laurie A. Warwick, CPA, Chair  
Wendy P. Lewis, CPA, Vice Chair  
Jay Bernas  
William R. Brown, CPA  
W. Barclay Bradshaw, CPA  
D. Brian Carson, CPA, CGMA

**MEMBER APPEARING VIRTUALLY:** Nadia A. Rogers, CPA

**LEGAL COUNSEL:** James Flaherty, Assistant Attorney General,  
Office of the Attorney General

**STAFF PRESENT:** Nancy Glynn, CPA, Executive Director  
Renai Reinholtz, Deputy Director  
Amanda E. M. Blount, Enforcement Director  
Kelli Anderson, Communications Manager  
Patti Hambright, CPE Administrator  
Elaina Johnson, IT Specialist  
Steven Burkarth, Information and Policy Advisor  
Nicole Rogers, Licensing and Operations Support

**STAFF PRESENT FOR A PORTION OF THE MEETING:** Laurie Burton, Investigator

**MEMBER OF THE PUBLIC PRESENT:** Emily Walker, CAE, Vice President, Advocacy, Virginia Society of Certified Public Accountants

**MEMBERS OF THE PUBLIC APPEARING VIRTUALLY:** Dan Dustin, Vice President, State Board Relations, National Association of State Boards of Accountancy  
Bryan Long, CPA  
Michael Maccaroni, CPA  
Francis Taylor, CPA

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**CALL TO ORDER**

Ms. Warwick called the meeting to order at 10 a.m.

**DETERMINATION OF QUORUM**

Ms. Warwick determined there was a quorum present.

**SECURITY BRIEFING**

Ms. Hambright provided the emergency evacuation procedures.

**APPROVAL OF AGENDA**

Upon a motion by Mr. Brown, and duly seconded, the members voted to approve the August 31, 2021, agenda, as amended.

**CALL FOR VOTE:**

Laurie A. Warwick, CPA – Aye  
Wendy P. Lewis, CPA – Aye  
Jay Bernas – Aye  
William R. Brown, CPA – Aye  
W. Barclay Bradshaw, CPA – Aye  
D. Brian Carson, CPA, CGMA – Aye  
Nadia A. Rogers, CPA – Aye

**VOTE:**

Ayes: Seven (7)  
Nays: None

**APPROVAL OF MINUTES**

Upon a motion by Mr. Bradshaw, and duly seconded, the members voted to approve the June 24, 2021, Board meeting minutes, as presented.

**CALL FOR VOTE:**

Laurie A. Warwick, CPA – Aye  
Wendy P. Lewis, CPA – Aye  
Jay Bernas – Aye  
William R. Brown, CPA – Aye

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W. Barclay Bradshaw, CPA – Aye  
D. Brian Carson, CPA, CGMA – Aye  
Nadia A. Rogers, CPA – Aye

**VOTE:**

Ayes: Seven (7)  
Nays: None

**VBOA Policy #10**

Ms. Warwick summarized VBOA Policy #10 Electronic Participation in Virginia Board of Accountancy Meetings. Electronic participation was not challenged.

**PUBLIC COMMENT PERIOD**

Ms. Walker addressed the Board regarding the VBOA’s CPA Evolution Model Rules letter and provided comments.

Ms. Walker noted that September 20-26, 2021, the VSCPA would celebrate CPA week to highlight the profession.

Ms. Walker noted the VSCPA would be hosting a series of diversity, equity and inclusion (DEI) sessions to assist moving forward as a more diverse, equitable and inclusive profession.

Ms. Walker noted the VSCPA would be hosting the Virtual VSCPA Interchange: CPA Evolution and the Future of the Profession free in October 2021, providing one CPE credit for participants.

Mr. Long addressed the Board in regards to disciplinary action.

Mr. Maccaroni addressed the Board in regards to disciplinary action.

Mr. Taylor declined to comment.

**COMMITTEE UPDATES**

**NASBA Communications Committee**

Mr. Carson noted there were no updates for the NASBA Communications Committee.

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**NASBA Enforcement Resources Committee**

Mr. Brown noted there were no updates for the NASBA Enforcement Resources Committee.

**NASBA Administration and Finance Committee**

Ms. Warwick noted there were no updates for the NASBA Administration and Finance Committee.

**NASBA Education Committee**

Ms. Rogers noted there were no updates for the NASBA Education Committee.

**AICPA's Information Systems and Controls Task Force**

Ms. Rogers noted there were no updates for the AICPA's Information Systems and Controls Task Force.

**AICPA's Accounting and Review Services Committee**

Mr. Bradshaw noted the six-member committee would be announcing changes to Statements on Standards for Accounting and Review Services (SSARS).

**CPA Evolution and Accreditation update**

Mr. Dustin provided a handout and an in-depth review of CPA Evolution. He explained the new model for the Uniform CPA Examination would include the three core accounting sections; Accounting, Audit, and Tax, with a choice of one of three disciplines; Tax compliance and planning, Business analysis and reporting, and information systems and controls. The new exam is expected to launch in January of 2024. Mr. Dustin fielded questions.

**EXECUTIVE DIRECTOR'S REPORT**

**General updates**

- Ms. Glynn reported CPA license renewals had gone well. Because of the new renewal format, self-reported CPE deficiencies have increased. CPA license reinstatement applications have also seen an increase.
- Ms. Glynn reported that two weeks after the June 30, 2021, renewal date emails were sent to firms and individuals notifying them of their expired licenses.

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- Ms. Glynn noted Ms. Blount had accepted a new opportunity and would be leaving VBOA on September 9, 2021. Board members thanked Ms. Blount for her service to the Board.
- Ms. Glynn noted Ms. Hambright is the new CPE Administrator for the VBOA.
- Ms. Glynn noted Mr. Burkarth is the new Information and Policy Advisor for the VBOA.
- Ms. Glynn noted Ms. Johnson is the new IT Specialist.
- Ms. Glynn noted interviews for the Adjudication Specialist position were being held tomorrow.

**Financial and Board Report update**

Ms. Reinholtz presented and fielded questions regarding the July 2021 Financial and Board Report.

**Enforcement update**

Ms. Blount led the discussion regarding the enforcement update. She provided a handout and noted the aging cases had been closed. She noted several non-CPE Informal Fact Finding conferences (IFF) had been held in July and August. Ms. Blount reviewed enforcement processes milestones with Board members and fielded questions.

**BOARD DISCUSSION TOPICS**

**Protecting the public interest**

Mr. Brown discussed in detail the 3 E's pathway to becoming a certified public accountant: education, examination and experience. He noted eight countries to be substantially equivalent to the U.S, however, the work experience requirement of one year versus five years of experience made additional mutual recognition agreements difficult. An in-depth discussion ensued. The Board will continue the discussion at a later date.

**MLO upgrade process**

Ms. Glynn led the discussion regarding the MLO upgrade process. She noted all continuing professional education (CPE) audits and several non-CPE complaints were now being entered into the MLO (VBOA database) enforcement modules. Ms. Glynn also noted the license reinstatement process would soon be automated.

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**CPA Evolution - model**

Ms. Rogers led the discussion regarding CPA Evolution. She noted that the model curriculum was released in June 2021 and colleges and universities are currently considering the information within to determine the extent of curricula changes and next steps. Ms. Rogers indicated that raising awareness of the upcoming CPA Exam changes amongst students is important, and she offered to speak at the November Board meeting to be held at Radford University. Ms. Rogers reviewed the VBOA Education Handbook in detail with Board members. She also indicated that she would submit a response to the AICPA's CPA Exam Survey on behalf of the VBOA. Ms. Rogers indicated that she is serving on the VSCPA's CPA Evolution Faculty Task Force and the first meeting would be September 2, 2021. She fielded questions.

**S.M.A.R.T Goals update**

**Education for Exam: Interim changes to Education Handbook – update**

Ms. Rogers apprised the Board in detail of the immediate revisions to the VBOA Education Handbook. Discussion ensued.

**Enforcement Process: Identify milestones – update**

Ms. Glynn led the discussion regarding the enforcement process and identifying milestones. A handout was provided. Discussion ensued.

**RECESS FOR LUNCH 12:30 p.m.**

**RECONVENE 1 p.m.**

**BOARD DISCUSSION TOPICS (continued)**

**Enforcement Process: Identify milestones – update**

After a thorough discussion, Board members agreed on a possible seven categories for enforcement processes. Ms. Glynn fielded questions.

Additional S.M.A.R.T. goal topics include:

- Peer Review enforcement
- Education accreditation
- Education for licensure
- CPE credits

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- Fee structure

**ADDITIONAL ITEMS FOR DISCUSSION**

- Sign Conflict of Interest forms
- Sign Travel Expense vouchers

**FUTURE MEETING DATES**

- September 30, 2021
- November 30, 2021 (Radford University)
- January 11, 2022
- April 7, 2022
- May 25, 2022
- June 23, 2022

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**Begin closed meeting**

Upon a motion by Ms. Lewis, and duly seconded, the members approved by unanimous vote the meeting be recessed and the Virginia Board of Accountancy convene a closed meeting under the Virginia Freedom of Information Act to a matter lawfully exempted from open meeting requirements under the ‘Legal advice regarding specific legal matters’ and ‘personnel matters’ exemptions contained in Virginia Code §2.2-3711 (A)(8) and Code §2.2-3711 (A)(1).

The following non-member will be in attendance for the closed meeting to reasonably aid in the consideration of this topic: James Flaherty. (Ms. Johnson was present for technical support for a portion of the meeting.)

The following non-members will be in attendance for a portion of the closed meeting to reasonably aid in the consideration of this topic: Nancy Glynn and Amanda Blount.

**CALL FOR VOTE:**

Laurie A. Warwick, CPA – Aye  
Wendy P. Lewis, CPA – Aye  
Jay Bernas – Aye  
William R. Brown, CPA – Aye  
W. Barclay Bradshaw, CPA – Aye  
D. Brian Carson, CPA, CGMA – Aye  
Nadia A. Rogers, CPA – Aye

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**VOTE:**

Ayes: Seven (7)

Nays: None

**End closed meeting**

Upon a motion by Ms. Warwick, and duly seconded, the Virginia Board of Accountancy convened a closed meeting on this date pursuant to an affirmative recorded vote and in accordance with the provisions of the Virginia Freedom of Information Act; and WHEREAS, § 2.2-3712 (D) 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 laws 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:**

Laurie A. Warwick, CPA – Aye

Wendy P. Lewis, CPA – Aye

Jay Bernas – Aye

William R. Brown, CPA – Aye

W. Barclay Bradshaw, CPA – Aye

D. Brian Carson, CPA, CGMA – Aye

Nadia A. Rogers, 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 #2020-031-018D and Case #2020-003-002D (Warwick and Brown)

Ms. Warwick, Mr. Brown and Ms. Blount were not present and did not participate in the closed session.

Upon a motion by Mr. Carson, and duly seconded, members voted to remand Cases #2020-031-018D and #2020-003-002D to the presiding officer with instructions to follow the applicable CPE Guidelines or document why a deviation is warranted.



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**CALL FOR VOTE:**

Laurie A. Warwick, CPA – Abstain  
Wendy P. Lewis, CPA – Aye  
Jay Bernas – Aye  
William R. Brown, CPA – Abstain  
W. Barclay Bradshaw, CPA – Aye  
D. Brian Carson, CPA, CGMA – Aye  
Nadia A. Rogers, CPA – Aye

**VOTE:**

Ayes: Five (5)  
Abstain: Two (2)  
Nays: None

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

Case #2019-251-024D (Lewis and Bradshaw)

Ms. Lewis, Mr. Bradshaw and Ms. Blount were not present and did not participate in the closed session.

Upon a motion by Mr. Carson, and duly seconded, members voted to remand Case #2019-251-024D to the presiding officer with instructions to substantiate the violations described in Conclusions of Law, Paragraph 26, and to address the respondent's failure to notify the VBOA of the disciplinary action cited in the order.

**CALL FOR VOTE:**

Laurie A. Warwick, CPA – Aye  
Wendy P. Lewis, CPA – Abstain  
Jay Bernas – Aye  
William R. Brown, CPA – Aye  
W. Barclay Bradshaw, CPA – Abstain  
D. Brian Carson, CPA, CGMA – Aye  
Nadia A. Rogers, CPA – Aye

**VOTE:**

Ayes: Five (5)  
Abstain: Two (2)  
Nays: None

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

Case #2020-049-049C

Ms. Blount was not present and did not participate in the closed session.

Upon a motion by Mr. Bradshaw, and duly seconded, members voted unanimously to rescind Consent Order #2020-049-049C.

**CALL FOR VOTE:**

Laurie A. Warwick, CPA – Aye

Wendy P. Lewis, CPA – Aye

Jay Bernas – Aye

William R. Brown, CPA – Aye

W. Barclay Bradshaw, CPA – Aye

D. Brian Carson, CPA, CGMA – Aye

Nadia A. Rogers, CPA – Aye

**VOTE:**

Ayes: Seven (7)

Nays: None

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**ADJOURNMENT**

There being no further business before the VBOA, Ms. Warwick adjourned the meeting at 3:30 p.m.

**APPROVED:**

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Laurie A. Warwick, CPA, Chair

**COPY TESTE:**

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Nancy Glynn, CPA, Executive Director