

Tuesday, November 29, 2022

Board Meeting Agenda

Board Room #4
2nd Floor Conference Center
9960 Mayland Drive
Henrico, VA 23233

Individuals submitting comments may do so in person, via an authorized representative, or in writing.

- 10 a.m. Call to Order – **Laurie A. Warwick, CPA, Chair**
Security Briefing – **Nicole Reynolds, Licensing and Operations Support**
Board Meeting protocols – **Laurie A. Warwick, CPA, Chair**
Approval of November 29, 2022, Agenda
Approval of October 20, 2022, Board meeting minutes
- 10:15 a.m. Public comment period*
Written comment submitted by Lisana Leal regarding File #2020-282-282C
- 10:30 a.m. Enforcement Agenda – **Matthew Ross, Enforcement Director**
Cases denoted ‘+’ involved IFF
- 2021-0026 Consent Order – proposal (Brown)
 - 2021-0106 Board Order (Bradshaw) †
 - 2021-0075 Consent Order (Carson)
 - 2021-0083 Board Order (Brown, Moyers) †
 - 2021-0097 Board Order (Brown) †
 - 2022-0195 Board Order (Glynn) †
- 11 a.m. NASBA and AICPA Committee Updates – **Laurie A. Warwick, CPA, Chair**
- 11:15 a.m. Executive Director’s Report – **Nancy Glynn, CPA, Executive Director**
- General updates
 - NTS length, Re-exam fees – CPA Evolution
 - Board to discuss and make decision
 - Financial and Board Report update – **Renai Reinholtz, Deputy Director**
 - Enforcement update – **Matthew Ross, Enforcement Director**
 - Policy update – **Vasa Clarke, Information and Policy Advisor**
- 12 p.m. Board Discussion Topics – **Laurie A. Warwick, CPA, Chair**
- Board involvement in Virginia CPA pipeline – **Laurie A. Warwick, CPA, Chair**
 - Customer Service Survey results – **Kelli Anderson, Communications Manager**
 - 2023 Virginia specific ethics course video draft – **Kelli Anderson, Communications Manager**
 - S.M.A.R.T. Goals 2023 update – **Nancy Glynn, CPA, Executive Director**
 - Education Accreditation: **complete**, Town Hall public comment period for guidance document currently pending

- Peer Review Enforcement: November 2022 – **Now January 2023**
- Education for Exam: **Draft January 2023 – Final February 2023 – Communications April 2023**
- Education for Licensure: May 2022 – **Now January 2023**
 - AICPA Exposure Draft released July 2022 for comments
 - Determine the impact of the Blueprint on VBOA regulations, VBOA Policy, and the VBOA Education Handbook
- Cash forecasting and fee structure – **June 2023**
- Licensing System – **November 2022 proposal update**
- Enforcement: Tracking cases – **October 2022 (paused for determination on new system; timing will be updated when progress is made on Licensing System)**
- Enforcement: Use of Title – **Draft October 2022 – Final November 2022**
 - Draft Guidance Document: Guidelines for Use of the CPA Title
 - Discussion of VSCPA-sponsored legislation
- Enforcement: CPE review – **Draft November 2022 – Final January 2023**

12:30 p.m. Adjourn for lunch

1 p.m. Board Discussion Topics (continued)

2 p.m. Closed Session

- Legal advice – § 2.2-3711(A)(8)
- Disciplinary proceedings – 2.2-3711(A)(27)
 - 2022-0161 Consent Order (Bradshaw)
 - 2022-0238 Board Order (Bradshaw) †
 - 2022-0268 Board Order (Bradshaw) †
 - 2022-0364 Board Order (Brown) †
- Personnel matters– § 2.2-3711(1)

2:45 p.m. Additional Items for Discussion – **Laurie A. Warwick, CPA, Chair**

- Sign Conflict of Interest forms
- Sign Travel Expense vouchers
- Future meeting dates
 - January 9, 2023
 - March 27, 2023: Hampton University

3 p.m. Adjournment

***Five-minute public comment, per person, on those items not included on the agenda.**

Persons desiring to attend the meeting and requiring special accommodations/interpretive services should contact the VBOA office at (804) 367-8505 at least five days prior to the meeting so that suitable arrangements can be made for an appropriate accommodation. The VBOA fully complies with the Americans with Disabilities Act.



**Board Meeting
October 20, 2022
Draft/ Unapproved minutes**

The Virginia Board of Accountancy met on Thursday, October 20, 2022, in Board Room #1 of the Perimeter Center, 9960 Mayland Drive, Henrico, VA 23233.

MEMBERS PRESENT: Laurie A. Warwick, CPA, Chair
William R. Brown, CPA
Dale G. Mullen
David Cotton, CPA, CFE, CGFM
Nadia A. Rogers, CPA
Wendy P. Lewis, CPA, Vice Chair

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

STAFF PRESENT: Nancy Glynn, CPA, Executive Director
Renai Reinholtz, Deputy Director
Matthew Ross, Enforcement Director
Kelli Anderson, Communications Manager
Nicole Reynolds, Licensing and Operations Support
Elaina Johnson, IT Specialist
Vasa Clarke, Information and Policy Advisor

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

MEMBERS OF THE PUBLIC APPEARING VIRTUALLY: James Ray
John Fischel
Cynthia Paige
Arun Sareen

CALL TO ORDER

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

SECURITY BRIEFING

Ms. Reynolds provided the emergency evacuation procedures.



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DETERMINATION OF QUORUM

Ms. Warwick determined there was a quorum present.

Ms. Warwick reviewed parliamentary procedure and encouraged the Board to follow the agenda as closely as possible.

APPROVAL OF AGENDA

Upon a motion by Mr. Brown and duly seconded, the members voted unanimously to approve the October 20, 2022, agenda, as amended. The members voting "AYE" were Ms. Warwick, Mr. Brown, Ms. Lewis, Ms. Rogers, Mr. Mullen and Mr. Cotton.

APPROVAL OF MINUTES

Upon a motion by Mr. Brown and duly seconded, the members voted unanimously to approve the August 29, 2022, Board meeting minutes, as presented. The members voting "AYE" were Ms. Warwick, Mr. Brown, Ms. Lewis, Ms. Rogers, Mr. Mullen and Mr. Cotton.

PUBLIC COMMENT PERIOD

Cynthia Paige addressed the Board regarding the life and work of her father, Mr. Horance Floyd.

Emily Walker advised that the VSCPA has formed a task force to examine the requirement for 150 hours of education in order to qualify for the Virginia CPA license, especially as it relates to the CPA pipeline in Virginia. She noted that the VSCPA does not currently have a position on the matter.

NASBA and AICPA COMMITTEE UPDATES

Administrative and Finance Committee

Ms. Warwick announced she had recently been reappointed to the NASBA Administrative and Finance Committee.

NASBA Education Committee

Ms. Rogers advised the Board that the NASBA Education Committee had not met since the last Board meeting in August. The AICPA Board of Examiners closed the public comment period on September 30,



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2022, for the Education blueprint to be released in January 2023. Ms. Rogers informed the Board that she has been asked to serve on NASBA's Accounting Pipeline Task Force and the VSCPA's 150-hour Task Force.

NASBA Updates – Patricia Hartman, Director of Client Services, NASBA

Patricia Hartman apprised the Board of the NASBA preparations for CPA Evolution related to developing a consistent transition plan with particular attention to the Notice to Schedule (NTS) and exam score credits. She advised that NASBA would prefer that all Boards consider standardizing the length of the NTS.

The Board discussed the potential impacts of the 2024 go live dates for the new exam format. Ms. Glynn discussed how the changes will affect Virginia re-exam fees. Ms. Hartman fielded questions from the Board.

Enforcement Agenda – Matthew Ross, Enforcement Director

The following actions were taken during open session:

Case #2021-0021

The Board members reviewed the enforcement record, which included the Informal Fact Finding Summary and Presiding Officer Recommendation, transcript and exhibits. W. Barclay Bradshaw, CPA, the Presiding Officer was not present.

Upon a motion by Ms. Lewis and duly seconded, the members voted to adopt the Informal Fact Finding Summary and Presiding Officer Recommendation, as written, finding the Respondent had violated Code of Virginia §54.1-4409.1(A), §54.1-4414(4), §54.1-111(A)(3) and to impose a \$1,000 monetary penalty.

CALL FOR VOTE:

Laurie A. Warwick, CPA – Aye
 Wendy P. Lewis, CPA – Aye
 Dale G. Mullen – Aye
 William R. Brown, CPA – Aye
 Nadia A. Rogers, CPA – Aye
 David Cotton, CPA, CFE, CGFM – Aye



**Board Meeting
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VOTE:

Ayes: Six (6)

Abstain: None (0)

Nays: None (0)

Case #2021-016-010U

The Board members reviewed the enforcement record, which included the Informal Fact Finding Summary and Presiding Officer Recommendation, transcript and exhibits. W. Barclay Bradshaw, CPA, Presiding Officer, D. Brian Carson, CPA, Board Member and Nadia A. Rogers, CPA, Board Member were not present.

Upon a motion by Mr. Brown and duly seconded, the members voted to adopt the Informal Fact Finding Summary and Presiding Officer Recommendation, as written, finding Respondent had violated Code of Virginia §54.14414 (1) and (5), §54.1-4412.1 (A) and to impose a \$2,500 monetary penalty.

CALL FOR VOTE:

Laurie A. Warwick, CPA – Aye

Wendy P. Lewis, CPA – Aye

Dale G. Mullen – Aye

William R. Brown, CPA – Aye

Nadia A. Rogers, CPA – Abstain

David Cotton, CPA, CFE, CGFM – Aye

VOTE:

Ayes: Five (5)

Abstain: One (1)

Nays: None (0)

John Fischel addressed the Board regarding a current case.

PUBLIC COMMENT PERIOD – Enforcement



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Case #2021-022-010D

The Board members reviewed the enforcement record, which included the Informal Fact Finding Summary and Presiding Officer Recommendation, transcript and exhibits. W. Barclay Bradshaw, CPA,

the Presiding Officer was not present. Both Respondent and his attorney, Jim Ray, Esquire, addressed the Board, requesting a determination of no violation.

A motion was made by Mr. Mullen that the record lacked substantial evidence to support a violation of the Code of Virginia §54.1-4413.3 (2) and (4). The motion was duly seconded and the Board unanimously approved the motion finding substantial evidence did not exist to support any violation on behalf of the Respondent and the matter should be closed.

CALL FOR VOTE:

Laurie A. Warwick, CPA – Aye
Wendy P. Lewis, CPA – Aye
Dale G. Mullen – Aye
William R. Brown, CPA – Aye
Nadia A. Rogers, CPA – Aye
David Cotton, CPA, CFE, CGFM – Aye

VOTE:

Ayes: Six (6)
Abstain: None (0)
Nays: None (0)

The Board entered into **closed session** under authority of § 2.2-3711(A) (8), consultation with legal counsel regarding specific legal matters.

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’ exemption contained in Virginia Code §2.2-3711 (A)(8).

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, Matthew Ross and James Flaherty.



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The members voting “AYE” were Ms. Warwick, Mr. Brown, Ms. Lewis, Ms. Rogers, Mr. Mullen and Mr. Cotton.

End closed meeting

Upon a motion by Ms. Lewis, 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.

The members voting “AYE” were Ms. Warwick, Mr. Brown, Ms. Lewis, Ms. Rogers, Mr. Mullen and Mr. Cotton.

Case #2020-032-019D

The Board members reviewed the enforcement record, which included the Informal Fact Finding Summary and Presiding Officer Recommendation, transcript and exhibits. W. Barclay Bradshaw, CPA, the Presiding Officer, and D. Brian Carson, CPA, Board Member were not present.

Upon a motion by Mr. Mullen and duly seconded, the members voted to adopt the Informal Fact Finding Summary and Presiding Officer Recommendation, as written, finding the Respondent had violated Board regulations 18VAC5-22-90 and 18VAC5-22-170(A) and to impose a \$300 monetary penalty for Respondent’s violation of 18VAC5-22-170(A) and a Reprimand for Respondent’s violation of 18VAC5-22-90.

CALL FOR VOTE:

Laurie A. Warwick, CPA – Aye
 Wendy P. Lewis, CPA – Aye
 Dale G. Mullen – Aye
 William R. Brown, CPA – Aye
 Nadia A. Rogers, CPA – Aye
 David Cotton, CPA, CFE, CGFM – Aye



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VOTE:

Ayes: Six (6)

Abstain: None (0)

Nays: None (0)

Case #2022-0271

The Board members reviewed the enforcement record, which included the Informal Fact Finding Summary and Presiding Officer Recommendation, transcript and exhibits. W. Barclay Bradshaw, CPA, the Presiding Officer, was not present.

Upon a motion by Mr. Brown and duly seconded, the members voted to adopt the Informal Fact Finding Summary and Presiding Officer Recommendation, with the following amendments to correct a scrivener's error. The Respondent violated Code of Virginia section §54.1-4413.3 Standards of Conduct and Practice subsections (1), (2), (3), and (7) and Code of Virginia section §54.1- 4413.3 Standards of Conduct and Practice subsection (4) which were all related to the misappropriation of Complainant's retirement funds by Respondent and not Code of Virginia section §54.1-4413 Standards of Conduct and Practice (1), (2), (3), and (7) and Code of Virginia section §54.1-4413 (4) Standards of Conduct and Practice, further Mr. Brown's motion stated the Board should reject the Informal Fact Finding Summary and Presiding Officer Recommendation as to a violation of §54.1-4413.3 (2) and (7) related to providing services restricted to licensed attorneys. Mr. Brown's motion included imposing the recommended monetary penalty of \$100,000 and Revocation of Respondent's CPA license for Respondent's violation of Code of Virginia §54.1-4413.3 (1), (2), (3), (4) and (7) related to the misappropriation of Complainant's retirement funds and a monetary penalty of \$1,375 for Respondent violation of 18VAC5-22-90 for failing to complete CPE requirements.

CALL FOR VOTE:

Laurie A. Warwick, CPA – Aye

Wendy P. Lewis, CPA – Aye

Dale G. Mullen – Aye

William R. Brown, CPA – Aye

Nadia A. Rogers, CPA – Aye

David Cotton, CPA, CFE, CGFM – Aye

VOTE:

Ayes: Six (6)

Abstain: None (0)

Nays: None (0)



**Board Meeting
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Case #2022-0367

The Board members reviewed the enforcement record, which included the Informal Fact Finding Summary and Presiding Officer Recommendation, transcript and exhibits. W. Barclay Bradshaw, CPA, the Presiding Officer, was not present. Respondent addressed the Board via telephone and requested a reduction in the proposed monetary penalty.

Upon a motion by Ms. Lewis and duly seconded, the members voted to adopt the Informal Fact Finding Summary and Presiding Officer Recommendation, with the following amendment to correct a scrivener's error. The Respondent violated Code of Virginia section §54.1-4413.3 Standards of Conduct and Practice subsections (1), (2), (3), and (7), not Code of Virginia section §54.1-4413 Standards of Conduct and Practice subsection (1), (2), (3), and (7). Further, the motion included adopting the recommended monetary penalty of \$100,000 and Revocation of Respondent's Virginia CPA license.

CALL FOR VOTE:

Laurie A. Warwick, CPA – Aye
Wendy P. Lewis, CPA – Aye
Dale G. Mullen – Aye
William R. Brown, CPA – Aye
Nadia A. Rogers, CPA – Aye
David Cotton, CPA, CFE, CGFM – Aye

VOTE:

Ayes: Six (6)
Abstain: None (0)
Nays: None (0)

Case #2022-0010

The Board members reviewed the enforcement record, which included the Informal Fact Finding Summary and Presiding Officer Recommendation and exhibits. Nancy Glynn, CPA, the Presiding Officer, was not present.

Upon a motion by Ms. Rogers and duly seconded, the members voted to adopt the Informal Fact Finding Summary and Presiding Officer Recommendation with the amendment that the Respondent may not apply for reinstatement of her Virginia CPA license for a period of one year, instead of Respondent's license being suspended for one year and to impose a monetary penalty of \$1,500 for Respondent's violation of 18VAC5-22-90.



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CALL FOR VOTE:

Laurie A. Warwick, CPA – Aye
Wendy P. Lewis, CPA – Aye
Dale G. Mullen – Aye
William R. Brown, CPA – Aye
Nadia A. Rogers, CPA – Aye
David Cotton, CPA, CFE, CGFM – Aye

VOTE:

Ayes: Six (6)
Abstain: None (0)
Nays: None (0)

Case #2021-0026

The Board members reviewed a settlement offer provided by the Respondent's counsel.

Upon a motion by Mr. Mullen and duly seconded, the members voted to continue the matter until the November Board meeting.

CALL FOR VOTE:

Laurie A. Warwick, CPA – Aye
Wendy P. Lewis, CPA – Aye
Dale G. Mullen – Aye
William R. Brown, CPA – Aye
Nadia A. Rogers, CPA – Aye
David Cotton, CPA, CFE, CGFM – Aye

VOTE:

Ayes: Six (6)
Abstain: None (0)
Nays: None (0)



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EXECUTIVE DIRECTOR'S REPORT

General updates

- Ms. Glynn informed the Board that an IT consultant has been retained to assist with implementation of a new licensing system. Ms. Glynn requested that, along with VITA, Mr. Cotton, Mr. Carson and the new consultant review any new contracts to assist VBOA with meeting the 2024 implementation date. Ms. Glynn noted that the IT Specialist position had recently been posted.
- Ms. Glynn described several upcoming IT changes and advised which staff would be assigned to assist until a new IT Specialist is hired.
- Ms. Glynn informed the Board regarding reports required by the Office of the Secretary of Finance.
- Ms. Glynn commented on the NASBA Update as it related to the NTS and Credit Extensions.
- The Board discussed the matter and approved the extension of any exam credits that exist as of December 15, 2023, to expire June 30, 2025. VBOA will report back to NASBA concerning the decision.

Financial and Board Report update

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

Enforcement update

Mr. Ross provided handouts and reported on the progress of the Enforcement Division. He fielded questions from the Board.

Policy update

Mr. Clarke informed the Board that an audit review of VBOA regulations, as required by state law, has been conducted and a public comment period has been scheduled.

Mr. Clarke described VBOA participation in the Governor's Unified Regulatory Plan and will update the Board if feedback is received.

Board Discussion Topics- Laurie A. Warwick, CPA, Chair

Ms. Anderson presented and fielded questions from the Board regarding progress on the 2023 VBOA Segment ethics video. She advised the project should be completed by November 2022.

Adjourn for lunch



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The Board entered into **closed session** under authority of § 2.2-3711(A) (1), consultation with legal counsel regarding specific personnel matters.

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

‘[discussion of] specific public officers, appointees, or employees’ exemption contained in Virginia Code §2.2-3711 (A) (1).

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 James Flaherty.

CALL FOR VOTE:

Laurie A. Warwick, CPA – Aye
Wendy P. Lewis, CPA – Aye
Dale G. Mullen – Aye
William R. Brown, CPA – Aye
Nadia A. Rogers, CPA – Aye
David Cotton, CPA, CFE, CGFM – Aye

VOTE:

Ayes: Six (6)
Abstain: None (0)
Nays: None (0)

Sherida Haughton, Consultant, VCU Performance Management Group

Ms. Haughton led the presentation in closed session

End closed meeting

Upon a motion by Ms. Lewis, 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



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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 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
 Dale G. Mullen – Aye
 William R. Brown, CPA – Aye
 Nadia A. Rogers, CPA – Aye
 David Cotton, CPA, CFE, CGFM – Aye

VOTE:

Ayes: Six (6)
 Abstain: None (0)
 Nays: None (0)

AICPA Exposure Draft, Maintaining the Relevance of the Uniform CPA Exam – Nadia Rogers, CPA

Ms. Rogers thanked the Board for reviewing the Exposure Draft. NASBA's comment letter dated September 29, 2022, was shared with the Board. The comment period ended September 29, 2022, and the final blueprint is to be released in January 2023.

Draft Revised Policy #9 Inactive Status Procedure for Approval/Denial/Appeal – Wendy Lewis, CPA

Ms. Lewis led the discussion regarding suggested revisions to VBOA Inactive Policy #9. She advised that numerous applications were being received by CPAs who have held the license for one to two years. Board members and Ms. Walker of VSCPA participated with questions and comments surrounding the current trends in Inactive applications and need for clarity, purpose and proper use of the Inactive Status. It was generally agreed that a CPA should hold an Active license for at least 5 years before applying for the Inactive Status.



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Upon a motion by Mr. Mullen and duly seconded, the members voted to approve VBOA Policy #9 as amended to include the five year limit as of December 1, 2022.

CALL FOR VOTE:

Laurie A. Warwick, CPA – Aye
 Wendy P. Lewis, CPA – Aye
 Dale G. Mullen – Aye
 William R. Brown, CPA – Abstain
 Nadia A. Rogers, CPA – Aye
 David Cotton, CPA, CFE, CGFM – Aye

VOTE:

Ayes: Five (5)
 Abstain: One (1)
 Nays: None (0)

S.M.A.R.T. Goals update - Nancy Glynn, CPA

Education Accreditation: October 2022, Nadia Rogers, CPA

Ms. Glynn advised that the new Guidelines for Accreditation of Educational Institutions are meant to provide guidance to applicants. Ms. Rogers explained that the goal is for the current regulation to be simplified. She then reviewed the Guidelines and associated Appendix with the Board.

Upon a motion by Mr. Cotton and duly seconded, the members voted to approve the Guidelines for Accreditation of Educational Institutions.

CALL FOR VOTE:

Laurie A. Warwick, CPA – Aye
 Wendy P. Lewis, CPA – Aye
 Dale G. Mullen – Aye
 William R. Brown, CPA – Abstain
 Nadia A. Rogers, CPA – Aye
 David Cotton, CPA, CFE, CGFM – Aye



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VOTE:

Ayes: Five (5)

Abstain: One (1)

Nays: None (0)

Education for Exam: Draft August 2022-Final February 2023-Communications April 2023

Education for Licensure: May 2022 – Now January 2023

Ms. Glynn noted that the AICPA Exposure Draft of the CPA Exam blueprint released in June 2022 for comment will have an impact on licensure and the CPA Exam.

Once the blueprint is finalized, recommendations for the VBOA Education Handbook will be presented to the Board in January or February 2023.

Enforcement: Use of CPA Title - Draft October 2022 – Final November 2022

Ms. Glynn clarified that the guideline is not yet ready for approval but would be discussed thoroughly at the meeting. Mr. Cotton led the discussion and outlined the team's approach to any expanded guidance on Use of the CPA Title.

There was participation from Board members, Mr. Flaherty, Mr. Ross and Ms. Walker. The Code of Virginia was discussed in detail. VSCPA suggested if changes were to be made they may take the form of changes to legislation. Ms. Warwick suggested that Ms. Walker take the subject to VSCPA and that the matter would be a topic of discussion again in the November Board Meeting.

ADDITIONAL ITEMS FOR DISCUSSION

- Sign Conflict of Interest forms
 - Sign Travel Expense vouchers
 - Future meeting dates – Current and future meeting dates were discussed and are subject to change.
 - November 29, 2022
 - January 9, 2023 (new date)
 - March 27, 2023 (new date) Hampton University
-



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ADJOURNMENT

There being no further business before the VBOA, Ms. Warwick adjourned the meeting at 2 p.m.

APPROVED:

Laurie A. Warwick, CPA, Chair

COPY TESTE:

Nancy Glynn, CPA, Executive Director

Financial Report
FY23 Budget vs. Actual Expenses
As of October 31, 2022

		FY23 Operating Budget	FY23 YTD Expenditures	% Expended	FY22 Expenditures	FY21 Expenditures	FY20 Expenditures
Salaries & Benefits							
1123	Salaries	1,134,760	341,637	30.1%	897,977	844,009	879,646
11XX	Benefits	590,756	129,983	22.0%	354,860	352,058	429,238
Total Salaries & Benefits		\$ 1,725,516	\$ 471,619	27.3%	\$ 1,252,837	\$ 1,196,067	\$ 1,308,884
Contractual Services							
1209	Charge Card Purchases (not distributed)	-	-	---	-	-	-
1211	Express Services	850	1,563	183.9%	655	33	84
1214	Postal Services	17,000	3,588	21.1%	15,395	14,576	12,011
1215	Printing Services	6,500	400	6.2%	5,766	3,208	6,459
1216	Telecommunications - VITA	12,000	3,621	30.2%	11,449	10,921	9,609
1217	Telecommunications - Nonstate (CallFire)	2,500	300	12.0%	1,200	1,530	2,495
1219	Inbound Freight	300	50	16.7%	135	22	260
1221	Organization Memberships (primarily NASBA)	8,835	7,994	90.5%	9,279	7,674	8,327
1222	Publication Subscriptions	4,270	100	2.3%	4,357	3,655	3,655
1224	Training - Courses, Workshops, Conferences	9,490	85	0.9%	6,126	763	7,563
1227	Training-Transportation, Lodging, Meals, Incidentals	18,500	1,709	9.2%	4,635	-	9,511
1242	Fiscal Services (Credit Card Merchant Fees)	60,000	15,561	25.9%	45,864	47,123	68,818
1243	Attorney Services	25,000	-	0.0%	16,097	26,217	48,624
1244	Mgmt. Services - NASBA/special accommodations	37,422	2,788	7.5%	10,387	9,012	28,061
1246	Public Info/Public Relations (subscriptions)	3,500	-	0.0%	2,485	439	4,484
1247	Legal Services (court reporting services)	12,100	539	4.5%	8,363	11,460	2,688
1252	Electrical Repair/Maintenance	-	-	---	-	3,681	-
1253	Equipment Repair/Maintenance	-	-	---	-	-	440
1264	Food and Dietary Services	3,500	695	19.9%	2,352	1,127	2,377
1266	Manual Labor Services (Includes shredding services)	1,100	-	0.0%	200	1,410	1,757
1268	Skilled Services	2,100	1,125	53.6%	1,650	-	600
1272	VITA - System Hosting, Maintenance, and Admin	248,235	57,285	23.1%	222,006	320,442	135,675
1272	VITA - Shared ISO Audit Services	20,500	-	0.0%	20,425	-	-
1272	VITA - System Implementation	250,000	-	0.0%	-	-	-
1272	VITA - ECOS fees	-	-	---	4,755	-	-
1272	VITA - System Reporting Tool	-	-	---	5,750	-	-
1273	Info Mgmt Design and Development Services (IT Support)	-	-	---	19,450	230,725	108,689
1275	Computer Software Maintenance (website hosting)	7,070	1,790	25.3%	7,050	7,235	6,435
1278	VITA Information Technology Infrastructure Services (included ECOS)	77,280	14,446	18.7%	52,008	57,838	148,216
1282	Travel - Personal Vehicle	6,500	2,280	35.1%	4,927	962	6,318
1283	Travel - Public Carriers	1,200	-	0.0%	497	-	-
1285	Travel - Subsistence and Lodging	2,500	1,164	46.6%	1,890	-	1,221
1288	Travel, Meal Reimburse - Not IRS Rpt	2,000	397	19.9%	1,106	-	723
Total Contractual Services		\$ 840,252	\$ 117,479	14.0%	\$ 486,259	\$ 760,054	\$ 625,343
Supplies and Materials							
1312	Office Supplies	2,500	191	7.7%	864	904	1,191
1313	Stationery and Forms	1,800	475	26.4%	404	644	997
1323	Gasoline (Enterprise vehicles)	250	-	0.0%	-	-	87
1335	Packaging and Shipping Supplies	1,200	-	0.0%	369	720	351
1342	Medical & Dental Supplies	50	-	0.0%	-	30	-

		FY23 Operating Budget	FY23 YTD Expenditures	% Expended	FY22 Expenditures	FY21 Expenditures	FY20 Expenditures
<u>Supplies and Materials, continued</u>							
1352	Custodian Repair & Maintenance	-	-	---	-	14	728
1362	Food & Dietary Supplies	550	112	20.4%	126	107	442
1363	Food Service Supplies	50	-	0.0%	236	35	16
1373	Computer Operating Supplies	1,500	115	7.7%	786	1,236	823
	Total Supplies & Materials	\$ 7,900	\$ 893	11.3%	\$ 2,785	\$ 3,689	\$ 4,634
<u>Transfer Payments</u>							
1413	Awards & Recognition	350	-	0.0%	623	343	-
1415	Unemployment Compensation	-	-	---	-	216	-
1418	Incentives	350	-	0.0%	-	-	725
	Total Transfer Payments	\$ 700	\$ -	0.0%	\$ 623	\$ 559	\$ 725
<u>Continuous Charges</u>							
1512	Automobile Liability Insurance	231	-	0.0%	231	231	231
1516	Property Insurance	1,224	-	0.0%	540	1,224	1,224
1534	Equipment Rentals	13,943	1,998	14.3%	7,454	8,099	8,133
1539	Building Rentals - Non-State Owned Facilities	100,625	33,558	33.3%	97,997	95,005	95,161
1541	Agency Service Charges (shared services)	59,722	23,613	39.5%	49,465	52,373	37,675
1551	General Liability Insurance	5,500	-	0.0%	5,328	328	328
1554	Surety Bonds	40	-	0.0%	40	40	40
1555	Worker's Compensation	1,110	-	0.0%	1,110	1,094	1,023
	Total Continuous Charges	\$ 182,395	\$ 59,169	32.4%	\$ 162,165	\$ 158,394	\$ 143,815
<u>Equipment</u>							
2216	Network Components	2,500	-	0.0%	1,653	877	1,357
2217	Other Computer Equipment	200	102	51.0%	155	130	97
2218	Computer Software Purchases	500	-	0.0%	418	50	428
2231	Electronic Equipment	6,450	-	0.0%	1,170	-	-
2233	Voice and Data Transmission Equipment	-	-	---	-	969	23
2261	Office Appurtenances (Blinds, Carpet, etc.)	-	-	---	-	-	687
2262	Office Furniture	1,500	454	30.3%	755	-	385
2263	Office Incidentals	-	46	---	63	345	658
2283	Mechanical Equipment	-	-	---	-	-	2,338
2328	Construction, Building Improvements	-	-	---	-	150	44,209
	Total Equipment	\$ 11,150	\$ 602	5.4%	\$ 4,214	\$ 2,521	\$ 50,182
	Total Expenses	\$ 2,767,913	\$ 649,763	23.5%	\$ 1,908,884	\$ 2,121,284	\$ 2,133,583
	Chapter 2 Appropriation	\$ 2,767,913					

Virginia Board of Accountancy Cash Balance Report

	Operating Fund		Trust Fund	
	FY2023	FY2022	FY2023	FY2022
	As of 10/31/22	As of 10/31/21	As of 10/31/22	As of 10/31/21
Beginning Cash Balance July 1	\$ 2,556,744	\$ 2,473,711	\$ 3,341,045	\$ 3,157,427
YTD Revenue Collected	191,348	154,944	-	-
Interest earnings*	4,298	2,177	5,259	3,247
Accounts Payable **	12	-	-	-
Cash Transfers In per Board Policy #1	193,303	-	-	177,280
Cash Transfers Out per Board Policy #1	-	(177,280)	(193,303)	-
YTD Expenditures	(649,763)	(654,723)	-	-
Cash Balance	\$ 2,295,943	\$ 1,798,828	\$ 3,153,000	\$ 3,337,954
Required Cash Transfers:				
Transfers to Central Service Agencies ***	\$ (11,983)	\$ (13,366)	-	-
Cash Balance after required transfers	\$ 2,283,960	\$ 1,785,462	\$ 3,153,000	\$ 3,337,954

* Interest Earnings - Per Virginia Acts of Assembly - Chapter 732 - §3-3.03 - Approved April 10, 2016, the State Comptroller shall allocate revenue for interest earnings effective FY2016. Interest Earnings had not been allocated since FY2010.

** Prior to October 1, 2014 and the implementation of the Commonwealth's new financial accounting and reporting system (Cardinal) all payments immediately reduced cash when processed (in CARS). The new Cardinal financial system operates on a modified accrual basis and cash balances are not affected until the voucher's due date. The Cardinal system generates an offsetting entry to a liability account (accounts payable) when the voucher is processed. Once the voucher due date arrives, the payment is made, the liability is relieved and cash is now reduced.

*** Non-general fund Transfers required by Virginia Acts of Assembly Part 3-1.01F for expenses incurred by central service agencies due on or before June 30.

**Virginia Board of Accountancy
MLO Revenue by Fee Type Report**

Fee Type	FY2023 - YTD as of 10/31/22	FY2022 - YTD as of 10/31/21	Fiscal Year Ending 6/30/22	Fiscal Year Ending 6/30/21	Fiscal Year Ending 6/30/20
Exam Application Fee	\$ 42,315	\$ 41,400	\$ 130,560	\$ 149,430	\$ 171,105
Individual License Application Fee	22,725	26,175	70,800	83,100	93,300
Firm License Application Fee	1,400	1,700	4,100	4,500	7,300
Re-Exam Application	23,100	25,680	72,080	83,420	80,240
(a) Renewal Fee	1,345	780	1,777,925	1,824,315	1,824,475
Reinstatement Fee	94,100	52,000	98,600	63,150	63,500
Duplicate Wall Certificate Fee	475	675	2,150	1,700	1,800
License Verification Fee	5,725	7,225	21,325	16,625	16,175
CPA Exam Score Transfers	450	400	1,075	1,325	1,750
Administrative Fee	-	44	45	646	-
Bad Check Fee	53	-	50	50	313
Total Revenue	\$ 191,688	\$ 156,079	\$ 2,178,710	\$ 2,228,261	\$ 2,259,958
(b) Net Revenue per Cardinal	\$ 191,348	\$ 154,944	\$ 2,178,830	\$ 2,199,041	\$ 2,220,553
(c) Difference	\$ 340	\$ 1,135	\$ (120)	\$ 29,220	\$ 39,405

NOTES:

- (a) FY19 Renewal Fee includes pro-rated fees related to the transition to the June 30th single renewal date.
(b) Net Revenue per Cardinal reported above includes revenue received from regulatory fees.
(c) Total revenue from MLO will not always match the revenue collected and reported in Cardinal due to timing differences.

**Virginia Board of Accountancy
Financial Report
Accounts Receivable Report**

	FY2023 - YTD as of 10/31/22	FY2022 - YTD as of 10/31/21	Fiscal Year Ending 6/30/22	Fiscal Year Ending 6/30/21	Fiscal Year Ending 6/30/20
Fines levied	\$ 287,145	\$ 38,375	\$ 189,950	\$ 128,042	\$ 107,725
Fines collected	\$ 104,284	\$ 23,464	\$ 157,851	\$ 138,947	\$ 112,760
Outstanding Current fines receivable (< 365 Days)	\$ 257,102	\$ 39,563	\$ 49,751	\$ 29,041	\$ 49,975
Outstanding Written-off receivables (=> 365 Days)	\$ 656,240	\$ 673,731	\$ 680,731	\$ 669,342	\$ 659,313

NOTE:

All accounts uncollected after one year are deemed uncollectible, are written off of the VBOA's financial account records, and are no longer recognized receivables for financial reporting purposes; however, the legal obligation to pay the debt still remains.

**Individual and firm license activity
October 31, 2022**

Fiscal Period	Period ending 10/31/2022	Period ending 10/31/2021	Period ending 6/30/2022	Period ending 6/30/2021	Year ending 6/30/2020
REGULANTS					
Individuals					
Active, licensed CPAs	26,873	27,155	26,482	26,715	26,666
Inactive, licensed CPAs	2,124	2,073	2,053	2,033	1,915
Total Licensed CPAs	28,997	29,228	28,535	28,748	28,581
Out-of-state licensees	9,862	9,762	9,669	9,572	8,935
Reinstatements - Individuals	256	131	257	170	170
New CPA licenses issued	296	455	1,039	1,069	1,241
Expired/voluntarily surrendered licenses	12	9	1,337	119	861
Exam Candidates					
Number of first time exam candidates	367	363	1,118	1,193	1,673
Firms					
Total active, licensed CPA firms	1,126	1,158	1,172	1,125	1,157
Reinstatements - Firms	9	13	18	8	8
New CPA firm licenses issued	12	17	42	38	37
Expired/voluntarily surrendered licenses	0	0	76	12	81

All Open Enforcement Complaints - As of October 7, 2022

All Open Enforcement Complaints



All Open Complaint Types

CPE Deficiency	160
Acts Discreditable	4
Due Professional Care	38
Unlicensed Activity	35
Eligibility	1
238	

All Open Enforcement Complaints - As of November 14, 2022

All Open Enforcement Complaints



All Open Complaint Types

CPE Deficiency	220
Acts Discreditable	4
Due Professional Care	33
Unlicensed Activity	36
Eligibility	1
294	

New and Closed Complaints - October 8, 2022 to November 14, 2022

Opened Complaints



Opened Complaint Types

CPE Deficiency	87
Due Professional Care	1
Unlicensed Activity	6
Act Discreditable	0
94	

Closed Complaints



Closed Complaint Types

CPE Deficiency	27
Due Professional Care	6
Unlicensed Activity	4
Acts Discreditable	1
38	

Disposition Types

Advisory Letter	4	Board Order	6
Consent Order	21	CPE Compliant	0
No Finding	0	No Violation	6
No Jurisdiction	1	Other	0
38			

CPE Audit Report as of October 31, 2022

	Ending 9/30/2022	Year Ending 6/30/2022	Year Ending 6/30/2021	Year ending 6/30/2020	Year Ending 6/30/2019	Year Ending 6/30/2018
CPE Audits Selected	187	573	751	696	1366	1938
CPE Audits Passed	7	406	597	544	1139	1526
CPE Audits Deficient	2	114	154	152	227	412
CPE Audits Pending	178	53	0	0	0	0
CPE Deficiency Rate	22%	22%	21%	22%	17%	21%

Other audits completed during Calendar Years

	Reinstatement and Inactive Audits		Self-Report Audits		Enforcement Audits
	2022	2021	2022	2021	2022
Audits Selected	363	273	210	279	37
CPE Audits Passed	235	258	29	41	24
CPE Audits Deficient	0	0	90	238	13
CPE Audits Pending	128	15	91	0	0
					35%

All Enforcement Cases

Complaint #	Type	Status	Date Received	Date Entered	Status Date	TotalDays
2022-0046	Due Professional Care	NOAV - Sent	Aug 3, 2020	Jan 27, 2022	May 19, 2022	833
2020-073-030D	Due Professional Care	Probable Cause Review	21-Oct-20	N/A	Nov 14, 2022	754
2020-072-029D	Due Professional Care	Probable Cause Review	10-Dec-20	N/A	Nov 14, 2022	704
2021-0159	Due Professional Care	NOAV - Sent	Mar 23, 2021	Dec 27, 2021	May 19, 2022	601
2022-0161	Due Professional Care	Board Meeting - Pending	Apr 8, 2021	Mar 30, 2022	Oct 18, 2022	585
2021-018-011U	Unlicensed Activity - O	Probable Cause Review	8-Apr-21	N/A	Nov 14, 2022	585
2021-0075	Unlicensed Activity - G	Board Meeting - Pending	Jun 14, 2021	Oct 15, 2021	Nov 7, 2022	518
2021-0083	Unlicensed Activity - O	Board Meeting - Pending	Aug 20, 2021	Oct 18, 2021	Nov 3, 2022	451
2021-0086	Due Professional Care	IFF - Pending	Aug 25, 2021	Oct 18, 2021	Nov 10, 2022	446
2021-0089	Unlicensed Activity - O	IFF - Scheduled	Sep 5, 2021	Oct 18, 2021	Oct 4, 2022	435
2021-0091	Due Professional Care	NOAV - Sent	Sep 8, 2021	Oct 18, 2021	Jun 24, 2022	432
2021-0026	Due Professional Care	IFF - Pending	Sep 30, 2021	Sep 30, 2021	Oct 17, 2022	410
2021-0097	Due Professional Care	Board Meeting - Pending	Oct 8, 2021	Oct 19, 2021	Nov 4, 2022	402
2021-0088	Unlicensed Activity - O	NOAV - Sent	Oct 18, 2021	Oct 18, 2021	Oct 19, 2022	392
2021-0106	Due Professional Care	Board Meeting - Pending	Oct 28, 2021	Oct 28, 2021	Nov 2, 2022	382
2021-0108	Unlicensed Activity - O	Consent Order - Draft	Oct 29, 2021	Oct 29, 2021	Aug 9, 2022	381
2021-0128	Due Professional Care	NOAV - Pending	Nov 23, 2021	Nov 23, 2021	May 19, 2022	356
2021-0145	Unlicensed Activity - O	NOAV - Sent	Dec 10, 2021	Dec 10, 2021	Sep 26, 2022	339
2021-0156	Due Professional Care	NOAV - Sent	Dec 22, 2021	Dec 22, 2021	Jun 8, 2022	327
2022-0070	Due Professional Care	IFF - Scheduled	Feb 14, 2022	Feb 14, 2022	Sep 28, 2022	273
2022-0071	Due Professional Care	IFF - Scheduled	Feb 15, 2022	Feb 15, 2022	Sep 28, 2022	272
2022-0084	Unlicensed Activity - G	NOAV - Sent	Feb 24, 2022	Feb 28, 2022	May 19, 2022	263
2022-0107	Due Professional Care	NOAV - Sent	Feb 25, 2022	Mar 8, 2022	May 19, 2022	262
2022-0128	Unlicensed Activity - G	IFF - Scheduled	Mar 15, 2022	Mar 15, 2022	Sep 30, 2022	244
2022-0194	CPE Deficiency	IFF - Completed	Apr 13, 2022	Apr 13, 2022	Sep 20, 2022	215
2022-0195	CPE Deficiency	Board Meeting - Pending	Apr 14, 2022	Apr 14, 2022	Nov 1, 2022	214

2022-0198	CPE Deficiency	IFF - Completed	Apr 14, 2022	Apr 14, 2022	Sep 20, 2022	27	214
2022-0202	CPE Deficiency	IFF - Completed	Apr 14, 2022	Apr 14, 2022	Jul 27, 2022		214
2022-0206	CPE Deficiency	IFF - Completed	Apr 15, 2022	Apr 15, 2022	Jul 27, 2022		213
2022-0237	Unlicensed Activity - O	Consent Order - Sent	Apr 22, 2022	Apr 22, 2022	Oct 20, 2022		206
2022-0238	Due Professional Care	Board Meeting - Pending	Apr 22, 2022	Apr 22, 2022	Nov 2, 2022		206
2022-0246	CPE Deficiency	IFF - Completed	Apr 25, 2022	Apr 25, 2022	Sep 22, 2022		203
2022-0250	CPE Deficiency	IFF - Scheduled	Apr 28, 2022	Apr 28, 2022	Aug 4, 2022		200
2022-0251	CPE Deficiency	IFF - Scheduled	Apr 28, 2022	Apr 28, 2022	Nov 7, 2022		200
2022-0252	CPE Deficiency	IFF - Completed	Apr 28, 2022	Apr 28, 2022	Sep 30, 2022		200
2022-0253	CPE Deficiency	IFF - Completed	Apr 28, 2022	Apr 28, 2022	Jul 27, 2022		200
2022-0278	Due Professional Care	NOAV - Sent	Apr 28, 2022	May 9, 2022	May 23, 2022		200
2022-0260	Unlicensed Activity - O	Consent Order - Sent	May 2, 2022	May 2, 2022	Oct 20, 2022		196
2022-0262	CPE Deficiency	IFF - Completed	May 3, 2022	May 3, 2022	Sep 20, 2022		195
2022-0263	CPE Deficiency	IFF - Completed	May 3, 2022	May 3, 2022	Sep 20, 2022		195
2022-0264	CPE Deficiency	IFF - Completed	May 3, 2022	May 3, 2022	Sep 20, 2022		195
2022-0267	Unlicensed Activity - O	NOAV - Sent	May 3, 2022	May 3, 2022	Aug 5, 2022		195
2022-0268	CPE Deficiency	Board Meeting - Pending	May 4, 2022	May 4, 2022	Nov 2, 2022		194
2022-0270	CPE Deficiency	Consent Order - Draft	May 4, 2022	May 4, 2022	Jun 28, 2022		194
2022-0279	CPE Deficiency	NOAV - Sent	May 10, 2022	May 10, 2022	Sep 21, 2022		188
2022-0282	CPE Deficiency	IFF - Scheduled	May 10, 2022	May 10, 2022	Nov 7, 2022		188
2022-0283	CPE Deficiency	IFF - Scheduled	May 10, 2022	May 10, 2022	Aug 23, 2022		188
2022-0292	CPE Deficiency	IFF - Completed	May 11, 2022	May 11, 2022	Sep 20, 2022		187
2022-0295	CPE Deficiency	IFF - Scheduled	May 11, 2022	May 11, 2022	Sep 30, 2022		187
2022-0297	CPE Deficiency	IFF - Completed	May 12, 2022	May 12, 2022	Oct 6, 2022		186
2022-0304	CPE Deficiency	IFF - Completed	May 17, 2022	May 17, 2022	Oct 6, 2022		181
2022-0309	CPE Deficiency	IFF - Completed	May 17, 2022	May 17, 2022	Nov 7, 2022		181
2022-0319	CPE Deficiency	IFF - Scheduled	May 20, 2022	May 20, 2022	Nov 7, 2022		178
2022-0321	CPE Deficiency	IFF - Completed	May 20, 2022	May 20, 2022	Oct 12, 2022		178

2022-0328	CPE Deficiency	Requested Additional Information	May 23, 2022	May 23, 2022	Jul 26, 2022	28	175
2022-0333	CPE Deficiency	IFF - Scheduled	May 24, 2022	May 24, 2022	Nov 7, 2022		174
2022-0335	CPE Deficiency	IFF - Completed	May 24, 2022	May 24, 2022	Nov 7, 2022		174
2022-0336	CPE Deficiency	IFF - Completed	May 24, 2022	May 24, 2022	Nov 7, 2022		174
2022-0337	CPE Deficiency	IFF - Completed	May 24, 2022	May 24, 2022	Oct 12, 2022		174
2022-0345	Unlicensed Activity - O	Open Case	Jun 2, 2022	Jun 2, 2022	Jun 2, 2022		165
2022-0347	Due Professional Care	NOAV - Sent	Jun 3, 2022	Jun 3, 2022	Jun 22, 2022		164
2022-0363	Due Professional Care	NOAV - Sent	Jun 3, 2022	Jun 21, 2022	Jun 22, 2022		164
2022-0348	CPE Deficiency	Consent Order - Sent	Jun 6, 2022	Jun 6, 2022	Oct 4, 2022		161
2022-0349	CPE Deficiency	IFF - Completed	Jun 6, 2022	Jun 6, 2022	Nov 7, 2022		161
2022-0352	Eligibility	IFF - Scheduled	Jun 9, 2022	Jun 9, 2022	Oct 4, 2022		158
2022-0356	CPE Deficiency	IFF - Scheduled	Jun 10, 2022	Jun 10, 2022	Nov 7, 2022		157
2022-0357	Due Professional Care	IFF - Scheduled	Jun 13, 2022	Jun 14, 2022	Sep 28, 2022		154
2022-0358	Unlicensed Activity - O	NOAV - Sent	Jun 15, 2022	Jun 15, 2022	Oct 24, 2022		152
2022-0359	CPE Deficiency	Consent Order - Sent	Jun 16, 2022	Jun 16, 2022	Sep 20, 2022		151
2022-0362	Unlicensed Activity - O	NOAV - Sent	Jun 21, 2022	Jun 21, 2022	Aug 3, 2022		146
2022-0364	Due Professional Care	Board Meeting - Pending	Jun 23, 2022	Jun 23, 2022	Nov 2, 2022		144
2022-0368	Unlicensed Activity - O	IFF - Scheduled	Jun 24, 2022	Jun 24, 2022	Oct 6, 2022		143
2022-0369	CPE Deficiency	IFF - Completed	Jun 27, 2022	Jun 27, 2022	Sep 20, 2022		140
2022-0366	Unlicensed Activity - O	NOAV - Sent	Jun 28, 2022	Jun 24, 2022	Sep 12, 2022		139
2022-0371	CPE Deficiency	Consent Order - Sent	Jun 30, 2022	Jun 30, 2022	Sep 20, 2022		137
2022-0373	Due Professional Care	Consent Order - Sent	Jul 1, 2022	Jul 5, 2022	Nov 15, 2022		136
2022-0376	Unlicensed Activity - O	IFF - Scheduled	Jul 12, 2022	Jul 13, 2022	Oct 4, 2022		125
2022-0378	Unlicensed Activity - O	IFF - Scheduled	Jul 13, 2022	Jul 13, 2022	Oct 4, 2022		124
2022-0379	Unlicensed Activity - O	NOAV - Pending	Jul 14, 2022	Jul 14, 2022	Jul 14, 2022		123
2022-0381	Unlicensed Activity - O	Open Case	Jul 15, 2022	Jul 15, 2022	Jul 15, 2022		122
2022-0384	Due Professional Care	NOAV - Sent	Jul 19, 2022	Jul 19, 2022	Jul 25, 2022		118
2022-0385	Unlicensed Activity - O	IFF - Scheduled	Jul 20, 2022	Jul 20, 2022	Oct 4, 2022		117

2022-0392	Due Professional Care	NOAV - Sent	Jul 25, 2022	Jul 25, 2022	Oct 24, 2022	29	112
2022-0393	Due Professional Care	NOAV - Sent	Jul 25, 2022	Jul 25, 2022	Oct 24, 2022		112
2022-0404	Unlicensed Activity - O	NOAV - Sent	Jul 28, 2022	Jul 28, 2022	Sep 19, 2022		109
2022-0405	CPE Deficiency	Consent Order - Sent	Jul 29, 2022	Jul 29, 2022	Oct 25, 2022		108
2022-0408	CPE Deficiency	Consent Order - Sent	Aug 1, 2022	Aug 1, 2022	Oct 21, 2022		105
2022-0409	CPE Deficiency	Consent Order - Sent	Aug 1, 2022	Aug 1, 2022	Oct 21, 2022		105
2022-0411	CPE Deficiency	IFF - Scheduled	Aug 2, 2022	Aug 2, 2022	Nov 7, 2022		104
2022-0413	Unlicensed Activity - O	NOAV - Sent	Aug 2, 2022	Aug 2, 2022	Oct 24, 2022		104
2022-0414	Unlicensed Activity - G	Open Case	Aug 3, 2022	Aug 3, 2022	Aug 3, 2022		103
2022-0416	CPE Deficiency	IFF - Pending	Aug 3, 2022	Aug 3, 2022	Nov 14, 2022		103
2022-0418	CPE Deficiency	Consent Order - Sent	Aug 3, 2022	Aug 3, 2022	Oct 4, 2022		103
2022-0423	Due Professional Care	NOAV - Pending	Aug 5, 2022	Aug 8, 2022	Aug 8, 2022		101
2022-0431	Unlicensed Activity - G	Consent Order - Draft	Aug 12, 2022	Aug 15, 2022	Aug 15, 2022		94
2022-0434	CPE Deficiency	Entered / Intake	Aug 18, 2022	Aug 18, 2022	Aug 18, 2022		88
2022-0435	CPE Deficiency	Consent Order - Sent	Aug 18, 2022	Aug 18, 2022	Nov 14, 2022		88
2022-0436	CPE Deficiency	Consent Order - Sent	Aug 18, 2022	Aug 18, 2022	Nov 14, 2022		88
2022-0437	CPE Deficiency	Consent Order - Sent	Aug 18, 2022	Aug 18, 2022	Nov 14, 2022		88
2022-0438	CPE Deficiency	Entered / Intake	Aug 18, 2022	Aug 18, 2022	Aug 18, 2022		88
2022-0439	CPE Deficiency	Consent Order - Sent	Aug 18, 2022	Aug 18, 2022	Nov 14, 2022		88
2022-0440	CPE Deficiency	Consent Order - Sent	Aug 18, 2022	Aug 18, 2022	Nov 14, 2022		88
2022-0441	CPE Deficiency	Consent Order - Sent	Aug 18, 2022	Aug 18, 2022	Nov 14, 2022		88
2022-0442	CPE Deficiency	Consent Order - Sent	Aug 18, 2022	Aug 18, 2022	Nov 14, 2022		88
2022-0443	CPE Deficiency	Consent Order - Sent	Aug 19, 2022	Aug 19, 2022	Nov 14, 2022		87
2022-0444	CPE Deficiency	Entered / Intake	Aug 19, 2022	Aug 19, 2022	Aug 19, 2022		87
2022-0445	CPE Deficiency	Consent Order - Sent	Aug 19, 2022	Aug 19, 2022	Nov 14, 2022		87
2022-0446	CPE Deficiency	Consent Order - Sent	Aug 19, 2022	Aug 19, 2022	Nov 14, 2022		87
2022-0447	CPE Deficiency	Consent Order - Draft	Aug 19, 2022	Aug 19, 2022	Nov 1, 2022		87
2022-0448	CPE Deficiency	Entered / Intake	Aug 19, 2022	Aug 19, 2022	Aug 19, 2022		87

2022-0449	CPE Deficiency	Consent Order - Draft	Aug 19, 2022	Aug 19, 2022	Nov 1, 2022	87
2022-0450	CPE Deficiency	Consent Order - Draft	Aug 22, 2022	Aug 22, 2022	Nov 3, 2022	84
2022-0451	CPE Deficiency	Consent Order - Draft	Aug 22, 2022	Aug 22, 2022	Nov 3, 2022	84
2022-0452	CPE Deficiency	Consent Order - Draft	Aug 22, 2022	Aug 22, 2022	Nov 3, 2022	84
2022-0453	CPE Deficiency	Consent Order - Draft	Aug 22, 2022	Aug 22, 2022	Nov 3, 2022	84
2022-0454	CPE Deficiency	Consent Order - Sent	Aug 22, 2022	Aug 22, 2022	Nov 14, 2022	84
2022-0557	Acts Discreditable	NOAV - Sent	Aug 22, 2022	Sep 29, 2022	Oct 3, 2022	84
2022-0455	CPE Deficiency	Entered / Intake	Aug 23, 2022	Aug 23, 2022	Aug 23, 2022	83
2022-0456	CPE Deficiency	Entered / Intake	Aug 23, 2022	Aug 23, 2022	Aug 23, 2022	83
2022-0612	Acts Discreditable	Entered / Intake	Aug 23, 2022	Oct 26, 2022	Oct 26, 2022	83
2022-0457	CPE Deficiency	Entered / Intake	Aug 24, 2022	Aug 24, 2022	Aug 24, 2022	82
2022-0458	CPE Deficiency	Entered / Intake	Aug 24, 2022	Aug 24, 2022	Aug 24, 2022	82
2022-0459	CPE Deficiency	Entered / Intake	Aug 24, 2022	Aug 24, 2022	Aug 24, 2022	82
2022-0460	CPE Deficiency	Entered / Intake	Aug 24, 2022	Aug 24, 2022	Aug 24, 2022	82
2022-0462	CPE Deficiency	Entered / Intake	Aug 25, 2022	Aug 25, 2022	Aug 25, 2022	81
2022-0465	CPE Deficiency	Entered / Intake	Aug 25, 2022	Aug 25, 2022	Aug 25, 2022	81
2022-0466	CPE Deficiency	Entered / Intake	Aug 25, 2022	Aug 25, 2022	Aug 25, 2022	81
2022-0467	CPE Deficiency	Entered / Intake	Aug 25, 2022	Aug 25, 2022	Aug 25, 2022	81
2022-0470	CPE Deficiency	Consent Order - Draft	Aug 26, 2022	Aug 26, 2022	Sep 8, 2022	80
2022-0474	CPE Deficiency	Entered / Intake	Aug 29, 2022	Aug 29, 2022	Aug 29, 2022	77
2022-0475	CPE Deficiency	Entered / Intake	Aug 29, 2022	Aug 29, 2022	Aug 29, 2022	77
2022-0476	CPE Deficiency	Entered / Intake	Aug 29, 2022	Aug 29, 2022	Aug 29, 2022	77
2022-0477	CPE Deficiency	Entered / Intake	Aug 29, 2022	Aug 29, 2022	Aug 29, 2022	77
2022-0478	CPE Deficiency	Entered / Intake	Aug 29, 2022	Aug 29, 2022	Aug 29, 2022	77
2022-0479	CPE Deficiency	Entered / Intake	Aug 30, 2022	Aug 30, 2022	Aug 30, 2022	76
2022-0480	CPE Deficiency	Entered / Intake	Aug 30, 2022	Aug 30, 2022	Aug 30, 2022	76
2022-0481	CPE Deficiency	Entered / Intake	Aug 30, 2022	Aug 30, 2022	Aug 30, 2022	76
2022-0482	CPE Deficiency	Entered / Intake	Aug 30, 2022	Aug 30, 2022	Aug 30, 2022	76

2022-0484	CPE Deficiency	Entered / Intake	Aug 31, 2022	Aug 31, 2022	Aug 31, 2022	75
2022-0485	CPE Deficiency	Entered / Intake	Aug 31, 2022	Aug 31, 2022	Sep 16, 2022	75
2022-0486	CPE Deficiency	Entered / Intake	Aug 31, 2022	Aug 31, 2022	Aug 31, 2022	75
2022-0487	CPE Deficiency	Entered / Intake	Aug 31, 2022	Aug 31, 2022	Aug 31, 2022	75
2022-0488	CPE Deficiency	Entered / Intake	Aug 31, 2022	Aug 31, 2022	Aug 31, 2022	75
2022-0490	CPE Deficiency	Consent Order - Sent	Sep 1, 2022	Sep 1, 2022	Oct 26, 2022	74
2022-0494	CPE Deficiency	IFF - Scheduled	Sep 1, 2022	Sep 1, 2022	Nov 7, 2022	74
2022-0496	Unlicensed Activity - O	NOAV - Sent	Sep 2, 2022	Sep 2, 2022	Sep 8, 2022	73
2022-0497	CPE Deficiency	Entered / Intake	Sep 7, 2022	Sep 7, 2022	Sep 7, 2022	68
2022-0498	CPE Deficiency	Entered / Intake	Sep 7, 2022	Sep 7, 2022	Sep 7, 2022	68
2022-0499	CPE Deficiency	Entered / Intake	Sep 7, 2022	Sep 7, 2022	Sep 7, 2022	68
2022-0500	CPE Deficiency	Entered / Intake	Sep 7, 2022	Sep 7, 2022	Sep 7, 2022	68
2022-0501	Unlicensed Activity - O	NOAV - Sent	Sep 7, 2022	Sep 7, 2022	Sep 8, 2022	68
2022-0502	Due Professional Care	NOAV - Sent	Sep 8, 2022	Sep 8, 2022	Nov 10, 2022	67
2022-0503	CPE Deficiency	Entered / Intake	Sep 8, 2022	Sep 8, 2022	Sep 8, 2022	67
2022-0504	CPE Deficiency	Entered / Intake	Sep 8, 2022	Sep 8, 2022	Sep 8, 2022	67
2022-0505	Due Professional Care	Open Case	Sep 8, 2022	Sep 8, 2022	Sep 8, 2022	67
2022-0506	Due Professional Care	NOAV - Pending	Sep 8, 2022	Sep 8, 2022	Sep 9, 2022	67
2022-0507	CPE Deficiency	Entered / Intake	Sep 8, 2022	Sep 8, 2022	Sep 8, 2022	67
2022-0508	CPE Deficiency	Entered / Intake	Sep 8, 2022	Sep 8, 2022	Sep 8, 2022	67
2022-0509	CPE Deficiency	Entered / Intake	Sep 8, 2022	Sep 8, 2022	Sep 8, 2022	67
2022-0510	CPE Deficiency	Entered / Intake	Sep 8, 2022	Sep 8, 2022	Sep 8, 2022	67
2022-0511	CPE Deficiency	Entered / Intake	Sep 8, 2022	Sep 8, 2022	Sep 8, 2022	67
2022-0512	CPE Deficiency	Entered / Intake	Sep 8, 2022	Sep 8, 2022	Sep 8, 2022	67
2022-0514	CPE Deficiency	Consent Order - Draft	Sep 8, 2022	Sep 8, 2022	Nov 3, 2022	67
2022-0516	CPE Deficiency	Entered / Intake	Sep 8, 2022	Sep 8, 2022	Sep 8, 2022	67
2022-0518	CPE Deficiency	Entered / Intake	Sep 8, 2022	Sep 8, 2022	Sep 8, 2022	67
2022-0522	CPE Deficiency	Entered / Intake	Sep 9, 2022	Sep 9, 2022	Sep 9, 2022	66

2022-0523	CPE Deficiency	Entered / Intake	Sep 9, 2022	Sep 9, 2022	Sep 9, 2022	32	66
2022-0524	CPE Deficiency	Entered / Intake	Sep 9, 2022	Sep 9, 2022	Sep 9, 2022		66
2022-0525	CPE Deficiency	Entered / Intake	Sep 9, 2022	Sep 9, 2022	Sep 9, 2022		66
2022-0526	CPE Deficiency	Entered / Intake	Sep 9, 2022	Sep 9, 2022	Sep 9, 2022		66
2022-0527	CPE Deficiency	Entered / Intake	Sep 9, 2022	Sep 9, 2022	Sep 9, 2022		66
2022-0528	CPE Deficiency	Entered / Intake	Sep 12, 2022	Sep 12, 2022	Sep 12, 2022		63
2022-0529	CPE Deficiency	Entered / Intake	Sep 12, 2022	Sep 12, 2022	Sep 12, 2022		63
2022-0530	CPE Deficiency	Entered / Intake	Sep 12, 2022	Sep 12, 2022	Sep 12, 2022		63
2022-0531	CPE Deficiency	Entered / Intake	Sep 12, 2022	Sep 12, 2022	Sep 12, 2022		63
2022-0532	CPE Deficiency	Entered / Intake	Sep 12, 2022	Sep 12, 2022	Sep 12, 2022		63
2022-0536	Unlicensed Activity - O	NOAV - Pending	Sep 12, 2022	Sep 13, 2022	Sep 13, 2022		63
2022-0537	Unlicensed Activity - O	NOAV - Sent	Sep 13, 2022	Sep 13, 2022	Sep 27, 2022		62
2022-0539	CPE Deficiency	Entered / Intake	Sep 14, 2022	Sep 14, 2022	Sep 14, 2022		61
2022-0540	CPE Deficiency	Entered / Intake	Sep 14, 2022	Sep 14, 2022	Sep 14, 2022		61
2022-0541	CPE Deficiency	Entered / Intake	Sep 15, 2022	Sep 15, 2022	Sep 15, 2022		60
2022-0542	CPE Deficiency	Entered / Intake	Sep 15, 2022	Sep 15, 2022	Sep 15, 2022		60
2022-0543	CPE Deficiency	Entered / Intake	Sep 15, 2022	Sep 15, 2022	Sep 15, 2022		60
2022-0544	CPE Deficiency	Entered / Intake	Sep 15, 2022	Sep 15, 2022	Sep 15, 2022		60
2022-0545	Due Professional Care	Entered / Intake	Sep 15, 2022	Sep 15, 2022	Sep 15, 2022		60
2022-0546	CPE Deficiency	Entered / Intake	Sep 16, 2022	Sep 16, 2022	Sep 16, 2022		59
2022-0547	Due Professional Care	NOAV - Sent	Sep 16, 2022	Sep 16, 2022	Sep 30, 2022		59
2022-0549	CPE Deficiency	Consent Order - Draft	Sep 21, 2022	Sep 21, 2022	Nov 14, 2022		54
2022-0551	CPE Deficiency	Entered / Intake	Sep 23, 2022	Sep 23, 2022	Sep 23, 2022		52
2022-0552	CPE Deficiency	Entered / Intake	Sep 23, 2022	Sep 23, 2022	Sep 23, 2022		52
2022-0553	CPE Deficiency	Entered / Intake	Sep 23, 2022	Sep 23, 2022	Sep 23, 2022		52
2022-0554	CPE Deficiency	Entered / Intake	Sep 23, 2022	Sep 23, 2022	Sep 23, 2022		52
2022-0555	Unlicensed Activity - O	NOAV - Sent	Sep 23, 2022	Sep 26, 2022	Sep 26, 2022		52
2022-0556	Due Professional Care	Entered / Intake	Sep 27, 2022	Sep 27, 2022	Sep 27, 2022		48

2022-0563	Unlicensed Activity - O	NOAV - Sent	Sep 29, 2022	Oct 5, 2022	Oct 6, 2022	33	46
2022-0558	Due Professional Care	NOAV - Pending	Oct 4, 2022	Oct 4, 2022	Oct 4, 2022		41
2022-0559	Acts Discreditable	Open Case	Oct 4, 2022	Oct 4, 2022	Oct 4, 2022		41
2022-0560	CPE Deficiency	Entered / Intake	Oct 4, 2022	Oct 4, 2022	Oct 4, 2022		41
2022-0561	Acts Discreditable	IFF - Scheduled	Oct 4, 2022	Oct 4, 2022	Oct 4, 2022		41
2022-0562	Unlicensed Activity - O	NOAV - Sent	Oct 4, 2022	Oct 4, 2022	Oct 5, 2022		41
2022-0564	CPE Deficiency	Entered / Intake	Oct 5, 2022	Oct 5, 2022	Oct 5, 2022		40
2022-0566	CPE Deficiency	Entered / Intake	Oct 6, 2022	Oct 6, 2022	Oct 6, 2022		39
2022-0568	CPE Deficiency	Entered / Intake	Oct 6, 2022	Oct 6, 2022	Oct 6, 2022		39
2022-0569	CPE Deficiency	Entered / Intake	Oct 6, 2022	Oct 6, 2022	Oct 6, 2022		39
2022-0570	CPE Deficiency	Entered / Intake	Oct 6, 2022	Oct 6, 2022	Oct 6, 2022		39
2022-0571	CPE Deficiency	Entered / Intake	Oct 6, 2022	Oct 6, 2022	Oct 6, 2022		39
2022-0572	Unlicensed Activity - O	NOAV - Pending	Oct 7, 2022	Oct 7, 2022	Oct 7, 2022		38
2022-0573	Unlicensed Activity - G	Advisory Letter - Draft	Oct 11, 2022	Oct 11, 2022	Oct 11, 2022		34
2022-0574	CPE Deficiency	Entered / Intake	Oct 11, 2022	Oct 11, 2022	Oct 11, 2022		34
2022-0575	CPE Deficiency	Entered / Intake	Oct 11, 2022	Oct 11, 2022	Oct 11, 2022		34
2022-0577	CPE Deficiency	Entered / Intake	Oct 11, 2022	Oct 11, 2022	Oct 11, 2022		34
2022-0578	CPE Deficiency	Entered / Intake	Oct 11, 2022	Oct 11, 2022	Oct 11, 2022		34
2022-0579	CPE Deficiency	Entered / Intake	Oct 12, 2022	Oct 12, 2022	Oct 12, 2022		33
2022-0580	CPE Deficiency	Entered / Intake	Oct 12, 2022	Oct 12, 2022	Oct 12, 2022		33
2022-0581	CPE Deficiency	Entered / Intake	Oct 12, 2022	Oct 12, 2022	Oct 12, 2022		33
2022-0582	CPE Deficiency	Entered / Intake	Oct 12, 2022	Oct 12, 2022	Oct 12, 2022		33
2022-0583	CPE Deficiency	Entered / Intake	Oct 12, 2022	Oct 12, 2022	Oct 12, 2022		33
2022-0584	CPE Deficiency	Entered / Intake	Oct 12, 2022	Oct 12, 2022	Oct 12, 2022		33
2022-0585	CPE Deficiency	Entered / Intake	Oct 12, 2022	Oct 12, 2022	Oct 12, 2022		33
2022-0586	CPE Deficiency	Entered / Intake	Oct 13, 2022	Oct 13, 2022	Oct 13, 2022		32
2022-0587	CPE Deficiency	Entered / Intake	Oct 13, 2022	Oct 13, 2022	Oct 13, 2022		32
2022-0588	CPE Deficiency	Entered / Intake	Oct 13, 2022	Oct 13, 2022	Oct 13, 2022		32

2022-0589	CPE Deficiency	Entered / Intake	Oct 13, 2022	Oct 13, 2022	Oct 13, 2022	34	32
2022-0590	CPE Deficiency	Entered / Intake	Oct 13, 2022	Oct 13, 2022	Oct 13, 2022		32
2022-0591	CPE Deficiency	Entered / Intake	Oct 13, 2022	Oct 13, 2022	Oct 13, 2022		32
2022-0592	CPE Deficiency	Entered / Intake	Oct 13, 2022	Oct 13, 2022	Oct 13, 2022		32
2022-0593	CPE Deficiency	Entered / Intake	Oct 13, 2022	Oct 13, 2022	Oct 13, 2022		32
2022-0594	CPE Deficiency	Entered / Intake	Oct 13, 2022	Oct 13, 2022	Oct 13, 2022		32
2022-0595	CPE Deficiency	Entered / Intake	Oct 13, 2022	Oct 13, 2022	Oct 13, 2022		32
2022-0596	CPE Deficiency	Entered / Intake	Oct 13, 2022	Oct 13, 2022	Oct 13, 2022		32
2022-0597	CPE Deficiency	Entered / Intake	Oct 13, 2022	Oct 13, 2022	Oct 13, 2022		32
2022-0598	CPE Deficiency	Entered / Intake	Oct 13, 2022	Oct 13, 2022	Oct 13, 2022		32
2022-0599	CPE Deficiency	Entered / Intake	Oct 13, 2022	Oct 13, 2022	Oct 13, 2022		32
2022-0601	CPE Deficiency	Entered / Intake	Oct 14, 2022	Oct 14, 2022	Oct 14, 2022		31
2022-0602	CPE Deficiency	Entered / Intake	Oct 14, 2022	Oct 14, 2022	Oct 14, 2022		31
2022-0603	CPE Deficiency	Entered / Intake	Oct 14, 2022	Oct 14, 2022	Oct 14, 2022		31
2022-0606	CPE Deficiency	Entered / Intake	Oct 19, 2022	Oct 19, 2022	Oct 19, 2022		26
2022-0607	CPE Deficiency	Entered / Intake	Oct 21, 2022	Oct 21, 2022	Oct 21, 2022		24
2022-0609	CPE Deficiency	Entered / Intake	Oct 25, 2022	Oct 25, 2022	Oct 25, 2022		20
2022-0610	CPE Deficiency	Entered / Intake	Oct 25, 2022	Oct 25, 2022	Oct 25, 2022		20
2022-0611	CPE Deficiency	Entered / Intake	Oct 25, 2022	Oct 25, 2022	Oct 25, 2022		20
2022-0614	CPE Deficiency	Entered / Intake	Oct 27, 2022	Oct 27, 2022	Oct 27, 2022		18
2022-0615	CPE Deficiency	Entered / Intake	Oct 27, 2022	Oct 27, 2022	Oct 27, 2022		18
2022-0616	CPE Deficiency	Entered / Intake	Oct 27, 2022	Oct 27, 2022	Oct 27, 2022		18
2022-0617	CPE Deficiency	Entered / Intake	Oct 27, 2022	Oct 27, 2022	Oct 27, 2022		18
2022-0618	CPE Deficiency	Entered / Intake	Oct 27, 2022	Oct 27, 2022	Oct 27, 2022		18
2022-0619	CPE Deficiency	Entered / Intake	Oct 28, 2022	Oct 28, 2022	Oct 28, 2022		17
2022-0620	CPE Deficiency	Entered / Intake	Oct 28, 2022	Oct 28, 2022	Oct 28, 2022		17
2022-0621	CPE Deficiency	Entered / Intake	Oct 28, 2022	Oct 28, 2022	Oct 28, 2022		17
2022-0622	CPE Deficiency	Entered / Intake	Oct 31, 2022	Oct 31, 2022	Oct 31, 2022		14

2022-0623	CPE Deficiency	Entered / Intake	Oct 31, 2022	Oct 31, 2022	Oct 31, 2022	14
2022-0625	CPE Deficiency	Entered / Intake	Nov 2, 2022	Nov 2, 2022	Nov 2, 2022	12
2022-0626	CPE Deficiency	Consent Order - Draft	Nov 2, 2022	Nov 2, 2022	Nov 7, 2022	12
2022-0627	CPE Deficiency	Consent Order - Draft	Nov 2, 2022	Nov 2, 2022	Nov 7, 2022	12
2022-0628	CPE Deficiency	Consent Order - Draft	Nov 2, 2022	Nov 2, 2022	Nov 3, 2022	12
2022-0629	CPE Deficiency	Consent Order - Draft	Nov 2, 2022	Nov 2, 2022	Nov 7, 2022	12
2022-0630	CPE Deficiency	Consent Order - Draft	Nov 2, 2022	Nov 2, 2022	Nov 7, 2022	12
2022-0631	CPE Deficiency	Consent Order - Draft	Nov 2, 2022	Nov 2, 2022	Nov 7, 2022	12
2022-0632	CPE Deficiency	Consent Order - Draft	Nov 2, 2022	Nov 2, 2022	Nov 2, 2022	12
2022-0633	CPE Deficiency	Consent Order - Draft	Nov 2, 2022	Nov 2, 2022	Nov 7, 2022	12
2022-0634	CPE Deficiency	Consent Order - Draft	Nov 2, 2022	Nov 2, 2022	Nov 7, 2022	12
2022-0635	CPE Deficiency	Consent Order - Draft	Nov 2, 2022	Nov 2, 2022	Nov 3, 2022	12
2022-0636	CPE Deficiency	Consent Order - Draft	Nov 2, 2022	Nov 2, 2022	Nov 3, 2022	12
2022-0637	CPE Deficiency	Consent Order - Draft	Nov 2, 2022	Nov 2, 2022	Nov 3, 2022	12
2022-0638	CPE Deficiency	Consent Order - Draft	Nov 2, 2022	Nov 2, 2022	Nov 3, 2022	12
2022-0639	CPE Deficiency	Consent Order - Draft	Nov 2, 2022	Nov 2, 2022	Nov 3, 2022	12
2022-0640	CPE Deficiency	Consent Order - Draft	Nov 2, 2022	Nov 2, 2022	Nov 3, 2022	12
2022-0641	CPE Deficiency	Consent Order - Draft	Nov 2, 2022	Nov 2, 2022	Nov 3, 2022	12
2022-0642	CPE Deficiency	Consent Order - Draft	Nov 2, 2022	Nov 2, 2022	Nov 3, 2022	12
2022-0643	CPE Deficiency	Entered / Intake	Nov 3, 2022	Nov 3, 2022	Nov 3, 2022	11
2022-0644	CPE Deficiency	Entered / Intake	Nov 3, 2022	Nov 3, 2022	Nov 3, 2022	11
2022-0645	CPE Deficiency	Entered / Intake	Nov 3, 2022	Nov 3, 2022	Nov 3, 2022	11
2022-0646	CPE Deficiency	Entered / Intake	Nov 3, 2022	Nov 3, 2022	Nov 3, 2022	11
2022-0647	CPE Deficiency	Entered / Intake	Nov 3, 2022	Nov 3, 2022	Nov 3, 2022	11
2022-0648	CPE Deficiency	Entered / Intake	Nov 3, 2022	Nov 3, 2022	Nov 3, 2022	11
2022-0649	CPE Deficiency	Entered / Intake	Nov 3, 2022	Nov 3, 2022	Nov 3, 2022	11
2022-0650	CPE Deficiency	Entered / Intake	Nov 4, 2022	Nov 4, 2022	Nov 4, 2022	10
2022-0651	CPE Deficiency	Entered / Intake	Nov 4, 2022	Nov 4, 2022	Nov 4, 2022	10

2022-0652	CPE Deficiency	Entered / Intake	Nov 7, 2022	Nov 7, 2022	Nov 7, 2022	36	7
2022-0654	CPE Deficiency	Entered / Intake	Nov 9, 2022	Nov 9, 2022	Nov 9, 2022		5
2022-0655	CPE Deficiency	Entered / Intake	Nov 9, 2022	Nov 9, 2022	Nov 9, 2022		5
2022-0656	CPE Deficiency	Entered / Intake	Nov 9, 2022	Nov 9, 2022	Nov 9, 2022		5
2022-0657	CPE Deficiency	Entered / Intake	Nov 10, 2022	Nov 10, 2022	Nov 10, 2022		4
2022-0658	CPE Deficiency	Entered / Intake	Nov 10, 2022	Nov 10, 2022	Nov 10, 2022		4
2022-0659	CPE Deficiency	Entered / Intake	Nov 10, 2022	Nov 10, 2022	Nov 10, 2022		4
2022-0660	CPE Deficiency	Entered / Intake	Nov 10, 2022	Nov 10, 2022	Nov 10, 2022		4
2022-0661	CPE Deficiency	Entered / Intake	Nov 10, 2022	Nov 10, 2022	Nov 10, 2022		4
2022-0662	CPE Deficiency	Entered / Intake	Nov 14, 2022	Nov 14, 2022	Nov 14, 2022		0
2022-0663	CPE Deficiency	Entered / Intake	Nov 14, 2022	Nov 14, 2022	Nov 14, 2022		0
2022-0664	CPE Deficiency	Entered / Intake	Nov 14, 2022	Nov 14, 2022	Nov 14, 2022		0
2022-0665	CPE Deficiency	Entered / Intake	Nov 14, 2022	Nov 14, 2022	Nov 14, 2022		0
2022-0666	CPE Deficiency	Entered / Intake	Nov 14, 2022	Nov 14, 2022	Nov 14, 2022		0



Virginia CPA Pipeline

- Continue on-campus meetings once a year
 - Differentiate from normal meeting processes and include topics geared more for students and the exam process.
- Board members visit different community colleges and university campuses throughout the year.
 - Work with Beta Alpha Psi representatives and set up smaller groups with current accounting students. Staff members could participate as necessary in the discussions.
 - Current Beta Alpha Psi chapters include:
 - Virginia Tech
 - Virginia Commonwealth University
 - Old Dominion University
 - James Madison University
 - George Mason University
 - Radford University
 - Washington and Lee University
 - VBOA staff continue to support firm night at institutions of higher education.

Other suggestions:

- Virginia has an economics/financial literacy class requirement for high school students. It could be worth researching to see if we can get any information about the profession included.
- Incentivize candidates in the pipeline to finish the process
 - This could include exam coupons for exam fees to identified students trying to get their last part of the exam.



2022 customer service survey summary

Population

- Active/Inactive CPAs: 28,907
- Active CPA firms: 1,124
- Exam candidates within the last 5 years: 7,654

Email statistics

After duplicate, bounce backs or invalid emails the following are our results:

- 36,053 emails sent out
- 35,736 received (99.1%)
- 21,125 opened the email (59.11%)

955 responses

Overall satisfied rating = 89.33%

We are continually working on differentiating from the VSCPA to ensure our audience knows we are two different organizations. We noticed in a number of comments where there was some confusion between the two.

Some positive overall comments we received included:

- I hold licenses in various states...VA is the best! Everyone is very helpful, supportive and caring.
- Our customer service staff is excellent and very helpful when you have a problem. No change is needed in my opinion.
- In having been a licensed CPA in the Commonwealth since 1987, I have to say hands down that the VBOA is running better than ever under its new leadership and focus on technology.
- I missed multiple notifications of a CPA audit to a personal e-mail account. When I finally uncovered the e-mails on a flight, I was traveling and panicked. The staff was unbelievably helpful and understanding. We worked to resolve the matter timely, and was very customer focused. She let me send my firm reports to her versus completing the online input. She appropriately focused on if I was compliant or not, working to resolve the matter quickly so that it was not hanging over my head for weeks. I caused the challenge yet she was focused on ease and effectiveness of resolution. Great serve to the industry.



- Over the years, I have been truly pleased with the customer service. VBOA personnel take the time to respond and follow up. They don't just give "pat" answers. I also appreciate that ethics is given more than lip service. The VBOA's is involved and support the integrity one wants in the profession.

Some constructive feedback we received included:

- My fees were not posted in a reasonable timeframe and representative could not get the system to show my payment. It was fixed when a Senior Customer Servicer got involved.
- I'm not sure if this is a customer service issue, but I have now been left in limbo for nearly 6 months with an open CPE audit after I self-reported a CPE deficiency. I provided all information that was requested of me timely, back in April.
- Yes, they were helpful. However, the new policy for canceling the license after missing the date of renewal is not appreciated. Also, the reinstatement fee seems to be excessive.
- It's a challenging area where we all need to do our part. Filling out the online CPE takes a long time, when I have a report from my firm that summarizes everything. It would be great if you could just send it in.

Exam candidates:

We asked exam candidates specifically if Virginia is their state of residence.

- Out of 102 responses, 74% said yes while 27% said no.

Then we wanted to know if our NTS (Notice to Schedule) with an expiration of 12 months, instead of the typical 6 months, impacted their decision to become a Virginia exam candidate.

- Out of 102 responses, 25% said yes and 76% said no.

Some positive comments that were received based on the NTS question included:

- The VBOA website was much easier to navigate in terms of clarity related to the requirements for sitting for the exam and obtaining the license than that of MD or DC. And also, my assigned home office for work is in VA.
- I am a Virginia exam candidate as I will be working there, though the 12 month NTS expiration is appreciated.
- Having a 12 month NTS was extremely valuable and encouraged me to take it in VA.
- Most of my education credits were from Virginia universities.

GOAL: Peer Review Enforcement

Board members: Nadia Rogers and David Cotton

S	Specific	Create and automate a process that will identify firms who should be enrolled in peer review and an enforcement process for those who are not enrolled and/or are enrolled but receiving subpar results or untimely submissions. Develop a communications plan to inform firms. Added question on firm renewal certifications. Consider and analyze firm responses.
M	Measurable	Execute the automatic monitoring
A	Achievable	Yes
R	Relevant	Very relevant
T	Time-based	November 2022: Timeline December 2022: Automated process; renewal questions

Status Update	
Status Date	November 29, 2022
Forecasted to complete on time (Yes/No)? If No, please provide explanation.	No -- deadline postponed until January 2023
Unresolved Significant Risks/Contingencies	none
Resources Needed	none
Board Decisions Needed	Approve process when drafted
Significant Actions Completed	none
Significant Actions Not Completed	none

GOAL: Education Accreditation

Board members: Nadia Rogers and Wendy Lewis

S	Specific	Continue to assess the impact of the model rules in the statutes, VBOA regulations and VBOA polices as it relates to accreditation.
M	Measurable	Upon implementation and approved in statutes, VBOA regulations and VBOA Policy
A	Achievable	Yes
R	Relevant	Very relevant
T	Time-based	Guidance document in October 2022

Status Update

Status Date	November 29, 2022
Forecasted to complete on time (Yes/No)? If No, please provide explanation.	Yes
Unresolved Significant Risks/Contingencies	none
Resources Needed	none
Board Decisions Needed	none
Significant Actions Completed	Guidance document complete, Town Hall public comment period currently pending
Significant Actions Not Completed	none

GOAL: Education for Exam

Board members: Nadia Rogers and Wendy Lewis

S	Specific	Consider the impact of the Blueprint on VBOA regulations, VBOA Policy, and VBOA education guidelines (i.e., composition of the 24 credit hours of upper-level accounting and 24 credit hours of business courses). Once decided, include outreach and communications of the VBOA decisions, while considering the model curriculum and practice analysis.
M	Measurable	Upon implementation and approved in VBOA regulations, VBOA Policy and VBOA Education Handbook
A	Achievable	Yes
R	Relevant	Very relevant
T	Time-based	Interim updates to VBOA Education guidelines and Education Handbook to reflect acknowledgement of CPA Evolution: Draft, review and approved in August 31, 2021, Board meeting. Draft communications plan available in October 2021. Draft updates to VBOA regulation, Policy, Education Handbook following release of Practice Analysis and Blueprint for public comment in mid-2022: January 2023. Final updates to VBOA regulation, Policy, Education Handbook following Practice Analysis and Blueprint: February 2023. Communications plan available: April 2023. *Continuous assessment throughout evolution is imperative

Status Update

Status Date	November 29, 2022
Forecasted to complete on time (Yes/No)? If No, please provide explanation.	Yes
Unresolved Significant Risks/Contingencies	Draft model curriculum and draft transition plan released, June 2021, by NASBA and AICPA. Blueprint draft released, to be finalized.
Resources Needed	none
Board Decisions Needed	none
Significant Actions Completed	Draft communications plan discussed at Sept. 30, 2021, Board meeting.
Significant Actions Not Completed	Updates to guidelines, handbook, and regulations as necessary.

GOAL: Education for Licensure

Board members: Nadia Rogers and Wendy Lewis

S	Specific	Consider the impact of the Blueprint on VBOA regulations, VBOA Policy, and the VBOA Education Handbook (i.e., additional 30 credit hours required for CPA licensure). Once decided, include outreach and communications of the VBOA decisions.
M	Measurable	Upon implementation and approved in VBOA regulations, VBOA Policy and VBOA Education Handbook
A	Achievable	Yes
R	Relevant	Very relevant
T	Time-based	Education guidelines and Education Handbook: Draft in January 2023 – delayed from May 2022 due to release of Blueprint

Status Update

Status Date	November 29, 2022
Forecasted to complete on time (Yes/No)? If No, please provide explanation.	Yes, if the blueprint is completed by early January (initial deadline postponed)
Unresolved Significant Risks/Contingencies	none
Resources Needed	Finalized education blueprint from AICPA
Board Decisions Needed	none
Significant Actions Completed	none
Significant Actions Not Completed	Draft changes to policy, handbook, and regulations

GOAL: Enforcement Process

Board members: Bill Brown and Wendy Lewis

S	Specific	Ensure the system upgrade includes ability to track the completion of milestones and compare to the established benchmarks.
M	Measurable	Fairly automated report is delivered to the Board for review.
A	Achievable	Yes
R	Relevant	Very relevant
T	Time-based	October 2022: deferred to 2023 1. Demo of tracking tool 2. Functioning tracking tool to use

Status Update

Status Date	November 29, 2022
Forecasted to complete on time (Yes/No)? If No, please provide explanation.	No, due to the IT Specialist vacancy and the likely potential of a new licensing system this goal has been deferred.
Unresolved Significant Risks/Contingencies	Timeline largely depends on date new licensing system is adopted
Resources Needed	None
Board Decisions Needed	None
Significant Actions Completed	Revisions to the benchmarks completed and will test drive them until the official launch July 1, 2023.
Significant Actions Not Completed	

GOAL: Fee Structure

Board members: Brian Carson and Dale Mullen

S	Specific	Have a reasonable fee structure that will fund all of our expenditures for a minimum of the next 10 years while maintaining a minimum contingency fund in line with our VBOA Policy.
M	Measurable	It's approved by the Governor's Office and the General Assembly, if needed.
A	Achievable	Yes
R	Relevant	Very relevant
T	Time-based	June 2023

Status Update

Status Date	November 29, 2022
Forecasted to complete on time (Yes/No)? If No, please provide explanation.	yes
Unresolved Significant Risks/Contingencies	none
Resources Needed	none
Board Decisions Needed	none
Significant Actions Completed	Initial 10-year forecast has been completed. Preliminary discussions held with the Department of Planning and Budget, and Secretary of Finance.
Significant Actions Not Completed	none

GOAL: Determination of licensing system

Board members: David Cotton and Brian Carson

S	Specific	Evaluate current system and new systems, provide recommendation to Board for path forward
M	Measurable	Board approves plan
A	Achievable	Yes
R	Relevant	Yes
T	Time-based	August 2022 – director proposal

Status Update

Status Date	November 29, 2022
Forecasted to complete on time (Yes/No)? If No, please provide explanation.	Yes. Project Manager has been engaged. The proposed statement of work will be discussed in November 2022 meeting. If approved much of the future timing would be dependent on VITA processes.
Unresolved Significant Risks/Contingencies	none
Resources Needed	none
Board Decisions Needed	none
Significant Actions Completed	Proposal from Thentia on August 29, 2022
Significant Actions Not Completed	none

GOAL: Conduct comprehensive review of CPE guidelines

Board members: Bill Brown and Wendy Lewis

S	Specific	Revisit CPE guidelines on annual basis.
M	Measurable	Approve guidelines annually.
A	Achievable	Yes.
R	Relevant	Yes.
T	Time-based	November 2022 approve draft, January 2023 final

Status Update	
Status Date	November 29, 2022
Forecasted to complete on time (Yes/No)? If No, please provide explanation.	yes
Unresolved Significant Risks/Contingencies	none
Resources Needed	none
Board Decisions Needed	none
Significant Actions Completed	CPE guideline draft updated.
Significant Actions Not Completed	none

GOAL: Use of the CPA Title

Board members:

Brian Carson and David Cotton

S	Specific	Develop a broad policy / guideline (different from the delegated authority based on failure to renew) regarding the general use of the CPA title based on the regulation § 54.1-4400 Code of Virginia (e.g. historically correct information on resume) and a communication plan.
M	Measurable	Approval of policy by Board.
A	Achievable	Yes.
R	Relevant	Yes.
T	Time-based	Draft by October 2022; final by November 2022.

Status Update

Status Date	November 29, 2022
Forecasted to complete on time (Yes/No)? If No, please provide explanation.	No, the draft document was not discussed in detail at the October meeting. The draft will be re-presented at the November meeting. Final acceptance would most likely be January 2023.
Unresolved Significant Risks/Contingencies	none
Resources Needed	none
Board Decisions Needed	A vote on adopting the guidelines.
Significant Actions Completed	Draft prepared October 20, 2022
Significant Actions Not Completed	The board did not discuss the proposed draft in detail.

Disposition of Cases Involving the Unlicensed Use of the CPA Title

POLICY STATEMENT: It is prohibited by the Code of Virginia for persons to use the CPA title in Virginia without proper licensure. The Virginia Board of Accountancy (“Board”) has the ability to impose penalties for unlicensed use of the CPA title pursuant to Code of Virginia §54.1-4413.4. These guidelines are intended to serve as an aid to help the Board impose appropriate and fair penalties when it has determined a person has made use of the CPA title in violation of the Code of Virginia.

STATEMENT OF INTENT:

The Board hereby delegates to the Executive Director the authority to resolve enforcement cases that fall under these guidelines without prior approval from the full Board. A “case” as used in these guidelines shall be an investigation where unlicensed use of the CPA title is the only violation. The Board has provided these guidelines to Board Staff to assist in the effective, efficient, and fair resolution of cases involving violations of “Use of the CPA Title”. **These guidelines are not meant to replace the Disposition of Cases Involving Unlicensed Use of the CPA Title adopted by the Board on July 11, 2022. Rather, these guidelines are meant to be in addition to or supplement the Disposition of Cases Involving Unlicensed Use of the CPA Title adopted by the Board on July 11, 2022.** *

- *If we were not to address the reinstatement process in these guidelines*

Individual Licensees

Individual Licensees who either hold Active or Inactive CPA license status are permitted to use the CPA title. However, non-licensees, and former licensee such as those persons with a status of expired, suspended and or revoked are not permitted to use CPA, Certified Public Accountant, or public accountant in any form.

An Active licensee is a person with a Commonwealth of Virginia CPA license in “Active” status or a person who holds a CPA license in another jurisdiction and meets the requirements of substantial equivalency pursuant to Code of Virginia §54.1-4411 and the Board’s policies concerning substantially equivalent jurisdictions.

An Inactive licensee is a person, who desires to maintain his or her license but is no longer employed in a field where their skills as a CPA are regularly used. This may include CPAs who are retired, unemployed, or who have transitioned to an unrelated profession. These individuals must certify to the Board on a yearly basis that they are not providing or advertising services to the public or hold any position in which they are using accounting, auditing, financial, tax, or other professional skills they developed as CPAs. The “Inactive” license status is granted, on an individual and cases by cases basis by the Board. Such status must be applied for on a yearly basis and granted by the Board, otherwise, a person is not an Inactive licensee.

Per Code of Virginia Code of Virginia §§ 54.1-4400, using the CPA title in Virginia means using ‘CPA,’ ‘Certified Public Accountant,’ or ‘public accountant’ (i) in any form or manner of verbal communication to persons or entities located in Virginia or (ii) in any form or manner of written communication to persons or entities located in Virginia, including but not limited to the use in abbreviations, acronym, phrase, or title that appears in business cards, the CPA wall certificate, Internet postings, letterhead, reports, signs, tax returns, or any other document or device.

I. **Violation: Use of CPA- Title listed in licensing or skills with qualifier**

Use of the CPA Title by a former licensee, in otherwise good standing with the Board, in the licensing, skills or similar section on a resume, CV, or Social Media site, such as LinkedIn, or referred to in the body of a professional bio with a clear indicator their license is not active.

Disciplinary Guideline: Advisory Letter

II. **Violation: Use of CPA- Title listed in licensing or skills with no qualifier**

Use of the CPA Title by a former licensee, in otherwise good standing with the Board, in the licensing, skills or similar section on a resume, CV, or Social Media site, such as LinkedIn, or referred to in the body of a professional bio with no indicator their license is not active.

Offense	Disciplinary Guideline
60 days or less	Advisory Letter with instructions and deadlines for adding the qualifier or removing the unlicensed use of the title.
61-90 days	Consent Order, reprimand
91 days – 2 years	Consent Order, Reprimand, and monetary penalty of \$250
2 to 10 years	Consent Order, Reprimand, and monetary penalty of \$250 (plus \$100 for each year over 2 years)
Over 10 years	Subject to enforcement processes

Credential use with no qualifier identified during the reinstatement process

When a previously licensed certified public accountant (“CPA”) engages in use of the CPA title as a credential with no qualifier, or in the practice of public accounting, during periods of time specified herein beginning from the date their CPA license expired to the date their reinstatement application was filed with VBOA, and the expiration of their license was due solely from a failure to timely renew, These guidelines apply only when the licensee demonstrates they have met all the CPE requirements as applicable (including the 3 prior years) to hold a license during the expired period and has no other disciplinary actions from VBOA during the expired period and has not pending or open cases with VBOA. *

Length of Expiration	Disciplinary Guideline
90 days or less	Advisory Letter
91 days to 180 days	Consent Order; Reprimand
181 days to 2 years	Consent Order; Reprimand and Monetary Penalty of \$250
2 to 10 years	Consent Order, Reprimand, and monetary penalty of \$250 (plus \$100 for each year over 2 years)
Over 10 years	Subject to enforcement processes

* This would be relevant if we were to address the reinstatements here and have this as the only guideline (rescind previous guidance)

Violation: Use of the title as a credential

Only Active or Inactive CPAs may use the CPA Title adjacent to a person’s name. Formerly licensed CPAs may not use the credential in this manner.

A. Credential use with qualifier

Use of the CPA Title as a credential adjacent to her or his name by a former licensee clearly indicating the license is not active. These situations include, but are not limited to, uses such as - J. Doe, CPA (2011-2015) or J. Doe, CPA Expired.

Offense	Disciplinary Guideline
First	Advisory Letter with instructions and deadlines for removing the unlicensed use of the title.
Second	Consent Order, Reprimand, and Monetary Penalty of \$250
Additional Violations	Subject to enforcement processes

B. Credential use with no qualifier

Use of the CPA title as a credential adjacent to his or her name by a former licensee with no indication the license is not active, such as, but not limited to, J. Doe, CPA. This guideline applies to first offenses only; additional offenses would follow the VBOA Enforcement processes.

Length of Expiration	Disciplinary Guideline
30 days or less	Advisory Letter
31-90 days	Consent Order; Reprimand
91 days to 180 days	Consent Order; Reprimand and Monetary Penalty of \$500 - \$750
181 days to one year	Consent Order; Reprimand and Monetary Penalty of \$750 - \$1,000
12 months to 5 years	Consent Order, Reprimand, and monetary penalty of \$1,250 - \$1,500
5-10 Years	Consent Order, Reprimand, and Monetary Penalty of \$1,500 – \$2,000
Over 10 years	Subject to enforcement processes

Any cases that are outside these guidelines will be subject to VBOA enforcement processes and be sent to a board member for review.

Applicable Laws

§ 54.1-4400. Definitions.

As used in this chapter, unless the context clearly indicates otherwise...”Using the CPA title in Virginia” means using “CPA,” “Certified Public Accountant,” or “public accountant” (i) in any form or manner of verbal communication to persons or entities located in Virginia or (ii) in any form or manner of written communication to persons or entities located in Virginia, including but not limited to the use in any abbreviations, acronym, phrase, or title that appears in business cards, the CPA wall certificate, Internet postings, letterhead, reports, signs, tax returns, or any other document or device. Holding a Virginia license or the license of another state constitutes using the CPA title.

* * *

“Practice of Public Accounting” means the giving of an assurance other than (i) by the person or persons about whom the financial information is presented or (ii) by one or more owners, officers, employees, or members of the governing body of the entity or entities about whom the financial information is presented.

* * *

§ 54.1-4409.1. Licensing requirements for persons.

A. A person must be licensed in order to use the CPA title in Virginia.

1. The person shall hold a Virginia license if he provides services to the public and the principal place of business in which he provides those services is in Virginia.
2. Other persons shall not be required to hold a Virginia license in order to use the CPA title in Virginia provided that they hold the license of another state and comply with the substantial equivalency provisions of § 54.1-4411.

§ 54.1-4414. Prohibited acts.

Neither (i) a person who does not hold a Virginia license or who does not meet the requirements to use the CPA title in Virginia under the substantial equivalency provisions of § 54.1-4411 nor (ii) an entity that does not meet the criteria prescribed by subdivision D 1 of § 54.1-4412.1 shall:

1. Practice public accounting.
2. Claim to hold a license to use the CPA title.
3. Make any other claim of licensure, registration, or approval related to the preparation of financial statements that is false or misleading.
4. Use the CPA title; or
5. Refer to any of the standard-setting authorities listed in the standards of conduct and practice in subdivisions 5 and 6 of § 54.1-4413.3 or refer to or use any of the terminology prescribed by those authorities for reporting on financial statements, in any form or manner of communication about services provided to persons or entities located in Virginia.

Proposed Revised CPE Guidelines November 2022

Deficiency	1st Violation		2nd Violation		3rd Violation
	Self-Report	CPE Audit	Self-Report	CPE Audit	All cases
Deficient < 10 hours in a reporting period (other than ethics and/or A&A)	Advisory Letter	Reprimand	\$125 Monetary Penalty	\$250 Monetary Penalty	\$500 Monetary Penalty
Deficient 10-30 hours in a reporting period	Reprimand	\$250 Monetary Penalty Subject to CPE compliance review for subsequent 3-year reporting period that begins in the year disciplinary action is taken.	\$250 Monetary Penalty Subject to CPE compliance review for subsequent 3-year reporting period that begins in the year disciplinary action is taken.	\$500 Monetary Penalty Subject to CPE compliance review for subsequent 3-year reporting period that begins in the year disciplinary action is taken.	\$750 Monetary Penalty Subject to CPE compliance review for subsequent 3-year reporting period that begins in the year disciplinary action is taken.
Deficient 30.1-60 hours in a reporting period	\$250 Monetary Penalty Must make up 15 Hours of CPE which does not count towards the current year requirement. Subject to CPE compliance review for subsequent 3-year reporting period that begins in the year disciplinary action is taken.	\$500 Monetary Penalty Must make up 25 Hours of CPE which does not count towards the current year requirement. Subject to CPE compliance review for subsequent 3-year reporting period that begins in the year disciplinary action is taken.	\$500 Monetary Penalty Must make up 25 Hours of CPE which does not count towards the current year requirement. Subject to CPE compliance review for subsequent 3-year reporting period that begins in the year disciplinary action is taken.	\$750 Monetary Penalty Must make up 25 Hours of CPE which does not count towards the current year requirement. Subject to CPE compliance review for subsequent 3-year reporting period that begins in the year disciplinary action is taken.	\$1,000 Monetary Penalty Suspension of license for 12 months (no suspension if self-reported). Subject to CPE compliance review for subsequent 3-year reporting period following reinstatement.

<p>Deficient 60.1-90 hours in a reporting period</p>	<p>\$500 Monetary Penalty</p> <p>Must make up 25 Hours of CPE which does not count towards the current year requirement</p> <p>Subject to CPE compliance review for subsequent 3-year reporting period that begins in the year disciplinary action is taken</p>	<p>\$750 Monetary Penalty</p> <p>Must make up 35 Hours of CPE which does not count towards the current year requirement</p> <p>Subject to CPE compliance review for subsequent 3-year reporting period that begins in the year disciplinary action is taken</p>	<p>\$750 Monetary Penalty</p> <p>Must make up 35 Hours of CPE which does not count towards the current year requirement</p> <p>Subject to CPE compliance review for subsequent 3-year reporting period that begins in the year disciplinary action is taken</p>	<p>\$1,000 Monetary Penalty</p> <p>Suspension of license for 12 months</p> <p>Subject to CPE compliance review for subsequent 3-year reporting period following reinstatement.</p>	<p>\$1,250 Monetary Penalty</p> <p>Suspension of license for 24 months (12-month suspension if self-reported)</p> <p>Subject to CPE compliance review for subsequent 3-year reporting period following reinstatement</p>
<p>Deficient > 90 hours in a reporting period</p>	<p>\$750 Monetary Penalty</p> <p>Must make up 35 Hours of CPE which does not count towards the current year requirement.</p> <p>Subject to CPE compliance review for subsequent 3-year reporting period that begins in the year disciplinary action is taken.</p>	<p>\$1,000 Monetary Penalty</p> <p>Must make up 50 Hours of CPE which does not count towards the current year requirement.</p> <p>Subject to CPE compliance review for subsequent 3-year reporting period that begins in the year disciplinary action is taken.</p>	<p>\$1,000 Monetary Penalty</p> <p>Must make up 50 Hours of CPE which does not count towards the current year requirement.</p> <p>Subject to CPE compliance review for subsequent 3-year reporting period that begins in the year disciplinary action is taken.</p>	<p>\$1,250 Monetary Penalty</p> <p>Suspension of license for 12 months.</p> <p>Subject to CPE compliance review for subsequent 3-year reporting period following reinstatement.</p>	<p>\$1,500 Monetary Penalty</p> <p>Suspension of license for 36 months (12-month suspension if self-reported).</p> <p>Subject to CPE compliance review for subsequent 3-year reporting period following reinstatement.</p>

Proposed Revised CPE Guidelines November 2022

Deficiency	1st Violation		2nd Violation		3rd Violation
	Self-Report	CPE Audit	Self-Report	CPE Audit	All Violations
Failure to take VBOA approved ethics course only in any given calendar year(s)	Advisory Letter	Reprimand	Reprimand	\$250 Monetary Penalty	\$500 Monetary Penalty
Failure to meet the annual minimum 20 CPE hours in any given calendar year(s)	Advisory Letter	Reprimand	Reprimand	\$250 Monetary Penalty	\$500 Monetary Penalty
Failure to take 8 hours of Auditing and Attestation in any given calendar year(s)	Reprimand	\$250 Monetary Penalty	\$250 Monetary Penalty	\$500 Monetary Penalty	\$750 Monetary Penalty
		Must make up deficient CPE for each year of reporting period, which does not count towards the current year requirement	Must make up deficient CPE for each year of reporting period, which does not count towards the current year requirement	Must make up deficient CPE for each year of reporting period, which does not count towards the current year requirement If deficient A&A for more than 1 calendar year: May not release or authorize the release of reports on attest, compilation, or financial statement preparation services for 1 year	Must make up deficient CPE for each year of reporting period, which does not count towards the current year requirement If deficient A&A for more than 1 calendar year: May not release or authorize the release of reports on attest, compilation, or financial statement preparation services for 2 years

Failure to respond to audit notification prior to enforcement action	\$250 Monetary Penalty	\$300 Monetary Penalty	\$300 Monetary Penalty	\$350 Monetary Penalty	\$400 Monetary Penalty	No Change
False certification of CPE compliance during renewal process – deficiency > 60 hours	\$100 Monetary Penalty	\$250 Monetary Penalty	\$250 Monetary Penalty	\$300 Monetary Penalty	\$400 Monetary Penalty	Self report
Failure to update mailing or email address	Reprimand	\$100 Monetary Penalty	\$100 Monetary Penalty	\$200 Monetary Penalty	\$300 Monetary Penalty	Self report
Failure to comply with terms and conditions of VBOA disciplinary action	Suspension of license	No Change				
	Must come before the VBOA to be considered for reinstatement	Must come before the VBOA to be considered for reinstatement	Must come before the VBOA to be considered for reinstatement	Must come before the VBOA to be considered for reinstatement	Must come before the VBOA to be considered for reinstatement	
Failure to respond at all to a CPE compliance review	Proceeding under Code of Virginia §2.2-4019	No Change				

Major changes

Changed the deficiency timeframes

Old timeframes	<10	10-20 hours	20-40 hours	40-90 hours	90-120 hours
New timeframes	<10	10-30 hours	30-60 hours	60-90 hours	90-120 hours

Provides for reduced fines for 2nd self-reports and reduced suspension periods for 3rd self-report

Monetary penalties increase in regular intervals

Reduces the number of make-up CPE hours required

Reduces the number of times a license can be suspended. Current guidelines suspend a license for 2nd case starting at 20 hour deficiency.

Reduces the length of any suspensions, removes any revocation of license.

I. STATEMENT OF INTENT

- To assist in the efficient, effective, and fair resolution of continuing professional education (“CPE”) deficiencies, these guidelines have been provided to the Virginia Board of Accountancy’s (“VBOA”) Enforcement Division staff. A “violation” as used in the guidelines below shall be defined as a fully executed Consent Order or Final Board Order in which the Respondent was determined to have violated 18VAC5-22-90 by being more than 10 CPE hours deficient for the reporting period.
- These guidelines are intended to serve as an aid in assigning appropriate penalties for CPE violations.

Deficient < 10 hours in a reporting period (other than ethics and/or A&A)	1 st Violation Self-report	1 st Violation	2 nd Violation Self-report	2 nd Violation	3 rd Violation
Old Guidelines	Advisory Letter	Reprimand		<ul style="list-style-type: none"> • \$500 monetary penalty • Must make up deficient CPE for each year of reporting period, which does not count towards the current year requirement Subject to CPE compliance review for subsequent 3- year reporting period that begins in the year disciplinary action is taken. 	<ul style="list-style-type: none"> • \$750 monetary penalty • Suspension of license for 1 year. • Subject to CPE compliance review for subsequent 3-year reporting period following reinstatement.
New Guidelines	Advisory Letter	Reprimand	\$125 Monetary Penalty	\$250 Monetary Penalty	\$500 Monetary Penalty

Old Guidelines Deficient 10-20 hours in a reporting period	1 st Violation Self-report	1 st Violation	2 nd Violation Self-report	2 nd Violation	3 rd Violation
	<ul style="list-style-type: none"> • \$250 monetary penalty • Must make up deficient CPE for each year of reporting period, which does not count towards the current year requirement • Subject to CPE compliance review for subsequent 3-year reporting period that begins in the year disciplinary action is taken 	<ul style="list-style-type: none"> • \$500 monetary penalty • Must make up deficient CPE for each year of reporting period, which does not count towards the current year requirement • Subject to CPE compliance review for subsequent 3-year reporting period that begins in the year disciplinary action is taken 		<ul style="list-style-type: none"> • \$750 monetary penalty • Must make up deficient CPE for each year of reporting period, which does not count towards the current year requirement. • Subject to CPE compliance review for subsequent 3- year reporting period following reinstatement. • \$1,000 monetary penalty. • Suspension of license for 1 year • Subject to CPE compliance review for subsequent 3-year reporting period following reinstatement. 	<ul style="list-style-type: none"> • \$1,000 monetary penalty • Suspension of license for 1 year. • Subject to CPE compliance review for subsequent 3-year reporting period following reinstatement.
New Guidelines Deficient 10-30 hours in a reporting period	Reprimand	\$250 Monetary Penalty	\$250 Monetary Penalty	\$500 Monetary Penalty	\$750 Monetary Penalty
		Subject to CPE compliance review for subsequent 3-year reporting period that begins in the year disciplinary action is taken	Subject to CPE compliance review for subsequent 3-year reporting period that begins in the year disciplinary action is taken	Subject to CPE compliance review for subsequent 3-year reporting period that begins in the year disciplinary action is taken	Subject to CPE compliance review for subsequent 3-year reporting period that begins in the year disciplinary action is taken

Old Guidelines Deficient 20.1-40 hours in a reporting period	1 st Violation Self-report	1 st Violation	2 nd Violation Self-report	2 nd Violation	3 rd Violation
	<ul style="list-style-type: none"> • \$500 monetary penalty • Must make up deficient CPE for each year of reporting period, which does not count towards the current year requirement. • Subject to CPE compliance review for subsequent 3-year reporting period that begins in the year disciplinary action is taken. 	<ul style="list-style-type: none"> • \$750 monetary penalty • Must make up deficient CPE for each year of reporting period, which does not count towards the current year requirement. • Subject to CPE compliance review for subsequent 3-year reporting period that begins in the year disciplinary action is taken. 		<ul style="list-style-type: none"> • \$1,000 monetary penalty • Suspension of license for 1 year • Subject to CPE compliance review for subsequent 3-year reporting period that following reinstatement. 	<ul style="list-style-type: none"> • 2,000 monetary penalty • Revocation of license May apply for reinstatement no sooner than 5 years after date of disciplinary action Subject to CPE compliance review for subsequent 3-year reporting period following reinstatement.
New Guidelines Deficient 30.1-60 hours in a reporting period	\$250 Monetary Penalty	\$500 Monetary Penalty	\$500 Monetary Penalty	\$750 Monetary Penalty	\$1,000 Monetary Penalty
	Must make up 15 Hours of CPE which does not count towards the current year requirement.	Must make up 25 Hours of CPE which does not count towards the current year requirement.	Must make up 25 Hours of CPE which does not count towards the current year requirement.	Must make up 25 Hours of CPE which does not count towards the current year requirement.	Suspension of license for 12 months (no suspension if self-reported).
	Subject to CPE compliance review for subsequent 3-year reporting period that begins in the year disciplinary action is taken.	Subject to CPE compliance review for subsequent 3-year reporting period that begins in the year disciplinary action is taken.	Subject to CPE compliance review for subsequent 3-year reporting period that begins in the year disciplinary action is taken.	Subject to CPE compliance review for subsequent 3-year reporting period that begins in the year disciplinary action is taken.	Subject to CPE compliance review for subsequent 3-year reporting period following reinstatement.

Old Guidelines Deficient 40.1-90 hours in a reporting period	1 st Violation Self-report	1 st Violation	2 nd Violation Self-report	2 nd Violation	3 rd Violation 63
	<ul style="list-style-type: none"> • \$625 monetary penalty • Must make up deficient CPE for each year of reporting period, which does not count towards the current year requirement. • Subject to CPE compliance review for subsequent 3-year reporting period that begins in the year disciplinary action is taken 	<ul style="list-style-type: none"> • \$875 monetary penalty • Must make up deficient CPE for each year of reporting period, which does not count towards the current year requirement. • Subject to CPE compliance review for subsequent 3-year reporting period that begins in the year disciplinary action is taken. 		<ul style="list-style-type: none"> • \$1,125 monetary penalty • Suspension of license for 1 year. • Subject to CPE compliance review for subsequent 3-year reporting period following reinstatement. 	<ul style="list-style-type: none"> • \$2,000 monetary penalty • Revocation of license May apply for reinstatement no sooner than 5 years after date of disciplinary action Subject to CPE compliance review for subsequent 3-year reporting period following reinstatement.
New Guidelines Deficient 60.1-90 hours in a reporting period	\$250 Monetary Penalty	\$500 Monetary Penalty	\$500 Monetary Penalty	\$750 Monetary Penalty	\$1,000 Monetary Penalty
	Must make up 15 Hours of CPE which does not count towards the current year requirement.	Must make up 25 Hours of CPE which does not count towards the current year requirement.	Must make up 25 Hours of CPE which does not count towards the current year requirement.	Must make up 25 Hours of CPE which does not count towards the current year requirement.	Suspension of license for 12 months (no suspension if self-reported).
	Subject to CPE compliance review for subsequent 3-year reporting period that begins in the year disciplinary action is taken.	Subject to CPE compliance review for subsequent 3-year reporting period that begins in the year disciplinary action is taken.	Subject to CPE compliance review for subsequent 3-year reporting period that begins in the year disciplinary action is taken.	Subject to CPE compliance review for subsequent 3-year reporting period that begins in the year disciplinary action is taken.	Subject to CPE compliance review for subsequent 3-year reporting period following reinstatement.
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Old Guidelines Deficient > 90 hours in a reporting period	1 st Violation Self-report	1 st Violation	2 nd Violation Self-report	2 nd Violation	3 rd Violation
	<ul style="list-style-type: none"> • \$750 monetary penalty • Must make up deficient CPE for each year of reporting period, which does not count towards the current year requirement. • Subject to CPE compliance review for subsequent 3-year reporting period that begins in the year disciplinary action is taken. 	<ul style="list-style-type: none"> • \$1,000 monetary penalty • Suspension of license for 1 year • Subject to CPE compliance review for subsequent 3-year reporting period that begins in the year disciplinary action is taken. 		<ul style="list-style-type: none"> • \$2,000 monetary penalty • Suspension of license for 3 years. • Must come before the VBOA to be considered for reinstatement Subject to CPE compliance review for subsequent 3-year reporting period that following reinstatement. 	<ul style="list-style-type: none"> • \$3,000 monetary penalty • Revocation of license May apply for reinstatement no sooner than 5 years after date of disciplinary action. Must come before the VBOA to be considered for reinstatement Subject to CPE compliance review for subsequent 3-year reporting period following reinstatement.
New Guidelines Deficient > 90 hours in a reporting period	\$750 Monetary Penalty	\$1,000 Monetary Penalty	\$1,000 Monetary Penalty	\$1,250 Monetary Penalty	\$1,500 Monetary Penalty
	Must make up 35 Hours of CPE which does not count towards the current year requirement.	Must make up 50 Hours of CPE which does not count towards the current year requirement.	Must make up 50 Hours of CPE which does not count towards the current year requirement.	Suspension of license for 12 months.	Suspension of license for 36 months (12-month suspension if self-reported).
	Subject to CPE compliance review for subsequent 3-year reporting period that begins in the year disciplinary action is taken.	Subject to CPE compliance review for subsequent 3-year reporting period that begins in the year disciplinary action is taken.	Subject to CPE compliance review for subsequent 3-year reporting period that begins in the year disciplinary action is taken.	Subject to CPE compliance review for subsequent 3-year reporting period following reinstatement.	Subject to CPE compliance review for subsequent 3-year reporting period following reinstatement.

Failure to take VBOA approved ethics course only in any given calendar year(s)	1 st Violation Self-report	1 st Violation	2 nd Violation Self-report	2 nd Violation	3 rd Violation
Old Guidelines	Reprimand	\$250 Monetary Penalty		\$500 monetary penalty	\$750 monetary penalty
New Guidelines	Advisory Letter	Reprimand	Reprimand	\$250 Monetary Penalty	\$500 Monetary Penalty

Failure to meet the annual minimum 20 CPE hours in any given calendar year(s)	1 st Violation Self-report	1 st Violation	2 nd Violation Self-report	2 nd Violation	3 rd Violation
Old Guidelines	Reprimand	\$250 Monetary Penalty		\$500 monetary penalty	\$750 monetary penalty
New Guidelines	Advisory Letter	Reprimand	Reprimand	\$250 Monetary Penalty	\$500 Monetary Penalty

Failing to meet any CPE requirement for a given calendar year or for the reporting period	1 st Violation Self-report	1 st Violation	2 nd Violation Self-report	2 nd Violation	3 rd Violation
Old Guidelines	Submit proof of completion of the current year's VBOA approved ethics course.	Submit proof of completion of the current year's VBOA approved ethics course.		Submit proof of completion of the current year's VBOA approved ethics course.	Submit proof of completion of the current year's VBOA approved ethics course.
New Guidelines	N/A	N/A	N/A	N/A	N/A

Failure to take 8 hours of Auditing and Attestation in any given calendar year(s)	1 st Violation Self-report	1 st Violation	2 nd Violation Self-report	2 nd Violation	3 rd Violation
Old Guidelines	<ul style="list-style-type: none"> • Reprimand • Must make up deficient CPE for each year of reporting period, which does not count towards the current year requirement. 	<ul style="list-style-type: none"> • \$250 monetary penalty • Must make up deficient CPE for each year of reporting period, which does not count towards the current year requirement. • If deficient A&A for more than 1 calendar year: May not release or authorize the release of reports on attest, compilation, or financial statement preparation services for 1 year. 		<ul style="list-style-type: none"> • \$750 monetary penalty • Must make up deficient CPE for each year of reporting period, which does not count towards the current year requirement. • If deficient A&A for more than 1 calendar year: May not release or authorize the release of reports on attest, compilation, or financial statement preparation services for 2 years. 	<ul style="list-style-type: none"> • \$1,250 monetary penalty • Must make up deficient CPE for each year of reporting period, which does not count towards the current year requirement. • If deficient A&A for more than 1 calendar year: May not release or authorize the release of reports on attest, compilation, or financial statement preparation services for 3 years.
New Guidelines	Reprimand	<ul style="list-style-type: none"> • \$250 monetary penalty • Must make up deficient CPE for each year of reporting period, which does not count towards the current year requirement. 	<ul style="list-style-type: none"> • \$250 monetary penalty • Must make up deficient CPE for each year of reporting period, which does not count towards the current year requirement. 	<ul style="list-style-type: none"> • \$500 monetary penalty • Must make up deficient CPE for each year of reporting period, which does not count towards the current year requirement. • If deficient A&A for more than 1 calendar year: May not release or authorize the release of reports on attest, compilation, or financial statement preparation services for 1 year. 	<ul style="list-style-type: none"> • \$750 monetary penalty • Must make up deficient CPE for each year of reporting period, which does not count towards the current year requirement. • If deficient A&A for more than 1 calendar year: May not release or authorize the release of reports on attest, compilation, or financial statement preparation services for 2 years.