

West Virginia Board of Accountancy

405 Capitol Street, Suite 908
Charleston, West Virginia 25301-1744



Board Members:
Reed J. Tanner, CPA - President
Jon W. Cain, Sr., CPA - Vice President
David D. Hill, CPA - Secretary
Barry L. Burgess, CPA - Assistant Secretary
Louis J. Costanzo, III, CPA
Donald B. Nestor, CPA

Earl Ray Tomblin, Governor

Brenda S. Turley, Executive Director

Friday, October 21, 2016

9:00 a.m.

Minutes

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The Board of Accountancy met on Friday, October 21, 2016 at 9:30 a.m. at the Mountainlair Student Union at West Virginia University. Board members in attendance were Board President Reed J. Tanner, Jon W. Cain, David Hill, Barry Burgess, and Lou Costanzo. Also in attendance were Katherine Campbell, West Virginia Assistant Attorney General; Brenda Turley, Stefani Young and new employee Christie Fletcher of Board staff.

The meeting was called to order at 9:00 a.m. by Board President, Reed Tanner.

Upon motion by David Hill and second by Barry Burgess, the minutes of the July 22, 2016 and the Thursday, October 6, 2016 meeting were approved as circulated. Motion carried.

1. Exam

- ▶ Upon motion by David Hill and second by Jon Cain, the Board approved the Successful Candidates for 2016 Q3. Motion carried.
- ▶ The Board considered NASBA's recommendation that all Boards consider extending to December 31, 2017 the conditional credit of those candidates impacted by the delays in score reporting for the 2Q 2017 launch window. After some discussion, upon motion by Jon Cain and second by Barry Burgess, the Board determined that they would make their determination for each candidate affected on a case-by-case basis. Motion carried.
- ▶ The Board reviewed the new changes being implemented at the Prometric exam sites, i.e., candidates will need to remove eyeglasses for visual inspection, wearing jewelry is prohibited, hair accessories are subject to inspection, etc.
- ▶ The Board reviewed James Harvey's written request to be exempted from taking an Ethics courses to qualify as an Exam candidate. Mr. Harvey was also available to address the Board. Board staff reported that the last time Mr. Harvey sat for the Exam was on November 29, 2006. An Ethics course went into effect on July 1, 2011. After much discussion, upon motion by David Hill and second by Jon Cain, the Board unanimously agreed that Mr. Harvey must meet the requirements in effect at the time of application, per Board Rules. His request was, therefore, denied. Motion carried.

2. Legislation

- ▶ The Board reviewed a copy of Board Rules and Rules of Professional Conduct with criminal background check language added.
- ▶ The Board also reviewed a copy of the contract provided by the State Police in order to be approved to implement criminal background checks. The Board discussed if it would be advantageous to

participate in the State Police wrap-back program, which would inform the Board if the State Police or the FBI were notified of a crime committed by an applicant after application date. Upon motion by David Hill and second by Jon Cain, the Board agreed approve the Director to sign the criminal background check agreement. Motion carried. The wrap-back program was tabled until the next Board meeting.

- ▶ The Board President began a discussion as to what crimes should be brought before the Board's attention. The Board determined that research was needed to determine what crimes would automatically deny licensure, if any. The Board instructed the Executive Director and A.G. counsel to work together to draft rule changes needed and the topic was tabled until the January meeting.

The Board took a 5-minute break at 10:00 a.m.

3. Technology

- ▶ Executive Director, Brenda Turley, gave a status report regarding the new e-licensing due to go-live very soon. She requested volunteers from the Board for testing the application approval process. Barry Burgess agreed to assist.

4. Financial

- ▶ The Board received the *Receipts and Disbursements Report* for the period ending September 30, 2016 as follows:

Beginning Cash Balance, July 1, 2016	\$631,588.60
Total Receipts	46,295.00
Total Disbursements	<u>(104,906.45)</u>
Ending Cash Balance, September 30, 2016	<u>572,977.15</u>

- ▶ Upon motion by Barry Burgess and second by Jon Cain, the Board ratified 2016 Q-3 p-card expenditures. Motion carried.

5. Other

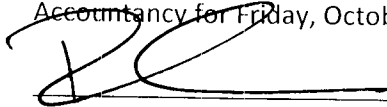
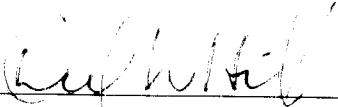


- ▶ Board staff reported the current litigation against the Board is in the interrogatory stage.
- ▶ The Board reviewed the quote from Correctional Industries for a U-shaped desk and book shelves for the Board office. Board member Barry Burgess reasoned that since the Board did not have to pay for rooms for members and staff to spend the night in Morgantown, then the same money could go toward paying for the furniture. After some discussion, upon motion by Barry Burgess and second by Jon Cain, the Board approved the purchase with 4 'ayes' and one 'nay'. Motion carried.
- ▶ Dates for 2017 Board Meetings:

Thursday, January 19, 2017	1:00 p.m.	@ Board office
Friday, April 21, 2017	9:30 a.m.	@ Board office
Friday, July 21, 2017	9:30 a.m.	@ Board office
Thursday, October 19, 2017	1:00 p.m.	@ Marshall University

- ▶ The Board received a question from a faculty member requesting guidance regarding licensed CPAs who are teaching but not practicing public accounting. He wanted to know if a faculty member could place the CPA credential after his/her name on the website for academic reasons. Board members determined that they would consider the question and address it at a future meeting.

With no further business to come before the Board, upon motion made by David Hill and second by Barry Burgess, the meeting was adjourned at 10:50 a.m. Board members signed certificates and approved exam and license applications.

We certify that this is a true copy of the Minutes of the regular meeting of the West Virginia Board of Accountancy for Friday, October 21, 2016.


Reed J. Tanner, President
David D. Hill., Secretary
Brenda S. Turley, Acting Recorder
Barry L. Burgess, Assistant Secretary