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

Jim Justice, Governor

Board Members:
Robin M. Baylous, CPA - President
Horace W. Emery, CPA - Vice-President
Richard A. Riley, Jr. CPA, PhD, CFE, CFF - Secretary
Theodore A. Lopez - Assistant Secretary
Joseph T. Holley, CPA
Harold B. Davis, CPA
Jean A. Bailey, Public Member

Brenda S. Turley, Executive Director

The Board of Accountancy met on Friday, January 24, 2020 at 9:30 a.m. in the Board of Accountancy conference room at 405 Capitol Street, Suite 908, Charleston, WV 25301.

Board Members in Attendance were:
Robin M. Baylous, CPA - President
Horace W. Emery, CPA - Vice President
Richard A. Riley, Jr., CPA - Secretary
Theodore A. Lopez, CPA - Assistant Secretary
Joseph T. Holley, CPA
Harold B. Davis, CPA
Jean A. Bailey, Public Member

Others in Attendance were:
Keith D. Fisher, Assistant Attorney General
Brenda S. Turley, Executive Director
Stefani D. Young, Board Staff

The meeting was called to order by Board President Robin Baylous at 9:30 a.m. for which the following actions were recorded.

1. Approval of Minutes

Upon motion by Horace Emery and second by Richard Riley, the Minutes of the October 24, 2019 meeting were approved as presented.

2. Complaints

Upon motion by Horace Emery and second by Richard Riley, the Board went into Executive Session at 9:32 a.m. to consider disciplinary matters pursuant to W. Va. Code § 6-9A-4. Motion carried.

Upon motion by Horace Emery and second by Richard Riley, the Board came out of Executive Session at 11:25 a.m. and made the following actions part of the record. Motion carried.

Upon motion by Horace Emery and second by Harold Davis, the Board approved the licenses of three applicants. Motion carried.

Allman matter: Upon motion by Horace Emery and second by Ted Lopez, the Board closed this matter. Motion carried.

Clem matters: The Board members were advised that the Board is still awaiting the hearing examiner's decision. This matter is continued.

2019-04 Ms. McCallister pled guilty to a felony in District Court and on January 16, 2020, was sentenced to a term of probation. Upon motion by Horace Emery and second by Joe Holley, the Board decided to offer a *Consent Agreement and Order* to suspend her license for six months and require her to complete eight hours of board-approved continuing education on the subject of fraud identification as well as "Professional Ethics: The American Institute of Certified Public Accountants' Comprehensive Course (8.0 hours)" and "Professional Ethics and Responsibilities in Tax Practice (1.5 hours)" within six months from the date of the *Order.* Motion carried.

2020-03 Upon motion by Horace Emery and second by Jean Bailey, the Board decided to offer an amended *Consent Agreement* requiring Mr. Cline to voluntarily surrender his certificate/license and to cease using the Certified Public Accountant or CPA titles. Motion carried.

2020-04 Board members were notified that letters had been sent to the addresses available in the Board's data system. However, the licensee had not yet answered the complaint. Upon motion by Horace Emery and second by Richard Riley, the Board decided to continue attempts to contact the licensee and, if unsuccessful, to pursue summary suspension of his license pursuant to W. Va. Code § 30-1-8(e)(2). Motion carried.

3. Financial Report / P Card / Budget

1. Upon motion by Richard Riley and second by Jean Bailey, the Board accepted the *Receipts and Disbursements Report* for the period ending December 31, 2019 as follows. Motion carried.

Beginning Cash Balance, July 1, 2019	$601,548.54
Total Receipts	82,412.71
Total Disbursements	(204,018.00)
Ending Cash Balance, December 31, 2019	479,943.25

2. Upon motion by Horace Emery and second by Richard Riley, the Board approved the p-card expenditures for the quarter ending December 31, 2019.

3. The Executive Director reported that the new computers have been delivered and the software has been ordered through the statewide contract as required. The cost to date stayed within the projected budget.

4. CPA Examination

1. Upon motion by Horace Emery and second by Ted Lopez, the Board accepted the listing of successful exam candidates as presented. Motion carried.

2. Board members reviewed the American Institute of Certified Public Accountant's *Invitation to Comment* regarding:

   A. Does the Board agree or disagree with the recommendation to remove the essay question from the BEC section of the Exam?

   B. Should accounting for state and local governments continue to be assessed on the CPA Exam (FAR section)?

   C. AICPA requested that the Board provide its rationale regarding its Comment.

Board members requested that Richard Riley compose a memo on behalf of the Board.

3. Board members reviewed the CPA Exam Performance Summary provided by NASBA.

5. Licensing / CPE / Firms

1. Board members reviewed an in-state college professor's email re: using CPA-VA behind her name on the university web site and correspondence. The Board directed the Executive Director to send a letter to advise her that the Board has not changed its position and if the professor continues to use the CPA designation, the Board will notify the university that she does not hold a Certified Public Accountant license in West Virginia and request that the CPA title be removed from that site.

2. Board members reviewed application forms to accommodate new proposed legislation for low-income and military families, as well as for requesting a board decision regarding an applicant's criminal history and eligibility for licensure. Board members made the following changes to the forms:

   (A) Low Income Waiver of Initial Licensing Fee:
   1) Add the sentence, "Please select one of the following criteria."
   2) Replace the sentence, "Income before taxes" with "Annual Household Income Please attach a copy of your most recent tax forms (W-2, 1099, etc.) to this application."
   3) Add the sentence, "Please attach a copy of your program acceptance letter to this application." under "I am enrolled in a state or federal public assistance program."
   4) Provide a link to the federal website that provides information concerning the poverty level.

(B) Military Member/Veteran/Spouse Fee Waiver Request (no changes were suggested)

(C) Criminal Record Petition
1) Change the form name to "Petition to Determine Eligibility for Licensure"
2) Add "(required)" after "Explanation of Conviction" and "Licensure Eligibility Determination Fee of $150.00."

3. The Board reviewed a request from a licensee to waive 2019's CPE hours due to retirement and medical issues. Upon motion by Horace Emery and second by Harold Davis, the Board approved the request. Motion carried. The Executive Director will notify the licensee.

The Board members broke for lunch at 12:25 p.m.
Regular Session was resumed at 1:02 p.m.

6. Legislature / Legislative Rules

1. Board members reviewed the provided listing of legislative bills that could affect Chapter 30 Boards.
2. The Executive Director reported that the Modified Rules (HB 4252) filed November 8, 2019 passed House Government Organization Committee on January 21, 2020 and would be reviewed in House Judiciary next.

7. NASBA / AICPA

1. Upon motion by Horace Emery and second by Richard Riley, the Board approved Brenda Turley, Sara Short and Keith Fisher, Assistant Attorney General, to attend the Executive Director, Board Staff and Board Legal Counsel meeting in Clearwater, Florida on March 16 - 18, 2020.

2. Board members discussed the NASBA Eastern Regional meeting to be held at the Greenbrier on June 9-11, 2020. Since the national meeting was within driving distance, the board members encouraged all to attend.

8. OTHER

1. Board members discussed where the October 2020 Board meeting should be held and tentatively decided on either Fairmont University or Concord University.

2. Upon motion by Joe Holley and second by Harold Davis, the board appointed Jean Bailey, Horace Emery, Ted Lopez and Dick Riley to the search committee for the new executive director. Jean Bailey will serve as Chair. Motion carried.

The following reports were made part of the quarterly record and available in each member's meeting book for 2019 Q4:

1. Exam Candidates Sat
2. Approved Exam Candidates
3. Approved Firms
4. Approved Licensees
5. Candidate Care Report
6. 2019 Q2 and Q3 Candidate Performance Reports

With no further business to come before the Board, upon motion made by Joe Holley and seconded by Harold Davis, the meeting was adjourned at 2:40 p.m. Board members signed certificates and approved exam and license applications.

We certify that this is a true copy of the Minutes of the West Virginia Board of Accountancy for Friday, January 24, 2020.

Robin M Baylous
Board President

Secretary

Theodore A. Tyg
Assistant Secretary

Brenda S Turley
Acting Recorder