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, Ph.D., CFE, CFF - Secretary
Theodore A. Lopez, CPA - Assistant Secretary
Joseph T. Holley, CPA
Harold B. Davis, CPA
Jean A. Bailey, Public Member

Brenda S. Turley, Executive Director

The West Virginia Board of Accountancy met on Wednesday, May 6, 2020 at 9:30 a.m. via video-conference.

Board Members in Attendance were:
Robin M. Baylous, CPA - President
Horace W. Emery, CPA
Richard A. Riley, Jr., CPA
Theodore A. Lopez, CPA
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
Sara B. Short, Board Staff
John Johnson, Director, Legislative & Governmental Affairs, NASBA
Judy Proctor, CEO, WV Society of CPAs

The meeting was called to order by Robin Baylous, Board President, at 9:35 a.m. for which the following actions were recorded.

1. Approval of Minutes

- Upon motion by Joe Holley and second by Jean Bailey, the Minutes of the January 24, 2020 meeting were approved as circulated. Motion carried.

- Upon motion by Horace Emery and second by Harold Davis, the Minutes of the February 11, 2020 meeting were approved as circulated. Motion carried.

2. Complaints

Upon motion by Harold Davis and second by Joe Holley, the Board went into Executive Session at 9:37 a.m. to consider disciplinary matters pursuant to W. Va. Code § 6-9A-4. Motion carried.

Upon motion by Joe Holley and second by Harold Davis, the Board came out of Executive Session at 11:19 a.m. and made the following actions part of the record. Motion carried.

- **Clem Matters** Upon motion by Horace Emery and second by Joe Holley, the Board directed that a letter with a copy of a proposed injunction be sent via certified mail demanding that the signage be removed or the Board will institute injunction proceedings in a court of law. Motion carried.

- **2019-04** There was nothing new to report and this matter is continued.

- **2020-03** A review of the information provided verifies that Mr. Cline is violating the terms of his *Consent Agreement and Order* by continuing to maintain the title "Certified Public Accountant" on his business sign. Upon motion by Horace Emery and second by Harold Davis, the Board directed Board staff to notify Mr. Cline via certified mail to cease using the title "CPA" or "Certified Public Accountant" or the Board will institute injunction proceedings in a court of law. Motion carried.

- **2020-04** Upon motion by Horace Emery and second by Jean Bailey, the Board directed that a *Consent Agreement and Order* be prepared and sent to the licensee. Motion carried.

- **Unidentified Complainant** - This complaint came through the Board's online complaint process, but the allegations were vague with no supporting documentation provided. The complainant provided a first name only with no last name. The complainant's address was also the licensee's business address. Board staff emailed the complainant to request further information and documentation, but no response was received. Board staff tried to call the phone number given and it was not in service. The Board therefore determined that the complaint was anonymous in nature and cannot be considered without sufficient credible supporting documentation. Upon motion by Horace Emery and second by Harold Davis, this matter was dismissed. Motion carried.

- **PR2020-02** Upon motion by Horace Emery and second by Ted Lopez, the Board concluded that since the firm was not enrolled in the Peer Review, the firm did not meet the regulatory requirements to renew the Authorization to Perform Attest/Compilation Services. The Executive Director was directed to contact the licensee/firm to advise the firm to officially unenroll from the Peer Review program through the PRIMA system. Motion carried.

- **PR2020-08** Board members accepted a report that this firm had met the Board's requirement by unenrolling from the Peer Review Program.

- **Use of CPA Credential** Upon motion by Horace Emery and second by Joe Holley, the Board reaffirmed its position regarding use of the CPA credential. The Board reiterated that, per Board regulations, an individual who lives or is employed by a business in West Virginia must make application for a reciprocal certificate. The Board directed the Executive Director to call the individuals in question to inform them regarding the Board's position. If they do not make application for a reciprocal certificate and CPA

credential continues on the university's web site, then the Board will notify the dean to request the college to remove the CPA credential. Motion carried.

Board members took a five-minute break at 11:30 to allow others to join for the Public Session. Let the record show that John Johnson and Judy Proctor joined the video conference.

3. Legislative Matters

- Board members reviewed and discussed a letter received from the Joint Committee on Government Organization regarding legislative interim study topics. John Johnson, NASBA's Director of Legislative and Governmental Affairs, was available to answer questions regarding "shared services" and umbrella boards. Mr. Johnson agreed to provide information to the Board after his meeting with the Alliance for Responsible Professional Licensing (ARPL) the next week. The Board directed the Executive Director to request an extension of time to respond to the request for information in the study topics letter.

The Board broke for lunch at 12:49 p.m.
The meeting was resumed at 1:10 p.m.

- Board members reviewed information regarding the Regulatory Reform Review deadline which requires all agencies with rule-making authority to review all of their rules and determine whether the rule should be continued, changed, modified, or repealed. The deadline for providing the recommendation is July 1, 2020. Upon motion by Horace Emery and second by Dick Riley, the Board voted to give the Board President and Executive Director authority to determine what response the Board should provide. If changes are needed, the Board will reconvene on a conference call to review and approve the response.

- Board members were provided a copy of the April 9, 2020 Final Filing of the *Board Rules and Rules of Professional Conduct* effective July 1, 2020.

4. Financial Report / P Card / Budget

- Upon motion by Horace Emery and second by Dick Riley, the Board accepted the *Receipts and Disbursements Report* for the period ending March 31, 2020 as follows:

Beginning Cash Balance, July 1, 2019	$601,548.54
Total Receipts	99,557.71
Total Disbursements	(316,163.40)
Ending Cash Balance, March 31, 2020	384,942.85

Motion carried.

- Upon motion by Joe Holley and second by Horace Emery, the Board ratified the P-Card purchases for 2020 Q1. Motion carried.

- Upon motion by Joe Holley and second by Jean Bailey, the Board approved the FY 2021 Budget as submitted. Motion carried.

Joe Holley left the Board meeting at 2:14 p.m.

5. CPA Examination

- Upon motion by Dick Riley and second by Jean Bailey, the Board approved the *2020 Q-1 Successful Exam Candidates* listing. Motion carried.

- During the COVID-19 pandemic, Prometric Testing Centers have been closed across the United States. As a result, many exam candidates who were scheduled to sit have been rescheduled or cancelled. Many of the centers are beginning to open back up, but due to social distancing and cleaning procedures, they are only opening at one-half capacity for the immediate future. These circumstances have created a backlog in scheduling that may last until much later this year. The Board considered a recommendation by the National Association of State Boards of Accountancy (NASBA) to extend, until December 30, 2020, all Notices to Schedule and exam section credits expiring between April 1, 2020 through December 30, 2020. Upon motion by Richard Riley and second by Jean Bailey, the recommendation was adopted. Motion carried.

6. Licensing / CPE / Firms

- Board members discussed whether to grant an extension to renew CPA licenses and firm permits due to the COVID-19 pandemic. After discussion, the Board determined that there was no need to extend the renewal period. However, due to the COVID-19 pandemic, Board staff was instructed to be as accommodating as possible when reviewing requests for extensions of time to renew.

- Due to social distancing measures during the COVID-19 pandemic, the Board determined that CPE credit will be given for live-presentation courses that were converted to other methods of instruction. Board staff was instructed to be as accommodating as possible when reviewing requests notifying the Board that the course structure has been changed to accommodate social distancing measures.

- Horace Emery advised Board members that, as a result of the COVID-19 pandemic, the American Institute of Certified Public Accountants has extended Peer Review deadlines due to social distancing and safer at home guidelines.

- Board members reviewed a request for a waiver or exemption from CPE credit by a licensee who is a military spouse. After a review of the circumstances, upon motion by

Richard Riley and second by Ted Lopez, the Board waived the Extension Request fee and granted the licensee an extension of time to complete the CPE required for 2019 until December 31, 2020. At that time, the licensee will be responsible for the hours due for both 2019 and 2020. Motion carried.

7. Personnel

Upon motion by Horace Emery and second by Harold Davis, the Board went into Executive Session at 2:45 p.m. to consider personnel and computer security matters pursuant to W. Va. Code § 6-9A-4. Motion carried.

Upon motion by Joe Holley and second by Harold Davis, the Board came out of Executive Session at 3:30 p.m. and made the following actions part of the record. Motion carried.

- Upon motion by Horace Emery and second by Harold Davis, the Board directed the Executive Director to proceed as directed in Executive Session. Motion carried.

Richard Riley left the Board meeting at 3:30 p.m.

8. NASBA / AICPA

- Robin Baylous and Horace Emery will attend the Eastern Virtual Regional Meeting on June 10-11, 2020. Other Board members will notify Board staff if they plan to attend.

9. Other

- The Executive Director gave a status update for re-opening the office after the Governor releases State offices to resume business during/after COVID-19. To enable each staff member to control her environment, one staff person will work at the office for an entire week. Another staff person will work the next week, etc. Staff members who are not going to the office will continue to work from home. Social distancing, hand washing, wearing face masks, as well as disinfection and sanitization standards will be followed by all staff while working at the office. Anyone who needs to visit the office must first schedule an appointment. The visitor must wear a face mask as well as follow social distancing protocols during the appointment.

- Election of Officers

  Board President Robin Baylous presented the following slate of officers for the fiscal year beginning July 1, 2020:

  Horace Emery - President
  Richard Riley - Vice President
  Ted Lopez - Secretary
  Jean Bailey - Assistant Secretary

Richard Riley and Ted Lopez will serve on the Complaint Committee

Upon motion by Ted Lopez and second by Harold Davis, the Board approved the slate of officers as presented. Motion carried.

- Board members instructed the Executive Director to contact Fairmont State University to determine if it is possible to hold the October 2020 meeting on their campus. If so, the Board will work with the university to schedule a date and time when Fairmont's meeting facilities are available.

10. Next Board Meeting

- Upon motion by Horace Emery and second by Ted Lopez, Board members agreed to hold the Friday, July 17, 2020 meeting at Suttle & Stalnaker, PLLC to allow for the space necessary for social distancing measures. Motion carried.

The following reports were made part of the quarterly record and available in each member's meeting book for 2020 Q1:

- Exam Candidates Sat
- Approved Exam Candidates
- Approved Firms
- Approved Licensees
- Candidate Care Report

Since the Board meeting was held via video conference, Board members were unable to sign Certificates for those who were certified during this quarter. The Certificates will be available for signature at the July 17, 2020 Board meeting.

With no further business to come before the Board, upon motion by Ted Lopez and second by Harold Davis, the meeting was adjourned at 4:04 p.m.

We certify that this is a true copy of the Minutes of the West Virginia Board of Accountancy for Friday, May 6, 2020.

Horace Emery
Board President

Jean A. Bailey
Assistant Secretary

Theodore A. Lopez
Secretary

Brenda S. Turley
Acting Recorder