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

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

Jim Justice, Governor

Brenda S. Turley, Executive Director

The Board of Accountancy met on Friday October 9, 2020 at 9:30 a.m. via GoToMeeting video conference.

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

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

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

1. Approval of Minutes

- Upon motion by Robin Baylous and second by Joe Holley, the Minutes of the August 5, 2020 and July 17, 2020 meeting were approved as presented. Motion carried.

2. Complaints

- Upon motion by Joe Holley and second by Robin Baylous, the Board went into Executive Session at 9:32 to consider disciplinary matters pursuant to W. Va. Code § 6-9A-4. Motion carried.

- The Board took a break at 11:45 a.m. to 12:30 p.m. for lunch and continued in Executive Session upon return.

- Upon motion by Robin Baylous and second by Harold Davis, the Board came out of Executive Session at 1:09 p.m. and made the following actions part of the record:

- **Clem matters:** The Complaint Committee reported that the Respondent had complied with the Board's request and upon motion by Richard Riley and second by Ted Lopez, this matter was closed. Motion carried.

- **2019-04:** The Complaint Committee reported that the Respondent had met all requirements in *the Consent Agreement and Order* and renewed her license to practice. Upon motion by Richard Riley and second by Ted Lopez, **this matter was closed**. Motion carried.

- **2020-04** Upon motion by Richard Riley and second by Robin Baylous, a hearing date will be set for this matter if the licensee does not respond to the earlier provided offer for a *Consent Agreement and Order*. Motion carried.

- **2020-05** Upon motion by Richard Riley and second by Harold Davis, the Board agreed to offer the licensee a *Consent Agreement and Order* in this matter. Motion carried.

- **2021-01** Upon motion by Richard Riley and second by Robin Baylous, the Board directed the Executive Director to notify the complainant that the Board is continuing to look into this matter. Motion carried.

- The Board considered an *Application for Reinstatement after a Disciplinary Action*. Upon motion by Richard Riley and second by Joe Holley, the Board decided that additional investigation and review were necessary. Board members will proceed as discussed in Executive Session.

3. Search Committee Report

- The Search Committee provided a report regarding the status of a replacement for the current Executive Director who will be retiring on December 31, 2020. Jean Bailey, Search Committee Chair, reported that the Committee had interviewed ten candidates during the first round. The second round of interviews was underway, with two interviews scheduled for Tuesday, October 13, 2020, two for Wednesday, October 14, 2020 and one for Thursday, October 15, 2020.

4. CPA Examination

- Upon motion by Robin Baylous and second by Harold Davis, the four exam candidates for 2020 Q3 were approved. Motion carried.

- The Board reviewed the exam candidate performance reports provided by NASBA.

- Board members reviewed the request by West Virginia State University to consider BA 404 Fraud Examination as an additional course to be used toward fulfilling the Auditing course

requirement established by Rule. Upon motion by Robin Baylous and second by Harold Davis, the Board determined that the course was more auditing related than a true auditing course and therefore does not qualify for the auditing course section of the course requirement. The course would qualify as an elective. Motion carried. Let the record show that Richard Riley abstained from commenting or voting on this matter.

- Based upon a request from a sole proprietor who needed a firm permit to file for the dotCPA domain name offered by the AICPA, Board members discussed whether there were any prohibitions against a sole proprietor filing an application for a firm permit. After a review of Board regulations, Board members determined that, while a sole proprietor is not required to file a firm permit application, there are no regulations prohibiting it.

5. Financial Report / P Card / Budget

- The Board received the *Receipts and Disbursements Report* for the period ending September 30, 2020 as follows:

Beginning Cash Balance, July 1, 2020	$538,078.28
Total Receipts	33,500.00
Total Disbursements	(94,427.92)
Ending Cash Balance, September 30, 2020	477,150.36

- Upon motion by Jean Bailey and second by Harold Davis, the Board ratified the p-card purchases for both 2020 Q2 and Q3. Motion carried.

6. Licensing / CPE / Firms

- The Board reviewed Todd Williams request regarding a proposed change in firm ownership and firm name for Trainer Wright & Paterno CPAs. The Board determined that the firm's current organization of the business as well as the proposed changes may not comply with the Board of Accountancy's statutes and regulations. Upon motion by Joe Holley and second by Harold Davis, the Board directed the Executive Director to advise the firm that the proposed name as well as the proposed organization do not meet current requirements. Motion carried.

- The Board reviewed the request from Bowles Rice regarding whether the non-CPA minority interests can be owned by a business. The Board determined that a minority ownership business does not meet the firm ownership qualification to serve as an active participant in the firm. The Executive Director was directed to inform the inquirer.

- The Board reviewed the request from an applicant regarding whether accounting internships can count toward meeting the experience requirement for licensure. Upon motion by Joe Holley and second by Harold Davis, the Board members determined that experience through an internship that has been secured within the four-year period

immediately preceding application for licensure and meeting all other requirements for licensure can count toward the experience requirement. Motion carried.

- Upon motion by Joe Holley and second by Jean Bailey, the Board members approved the request by Board staff to place the final documents for all disciplinary actions on the Board's disciplinary web pages. Motion carried.

7. NASBA / AICPA

- Board members reviewed the AICPA's proposed revised interpretation re: records requests. After discussion, the Board members unanimously agreed with AICPA's revisions. No action was taken in this matter.

- Board members reviewed the AICPA's proposed revised interpretation re: staff augmentation arrangements. After discussion, one Board member was opposed to this arrangement. No action was taken in this matter.

- Horace Emery, Robin Baylous, Joe Holley, Richard Riley, Jean Bailey and Brenda Turley will attend the virtual 113th Annual meeting November 2-4, 2020. Horace Emery will serve as voting delegate.

- Board members reviewed the NASBA by-laws amendments proposed to ensure that the spirit of Robert's Rules of Order can be practiced during teleconferencing and video conferencing during NASBA's meetings. The changes "modernize the wording to reflect current teleconferencing practices and clarify the extent to which a teleconference may substitute for in-person meetings." No action was necessary in this matter.

8. Other

- Board members were informed that the next Board meeting is scheduled for Friday, January 22, 2021.

- Horace Emery, Joe Holley and Harold Davis agreed to stop by the Board office to sign Certificates.

9. Quarterly Reports

The following reports were made part of the quarterly record and available in each member's meeting materials for 2020 Q3:

- Exam Candidates Sat
- Approved Exam Candidates

- Approved Firms
- Approved Licensees
- Candidate Care Report

With no further business to come before the Board, upon motion by Robin Baylous and second by Ted Lopez, the meeting was adjourned at 2:25 p.m.

We certify that this is a true copy of the Minutes of the West Virginia Board of Accountancy for Friday, October 9, 2020.

Board President	Secretary
Assistant Secretary	Acting Recorder