

# West Virginia Board of Accountancy

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

Jim Justice, Governor



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

Kristi A. Justice, Executive Director

Friday, January 22, 2021 9:30 a.m.

Board Meeting Minutes

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The Board of Accountancy met on Friday January 22, 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  
Kristi A. Justice, Executive Director  
Stefani D. Young, Board Staff  
Sara B. Short, Board Staff  
Brenda S. Turley, Former Executive Director

The meeting was called to order at 9:35 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 Harold Davis, the Minutes of the October 9, 2020 and October 22, 2020 meetings were approved as presented.

### 2. Complaints

Upon motion by Richard Riley and second by Robin Baylous, 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 Richard Riley and second by Robin Baylous, the Board came out of Executive Session at 11:03 a.m. and made the following actions part of the record:

2020-04: The Complaint Committee reported this matter will continue to be monitored, a hearing was held and the Board is waiting ALJ report and final judgement.

2020-05: The Complaint Committee reported that Consent agreement in this matter has been signed. This matter will continue to be monitored.

2021-01: The Complaint Committee reported no probable cause for a violation of its statutes or regulations and upon motion by Harold Davis and seconded by Robin Baylous, this matter was closed. Motion carried.

2021-02: The Complaint Committee reported additional information will be requested from the Complainant and Respondent before proceeding further in this matter.

2021-03: The Complaint Committee reported additional information will be requested from the Complainant and Respondent before proceeding further in this matter.

The Board considered an Application for Reinstatement after a Disciplinary Action. Upon motion by Richard Riley and seconded by Robin Baylous, the Board will request additional information before they proceed to rule on the application. Motion carried.

### 3. CPA Examination

Upon motion by Robin Baylous and seconded by Richard Riley, the five-exam candidates for 2020 Q4 were approved. Motion carried.

The Board reviewed the exam candidate performance reports provided by NASBA for 2020 Q3.

Board members reviewed draft document for the Testing Accommodations Form. Sara Short, Office Coordinator, provided the Board an overview of the form and policy. NASBA has given permission to use the form for candidates who request testing accommodations accompanied by a physician's order. Upon motion by Robin Baylous and seconded by Harold Davis the Testing Accommodation form and policy was approved. Motion carried.

### 4. Financial Report / P Card / Budget

The Board received the *Receipts and Disbursements Report* for the period ending December 31, 2020 as follows:

Beginning Cash Balance, July 1, 2020	\$538,078.28
Total Receipts	\$44,080.00
Total Disbursements	\$193,946.65
Ending Cash Balance, December 31, 2020	\$388,211.63

The Board requested the Executive Director to analyze variances in income and expense categories compared to the previous fiscal year and provide explanations for categories with significant variances for the Board to review at the April 2021 board meeting.

Upon motion by Robin Baylous and seconded by Richard Riley, the Board approved the financial report. Motion carried.

