

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.

Upon motion by Robin Baylous and seconded by Harold Davis, the Board ratified the P-Card purchases for 2020 Q4. Motion Carried.

5. Licensing / CPE / Firms

The Board reviewed and considered a firm name request. Upon motion by Harold David and seconded by Robin Baylous the Board denied the request, due to the fact it could be potentially misleading and confusing to the public. The motion carried, with one-member voting against.

The Board reviewed a request regarding a licensing question and communication Brenda Turley, retired Executive Director, had with a licensee. The Board does not need to take further action regarding this matter.

The Board reviewed a request for license exam expiration extension from exam candidate, J. Fleshman. Upon motion by Robin Baylous and seconded by Harold Davis the Board approved the extension until June 30, 2021. Motion Carried.

The Board reviewed a request for license exam expiration extension from exam candidate, E. Walker. Upon motion by Robin Baylous and seconded by Harold Davis the Board approved the extension until June 30, 2021. Motion Carried.

The Board reviewed a request for license exam expiration extension from exam candidate, L. Wilson. Upon motion by Harold Davis and seconded by Robin Baylous the Board approved the extension until June 30, 2021. Motion Carried.

6. NASBA / AICPA

Board members reviewed and discussed the NASBA CPA Examination Survey. Executive Director will submit the results prior to the due date.

Board members reviewed and discussed the request from NSBCPA regarding Accountancy Boards donating at least two complimentary testing fees/ vouchers for all parts of the CPA exam to CPA candidates who complete the CPA Breakthrough review course and sit for the CPA exam. Unfortunately, according to WV Legislative Rule (Board Rules and Rules of Professional Conduct) for the Board of Accountancy 1CSR1 section 1 4.1.e.1 waivers are only offered to qualified Military families and low-income individuals. The Board would not be able to provide the complimentary testing fees/vouchers at this time due to our regulations.

Horace Emery, Board President, presented and discussed NOCLAR with the board.

Upcoming NASBA meetings were discussed. The 39th Annual Conference for Executive Directors and Board Staff will be conducted virtually in April 2021.

7. Other

Executive Director discussed the Albertson Consulting, Inc. 4th Year Maintenance Agreement and proposed enhancements to the current database.

Executive Director and staff provided an update regarding day to day functions in the board office.

Board members were informed that the next Board meeting is scheduled for Friday, April 23, 2021.

Horace Emery and Harold Davis agreed to stop by the Board office to sign Certificates.

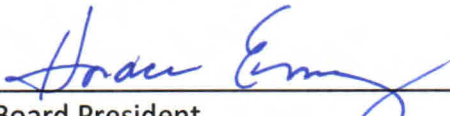
8. Quarterly Reports


The following reports were made part of the quarterly record and available to each member for 2020 Q4:


- I. Exam Candidates Sat
- II. Approved Exam Candidates
- III. Approved Firms
- IV. Approved Licensees
- V. Candidate Care Report

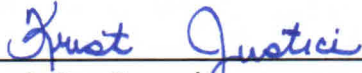
With no further business to come before the Board, upon motion made by Robin Baylous and seconded by Harold Davis, the meeting was adjourned at 1:39 p.m.

We certify that this is a true copy of the Minutes of the West Virginia Board of Accountancy for January 22, 2021.


Board President


Secretary


Assistant Secretary


Acting Recorder