

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, April 23, 2021 9:30 a.m.

Board Meeting Minutes

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The Board of Accountancy met on Friday April 23, 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

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
Judy Proctor, WVSCPA
John W. Johnson, NASBA
Colleen K. Conrad, NASBA

Absent: Harold B. Davis, CPA

The meeting was called to order at 9:38 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 Ted Lopez, the Minutes of the January 22, 2021 meeting was approved as presented.

2. Complaints

Upon motion by Robin Baylous and second by Jean Bailey, the Board went into Executive Session at 9:39 a.m. to consider disciplinary matters pursuant to W. Va. Code § 6-9A-4. Motion carried.

Upon motion by Robin Baylous and second by Ted Lopez, the Board came out of Executive Session at 10:49 a.m. and made the following actions part of the record:

2020-04: (J. Nicholson v. William G. Earp) – Upon motion by Robin Baylous and seconded by Ted Lopez, the Board voted to accept the Hearing Examiner's Recommended Decision and to enter a Final Order:

1. Revoking Mr. Earp's license;
2. Instructing Mr. Earp to cease using the C.P.A. or Certified Public Accountant credential on all documents, and to remove the Certified

- Public Accountant or CPA credential from all venues;
3. Levying the administrative costs of \$2,041.75 which includes cost for the hearing examiner, court reporter, and certified mail charges for letters mailed to Mr. Earp and the complaints;
 4. \$1,000.00 Fine;
 5. Instructing Mr. Earp to return all records and documents requested to the complainant;
 6. Instructing Mr. Earp to return his Certified Public Accountant license and wall certificate to the West Virginia Board of Accountancy.

Motion Carried.

2020-05: The Complaint Committee reported that Consent agreement obligations in this matter have been completed. Upon motion by Robin Baylous and second by Joseph Holly this matter was closed. Motion carried.

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

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

Other Complaint Matter: The Board discussed a new complaint matter. The complaint will be opened and assigned a complaint number.

The Board discussed an Application for Reinstatement after a Disciplinary Action. The application for reinstatement was withdrawn by the applicant.

3. Legislative Matters

John Johnson, NASBA Director of Legislative & Governmental Affairs, provided the Board a presentation and update of the 2021 WV Legislative Session. He discussed ARPL (Alliance for Responsible Professional Licensing) and the partnership within West Virginia.

Horace Emery, Board President, discussed the possibility of forming a WVBOA Legislative Committee. Kristi Justice, Executive Director, will draft the committee's responsibilities and share with the Board at the July 2021 meeting.

4. CPA Examination

Upon motion by Richard Riley and second by Robin Baylous, the nine exam candidates for 2021 Q1 were approved. Motion carried.

The Board reviewed the exam candidate performance reports provided by NASBA for 2020 Q4.

The Board reviewed and considered an exam extension request. Upon motion by Ted Lopez and second by Jean Bailey the exam extension request was approved for 6 months. Motion carried.

5. Financial Report / P Card / Budget

The Board received the *Receipts and Disbursements Report* for the period ending March 31, 2021 as follows:

Beginning Cash Balance, July 1, 2020	\$ 538,078.28
Total Receipts	\$ 64,249.00
Total Disbursements	\$(280,421.78)
Ending Cash Balance, March 31, 2021	\$ 321,905.50

Upon motion by Robin Baylous and second by Joseph Holley, the Board approved the financial report. Motion carried.

Upon motion by Ted Lopez and second by Robin Baylous, the Board ratified the P-Card purchases for 2021 Q1. Motion Carried.

Upon motion by Robin Baylous and second by Ted Lopez the Board approved the FY2022 Budget.

6. Licensing / CPE / Firms

The Board reviewed a request for a CPE late filing refund request. Upon motion by Ted Lopez and second by Robin Baylous the Board approved the CPE late filing refund request. Motion Carried.

Stefani Young, CPE Coordinator, provided the Board the 2020 CPE Extension Report.

7. NASBA / AICPA

Colleen Conrad, NASBA Executive VP and Chief Operating Officer, discussed with the Board the possibility of accepting exam scores from the proposed remote testing pilot. Section 1-1-4.1.b of the WV Legislative Rule regarding the Examination requirement for Certification states "Passage of the uniform certified public accountant examination published by the American Institute of Certified Public Accountants." Upon motion by Robin Baylous and seconded by Jean Bailey, the Board approved the acceptance of exam scores from the remote testing pilot. Motion Carried.

Board members reviewed the WVBOA Newsletter response, which was provided by NASBA.

Upcoming NASBA meetings were discussed. The 2021 NASBA Regional Meeting will be conducted virtually on June 22-23, 2021. The 114th NASBA Annual Meeting will be held in San

Diego, CA on October 31 – November 3, 2021. Board members will advise Executive Director of plans to attend the meetings.

8. Other

Executive Director provided the board an update on the expiration of the database contract, which expires February 2022. Board members volunteered to assist Executive Director in the bidding process for the database.

The Board reviewed the WVBOA P-Card Policy & Procedure. Upon motion by Robin Baylous and second by Ted Lopez the Board approved the WVBOA P-Card Policy & Procedure. Motion Carried.

Board President Horace Emery presented the following slate of officers for the fiscal year beginning July 1, 2021:

Richard Riley - President
Ted Lopez - Vice President
Jean Bailey - Secretary
Harold Davis - Assistant Secretary

Ted Lopez and Jean Bailey will serve on the Complaint Committee

Upon motion by Joseph Holley and second by Robin Baylous, the Board approved the slate of officers as presented. Motion carried.

Executive Director provided the Board with a 2021 Quarter 1 (January 1, 2021 thru March 31, 2021) Office Report.

Executive Director, Kristi Justice, asked for volunteers to stop by the Board office to sign Certificates.

9. Future Board Meetings

July 16, 2021; October 22, 2021; January 28, 2022; April 29, 2022

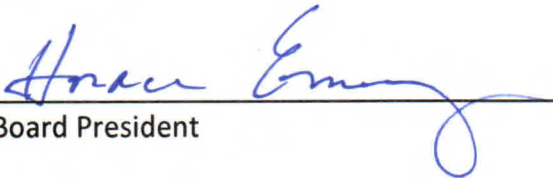
10. Quarterly Reports

The following reports were made part of the quarterly record and available to each member for 2021 Q1:

- 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 Ted Lopez and seconded by Robin Baylous, the meeting was adjourned at 2:06 p.m.

We certify that this is a true copy of the Minutes of the West Virginia Board of Accountancy for April 23, 2021.


Board President


Secretary


Assistant Secretary


Recorder