

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.

