

West Virginia Board of Accountancy

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



Board Members:
Richard A. Riley, CPA, PhD, CFE, CFF – President
Theodore A. Lopez, CPA – Vice President
Jean A. Bailey, Public Member- Secretary
Harold B. Davis, CPA-Assit. Sec.
Robin M. Baylous, CPA
Horace W. Emery, CPA
Barry L. Burgess, CPA

Jim Justice, Governor

Kristi A. Justice, Executive Director

Friday, July 16, 2021, 9:30 a.m. Board Meeting Minutes Page 1 of 4

The Board of Accountancy met on Friday, July 16, 2021, at 9:30 a.m. via Zoom video conference.

Board Members in Attendance were:

Richard A. Riley, Jr., Ph.D., CPA - President
Theodore A. Lopez, CPA - V. President
Jean A. Bailey, Public Member - Secretary
Harold B. Davis, CPA - Assist. Secretary
Robin M. Baylous, CPA
Horace W. Emery, CPA
Barry L. Burgess, CPA

Others in Attendance were:

Kelli D. Talbott, WV Office of Attorney General
Kristi A. Justice, Executive Director
Stefani D. Young, Board Staff
Sara B. Short, Board Staff
Judy Proctor, WVSCPA

The meeting was called to order at 9:34 a.m. by Richard Riley, Jr., Board President, for which the following actions were recorded.

1. Approval of Minutes

Upon motion by Harold Davis and second by Horace Emery, the Minutes of the April 23, 2021 meeting were approved as presented.

2. Complaints

Upon motion by Robin Baylous and second by Harold Davis, the Board went into Executive Session at 9:36 a.m. to consider disciplinary matters pursuant to W. Va. Code § 6-9A-4. Motion carried.

Upon motion by Ted Lopez and second by Robin Baylous, the Board came out of Executive Session at 10:25 a.m. and made the following actions part of the record:

2020-04: (J. Nicholson v. William G. Earp) – Upon motion by Ted Lopez and second by Horace Emery, the Board voted to close this matter. Motion carried.

2021-02: Upon motion by Ted Lopez and second by Horace Emery, the Board voted to dismiss this matter. The Board found no probable cause for a violation of its statutes or regulations. Motion carried.

2021-03: Upon motion by Ted Lopez and second by Robin Baylous, the Board voted to dismiss this matter. The complainant withdrew the Complaint. Motion carried.

2021-04: After Board consideration, the Board found no probable cause for a violation of its statutes or regulation. On motion by Ted Lopez and second by Robin Baylous, the board dismissed this matter. Motion carried.

2021-05: After Board consideration, the Board found no probable cause for a violation of its statutes or regulations. On motion by Ted Lopez and second by Barry Burgess, the board dismissed this matter. Motion carried.

2021-06: The Complaint Committee reported additional information will be requested from the complainant before proceeding further in this matter.

2021-07: Upon motion by Ted Lopez and second by Horace Emery, the Board voted to dismiss this matter. The Board found no probable cause for a violation of its statutes or regulations. Motion carried.

3. Legislative Matters

The Board discussed establishing a committee to assist with monitoring/tracking legislative matters as they relate to the board. Executive Director, Kristi Justice, had contacted John Johnson, NASBA Director of Legislative & Governmental Affairs, for direction regarding roles and responsibilities on this matter. Horace Emery and Robin Baylous agreed to be on this committee.

Executive Director, Kristi Justice, provided the Board an oral report on the ARPL calls she has participated in the past several months.

4. CPA Examination

Upon motion by Harold Davis and second by Robin Baylous, the six exam candidates for 2021 Q2 were approved. Motion carried.

The Board reviewed the exam candidate performance reports provided by NASBA for 2021 Q1.

The Board reviewed and considered an exam extension request. Upon motion by Horace Emery and second by Harold Davis, the exam extension request was approved for 6 months. Motion carried. The Board granted this exam candidate an extension in the past. This will be the last extension granted.

5. Financial Report / P Card / Budget

The Board received the *Receipts and Disbursements Report* for the period ending June 30, 2021 as follows:

Beginning Cash Balance, July 1, 2020	\$ 583,078.28
Total Receipts	\$ 333,559.00
Total Disbursements	\$(364,512.02)

