

# West Virginia Board of Accountancy

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

Jim Justice, Governor



*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*

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)

Ending Cash Balance, June 30, 2021

\$ 552,125.26

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

Upon motion by Robin Baylous and second by Jean Bailey, the Board ratified the P-Card purchases for 2021 Q2. Motion Carried.

#### **6. Licensing / CPE / Firms**

The Board reviewed a letter by a licensee who wanted to stay confidential regarding CPE reporting process and procedures.

The Board discussed an email question and response regarding a business card address enquiry received by the Executive Director.

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

#### **7. NASBA / AICPA**

The Board discussed and reviewed the NASBA CPA Examination Transition Policy.

The Board discussed CPA Evolution. The Board reviewed the IMA Communication to NASBA and the response from NASBA.

Upcoming NASBA meetings were discussed. The 114<sup>th</sup> NASBA Annual Meeting will be held in San Diego, CA on October 31 – November 3, 2021. This meeting will be held in-person and virtual. NASBA is requesting anyone attending in-person to have been COVID19 vaccinated. Board members will advise Executive Director of plans to attend the meetings. Executive Director will submit an out of state travel request to the WV Governor's Office.

#### **8. Other**

The Board discussed the WVBOA Complaint Review Committee and the Application Review Team.

Executive Director provided the board an update on the web-based licensing system and the expiration of the current contract, which expires February 2022. NASBA will be holding a virtual meeting on August 3, 2021 inviting all Accounting Board's Executive Directors to discuss this topic. Executive Director will report the information to the Board.

Executive Director provided the Board documentation regarding the recent West Virginia Purchasing Inspection.



The Board discussed the current ADT Security System. Due to the ongoing paperless project and security of the current office, the Board agreed to discontinue the service. A motion was made by Barry Burgess and second by Harold Davis to discontinue the ADT Security System. Motion carried.

The Board discussed the purchase of a large monitor for the board office for cross training purposes, as well as, use during board meetings. A motion was made by Barry Burgess and second by Robin Baylous for Executive Director to make the purchase with \$1,000 spending limit for the large monitor/television and stand. Motion carried.

Executive Director provided the Board an oral and written report for 2021 Quarter 2 (April 1, 2021 thru June 30, 2021) Office Report.

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

#### 9. Future Board Meetings

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 Who 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 Horace Emery and second by Ted Lopez, the meeting was adjourned at 12:48 p.m.

We certify that this is a true copy of the Minutes of the West Virginia Board of Accountancy for July 16, 2021.

  
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Board President

  
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Secretary

  
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Assistant Secretary

  
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Recorder