

# 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, October 22, 2021, 9:30 a.m. Board Meeting Minutes Page 1 of 4

The Board of Accountancy met on Friday, October 22, 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:

Anthony Eates, 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 9:35 a.m. by Richard Riley, Jr., Board President, for which the following actions were recorded.

## 1. Approval of Minutes

Upon motion by Horace Emery and second by Robin Baylous the Minutes of the July 16, 2021 meeting, were approved with one correction. Motion carried.

Upon motion by Robin Baylous and second by Harold Davis the Minutes of the August 17, 2021, meeting were approved as presented. Motion carried.

## 2. Complaints

Upon motion by Horace Emery and second by Robin Baylous, the Board went into Executive Session at 9:38 a.m. to consider disciplinary matters pursuant to W. Va. Code § 6-9A-4. Motion carried.

Upon motion by Robin Baylous and second by Horace Emery, the Board came out of Executive Session at 11:35 a.m. and made the following actions part of the record:

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

2022-01: The Complaint Committee reported additional information will be requested from the Complainant and Respondent before proceeding further in this matter.

2202-02: Based on the information available to the Board and after careful consideration, the Board found no probable cause for a violation of its statutes or regulations. On motion by Ted Lopez and second by Robin Baylous, the board dismissed this matter. Motion carried.

Anonymous Complaint: The Board requested Kristi Justice, Executive Director, contact the Firm regarding this matter.

Reinstatement Application: Upon motion by Ted Lopez and second by Robin Baylous, the Board voted for Executive Director to contact applicant to proceed with the reinstatement application process. Motion Carried.

### **3. Legislative Matters**

Executive Director, Kristi Justice, provided the Board a copy of the letter received from the Legislative Auditor requesting data related to Administrative Law Hearings conducted during 2018 and 2019. A response to the letter was sent on September 20, 2021.

### **4. CPA Examination**

Upon motion by Horace Emery and second by Robin Baylous, Executive Director will follow up with initial CPA applicant for explanation of response to application questions. Motion carried.

The Board reviewed the current questions on the initial CPA application. The Board suggested rewording of several questions on the application form.

Upon motion by Robin Baylous and second by Ted Lopez, the seven exam candidates for 2021 Q3 were approved. Motion carried.

The Board reviewed the exam candidate performance reports provided by NASBA for 2021 Q2.

The Board reviewed and considered a request for a New Authorization to Test (ATT). Upon motion by Robin Baylous and second by Ted Lopez, the ATT was approved. Motion carried

The Board reviewed and considered an exam extension request. Upon motion by Robin Baylous and second by Horace Emery, the exam extension request for 6 months was approved. Motion carried. Richard Riley, Jr. recused himself from the vote due to personal association.



**5. Financial Report / P Card / Budget**

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

Beginning Cash Balance, July 1, 2021	\$ 552,125.26
Total Receipts	\$ 35,920.00
Total Disbursements	\$( 88,360.75)
Ending Cash Balance, June 30, 2021	\$ 499,684.51

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

Upon motion by Robin Baylous and second by Harold Davis, the Board ratified the P-Card purchases for 2021 Q3. Motion Carried.

**6. Licensing / CPE / Firms**

The Board reviewed a Firm name request, adding a DBA to the name. A motion was made by Robin Baylous and second by Ted Lopez to approve the DBA to be added to the Firm name request. Motion Carried.

Stefani Young, CPE Coordinator, provided the Board an oral report of the CPE Audit. The Board reviewed the CPA audit results to date. The deadline to submit documentation requested for the CPE Audit is October 31, 2021.

**7. NASBA / AICPA**

The Board discussed and reviewed the NASBA Bylaw changes for the upcoming NASBA 114<sup>th</sup> Annual Meeting. Horace Emery will be representing the WVBOA as the voting member. Board members were encouraged to register for the NASBA annual meeting.

Board President, Dr. Richard Riley, Jr., provided the Board a presentation regarding CPA Exam changes beginning January 2024 as it pertains to CPA Evolution and the Model Curriculum. The Board discussed reviewing the WV Board of Accountancy Legislative Rule 1CSR1 (Board Rules and Rules of Professional Conduct) regarding the potential rule change. Board President ask for board members to review the current rule. A discussion will be held during the January 2022 Board Meeting.

The Board reviewed the document provided by NASBA of CPA Evolution – Important Next Steps on the Model.

Upcoming NASBA meetings were discussed. The 114<sup>th</sup> NASBA Annual Meeting will be held virtually on November 2 & 3, 2021.

Kristi Justice, Executive Director, provided a letter to the Board in reference to her appointment to the NASBA 2021-22 Enforcement Resources Committee.

#### 8. Other

Executive Director provided the board information of the annual West Virginia Chapter 30 Board Seminar, which will not be held in-person or virtual. The meeting will be strictly verified via online registration and confirmation of receipt of handout materials by email. Board members were encouraged to register for the event.

Kristi Justice, Executive Director, provided the Board a draft copy of the FY2021 WVBOA Annual Report. Board members will review and provide feedback to Executive Director by November 5, 2021.

Executive Director provided the Board an oral and written Office Report for July 1 to September 30, 2021.

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

#### 9. Future Board Meetings

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 Q3:

- 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 Robin Baylous and second by Horace Emery, the meeting was adjourned at 1:57 p.m.

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

  
Board President

  
Secretary

  
Assistant Secretary

  
Recorder