

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.

