

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, January 28, 2022, 9:30 a.m. Board Meeting Minutes

Page 1 of 4

The Board of Accountancy met on Friday, January 28, 2022 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:

JoAnne Vella, 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 9:33 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 Robin Baylous the Minutes of the October 22, 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 9:37 a.m. to consider disciplinary matters pursuant to W. Va. Code § 6-9A-4. Motion carried.

Upon motion by Robin Baylous and second by Harold Davis, the Board came out of Executive Session at 10:55 a.m. and made the following actions part of the record:

2021-06: 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 Harold Davis and second by Robin Baylous, the board dismissed this matter. Motion carried.

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

2022-03: Based on the information available to the Board and after careful consideration, the Board found this case is a legal matter and is out of the jurisdiction of the Board. On motion by Barry Burgess and second by Harold Davis, the board dismissed this matter. Motion carried.

2022-04: Based on the information available to the Board and after careful consideration, the Board found this case is a legal matter and is out of the jurisdiction of the Board. On motion by Barry Burgess and second by Harold Davis, the board dismissed this matter. Motion carried.

Unlicensed Practice: The Board requested JoAnne Vella, WV Assistant Attorney General, to compose correspondence regarding this matter.

3. Legislative Matters

Executive Director, Kristi Justice, provided the Board an update on the current 2022 West Virginia Legislative Session and the West Virginia ARPL weekly meetings.

JoAnne Vella, WV Assistant Attorney General, provided the Board an oral report on the pending Legislation addressing Criminal Liability in Legislative Rules.

4. CPA Examination

Upon motion by Horace Emery and second by Jean Bailey, the ten exam candidates for 2021 Q4 were approved. Motion carried.

The Board reviewed the exam candidate performance reports provided by NASBA for 2021 Q3.

The Board reviewed and considered an exam extension request. Upon motion by Horace Emery and second by Robin Baylous, the exam extension request for six months was approved. Motion carried.

The Board reviewed and considered a request to extend an exam candidate's NTS. Upon motion by Horace Emery and second by Robin Baylous, the NTS extension was approved for 6 months. Motion carried

5. Financial Report / P Card / Budget

The Board received the *Receipts and Disbursements Report* for the period ending December 31, 2021, as follows:

Beginning Cash Balance, July 1, 2021	\$ 552,125.26
Total Receipts	\$ 46,455.00
Total Disbursements	\$(161,111.26)
Ending Cash Balance, December 31, 2021	\$ 437,469.00

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

Upon motion by Horace Emery and second by Barry Burgess, the Board ratified the P-Card purchases for 2021 Q4. Motion Carried.

6. Licensing / CPE / Firms

The Board reviewed a request by an Active Firm. A motion was made by Horace Emery and second by Robin Baylous stating this request would be considered Mobility, which is a practice privilege that generally permits a licensed CPA in good standing from a substantially equivalent state to practice in West Virginia without obtaining a license to practice. Motion Carried.

Kristi Justice, Executive Director, shared a letter of concern from an Active Licensee regarding CPE reporting.

7. NASBA / AICPA

Upcoming NASBA meetings were discussed.

8. Other

The Board reviewed Legislative Rule Series 1 (Board Rules and Rules of Professional Conduct) of the West Virginia Board of Accountancy in preparation of the National CPA exam changes scheduled to be implemented in 2024. The Board will hold a board meeting in March 2022 to discuss and finalize the potential rule changes to be submitted for the legislative rule-making process.

The Board reviewed the resignation letter from Jean Bailey, Public Member of the WV Board of Accountancy, effective February 1, 2022. Executive Director will send a copy of the letter to the Office of Governor Jim Justice.

Executive Director, Kristi Justice, stated the Federal Bureau of Investigation's Criminal Justice Information Services Division will conduct a Noncriminal Justice Information Technology Security Audit of the West Virginia Board of Accountancy in March 2022. Executive Director will provide the Board an update during the April 2022 meeting.

Executive Director provided the Board an oral and written Office Report for October 1 to December 31, 2021.

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

9. Future Board Meetings

April 29, 2022

10. Quarterly Reports

The following reports were made part of the quarterly record and available to each member for 2021 Q4:

- 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 Harold Davis, the meeting was adjourned at 2:40 p.m.

We certify that this is a true copy of the Minutes of the West Virginia Board of Accountancy for January 28, 2022.



Board President



Secretary

Assistant Secretary



Recorder