

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, April 29, 2022, 9:30 a.m.

Board Meeting Minutes

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The Board of Accountancy met on Friday, April 29, 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
Harold B. Davis, CPA - Assist. Secretary
Robin M. Baylous, CPA
Horace W. Emery, CPA
Barry L. Burgess, CPA
Keith Fisher, Esq. – Public Member

Others in Attendance were:

JoAnne Vella, WV Office of Attorney General
Kristi A. Justice, Executive Director
Stefani Young, Board Staff
Sara B. Short, Board Staff

The meeting was called to order at 9:45 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 Harold Davis the Minutes of the March 22, 2022 meeting, were approved as presented. Motion carried. Keith Fisher abstained from the vote due to being appointed as a new board member after the meeting date.

2. Complaints/Executive Session

Upon motion by Robin Baylous and second by Horace Emery, the Board went into Executive Session at 9:50 a.m. to consider disciplinary matters pursuant to W. Va. Code § 6-9A-4 and to discuss WVBOA staff compensation. Motion carried.

Upon motion by Horace Emery and second by Harold Davis, the Board came out of Executive Session at 10:31 a.m. and made the following actions part of the record:

2021-01: 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. Keith Fisher abstained from voting.

Unlicensed Practice: The Board will continue to monitor this matter.

New Complaint – Revoked Licensee: Kristi Justice, Executive Director, will work with JoAnne Vella, Legal Counsel, to compose correspondence to the Complainant and Revoked Licensee.

WVBOA Staff Compensation: Upon motion by Horace Emery and seconded by Harold Davis the Board approved raises for staff members, including Executive Director, with an effective date of July 1, 2022. Executive Director, Kristi Justice, will discuss salary increases with each staff member individually. Motion Carried. Kristi Justice will compose a letter and have Richard Riley, Jr., sign the letter to be submitted to the West Virginia Department of Administration regarding staff salary adjustments.

3. Legislative Matters

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

The Board reviewed the WV Legislative Auditor Post Audit request of an analysis of all Chapter 30 licensing boards to assess their utilization of IT services and web functionalities. Executive Director, Kristi Justice submitted a response on April 4, 2022 with the guidance of the WVBOA Legislative Committee and Board President.

4. CPA Examination

Upon motion by Robin Baylous and second by Harold Davis, the four exam candidates for 2022 Q1 were approved. Motion carried.

The Board reviewed the exam candidate performance reports provided by NASBA for 2021 Q4.

5. Financial Report / P Card / Budget

The Board received the *Receipts and Disbursements Report* for the period ending March 31, 2022, as follows:

| | |
|--------------------------------------|----------------|
| Beginning Cash Balance, July 1, 2021 | \$ 552,125.26 |
| Total Receipts | \$ 64,006.63 |
| Total Disbursements | \$(245,210.27) |
| Ending Cash Balance, March 31, 2022 | \$ 370,921.62 |

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

Upon motion by Robin Baylous and second by Barry Burgess, the Board ratified the P-Card purchases for 2022 Q1. Motion Carried.

Upon motion by Barry Burgess and seconded by Harold Davis the Board approved the FY2023 Budget.

6. Licensing / CPE / Firms

Richard Riley, Board President, discussed with the Board the number of undergraduate students enrolled at West Virginia University and the correlation on a national level.

The Board reviewed a request by an individual regarding CPA experience. The Board discussed the request and Executive Director will email the individual the language in the Chapter 30-9-8-3 Code and the West Virginia Board of Accountancy Series 1 Rule.

The Board reviewed an email question from a Licensed CPA. The Board discussed the question and advised Executive Director to contact the licensed CPA to refer the question to their attorney or insurance agent.

Stefani Young, CPE Coordinator, provided the Board an oral CPE report. The Board discussed the report and asked Stefani to mail letters to home addresses of individuals who have not reported CPE hours.

7. NASBA / AICPA

Upcoming NASBA meetings were discussed. The NASBA Regional meeting will be held in West Virginia and Board members are encouraged to attend the meeting. Board members will contact Kristi Justice, Executive Director, regarding attendance and logistics.

Kristi Justice, Executive Director, provided the Board an update of the NASBA Executive Director and Staff meeting that was held in person in Florida.

Kristi Justice, Executive Director, has been appointed to the NASBA Enforcement Committee and will be meeting in person during May 2022 in Nashville, TN.

8. Other

Kristi Justice, Executive Director, provided the Board an update of the submission for approval to the Governor's Office of the Legislative Rule Series 1 (Board Rules and Rules of Professional Conduct) of the West Virginia Board of Accountancy.

The Board welcomed the appointment of Keith Fisher, Public Member, to the West Virginia Board of Accountancy effective April 19, 2022.

Executive Director, Kristi Justice, stated the Federal Bureau of Investigation's Criminal Justice Information Services Division conducted the Noncriminal Justice Information Technology Security Audit of the West Virginia Board of Accountancy on March 2022. Kristi Justice shared the results with the Board and no findings were found during the audit.

Executive Director provided the Board an oral and written Office Report for January 1 to March 31, 2022.

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

Board President, Richard Riley, presented the following slate of officers for the fiscal year beginning July 1, 2022:

Ted Lopez – President
Barry Burgess – Vice President
Keith Fisher – Secretary
Horace Emery – Assistant Secretary

Barry Burgess and Keith Fisher will serve on the Complaint Committee.

Horace Emery will serve on the WVBOA Legislative Committee.

Upon motion by Robin Baylous and second by Horace Emery, the Board approved the slate of officers as presented. Motion carried.

9. Future Board Meetings

July 15, 2022; October 14, 2022; January 27, 2023; April 28, 2023

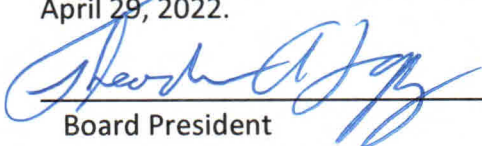
10. Quarterly Reports


The following reports were made part of the quarterly record and available to each member for 2022 Q1:

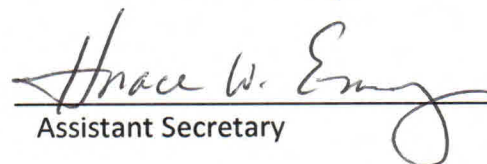
- I. Exam Candidates Who Sat
- II. Approved Exam Candidates
- III. Approved Firms
- IV. Approved Licensees
- V. Candidate Care Report

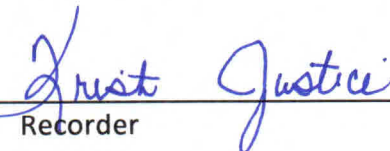
With no further business to come before the Board, upon motion made by Keith Fisher and second by Robin Baylous, the meeting was adjourned at 12:17 p.m.

We certify that this is a true copy of the Minutes of the West Virginia Board of Accountancy for April 29, 2022.


Board President


Secretary


Assistant Secretary


Recorder