

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.

