

West Virginia Board of Accountancy

405 Capitol Street, Suite 908
Charleston, West Virginia 25301-1744



Board Members:
Theodore A. Lopez, CPA – President
Barry L. Burgess, CPA – Vice President
Keith D. Fisher, Esq., Public Member- Secretary
Horace W. Emery, CPA-Assit. Sec.
Richard A. Hudson, CPA
Virginia C. Slack, CPA
Jason P. Staats, CPA

Jim Justice, Governor

Kristi A. Justice, Executive Director

Friday, July 15, 2022, 9:30 a.m.

Board Meeting Minutes

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The Board of Accountancy met on Friday, July 15, 2022 at 9:30 a.m. in the conference room at Suttle & Stanlnaker, PLLC.

Board Members in Attendance were:

Theodore A. Lopez, CPA - President
Barry L. Burgess, CPA - V. President
Keith D. Fisher, Esq. - Secretary
Horace W. Emery, CPA – Assist. Secretary
Richard A. Hudson, CPA - via Zoom
Virginia C. Slack, CPA
Jason P. Staats, CPA

Others in Attendance were:

Kristi A. Justice, Executive Director
Stefani D. Young, Board Staff
Sara B. Short, Board Staff
Judy Proctor, WVSCPA via Zoom

The meeting was called to order at 9:33 a.m. by Ted Lopez, Board President, for which the following actions were recorded.

1. Approval of Minutes

Upon motion by Barry Burgess and second by Horace Emery the Minutes of the April 29, 2022 meeting, were approved as presented. Motion carried.

2. Complaints/Executive Session

Upon motion by Horace Emery and second by Barry Burgess, 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 Horace Emery and second by Keith Fisher, the Board came out of Executive Session at 10:33 a.m. and made the following actions part of the record:

Unlicensed Practice: 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 Horace Emery and second by Keith Fisher, the board dismissed this matter. Motion carried.

WV Firm- Firm Permit: On a motion by Barry Burgess and second by Keith Fisher the Board voted for Kristi Justice, Executive Director, to contact the firm and inform them of the requirements needed for compliance. Kristi is to receive guidance from JoAnne Vella, Legal Counsel with the WV Office of Attorney General, regarding this matter. Motion carried.

3. Legislative Matters

The Board reviewed the WV Legislative Auditor's Post Audit report of the analysis of all Chapter 30 licensing boards. This report assessed Chapter 30 licensing boards' utilization of IT services and web functionalities.

Executive Director, Kristi Justice, provided the Board comments received during the public comment period of the proposed Legislative Rule change to Series 1 Rule – Board of Accountancy Board Rules and Rules of Professional Conduct. Kristi Justice will respond to the comments.

The Board discussed the WVBOA Legislative Committee to assist Kristi Justice with legislative matters. Horace Emery and Virginia Slack will be members on the committee for FY 2023.

4. CPA Examination

Upon motion by Horace Emery and second by Barry Burgess, the four exam candidates for 2022 Q2 were approved. Motion carried.

The Board reviewed the exam candidate performance reports provided by NASBA for 2022 Q1.

5. Financial Report / P Card / Budget

The Board received the *Receipts and Disbursements Report* for the period ending June 30, 2022, as follows:

Beginning Cash Balance, July 1, 2021	\$ 552,125.26
Total Receipts	\$335,336.63
Total Disbursements	\$(332,422.01)
Ending Cash Balance, June 30, 2022	\$ 555,039.88

Upon motion by Horace Emery and second by Barry Burgess, the Board approved the financial report. Motion carried.

Upon motion by Barry Burgess and second by Keith Fisher, the Board ratified the P-Card purchases for 2022 Q2. Motion Carried.

6. Licensing / CPE / Firms

The Board reviewed the NASBA CPA Evolution Transition Recommendation. Upon motion by Horace Emery and second by Richard Hudson, the NASBA CPA Evolution Transition Recommendation was adopted by the Board. Motion Carried.

The Board reviewed a request by a successful exam candidate with work experience verification under an Inactive-CPA whose status was Active when working under the licensee. The Board discussed the request. Upon motion by Keith Fisher and second by Jason Staats, Executive

Director will email the individual the language in the West Virginia Board of Accountancy Series 1 Rule section 1-1-4.1.c Certification Experience. Motion Carried.

The Board reviewed an email question from an individual regarding an education course. Upon motion by Horace Emery and second by Barry Burgess, to provide the individual the two options discussed by the Board. Motion carried.

The Board reviewed and considered a request to extend an exam application and exam candidate's exam score expiration date. Upon motion by Barry Burgess and second by Jason Staats, the exam score extension request was approved for a one time nine-month extension. Motion carried.

The Board reviewed and considered a question regarding a firm name of an individual who is getting married. Upon motion by Barry Burgess and second by Richard Hudson, Executive Director will contact the firm and provide the WVBOA Statue §30-9-26. (d) regarding firm name. Motion Carried.

The Board reviewed and considered a question from a licensee who inquired about opening a business in West Virginia only performing tax resolutions for individuals and businesses. The individual will exclude their name and CPA from the new company. Upon motion by Barry Burgess and second by Richard Hudson the board approved the request as long as they exclude "CPA" from the company including all advertisement. Motion Carried.

The Board reviewed and considered a question from a firm regarding a potential new client. Upon motion by Keith Fisher and second by Horace Emery, the Board determined this matter is out of the jurisdiction of the Board and that the firm may wish to consider seeking legal advice. Motion Carried.

Stefani Young, CPE Coordinator, provided the Board a CPE report.

7. NASBA / AICPA

The NASBA Regional Meeting was held in West Virginia during June 2022. Five board members and Executive Director attended the meeting. Board members provided feedback regarding the meeting.

NASBA Center for Public Trust Professional Program provided a virtual presentation to the Board. The program is designed to help practitioners recognize ethical issues, resolve ethical dilemmas, and create positive ethical behavior in each state.

Kristi Justice, Executive Director, attended an in-person meeting of the NASBA Enforcement Committee in May 2022 in Nashville, TN. Executive Director provided the Board an update of the meeting.

The NASBA Annual Meeting will be held the end of October 2022 in San Diego, CA. The board discussed the Board President and Executive Director attending the meeting.

8. Other

The Board welcomed the new board member appointments of Virginia Slack, Richard Hudson, Jason Staats and the reappointment of Keith Fisher, Public Member, to the West Virginia Board of Accountancy effective July 11, 2022.

The Board discussed potentially holding the September 30, 2022 board meeting on the University of Charleston campus.

Executive Director provided the Board an oral and written Office Report for April 1 to June 30, 2022.

9. Future Board Meetings

September 30, 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 Q2:

- 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 Barry Burgess and second by Keith Fisher, the meeting was adjourned at 2:00 p.m.

We certify that this is a true copy of the Minutes of the West Virginia Board of Accountancy for July 15, 2022.


Board President


Secretary


Assistant Secretary


Recorder