

West Virginia Board of Accountancy

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

Jim Justice, Governor



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

Kristi A. Justice, Executive Director

Friday, January 27, 2023, 9:30 a.m. Board Meeting Minutes Page 1 of 4

The Board of Accountancy met on Friday, January 27, 2023 at 9:30 a.m. virtually.

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
Virginia C. Slack, CPA- via Zoom
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

The meeting was called to order at 9:35 a.m. by Ted Lopez, Board President, for which the following actions were recorded.

1. Approval of Minutes

Upon motion by Horace Emery and second by Barry Burgess the Minutes of the September 30, 2022 meeting, were approved as presented. Motion carried.

2. Complaints/Executive Session

Upon motion by Barry Burgess and second by Keith Fisher, the Board went into Executive Session at 9:40 a.m. to consider disciplinary matters pursuant to W. Va. Code § 6-9A-4. Motion carried.

Upon motion by Horace Emery and second by Virginia Slack, the Board came out of Executive Session at 11:15 a.m. and made the following actions part of the record:

2023-01: The Complaint Committee reported this matter is still under investigation. Upon motion by Horace Emery and second by Richard Hudson, the Board will request an informal conference with the licensee. Motion Carried.

2023-02: Upon motion by Virginia Slack and second by Horace Emery, The Board voted to dismiss this matter. The Board found no probable cause for a violation of its statutes or regulations. Motion carried.

2023-03: The Compliant Committee reported this matter is still under investigation.

Peer Review Matters: The Complaint Committee reported Peer Review Matters are being monitored.

CPE Audit Incompliance Matters: Letters will be sent to licensees who were non-compliant with the CPE audit requesting additional information.

3. Legislative Matters

Executive Director provided the Board on update regarding the 2023 WV Legislative Session. SB361 and HB2692(Authorizing Board of Accountancy to promulgate legislative rule relating to board rules of professional conduct) have been introduced. A member from the WVBOA Legislative Committee and Kristi Justice will attend the committee meeting when appropriate.

Kristi Justice provide the Board an update regarding the virtual meetings with ARPL (Alliance for Responsible Professional Licensing).

4. CPA Examination

Upon motion by Horace Emery and second by Virginia Slack, the six exam candidates for 2022 Q4 were approved. Motion carried.

The Board reviewed the exam candidate performance reports provided by NASBA for 2022 Q3.

5. Financial Report / P Card / Budget

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

Beginning Cash Balance, July 1, 2022	\$ 555,039.88
Total Receipts	\$ 39,530.00
Total Disbursements	\$(187,140.89)
Ending Cash Balance, September 19, 2022	\$ 407,428.99

Upon motion by Richard Hudson and second by Keith Fisher, the Board approved the financial report. Motion carried.

Upon motion by Horace Emery and second by Keith Fisher, the Board ratified the P-Card purchases for 2022 Q4. Motion Carried.

6. Licensing / CPE / Firms

The Board reviewed an email and considered a request regarding an exam candidate's education credit hours obtained. Upon motion by Horace Emery and seconded by Virginia Slack, the request was denied. Motion carried.

