

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, April 28, 2023, 9:30 a.m.

Board Meeting Minutes

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The Board of Accountancy met on Friday, April 28, 2023, at 9:30 at the Board Office.

Board Members in Attendance were:

Theodore A. Lopez, CPA - President
Barry L. Burgess, CPA - V. President
Keith D. Fisher, Esq. - Secretary (Virtual)
Horace W. Emery, CPA – Assist. Secretary
Richard A. Hudson, CPA (Virtual)
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

The meeting was called to order at 9:41 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 January 27, 2023 meeting, were approved as presented. Motion carried.

2. Complaints/Executive Session

Upon motion by Barry Burgess and second by Horace Emery, the Board went into Executive Session at 9:43 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 12:05 p.m. and made the following actions part of the record:

2023-01: Upon motion by Barry Burgess 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: Upon motion by Barry Burgess 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.

2023-04: The Complaint Committee reported this matter is still under investigation.

2023-05: Upon motion by Barry Burgess and second by Jason Staats, The Board voted to dismiss this matter. The Board found no probable cause for a violation of its statutes or regulations. Motion carried. Virginia Slack recused herself from the vote.

2023-06: WVBOA Board initiated complaint: Upon motion by Barry Burgess and second by Jason Staats, The Board voted to open a complaint on this matter. Motion carried.

Peer Review Matters: The Complaint Committee recommended to continue to investigate all Peer Review Matters.

CPA Activation Application: Executive Director will send a follow up email to the applicant.

WVBOA Staff Compensation: Upon motion by Horace Emery and second by Barry Burgess, The Board voted to provide staff with a cost of living raise as directed by the Executive Director. Motion Carried.

3. Legislative Matters

Executive Director provided the Board with an update of the 2023 WV Legislative Session. SB361 (Authorizing Board of Accountancy to promulgate legislative rule relating to board rules of professional conduct) passed with an effective date of April 1, 2023.

Kristi Justice provided the Board an update on the virtual meetings she has attended with ARPL (Alliance for Responsible Professional Licensing).

4. CPA Examination

Upon motion by Barry Burgess and second by Virginia Slack, the four exam candidates for 2023 Q1 were approved. Motion carried.

The Board reviewed the exam candidate performance reports provided by NASBA for 2022 Q4.

5. Financial Report / P Card / Budget

The Board received the *Receipts and Disbursements Report* for the period ending March 31, 2023, as follows:

Beginning Cash Balance, July 1, 2022	\$ 555,039.88
Total Receipts	\$ 57,690.00
Total Disbursements	\$(216,238.08)
Ending Cash Balance, March 31, 2023	\$ 338,801.80

Upon motion by Jason Staats and second by Virginia Slack, the Board approved the financial report. Motion carried.

