

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 Page 1 of 4

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.

Upon motion by Richard Hudson and second by Barry Burgess, the Board ratified the P-Card purchases for 2023 Q1. Motion Carried.

6. Licensing / CPE / Firms

The Board discussed the WVBOA School Course Spreadsheet and will table this matter until a later date.

Kristi Justice, Executive Director, provided the Board with an overview of the Criminal History Record Check process.

Stefani Young, CPE Coordinator, provided the Board with a status report of current CPE reporting by licensees.

7. NASBA / AICPA

Kristi Justice, Executive Director, provided the Board correspondence regarding the CPA Exam Model Rule Amendment.

NASBA's Regional Meeting will be held in Savannah Georgia. Executive Director and incoming Board President will attend the regional meeting. Executive Director applied through NASBA's scholarship program for new board members, Virginia Slack and Jason Staats, to attend the regional meeting. NASBA approved the new board member scholarships.

8. Other

Executive Director provided the Board a copy of the FY2024 proposed Budget for approval. Upon motion by Horace Emery and second by Virginia Slack, the Board approved the FY2024 Budget. Motion Carried.

The Board discussed The Uniform Accountancy Act (UAA) Model Rules adoption of the amendment pertaining to the Uniform CPA Examination (Exam), increasing the conditional credit from 18 months to 30 months. Upon motion by Horace Emery and second by Barry Burgess, the Board will submit a Legislative Rule change to increase the length for the CPA exam test section credit from 18 months to 30 months on the date scores are released. Motion Carried.

Board President, Ted Lopez, presented the following slate of officers for the fiscal year beginning July 1, 2023:

Barry Burgess – President
Keith Fisher – Vice President
Virginia Slack – Secretary
Richard Hudson – Assistant Secretary

Keith Fisher and Virginia Slack will serve on the Complaint Committee.

Virginia Slack and Jason Staats will serve on the WVBOA Legislative Committee.

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

The Board discussed updates to the current online database system from Albertson, Inc. A discussion was held regarding the WVBOA process of application approvals.

Executive Director provided the Board an oral and written Office Report for January 1 to March 31, 2023.

9. Future Board Meetings

July 21, 2023; October 6, 2023; January 24, 2024; April 26, 2024

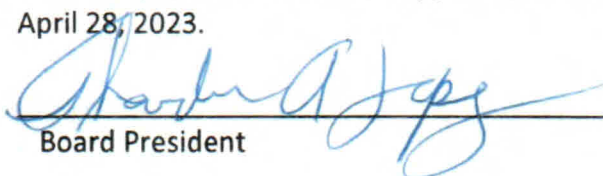
10. Quarterly Reports

The following reports were made part of the quarterly record and available to each member for 2023 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 Horace Emery and second by Barry Burgess, the meeting was adjourned at 2:46 p.m.

We certify that this is a true copy of the Minutes of the West Virginia Board of Accountancy for April 28, 2023.


Board President


Secretary


Assistant Secretary


Recorder