

THE VIRGINIA BOARD OF ACCOUNTANCY

The Virginia Board of Accountancy (VBOA) met on Thursday, September 8, 2011 in Board Room 2 of the Perimeter Center, 9960 Mayland Drive, Henrico, Virginia 23233.

MEMBERS PRESENT: Lawrence D. Samuel, CPA, Chairman
Tyrone E. Dickerson, CPA, Immediate Past Chairman
Regina P. Brayboy, MPA, MBA
Andrea M. Kilmer, CPA, CFF

MEMBERS ABSENT: Dian T. Calderone, MTX, Vice Chairman
O. Whitfield Broome, Ph.D., CPA
Stephen D. Holton, CPA

STAFF PRESENT: Wade A. Jewell, Executive Director
Dreana L. Gilliam, Board Administrator
Chantal Scifres, Deputy Director
Jean Grant, Enforcement Manager
Lisa J. Carson, Communications & Training Director
Mary Charity, Licensing & Examinations Manager
Valeria Quimpo, Licensing & Examinations Coordinator

PRESENT FOR A PORTION OF THE MEETING: Joshua Lief, Senior Assistant Attorney General
Stephanie Peters, CAE, CEO, Virginia Society of Certified Public Accountants
Maureen Dingus, Executive Vice President, Virginia Society of Certified Public Accountants
James Walker, Immediate Past Chairman, Virginia Society of Certified Public Accountants
Bucky Glover, CPA, NASBA Middle Atlantic Regional Director
Stephen Rosenthal, Attorney
Mykell L. Messman, Attorney
Scott Vance, CPA
Stanley Cho, CPA
Robert Reinert, CPA
Philip Rovner, CPA

CALL TO ORDER

Chairman Samuel called the meeting to order at 10:13 a.m.

SECURITY BRIEFING

Ms. Gilliam provided the emergency evacuation procedures.

DETERMINATION OF QUORUM/APPROVAL OF AGENDA

After the declaration of a quorum by Mr. Samuel, upon a motion by Mr. Dickerson and duly seconded, the members voted unanimously to approve the September 8, 2011 agenda with amendments. The members voting “**AYE**” were Ms. Kilmer, Mr. Dickerson, Ms. Brayboy, and Mr. Samuel.

APPROVAL OF MEETING MINUTES

Upon a motion by Mr. Dickerson and duly seconded, the members voted unanimously to approve the May 26, 2011 and the June 29, 2011 meeting minutes.

INTRODUCTION/WELCOME/PUBLIC COMMENT

Mr. Samuel welcomed everyone in attendance and introduced the National Association of State Boards of Accountancy (NASBA) Middle Atlantic Regional Director, Bucky Glover, CPA. Mr. Samuel requested VBOA staff introduce themselves. He also asked the members of the public to introduce themselves. Ms. Peters, Ms. Dingus, and Mr. Walker introduced themselves but did not have a comment at this time.

REPORT FROM NASBA’S MIDDLE ATLANTIC REGIONAL DIRECTOR

Mr. Glover advised the members that his goal for the day is to observe and gather questions the VBOA would like to have addressed or brought before NASBA for discussion and/or consideration. He stated that in addition to his duties as Middle Atlantic Regional Director, he is a member of the North Carolina Board of Accountancy and Chairman of NASBA’s State Board Relevance and Effectiveness Committee. The committee strives to promote and assist Boards of Accountancy to become semi-independent boards and to enhance state boards’ relevance, effectiveness, and operational and financial independence. He provided an overview of NASBA updates, the vision for the future, and responded to questions from VBOA members regarding NASBA operations. Mr. Glover encouraged the members to continue attending NASBA functions to exchange thoughts and experiences with other Board’s of Accountancy as a means for developing best practices.

BOARD MEMBER/COMMITTEE UPDATES

Mr. Samuel led the discussion regarding the American Institute of Certified Public Accountants (AICPA) Board of Examiners (BOE) and the State Board Committee (SBC). He also provided an update regarding the CPA exam. Mr. Samuel will attend the next SBC meeting on September 28 and the next BOE meeting from September 30 – October 1. He reported that the exam team will hold the meeting at its new facility located in Ewing, NJ.

He advised that the international launch of the CPA exam was successful in Bahrain, Kuwait, Japan, Lebanon, and the United Arab Emirates (UAE). Over 2,000 sections of the exam were administered, to include 1,250 in Japan and 800 in the Middle East. Mr. Samuel has spoken with Michael Decker, Director, Examination Development and Operations at the AICPA and was advised that no issues have been reported since the launch.

Mr. Jewell provided an update regarding the status of the VBOA fee package (Step 2). The fee package remains in the Governor’s Office awaiting approval. Mr. Jewell spoke with Generra Peck, Special Assistant for Policy Development last week. Ms. Peck advised there was no new information to report but she would research and follow up with Mr. Jewell regarding the status of the submission. Mr. Jewell reported the next step in the process is the public comment period. Following the comment period, the

VBOA will take the comments into consideration and draft a proposed regulation for final submission within 180 days for executive branch review. The tentative goal is to complete Step 2 prior to the upcoming General Assembly session. Mr. Jewell and Mr. Samuel will remain diligent in seeing the fee package approved as soon as possible.

Ms. Kilmer, Mr. Samuel, and Mr. Jewell each provided input regarding the 2012 Ethics CPE Committee. The VBOA had 47 applicants for the committee. The selection process is currently underway and Mr. Samuel and Ms. Kilmer will perform a comprehensive review of all information submitted by the applicants. After independently and jointly reading and analyzing each application, Ms. Kilmer and Mr. Samuel will make their selections. They are seeking a variety of members to represent the VBOA regulant base. Following the appointment of committee members, the plan will be to hold a meeting in October to develop the 2012 Ethics Outline.

EXECUTIVE DIRECTOR'S REPORT

Mr. Jewell presented general updates regarding the VBOA.

- Systems Automation (SA) has made some progress regarding the browser issue. The Department of Health Professions (DHP) has received a file from SA and is currently testing. They hope to open the system for exam and re-exam issues soon. Mr. Jewell reported that he has engaged in dialog with a software vendor to determine what other products are on the market to support Boards of Accountancy. This vendor is utilized by the North Carolina Board of Accountancy and four other state boards of accountancy.
- Deputy Director Chantal Scifres is currently preparing the annual financial statements.
- Mr. Jewell reported that he (and several staff members) plans to meet soon with Bob Brooks, Executive Director of the North Carolina State Board of CPA Examiners to discuss their Enforcement processes and to see a demo of their licensing database application.
- Mr. Jewell expressed his gratitude for the valuable contributions staff makes to ensure all aspects of agency operations run smoothly and are in the best interest of protecting the citizens of the Commonwealth.
- Communications and Training Director Lisa Carson presented the results of the customer satisfaction survey. She performed a partial analysis of the survey data. The July 2011 survey was a 5-minute 10 question customer satisfaction survey. She advised the members that 8.2 percent of exam candidates and 10.4 percent of licensees responded to the online survey. Of those responding, seventy-five percent of exam candidates and thirty percent of licensees reported to have requested customer service at some point in FY11. Exam candidates reported an 82 - 85 percent satisfaction rating regarding their customer service experience. Exam candidates reported a 65 percent satisfaction rating regarding navigation of the new VBOA website. Licensees reported an 81 percent satisfaction rating for the same question. Exam candidates and licensees responded 54 and 78 percent satisfaction levels regarding the online application and renewal processes. In overall satisfaction with the online application and renewal processes exam candidates reported a 61 percent satisfaction rating while licensees were 82 percent satisfied. The final survey question permitted comments. Exam candidates submitted 65 responses and licensees submitted 337 responses. The open-ended responses are being compiled and categorized for analysis. The results will be utilized by staff as a learning tool. Mr. Jewell will meet with staff to discuss the results and determine ways to improve customer satisfaction.

- Mr. Jewell and Ms. Carson presented the draft VBOA newsletter for review and discussion. The newsletter will be distributed electronically to the exam candidates and licensees of Virginia. Board members were encouraged to provide comment on the newsletter prior to distribution.

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EXECUTIVE DIRECTOR'S REPORT, *continued*

- Mr. Jewell attended the NASBA Peer Review Oversight Committee (PROC) Summit on August 16, 2011 in Charleston, South Carolina with VBOA PROC Chairman Sam Johnson. Mr. Jewell reported boards of accountancy were well represented and they received a lot of valuable information. The agenda included but was not limited to a legal presentation by Noel Allen, and presentations by several state boards of accountancy to include challenges faced, checklists and best practices. The Summit was well received and he came away with documentation to use as a reference, if needed.
- Mr. Samuel and Mr. Dickerson have received approval to attend the NASBA Annual Conference. It will be held October 23 – 26, 2011 in Nashville, TN.
- The Financial Accounting Foundation has made significant progress in its strategic initiative to evaluate the accounting standards needs of all nonpublic entities, including private companies and not-for-profit organizations. Mr. Jewell will continue to monitor their progress and will make the results available for discussion once the report has been distributed.
- Focus questions regarding communications, CPE, mobility, non-U.S. accountants signing SEC 10k's, and online education were received. Mr. Jewell is in the process of responding to the questions. Upon completion he will forward to the members for review. The deadline to respond is 10/5/11.
- NASBA and the AICPA recently launched the CPA mobility website. The website is meant to assist licensees with deciphering which states participate in the mobility initiative and their requirements for licensure and providing services. A link to the CPA mobility website will be provided on the VBOA website.
- Two Exposure Drafts have been received (NASBA and the AICPA): 1) Statement on Standards for Continuing Professional Education (CPE) Programs, and 3) Quality Control Material (QCM) Reviews. The deadlines to respond are October 13 and September 20, respectively. Copies were made available to the Board members on an as requested basis. Comments are to be given to the Executive Director prior to the deadline.
- The AICPA has also issued a white paper discussing the final changes made to the Standards for Performing and Reporting on Peer Reviews.
- Licensing & Examinations Manager Mary Charity, Communications & Training Director Lisa Carson, and Licensing & Examinations Coordinator Patti Hambright will perform a Prometric site visit in October per a request from NASBA.

Mr. Jewell provided copies and an extensive overview of the June (final year-end) and July Financial and Board Reports.

ENFORCEMENT

BEGIN CLOSED MEETING

Upon a motion by Mr. Dickerson, and duly seconded, the members approved by unanimous vote that the meeting be recessed and the VBOA immediately reconvene in closed meeting to discuss and consider Enforcement cases #2011-U0004 and 2010-E004, disciplinary matters relating to enforcement cases lawfully exempted from open meeting requirements within the jurisdiction of the VBOA as permitted by § 2.2-3711.A.27 of the *Code of Virginia*. The following non-members were in attendance to reasonably aid the consideration of the topic: Jean Grant, Enforcement Manager, Joshua Lief, Senior Assistant Attorney General, Bucky Glover, CPA and Wade A. Jewell, Executive Director.

The members voting “**AYE**” were Ms. Kilmer, Ms. Brayboy, Mr. Dickerson, and Mr. Samuel.

END CLOSED MEETING

Upon a motion by Mr. Dickerson, and duly seconded, the VBOA approved by unanimous vote that the closed meeting, as authorized by § 2.2-3712.A of the *Code of Virginia*, be adjourned and that the VBOA immediately reconvene in open public meeting.

WHEREAS, the VBOA has convened a closed meeting on this date pursuant to an affirmative recorded vote and in accordance with the provision of the Virginia Freedom of Information Act; and WHEREAS, § 2.2-3712.A of the *Code of Virginia* requires a certification by this Board that such closed meeting was conducted in conformity with Virginia law; NOW THEREFORE, BE IT RESOLVED that the VBOA hereby certifies that, to the best of each member’s knowledge, (i) only public business matters lawfully exempted from open meeting requirements by Virginia law were discussed in the closed meeting to which this certification resolution applies and (ii) only such public business matters as were identified in the motion convening the closed meeting were heard, discussed or considered by the VBOA.

CALL FOR VOTE:

Dian T. Calderone, MTX, CPA – ABSENT
O. Whitfield Broome, Ph.D., CPA – ABSENT
Lawrence D. Samuel, CPA – Aye
Tyrone E. Dickerson, CPA – Aye
Stephen D. Holton, CPA – ABSENT
Regina P. Brayboy, MPA, MBA – Aye
Andrea M. Kilmer, CPA, CFF – Aye

VOTE

AYES: Four (4)

NAYS: None.

The following actions were taken as a result of the closed session:

Case #2011-U0004 Rovner (*Calderone*)

Ms. Calderone was absent and did not participate in this discussion (or subsequent vote).

In the matter of Case #2011-U0004 (Rovner), Mr. Rovner was present but was not represented by counsel.

Upon a motion by Mr. Dickerson and duly seconded the members agreed to accept the Consent Order as written.

CALL FOR VOTE:

Dian T. Calderone, MTX, CPA – ABSENT
O. Whitfield Broome, Ph.D., CPA – ABSENT
Lawrence D. Samuel, CPA – Aye
Tyrone E. Dickerson, CPA – Aye
Stephen D. Holton, CPA – ABSENT
Regina P. Brayboy, MPA, MBA – Aye
Andrea M. Kilmer, CPA, CFF – Aye

VOTE

AYES: Four (4)

NAYS: None.

Case #2010-E004 Reinert (*Calderone*)

Ms. Calderone was absent and did not participate in this discussion (or subsequent vote).

In the matter of Case #2010-E004 (Reinert), Mr. Reinert was present but was not represented by counsel.

In accordance with the provisions of Consent Order Case # 2010-E004, Mr. Reinert presented an essay regarding the VBOA CPE requirements.

Upon a motion by Mr. Dickerson and duly seconded the members agreed to accept the presentation of the written essay as satisfaction of the final terms and conditions of the Consent Order.

CALL FOR VOTE:

Dian T. Calderone, MTX, CPA – ABSENT
O. Whitfield Broome, Ph.D., CPA – ABSENT
Lawrence D. Samuel, CPA – Aye
Tyrone E. Dickerson, CPA – Aye
Stephen D. Holton, CPA – ABSENT
Regina P. Brayboy, MPA, MBA – Aye
Andrea M. Kilmer, CPA, CFF – Aye

VOTE

AYES: Four (4)

NAYS: None.

BEGIN CLOSED MEETING

Upon a motion by Mr. Dickerson, and duly seconded, the members approved by unanimous vote that the meeting be recessed and the VBOA immediately reconvene in closed meeting to discuss and consider **Enforcement cases #2010-D016, 2011-U0001, 2011-D0005, 2008-D22 and 2011-U0003**, disciplinary

matters relating to enforcement cases lawfully exempted from open meeting requirements within the jurisdiction of the VBOA as permitted by § 2.2-3711.A.27 of the *Code of Virginia*. The following non-members were in attendance to reasonably aid the consideration of the topic: Jean Grant, Enforcement Manager, Joshua Lief, Senior Assistant Attorney General, Bucky Glover, CPA, Wade A. Jewell, Executive Director and Dreana L. Gilliam, Board Administrator.

The members voting “**AYE**” were Ms. Kilmer, Ms. Brayboy, Mr. Dickerson, and Mr. Samuel.

END CLOSED MEETING

Upon a motion by Mr. Dickerson, and duly seconded, the VBOA approved by unanimous vote that the closed meeting, as authorized by § 2.2-3712.A of the *Code of Virginia*, be adjourned and that the VBOA immediately reconvene in open public meeting.

WHEREAS, the VBOA has convened a closed meeting on this date pursuant to an affirmative recorded vote and in accordance with the provision of the Virginia Freedom of Information Act; and WHEREAS, § 2.2-3712.A of the *Code of Virginia* requires a certification by this Board that such closed meeting was conducted in conformity with Virginia law; NOW THEREFORE, BE IT RESOLVED that the VBOA hereby certifies that, to the best of each member’s knowledge, (i) only public business matters lawfully exempted from open meeting requirements by Virginia law were discussed in the closed meeting to which this certification resolution applies and (ii) only such public business matters as were identified in the motion convening the closed meeting were heard, discussed or considered by the VBOA.

CALL FOR VOTE:

Dian T. Calderone, MTX, CPA – ABSENT
O. Whitfield Broome, Ph.D., CPA – ABSENT
Lawrence D. Samuel, CPA – Aye
Tyrone E. Dickerson, CPA – Aye
Stephen D. Holton, CPA – ABSENT
Regina P. Brayboy, MPA, MBA – Aye
Andrea M. Kilmer, CPA, CFF – Aye

VOTE

AYES: Four (4)
NAYS: None.

The following actions were taken as a result of the closed session:

Case #2010-D016 Abod (*Calderone*)

Ms. Calderone was absent and did not participate in this discussion (or subsequent vote).

In the matter of Case #2010-D016 (Abod), Mr. Abod was not present but was represented by counsel, Stephen Rosenthal.

Upon a motion by Ms. Brayboy, and duly seconded, the Board by unanimous vote rejected the consent order as written with reason. A revised consent order was approved. The members voting “**AYE**” were, Mr. Samuel, Mr. Dickerson, Ms. Kilmer, and Ms. Brayboy

CALL FOR VOTE:

Dian T. Calderone, MTX, CPA – ABSENT

O. Whitfield Broome, Ph.D., CPA – ABSENT
Lawrence D. Samuel, CPA – Aye
Tyrone E. Dickerson, CPA – Aye
Stephen D. Holton, CPA – ABSENT
Regina P. Brayboy, MPA, MBA – Aye
Andrea M. Kilmer, CPA, CFF – Aye

VOTE

AYES: Four (4)

NAYS: None.

Case #2011-U0001 Cho (*Calderone*)

Ms. Calderone was absent and did not participate in this discussion (or subsequent vote).

In the matter of Case #2011-U0001 (Cho), Mr. Cho was present but was not represented by counsel.

Upon a motion by Mr. Dickerson, and duly seconded, the Board by unanimous vote accepted the consent order as written. The members voting “**AYE**” were, Mr. Samuel, Mr. Dickerson, Ms. Kilmer, and Ms. Brayboy.

CALL FOR VOTE:

Dian T. Calderone, MTX, CPA – ABSENT
O. Whitfield Broome, Ph.D., CPA – ABSENT
Lawrence D. Samuel, CPA – Aye
Tyrone E. Dickerson, CPA – Aye
Stephen D. Holton, CPA – ABSENT
Regina P. Brayboy, MPA, MBA – Aye
Andrea M. Kilmer, CPA, CFF – Aye

VOTE

AYES: Four (4)

NAYS: None.

Case #2011-D0005 Grant (*Calderone*)

Ms. Calderone was absent and did not participate in this discussion (or subsequent vote).

In the matter of Case #2011-D0005 (Grant), Mr. Grant was not present nor represented by counsel.

Upon a motion by Mr. Dickerson, and duly seconded, the Board by unanimous vote rejected the consent order as written with reason. A revised consent order was approved. The members voting “**AYE**” were, Mr. Samuel, Mr. Dickerson, Ms. Kilmer, and Ms. Brayboy

CALL FOR VOTE:

Dian T. Calderone, MTX, CPA – ABSENT
O. Whitfield Broome, Ph.D., CPA – ABSENT
Lawrence D. Samuel, CPA – Aye
Tyrone E. Dickerson, CPA – Aye
Stephen D. Holton, CPA – ABSENT
Regina P. Brayboy, MPA, MBA – Aye

Andrea M. Kilmer, CPA, CFF – Aye

VOTE

AYES: Four (4)

NAYS: None.

Case #2008-D22 Roy (*Dickerson and Holton*)

Mr. Holton was absent and did not participate in this discussion (or subsequent vote). Due to his involvement with this case, Mr. Dickerson was not present and did not participate in the discussion or vote.

In the matter of Case #2008-D22 (Roy), Ms. Roy was not present nor represented by counsel.

Upon a motion by Ms. Kilmer, and duly seconded, the Board by unanimous vote accepted the consent order as written. The members voting “**AYE**” were, Mr. Samuel, Ms. Kilmer, and Ms. Brayboy.

CALL FOR VOTE:

Dian T. Calderone, MTX, CPA – ABSENT

O. Whitfield Broome, Ph.D., CPA – ABSENT

Lawrence D. Samuel, CPA – Aye

Tyrone E. Dickerson, CPA – Not Present/No Vote

Stephen D. Holton, CPA – ABSENT

Regina P. Brayboy, MPA, MBA – Aye

Andrea M. Kilmer, CPA, CFF – Aye

VOTE

AYES: Three (3)

NAYS: None.

Case #2011-U0003 Boe (*Calderone*)

Ms. Calderone was absent and did not participate in this discussion (or subsequent vote).

In the matter of Case #2011-U0003 (Boe), Mr. Boe was not present nor represented by counsel.

Upon a motion by Ms. Kilmer, and duly seconded, the Board by unanimous vote accepted the consent order as written. The members voting “**AYE**” were, Mr. Samuel, Mr. Dickerson, Ms. Kilmer, and Ms. Brayboy.

CALL FOR VOTE:

Dian T. Calderone, MTX, CPA – ABSENT

O. Whitfield Broome, Ph.D., CPA – ABSENT

Lawrence D. Samuel, CPA – Aye

Tyrone E. Dickerson, CPA – Aye

Stephen D. Holton, CPA – ABSENT

Regina P. Brayboy, MPA, MBA – Aye

Andrea M. Kilmer, CPA, CFF – Aye

VOTE

AYES: Four (4)

NAYS: None.

BEGIN CLOSED MEETING

Upon a motion by Mr. Dickerson, and duly seconded, the members approved by unanimous vote that the meeting be recessed and the VBOA immediately reconvene in closed meeting to discuss and consider **Enforcement case # 2010-D0011**, a disciplinary matter relating to an enforcement case lawfully exempted from open meeting requirements within the jurisdiction of the VBOA as permitted by § 2.2-3711.A.27 of the *Code of Virginia*. The following non-members were in attendance to reasonably aid the consideration of the topic: Jean Grant, Enforcement Manager, Joshua Lief, Senior Assistant Attorney General, Wade A. Jewell, Executive Director, Bucky Glover, CPA, and Dreana L. Gilliam, Board Administrator.

The members voting “**AYE**” were, Mr. Samuel, Mr. Dickerson, and Ms. Brayboy.

END CLOSED MEETING

Upon a motion by Mr. Dickerson, and duly seconded, the VBOA approved by unanimous vote that the closed meeting, as authorized by § 2.2-3712.A of the *Code of Virginia*, be adjourned and that the VBOA immediately reconvene in open public meeting.

WHEREAS, the VBOA has convened a closed meeting on this date pursuant to an affirmative recorded vote and in accordance with the provision of the Virginia Freedom of Information Act; and WHEREAS, § 2.2-3712.A of the *Code of Virginia* requires a certification by this Board that such closed meeting was conducted in conformity with Virginia law; NOW THEREFORE, BE IT RESOLVED that the VBOA hereby certifies that, to the best of each member’s knowledge, (i) only public business matters lawfully exempted from open meeting requirements by Virginia law were discussed in the closed meeting to which this certification resolution applies and (ii) only such public business matters as were identified in the motion convening the closed meeting were heard, discussed or considered by the VBOA.

CALL FOR VOTE:

Dian T. Calderone, MTX, CPA – ABSENT
O. Whitfield Broome, Ph.D., CPA – ABSENT
Lawrence D. Samuel, CPA – Aye
Tyrone E. Dickerson, CPA – Aye
Stephen D. Holton, CPA – ABSENT
Regina P. Brayboy, MPA, MBA – Aye
Andrea M. Kilmer, CPA, CFF – Not Present/No Vote

VOTE

AYES: Three (3)

NAYS: None.

The following actions were taken as a result of the closed meeting:

Case #2010-D0011 Vance (*Calderone & Kilmer*)

Ms. Calderone was absent and did not participate in this discussion (or subsequent vote). Due to her involvement with this case, Ms. Kilmer was not present and did not participate in the discussion or vote.

In the matter of Case # 2010-D0011 (Vance), Mr. Vance was present and represented by counsel, Mykell L. Messman. Prior to deliberation Ms. Messman addressed the members on behalf of Mr. Vance.

Upon a motion by Mr. Dickerson, and duly seconded, the Board by unanimous vote agreed to postpone discussion for further review and analysis.

CALL FOR VOTE:

Dian T. Calderone, MTX, CPA – ABSENT
O. Whitfield Broome, Ph.D., CPA – ABSENT
Lawrence D. Samuel, CPA – Aye
Tyrone E. Dickerson, CPA – Aye
Stephen D. Holton, CPA – ABSENT
Regina P. Brayboy, MPA, MBA – Aye
Andrea M. Kilmer, CPA, CFF – Not Present/No Vote

VOTE

AYES: Three (3)

NAYS: None.

BEGIN CLOSED MEETING

Upon a motion by Mr. Dickerson, and duly seconded, the members approved by unanimous vote that the meeting be recessed and the VBOA immediately reconvene in closed meeting to discuss and consider **Enforcement case # 2010-D0013**, a disciplinary matter relating to an enforcement case lawfully exempted from open meeting requirements within the jurisdiction of the VBOA as permitted by § 2.2-3711.A.27 of the *Code of Virginia*. The following non-members were in attendance to reasonably aid the consideration of the topic: Jean Grant, Enforcement Manager, Joshua Lief, Senior Assistant Attorney General, Wade A. Jewell, Executive Director, Bucky Glover, CPA, and Dreana L. Gilliam, Board Administrator.

The members voting “**AYE**” were, Ms. Kilmer, Mr. Dickerson, and Ms. Brayboy.

END CLOSED MEETING

Upon a motion by Mr. Dickerson, and duly seconded, the VBOA approved by unanimous vote that the closed meeting, as authorized by § 2.2-3712.A of the *Code of Virginia*, be adjourned and that the VBOA immediately reconvene in open public meeting.

WHEREAS, the VBOA has convened a closed meeting on this date pursuant to an affirmative recorded vote and in accordance with the provision of the Virginia Freedom of Information Act; and WHEREAS, § 2.2-3712.A of the *Code of Virginia* requires a certification by this Board that such closed meeting was conducted in conformity with Virginia law; NOW THEREFORE, BE IT RESOLVED that the VBOA hereby certifies that, to the best of each member’s knowledge, (i) only public business matters lawfully exempted from open meeting requirements by Virginia law were discussed in the closed meeting to which this certification resolution applies and (ii) only such public business matters as were identified in the motion convening the closed meeting were heard, discussed or considered by the VBOA.

CALL FOR VOTE:

Dian T. Calderone, MTX, CPA – ABSENT
O. Whitfield Broome, Ph.D., CPA – ABSENT

Lawrence D. Samuel, CPA – Not Present/No Vote
Tyrone E. Dickerson, CPA – Aye
Stephen D. Holton, CPA – ABSENT
Regina P. Brayboy, MPA, MBA – Aye
Andrea M. Kilmer, CPA, CFF – Aye

VOTE

AYES: Three (3)
NAYS: None.

The following actions were taken as a result of the closed meeting:

Case #2010-D0013 O'Connor (*Calderone & Samuel*)

Ms. Calderone was absent and did not participate in this discussion (or subsequent vote). Due to his involvement with this case, Mr. Samuel was not present and did not participate in the discussion or vote.

In the matter of Case #2010-D0013 (O'Connor), Mr. O'Connor was not present nor represented by counsel.

Upon a motion by Mr. Dickerson, and duly seconded, the Board by unanimous vote rejected the recommendations of the presiding officer as written. A revised board action was approved. The members voting “**AYE**” were Mr. Dickerson, Ms. Kilmer, and Ms. Brayboy

CALL FOR VOTE:

Dian T. Calderone, MTX, CPA – ABSENT
O. Whitfield Broome, Ph.D., CPA – ABSENT
Lawrence D. Samuel, CPA – No Present/No Vote
Tyrone E. Dickerson, CPA – Aye
Stephen D. Holton, CPA – ABSENT
Regina P. Brayboy, MPA, MBA – Aye
Andrea M. Kilmer, CPA, CFF – Aye

VOTE

AYES: Three (3)
NAYS: None.

FUTURE MEETING DATES

Wednesday, November 2 – 10:00 a.m., University of Richmond – Robins School of Business

CONFLICT OF INTEREST FORMS/TRAVEL EXPENSE VOUCHERS

Chairman Samuel asked the members to complete and sign their conflict of interest forms, and to complete and sign their travel expense vouchers.

ADJOURNMENT

There being no further business before the VBOA, upon a motion by Mr. Samuel and duly seconded, the meeting was adjourned by unanimous vote at 5:29 p.m. The members voting “**AYE**” were Mr. Dickerson, Mr. Samuel, Ms. Kilmer, and Ms. Brayboy.

APPROVED:

Lawrence D. Samuel, CPA, Chairman

COPY TESTE:

Wade A. Jewell, Executive Director