

FINAL/APPROVED for April 26, 2012
THE VIRGINIA BOARD OF ACCOUNTANCY

The Virginia Board of Accountancy (VBOA) met on Thursday, April 26, 2012 in Board Room 3 of the Perimeter Center, 9960 Mayland Drive, Henrico, Virginia 23233.

MEMBERS PRESENT: Lawrence D. Samuel, CPA, Chairman
Dian T. Calderone, MTX, CPA, Vice Chairman
Tyrone E. Dickerson, CPA, Immediate Past Chairman
W. Barclay Bradshaw, CPA
Robert J. Cochran, Ph.D., CPA
Andrea M. Kilmer, CPA, CFF

MEMBERS ABSENT: Regina P. Brayboy, MPA, MBA

STAFF PRESENT: Wade A. Jewell, Executive Director
Dreana L. Gilliam, Board Administrator
Chantal K. Scifres, Deputy Director
Mary T. Charity, Licensing & Examinations Manager
Lisa J. Carson, Communications & Training Director

LEGAL COUNSEL PRESENT: Joshua Lief, Senior Assistant Attorney General

STAFF PRESENT FOR A PORTION OF THE MEETING: Nicholas Tazza, Licensing & Examinations Coordinator

PRESENT FOR A PORTION OF THE MEETING: James W. Brackens, Jr., CPA, CGFM, Vice President – Ethics and Practice Quality, AICPA
Emily Walker, Government Affairs Director, Virginia Society of Certified Public Accountants
Darshae Dabney, Peer Review Administrator, Virginia Society of Certified Public Accountants
Roy D. Peters, CPA, Executive Committee Member, Virginia Society of Certified Public Accountants
Samuel E. Johnson, CPA, PROC Chairman
James Walker, CPA
Rachel Hemani, Attorney
Robert Davis
John Lorusso, CPA
Scott Spagnoli, MD
Carmen Gaffney

CALL TO ORDER

Chairman Samuel called the meeting to order at 10:03 a.m.

SECURITY BRIEFING

Ms. Gilliam provided the emergency evacuation procedures.

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DETERMINATION OF QUORUM/APPROVAL OF AGENDA

After the declaration of a quorum by Mr. Samuel, upon a motion by Ms. Kilmer and duly seconded, the members voted unanimously to approve the April 26, 2012 agenda with revisions. The members voting “**AYE**” were Mr. Dickerson, Ms. Calderone, Mr. Samuel, Ms. Kilmer, Dr. Cochran, and Mr. Bradshaw.

APPROVAL OF MEETING MINUTES

Upon a motion by Mr. Dickerson and duly seconded, the members voted unanimously to approve the January 24, 2012 meeting minutes. The members voting “**AYE**” were Mr. Dickerson, Ms. Calderone, Mr. Samuel, Ms. Kilmer, Dr. Cochran, and Mr. Bradshaw.

PUBLIC COMMENT PERIOD

Emily Walker, Government Affairs Director, Virginia Society of Certified Public Accountants reminded the members that the annual VSCPA Leaders Summit will be held on May 10-11, 2012. She noted awareness that the Summit conflicts with the VBOA Annual Planning meeting; however, members are encouraged to attend Day 2 and evening events if their schedule permits.

AICPA PEER REVIEW PRESENTATION

James W. Brackens, Jr., CPA, CGFM, Vice President – Ethics and Practice Quality, AICPA, provided a detailed overview of the AICPA Peer Review Process. The presentation included a comprehensive review and discussion of the Peer Review processes, the types of reviews performed, and quality control standards performed by the AICPA and VSCPA.

Mr. Brackens advised the members that Janice Gray, CPA, Chair, NASBA Compliance Assurance Committee, would like to come and speak to the VBOA PROC members. Ms. Gray has been instrumental in assisting PROC Committees develop sound quality assurance/monitoring practices. Mr. Jewell and Mr. Brackens made the Board aware that NASBA’s Compliance Assurance Committee had recently released their first report on the AICPA Peer Review process.

Mr. Brackens’ presentation was interrupted by a fire alarm that required all building occupants to leave the building. However, Mr. Brackens continued his presentation in the parking lot until the all clear signal was given.

BOARD MEMBER/COMMITTEE UPDATES

Mr. Samuel, as Chair of the AICPA Board of Examiners (BOE) State Board Committee (SBC), reported that the BOE and SBC have four upcoming events. On May 22, 2012 the SBC is sponsoring the Southeast Regional Forum in Orlando, Florida. Mr. Jewell and Mr. Samuel will attend. On May 31, 2012 the SBC will hold a meeting in Chicago, Illinois. The BOE is scheduled to meet on June 7-8, 2012 in Washington, D.C. On June 21, 2012 the SBC will conduct two webcasts with Mr. Samuel as the presenter.

Mr. Jewell led the discussion regarding Regulatory/Legislative updates. He reported that the public comment period will end tomorrow night at 12 midnight. To date only one comment has been received and addressed. No one showed up to voice their comments regarding the proposed fee increase during the public hearing held on April 10, 2012. Mr. Jewell informed the Board that a final presentation will be made at the May 10, 2012 Board meeting for approval by the Board to forward the fee increase request to

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the Final Stage. Mr. Jewell provided an overview of the standard regulatory processes. Mr. Jewell reiterated that the VBOA will exhaust all cash balances by early calendar year 2013 without a fee increase.

Mr. Samuel, as a liaison to the CPE Ethics Committee, led the discussion regarding the volunteer services handout included in the 2012 VBOA Ethics Outline. Historically, many CPAs have been avoiding providing volunteer services because they are concerned about peer review requirements and/or technical standards. CPAs can offer valuable skills to those in need through volunteer activities. Mr. Samuel, Mr. Bradshaw, Mr. Holton, and Mr. Jewell developed the handout to provide guidance to CPAs who are currently serving or would like to serve in volunteer roles. As an officer, employee or member of the governing body of the entity a CPA is exempt because they are operating in an official role. On Monday, April 23, 2012, Mr. Jewell, Mr. Holton and Mr. Samuel presented the handout and fielded questions at the VSCPAs “Train the Trainer” seminar. Mr. Samuel stressed the importance of ensuring the correct information is delivered regarding how the information should be interpreted. Going forward the VBOA will enhance the content to the extent necessary.

Mr. Dickerson, as a member of the NASBA Enforcement Resource Committee, reported on the status of the Resource Guide. The draft document was submitted to Executive Directors of state boards for comment. Mr. Dickerson was pleased to announce that Mr. Jewell had reviewed the document and submitted comments for consideration. The Committee will discuss the comments/recommendations received at NASBA’s Regional Meetings in June and will submit the revised document to the full NASBA board for final approval.

Mr. Samuel, on behalf of the members, complimented Mr. Jewell for his participation on NASBA committees, to include being asked to serve on a newly formed Strategic Planning Committee. Mr. Samuel reported that Mr. Jewell’s participation on three critical committees speaks volumes about his contributions to this board and the profession.

RECESS FOR BOARD LUNCH

RECONVENE

EXECUTIVE DIRECTOR’S REPORT

Mr. Jewell presented general updates regarding the VBOA.

- The APA has concluded its 2011 audit and reported no findings or issues. Mr. Jewell thanked Ms. Scifres and Ms. Grant for their contributions to the successful audit. Mr. Jewell reported that the APA was extremely impressed with the internal controls implemented by Ms. Scifres. Mr. Jewell will forward copies of the report to the members.
- During the recent General Assembly session HB275 was passed. This newly added section of the VBOA statutes provides that tax returns, financial statements, and other financial information that is not generally available to the public through regulatory disclosure or otherwise, subdivision 3 of § 54.1-108 notwithstanding, provided to the Board by a complainant or as a result of an investigation of a licensee by the Board in response to a complaint shall be exempt from the provisions of the Virginia Freedom of Information Act.

Two proposed bills could have potentially affected the VBOA. House Bill 937 – Expediting the issuance of licenses, etc. to spouses of military service members; temporary licenses, and House Bill 938 – Qualifications for licensure, etc.; substantially equivalent military training and education. Both bills initially contradicted existing VBOA statute and created some potential

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problems for the VBOA. However, the VSCPA and their legal counsel worked closely with the patron to revise the language to satisfy the VBOA & VSCPA concerns.

Mr. Jewell thanked the VSCPA for their extensive work on all three bills.

- Mr. Jewell attended NASBA's Annual Executive Directors Conference March 10-14 in San Antonio, Texas. Josh Lief, Board Legal Counsel attended NASBA's Annual Legal Counsel Conference on March 11-13.

Mr. Jewell provided a summary of conference events. He reported that Ken Bishop is doing an outstanding job in his new capacity as President and CEO. Mr. Bishop instituted a "back to NASBA's mission" initiative when he took over the reins and it is currently in full swing. NASBA leadership has made substantial progress towards reaching the intended goal.

Former NY State Board for Public Accountancy Executive Director Daniel Dustin was recently hired as NASBA's Vice President of State Board Relations. NASBA also plans to form and hire a legislative team to assist boards facing "umbrella agency" and other relative issues. In addition, Texas is currently having problems with foreign auditors performing services and not adhering to the requirements for licensure. The International exam has been very successful with limited issues. The AICPA recently announced the creation of the Chartered Global Management Accountant (CGMA) credential. Mr. Brackens and Ms. Kilmer have been granted the credential by the AICPA.

Mr. Lief led the discussion regarding the NASBA Annual Legal conference. He reported the state boards were well represented. Board make ups vary from state to state. Some boards have an attorney or a team of attorney's on staff. Mr. Lief reported a great deal of the information was state specific but useful nonetheless. He reported that a major topic of discussion was that the Federal Trade Commission is causing a stir with professional licensing agencies. The North Carolina Board of Dentistry statutes are currently being challenged by the FTC. NASBA is monitoring the case closely. The case is still working its way through the courts and does represent an unauthorized and unprecedented challenge to all professional licensing boards composed of licensees. Mr. Lief stated that this was a worthwhile experience which made him really appreciate the VBOA and staff.

- Mr. Jewell reminded the members that NASBA is currently seeking individuals interested in serving on committees. Members were instructed to see him if interested. In addition to committee assignments, other openings are available as follows: At-Large Regional Director, Regional Director, and Nominating Committee. NASBA is also seeking recommendations for its annual awards.
- The NASBA Eastern Regional Meeting will be held June 13-15, 2012 in Philadelphia. Ms. Kilmer and Mr. Bradshaw will attend the new Board member orientation on June 13. Mr. Jewell will attend the entire meeting, along with another Board member still yet to be determined.
- Mr. Jewell is currently reviewing a current listing of firm names to ensure they are not false, misleading, or deceptive pursuant to Board regulations.
- Mr. Jewell is working with Ms. Scifres and Ms. Charity to create the Statement of Needs for the purchase of a new database system. He will meet with Ms. Gilliam and Ms. Grant to receive their

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input regarding CPE compliance and Enforcement. Once he has obtained the necessary input he will work with Ms. Scifres and Ms. Charity to finalize the documentation.

- The second VBOA E-newsletter will be released in the coming weeks.
- On Thursday, April 19, 2012 Mr. Jewell & Ms. Kilmer spoke to students, alumni, faculty, and donors at Christopher Newport University (CNU). Ms. Kilmer reported that only three to four of the 20 or so students present planned to sit for the exam. Sitting for the CPA exam is a cause of apprehension among many students. Mr. Jewell will work with Mr. Cochran to incorporate helpful information regarding the importance of sitting for the exam and career opportunities into the upcoming presentation at the VSCPA Educator's Symposium.
- Ms. Calderone, Ms. Kilmer, Mr. Jewell and Ms. Grant met with Mr. Lief in February to review and discuss enforcement practices. Mr. Jewell thanked Mr. Lief for his support and assistance regarding the VBOA enforcement practices meeting.
- Mr. Jewell led a discussion regarding CPA exam multi-testers. NASBA recently released a report detailing the number of times a candidate has sat for a section of the exam. Mr. Jewell has reached out to NASBA for information on how this is being addressed, and will come back to the Board with recommendations.
- Mr. Jewell led a live presentation of the CPAverify and CPAmobility.org websites. He plans to demonstrate the VBOA social media outlets at the June 26, 2012 meeting.
- Mr. Jewell presented the March Financial and Board Reports. He stated the agency is in a good place financially as it relates to the FY12 year-end. He reported a substantial savings in personal service dollars by not filling new positions at this time. The VBOA will not spend the total appropriation this year. \$206,000 was transferred from the Trust Account to the Operating Fund. Preliminary projections indicate it is critical that the fee increase is in place by January 1, 2013. The agency reports an increase in revenue over the previous fiscal year that is slightly under 1%.

Several suggestions were made by Board members to report on additional information in the Board and Financial Reports. Mr. Jewell will incorporate changes in the next report.

CONFLICT OF INTEREST/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.

FUTURE MEETING DATES

Thursday, May 10, 2012 (Annual Planning Meeting)
Tuesday, June 26, 2012

ENFORCEMENT

Members of the public were in attendance and wished to address the members regarding their specific Enforcement cases. Chairman Samuel advised the individuals that no new information may be presented at this time and comments would be limited to 5 minutes. John Lorusso, CPA, spoke first to the Board, followed by Robert Davis and his attorney, Rachel Hemani.

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Following the comments the VBOA went into closed session to discuss enforcement related topics and cases. All votes taken to authorize the transaction of any public business were taken and recorded in an open meeting following the closed session.

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 consult with legal counsel on issues relating to possible litigation, a matter lawfully exempted from open meeting requirements under the ‘consulting with legal counsel’ exemption contained in Virginia Code § 2.2-3711(A)(7).” The following non-members were in attendance to reasonably aid the consideration of this topic: Joshua Lief, Senior Assistant Attorney General, Wade A. Jewell, Executive Director, Mary Charity, Licensing and Examinations Manager, Jean Grant, Enforcement Manager, and Dreana L. Gilliam, Board Administrator. The members voting “**AYE**” were Mr. Samuel, Ms. Calderone, Mr. Dickerson, Ms. Kilmer, Dr. Cochran, and Mr. Bradshaw.

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 – Aye
Robert Cochran, Ph.D., CPA – Aye
Lawrence D. Samuel, CPA – Aye
Tyrone E. Dickerson, CPA – Aye
W. Barclay Bradshaw, CPA – Aye
Regina P. Brayboy, MPA, MBA – Absent
Andrea M. Kilmer, CPA, CFF – Aye

VOTE

AYES: Six (6)
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 the status of open Enforcement cases and Enforcement case #2012-E0001 regarding disciplinary matters

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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: Joshua Lief, Senior Assistant Attorney General, Wade A. Jewell, Executive Director, Jean Grant, Enforcement Manager, and Dreana L. Gilliam, Board Administrator. The members voting “**AYE**” were Mr. Samuel, Ms. Calderone, Ms. Kilmer, Mr. Bradshaw, Dr. Cochran and Mr. Dickerson.

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 – Aye
Robert Cochran, Ph.D., CPA – Did Not Vote
Lawrence D. Samuel, CPA – Did Not Vote
Tyrone E. Dickerson, CPA – Aye
W. Barclay Bradshaw, CPA – Aye
Regina P. Brayboy, MPA, MBA – Absent
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 #2012-E0001 Tedla (*Samuel & Cochran*)

Mr. Samuel and Dr. Cochran were not present and did not participate in this discussion (or subsequent vote).

In the matter of Case #2012-E0001 (Tedla), Mr. Tedla was not present nor represented by counsel.

Upon a motion by Mr. Dickerson and duly seconded, the members agreed to accept the Presiding Officer’s recommendation as presented, which includes the following terms and conditions: Denial of Mr. Tedla’s request to accept MGT5151 Business Environment as a required Tax Course.

CALL FOR VOTE:

Dian T. Calderone, MTX, CPA – Aye
Robert Cochran, Ph.D., CPA – Did Not Vote
Lawrence D. Samuel, CPA – Did Not Vote

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Tyrone E. Dickerson, CPA – Aye
W. Barclay Bradshaw, CPA – Aye
Regina P. Brayboy, MPA, MBA – Absent
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 #2011-U0002, #2011-D0020, #2011-D0027, #2011-D0021, and #2011-D0001 regarding 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: Joshua Lief, Senior Assistant Attorney General, Wade A. Jewell, Executive Director, Jean Grant, Enforcement Manager, and Dreana L. Gilliam, Board Administrator. The members voting “**AYE**” were Mr. Samuel, Ms. Calderone, Ms. Kilmer, Mr. Dickerson, Dr. Cochran, and Mr. Bradshaw.

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 – Not Present/Did Not Vote
Robert Cochran, Ph.D., CPA – Aye
Lawrence D. Samuel, CPA – Aye
Tyrone E. Dickerson, CPA – Aye
W. Barclay Bradshaw, CPA – Aye
Regina P. Brayboy, MPA, MBA – Absent
Andrea M. Kilmer, CPA, CFF – Not Present/Did Not Vote

VOTE

AYES: Four (4)

NAYS: None.

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

Case #2011-U0002 Myers (*Calderone & Kilmer*)

Ms. Calderone and Ms. Kilmer were not present and did not participate in this discussion (or subsequent vote).

In the matter of Case #2011-U002 (Myers), Ms. Myers was not present nor represented by counsel during the closed session portion of the meeting relative to this case.

Upon a motion by Mr. Bradshaw and duly seconded the members agreed to accept the Consent Order as presented, which includes the following terms and conditions: Myers shall not practice as a CPA or use the CPA designation until she is duly licensed by the VBOA; Immediate removal of the CPA designation from all signage, business cards, business stationery, newspaper or Internet ads, business emails, software and any other materials; and, Pay a monetary penalty of \$2,000.

CALL FOR VOTE:

Dian T. Calderone, MTX, CPA – Not Present/Did Not Vote
Robert Cochran, Ph.D., CPA – Aye
Lawrence D. Samuel, CPA – Aye
Tyrone E. Dickerson, CPA – Aye
W. Barclay Bradshaw, CPA – Aye
Regina P. Brayboy, MPA, MBA – Absent
Andrea M. Kilmer, CPA, CFF – Not Present/Did Not Vote

VOTE

AYES: Four (4)

NAYS: None.

Case #2011-D0020 Zelubowski (*Calderone & Kilmer*)

Ms. Calderone and Ms. Kilmer were not present and did not participate in this discussion (or subsequent vote).

In the matter of Case #2011-D0020 (Zelubowski), Mr. Zelubowski was not present nor represented by counsel.

Upon a motion by Mr. Dickerson and duly seconded the members agreed to accept the Consent Order as presented, which includes the following terms and conditions: The immediate revocation of Zelubowski's CPA License due to failure to protect confidential client information and failure to respond to the Board; Return his CPA wall certificate; and, Pay an administrative fee of \$500.

CALL FOR VOTE:

Dian T. Calderone, MTX, CPA – Not Present/Did Not Vote
Robert Cochran, Ph.D., CPA – Aye
Lawrence D. Samuel, CPA – Aye
Tyrone E. Dickerson, CPA – Aye
W. Barclay Bradshaw, CPA – Aye
Regina P. Brayboy, MPA, MBA – Absent
Andrea M. Kilmer, CPA, CFF – Not Present/Did Not Vote

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VOTE

AYES: Four (4)

NAYS: None.

Case#2011-D0027 Lorusso (*Calderone & Kilmer*)

Ms. Calderone and Ms. Kilmer were not present and did not participate in this discussion (or subsequent vote).

In the matter of Case #2011-D0027 (Lorusso), Mr. Lorusso was present but not represented by counsel.

Upon a motion by Dr. Cochran and duly seconded, the members agreed to accept the Presiding Officer's recommendation as presented, which includes the following terms and conditions: Suspension of license for a period of no less than one year; Immediate removal of the CPA designation from all signage, business cards, business stationery, newspaper or Internet ads, business emails, software and any other materials; Provide the Board with proof of the following: 8 CPE credits in IRS Circular 230, 8 CPE credits in the AICPA Code of Professional Conduct, 8 CPE credits in the Statement on Standards for Tax Services (SSTS), 8 CPE credits in Ethics, and 20 CPE credits in Practice Management; Make a presentation before the full Board prior to reinstatement on responsibilities to clients and to the Virginia Board of Accountancy; Payment of a monetary penalty of \$2,500 for failing to provide CPE and \$250 for failing to communicate with the Board in a timely manner; and, Pay an administrative fee of \$500.

CALL FOR VOTE:

Dian T. Calderone, MTX, CPA – Not Present/Did Not Vote

Robert Cochran, Ph.D., CPA – Aye

Lawrence D. Samuel, CPA – Aye

Tyrone E. Dickerson, CPA – Aye

W. Barclay Bradshaw, CPA – Aye

Regina P. Brayboy, MPA, MBA – Absent

Andrea M. Kilmer, CPA, CFF – Not Present/Did Not Vote

VOTE

AYES: Four (4)

NAYS: None.

Case#2011-D0021 Becker (*Calderone & Kilmer*)

Ms. Calderone and Ms. Kilmer were not present and did not participate in this discussion (or subsequent vote).

In the matter of Case #2011-D0021 (Becker), Ms. Becker was not present nor represented by counsel.

Upon a motion by Dr. Cochran and duly seconded, the members agreed to accept the Presiding Officer's recommendation as presented, which includes the following terms and conditions: 8 CPE credits in Practice Management to be approved by the Board's Executive Director prior to participating; Pay a monetary penalty of \$250 for failure to respond to the Board in a timely manner; and, Pay an administrative fee of \$500.

CALL FOR VOTE:

Dian T. Calderone, MTX, CPA – Not Present/Did Not Vote

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Robert Cochran, Ph.D., CPA – Aye
Lawrence D. Samuel, CPA – Aye
Tyrone E. Dickerson, CPA – Aye
W. Barclay Bradshaw, CPA – Aye
Regina P. Brayboy, MPA, MBA – Absent
Andrea M. Kilmer, CPA, CFF – Not Present/Did Not Vote

VOTE

AYES: Four (4)

NAYS: None.

Case#2011-D0001 Davis (*Calderone & Kilmer*)

Ms. Calderone and Ms. Kilmer were not present and did not participate in this discussion (or subsequent vote). Mr. Samuel recused himself and did not participate in this discussion (or subsequent vote).

In the matter of Case #2011-D0001 (Davis), Mr. Davis was present and was represented by counsel.

Upon a motion by Dr. Cochran and duly seconded, the members agreed to accept the Presiding Officer's recommendation as presented, which includes the following terms and conditions: Davis shall be reprimanded for his lack of due professional care regarding improper accruals; and, Pay an administrative fee of \$1,000.

CALL FOR VOTE:

Dian T. Calderone, MTX, CPA – Not Present/Did Not Vote
Robert Cochran, Ph.D., CPA – Aye
Lawrence D. Samuel, CPA – Did Not Vote
Tyrone E. Dickerson, CPA – Aye
W. Barclay Bradshaw, CPA – Aye
Regina P. Brayboy, MPA, MBA – Absent
Andrea M. Kilmer, CPA, CFF – Not Present/Did Not Vote

VOTE

AYES: Three (3)

NAYS: None.

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 4:32 p.m. The members voting “**AYE**” were Mr. Dickerson, Mr. Samuel, Mr. Bradshaw, and Dr. Cochran.

APPROVED:

Lawrence D. Samuel, CPA, Chairman

COPY TESTE:

Wade A. Jewell, Executive Director