

# Board Disciplinary Actions

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## Policy Notice

It is the policy of the VBOA to publish the information of licensees against whom the Board has taken a disciplinary action resulting in suspensions and revocations and for other professional violations. The VBOA publishes information of licensees found to be deficient in CPE credit-hours in the event of a previous CPE deficiency or previous professional violation. This policy is subject to change without notice.

### Other professional violations

Name	License #	City, State	Violation	Date	Authority
J. Barton Edmunds	11026	Roanoke, Va.	Practicing with Expired License; Use of CPA Title	1/28/14	§ <a href="#">54.1-4414</a> , § <a href="#">54.1-4409.1</a> and § <a href="#">54.1-111</a>

### Consent Order

Mr. Edmunds agreed to: (1) Refrain from practicing as a CPA in the Commonwealth until the VBOA has granted reinstatement of his CPA license; (2) Pay a \$1,000 monetary penalty; and 3) Reimburse the VBOA \$500 for investigative costs. As a condition of reinstatement of his expired CPA license, Mr. Edmunds shall provide the Board with a 1,000 word essay on the requirements of licensure as an individual CPA referencing the importance of those requirements in protecting the public. Mr. Edmunds understands that failure to complete all terms and conditions of this Order will result in the automatic suspension of his CPA license.

### Suspensions and revocations

Name	License #	City, State	Violation	Date	Authority
Boonlomp Soonthornchai	5155	Berryville, Va.	Discreditable Acts	3/20/14	§ <a href="#">54.1-4413.3 (1), (2), (3), (7)</a>

### Final Order

The Board ordered the immediate revocation of Mr. Soonthornchai's CPA license and for him to pay monetary penalties totaling \$200,000 for misappropriating client funds, misappropriation of firm funds, practicing law without a proper license and performing a professional service for one client to the detriment of another client thereby creating a conflict of interest.



- Suspensions and revocations
- CPE deficiencies
- Other professional violations

# Board Disciplinary Actions

## Other professional violations

Name	License #	City, State	Violation	Date	Authority
Jay M. Clevenson	5194	Warrenton, Va.	Practicing with Expired License; Use of CPA Title	4/30/14	§ <a href="#">54.1-4414</a> , § <a href="#">54.1-4409.1</a> and § <a href="#">54.1-111</a>

### Consent Order

Mr. Clevenson agreed to: (1) Refrain from practicing as a CPA in the Commonwealth until the VBOA has granted reinstatement of his CPA license; (2) Remove all signage, to include business cards, letterhead, email signatures, resumes, newspaper, internet ads and software with the CPA designation on it until he has been granted reinstatement of his CPA license; 3) Pay a \$1,000 monetary penalty; and 4) Reimburse the VBOA \$500 for investigative costs. As a condition of reinstatement of his expired CPA license, Mr. Clevenson shall provide the Board with a 1,000 word essay on the requirements of licensure as an individual CPA referencing the importance of those requirements in protecting the public. For the Board to consider license reinstatement, Mr. Clevenson is required to complete all terms and conditions of the Order.

## Other professional violations

Name	License #	City, State	Violation	Date	Authority
Ward A. Dean, Jr.	5723	Lynchburg, Va.	Practicing with Expired Virginia Firm License	4/30/14	§ <a href="#">54.1-4412.1</a>

### Consent Order

Mr. Dean agreed to: (1) Refrain from providing services restricted to licensed CPA firms in the Commonwealth until the VBOA has granted reinstatement of his CPA firm license; (2) Remove all CPA firm signage, to include business cards, letterhead, email signatures, resumes, newspaper, internet ads, social media to include but not limited to LinkedIn, Facebook and any internet advertisements; (3) Be reprimanded for providing compilation services in Virginia with an expired CPA firm license; and (4) Reimburse the VBOA \$500 for investigative costs. Mr. Dean understands that failure to complete all terms and conditions of the Order shall result in the automatic suspension of his CPA individual and firm license if reinstated.



- Suspensions and revocations
- CPE deficiencies
- Other professional violations

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## Other professional violations

Name	License #	City, State	Violation	Date	Authority
Mary K. Stern	11747	Hampton, Va.	Practicing with Expired License; Use of CPA Title	4/30/14	§ <a href="#">54.1-4414 (2)</a> , (4), § <a href="#">54.1-4409.1</a> and § <a href="#">54.1-111</a>

### Consent Order

Ms. Stern agreed to: (1) Refrain from practicing as a CPA in the Commonwealth until the VBOA has granted reinstatement of her CPA license; (2) Remove all signage, to include business cards, letterhead, email signatures, resumes, newspaper, internet ads and software with the CPA designation on it; (3) Pay a \$1,000 monetary penalty; and (4) Reimburse the VBOA \$1,000 for investigative costs. As a condition of reinstatement of her expired CPA license, Ms. Stern shall provide the Board with a 1,000 word essay on the requirements of licensure as an individual CPA referencing the importance of those requirements in protecting the public. For the Board to consider license reinstatement, Ms. Stern is required to complete all terms and conditions of the Order.

## Other professional violations

Name	License #	City, State	Violation	Date	Authority
Steven R. Whitehead	Never Licensed	Virginia Beach, Va.	Unlicensed Activity; Use of CPA Title	4/30/14	§ <a href="#">54.1-4414</a> , § <a href="#">54.1-4409.1</a> and § <a href="#">54.1-111</a>

### Consent Order

Mr. Whitehead agreed to: (1) Refrain from practicing as a CPA in the Commonwealth until granted a license by the Board; (2) Remove all signage, to include business cards, letterhead, email signatures, resumes, newspaper, internet ads and software with the CPA designation on it; (3) Pay a \$3,000 monetary penalty; and (4) Reimburse the VBOA \$500 for investigative costs. Mr. Whitehead shall provide the Board with a 1,000 word essay on the requirements of licensure as an individual CPA referencing the importance of those requirements in protecting the public. Mr. Whitehead is required to complete all terms and conditions of the Order prior to the consideration of any application for CPA licensure.



- Suspensions and revocations
- CPE deficiencies
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# Board Disciplinary Actions

## Suspensions and revocations

Name	License #	City, State	Violation	Date	Authority
David J. Hoare	19371	Mechanicsville, Va.	Discreditable Acts; Due Professional Care	5/9/14	§ <a href="#">54.1-4413.3</a>

### Final Order

The Board ordered an immediate revocation of Mr. Hoare's CPA license and for him to pay monetary penalties totaling \$200,000 for failing to file his client's personal and business payroll tax returns, failing to return client records upon many requests and court orders, and failing to remit the client's personal and business payroll tax deposits to the IRS and to the Virginia Department of Taxation.

## Other professional violations

Name	License #	City, State	Violation	Date	Authority
Randeep Singh Brar	38137	Raleigh, N.C.	Practicing with a non-reciprocal CPA License in N.C.	5/27/14	§ <a href="#">54.1-4413.3</a>

### Consent Order

Mr. Brar shall be reprimanded for not complying with governmental auditing requirements in accordance with Generally Accepted Governmental Auditing Standards and for not complying with North Carolina state license requirements regarding performing an audit without a valid North Carolina CPA individual or firm license. Mr. Brar agreed to: (1) Pay a \$1,000 monetary penalty; (2) Reimburse the VBOA \$500 for investigative costs; and (3) Provide the Board with a 1,000 word essay on client acceptance and governmental auditor requirements. Mr. Brar understands that failure to complete all terms and conditions of this Order shall result in the automatic suspension of his CPA license.

## Other professional violations

Name	License #	City, State	Violation	Date	Authority
David E. Karr	12456	Rockville, Md.	Due Professional Care; CPE Deficiency	5/27/14	§ <a href="#">54.1-4413.3 (2)</a> and <a href="#">18VAC5-22-90 (A)</a>

### Consent Order

Mr. Karr was reprimanded for failing to provide due professional care in the performance of professional services to his client. He agreed to: 1) Pay a \$750 monetary penalty; (2) Complete 34.5 hours of CPE; (3) Submit CPE certificates of completion to the Board for the next three calendar years beginning in 2014; (4) Reimburse the VBOA \$500 for investigative costs; and (5) Submit to the Board a 1,000 word essay on best practices for client-related correspondence and how and when to document attempts to ensure the client understands tax results and taxing positions taken.



- Suspensions and revocations
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## Board Disciplinary Actions

### Other professional violations

Name	License #	City, State	Violation	Date	Authority
Thomas R. Leggett	Never Licensed	Richmond, Va.	Unlicensed Activity; Use of CPA Title	5/27/14	§ <a href="#">54.1-4414</a> , § <a href="#">54.1-4412.1</a> and § <a href="#">54.1-111</a>

### Consent Order

Mr. Leggett agreed to: 1) Refrain from practicing as a CPA and/or using the CPA Title in the Commonwealth until granted a license by the Board; 2) Remove the CPA designation from all signage, business cards, letterhead, resume, print/internet advertisements, email, software, websites and search engines; 3) Pay \$1,000 monetary penalty; 4) Reimburse the VBOA \$500 for investigative costs; and 5) Cease from using the language CPA or offering to provide services restricted to licensed CPAs or CPA firms on the website of [www.anchoraccounting.com](http://www.anchoraccounting.com).

### Other professional violations

Name	License #	City, State	Violation	Date	Authority
Carleen Peterson	Never Licensed	Williamsburg, Va.	Unlicensed Activity; Use of CPA Title	5/27/14	§ <a href="#">54.1-4414</a> , § <a href="#">54.1-4412.1</a> and § <a href="#">54.1-111</a>

### Consent Order

Ms. Peterson agreed to: 1) Refrain from practicing as a CPA and/or using the CPA Title in the Commonwealth until granted a license by the Board; 2) Remove the CPA designation from all signage, business cards, letterhead, resume, company bios, print/internet advertisements, email, software, websites and search engines; 3) Pay \$1,000 monetary penalty; 4) Reimburse the VBOA \$500 for investigative costs; and 5) Cease from using the language CPA on business cards or offering to provide public accounting services on the website of [www.petersonaccountinginc.com](http://www.petersonaccountinginc.com).



- Suspensions and revocations
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## Other professional violations

Name	License #	City, State	Violation	Date	Authority
James L. Tew	6151	Fork Union, Va.	Practicing with Expired License; Use of CPA Title	6/24/14	§ <a href="#">54.1-4414</a> , § <a href="#">54.1-4409.1</a> and § <a href="#">54.1-111</a>

### Consent Order

Mr. Tew agreed to: (1) Refrain from practicing as a CPA in the Commonwealth until the VBOA has granted reinstatement of his CPA license; (2) Remove all signage, to include business cards, letterhead, email signatures, resumes, company bios, newspaper, internet ads and software with the CPA designation on it until his CPA license has been reinstated; (3) Be reprimanded for not being cognizant of the rules and regulations regarding the use of the CPA title; (4) Pay a \$4,000 monetary penalty; and (5) Reimburse the VBOA \$500 for investigative costs. Mr. Tew understands that completion of all terms and conditions of this Order are required prior to the consideration of his application for the reinstatement of his expired CPA license.

## Other professional violations

Name	License #	City, State	Violation	Date	Authority
Roy F. Goggin, Jr.	5737	Fairfax, Va.	Practicing with Expired License; Use of CPA Title	7/9/14	§ <a href="#">54.1-4414</a> , § <a href="#">54.1-4409.1</a> , § <a href="#">54.1-4412.1</a> and § <a href="#">54.1-111</a>

### Consent Order

Mr. Goggin agreed to: (1) Not practice as a CPA in the Commonwealth until the VBOA grants reinstatement; (2) Remove all signage, to include business cards, letterhead, email signatures, resumes, company bios, newspaper, internet ads and software with the CPA designation on it; (3) Pay a monetary penalty of \$1,000 for the unlicensed use of the CPA designation; (4) Reimburse the VBOA \$500 for the investigation of this matter. Mr. Goggin understands that completion of all the terms and conditions of this Order are required prior to the consideration of any application for reinstatement.



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## Other professional violations

Name	License #	City, State	Violation	Date	Authority
Patricia S. Reed	11881	Springfield, Va.	Practicing with Expired License; Use of CPA Title	10/7/14	§ <a href="#">54.1-4414</a> , § <a href="#">54.1-4409.1</a> , and § <a href="#">54.1-111</a>

### Consent Order

Ms. Reed agreed to: (1) Not practice as a CPA in the Commonwealth until the VBOA grants reinstatement; (2) Remove all signage, to include business cards, letterhead, email signatures, resumes, company bios, newspaper, internet ads and software with the CPA designation on it; (3) Submit a 1,000 word essay to the Board encompassing the requirements to be licensed as a CPA in Virginia; (4) Pay a monetary penalty of \$10,000 for the unlicensed use of the CPA designation during the time her license had been expired; (5) Reimburse the VBOA \$500 for the investigation of this matter. Ms. Reed understands that completion of all the terms and conditions of this Order are required prior to the consideration of any application for reinstatement of her expired CPA license

### Note on Monetary Penalties

**Monetary penalties are deposited into the state's Literary Fund and not available for use by the Virginia Board of Accountancy.**



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*VIOLATION CATEGORIES*