

accrued|interest

Newsletter of the Virginia Board of Accountancy

Summer 2019

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From the Board Chair

Page 1



From VBOA's Executive Director

Page 2



Dr. Ruth Coles Harris: Professor, mentor, trailblazer

Page 3



More inside this issue:

- Single renewal date.....6
- CPE Audit Service.....7
- VBOA news.....8
- VBOA disciplinary actions.....13
- Until next time.....17



From the VBOA Chair

Our Board

D. Brian Carson,
CPA, CGMA
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Virginia Beach, Va.

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Vice Chair
Ashburn, Va.

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Richmond, Va.

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CPA
Richmond, Va.

William R. Brown, CPA
Providence Forge, Va.

Nadia A. Rogers, CPA
Blacksburg, Va.

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Changing or dying?

For the past four years I have thoroughly enjoyed being an active member of the Virginia Board of Accountancy and I am excited to be reappointed by the Governor to serve an additional four years. Furthermore, I am honored to be nominated and confirmed by the VBOA as the new Chair commencing July 1, 2019. As I start my new role, I would like to wish our past Chair, Susan Quaintance Ferguson, all the best in her new endeavors and say thank you for her unwavering dedication to the VBOA and our profession, her persistence to push forward on many issues and goals of the VBOA, and most of all, her confidence to share different perspectives that challenged our board to think differently.



D. Brian Carson, CPA, CGMA
VBOA Chair

I would also like to welcome our new Board Member Nadia A. Rogers of Blacksburg, an Associate Professor of Practice and Director of the Master of Accounting and Information Systems Program at Virginia Tech. We look forward to working with Nadia over the next four years.

Back to the question: changing or dying? Benjamin Franklin stated, “When you’re finished changing, you’re finished.” Many others since then have stated similar things like football coach, author and motivational speaker, Lou Holtz. He said, “in this world you’re either growing or you’re dying so get in motion and grow.”

With this in mind, the VBOA continues to take steps to better serve the CPA community and profession while never compromising our core mission “to protect the citizens of the Commonwealth through a regulatory program of licensure and compliance of certified public accountants and CPA firms.” One such example is the VBOA’s recent move to a single renewal date of June 30 for all CPA licenses. This may seem like a simple endeavor; however, there were significant changes that needed to be made to our systems, temporary procedures that had to be put into place for transition periods, countless communications and responses to inquiries that our staff had to complete, and many modifications to standard operating procedures that had to be written.

I would like to thank our VBOA staff for all their hard work to bring this initiative to fruition. This new single renewal date is much easier for all our licensees to manage and eliminates any ambiguity surrounding renewal dates, and early signs are promising! For the June 30, 2019 renewal date, more than 97% of licenses were renewed on time.

- continued on page 5

From VBOA's Executive Director

Our staff

Nancy Glynn, CPA
Executive Director

Mary T. Charity
Deputy Director
for Operations

Renai Reinholtz
Deputy Director for
Finance and
Administration

Amanda E. M. Blount
Enforcement Director

Kelli L. Anderson
Communications
Manager

Laurie Burton
Investigator

Melinda H. Haddon
Financial and
Procurement
Coordinator

Patti B. Hambright
CPE Coordinator and
Administrative Assistant

Elizabeth Marcello
Information and
Policy Advisor

Christine K. Rappe
CPE Coordinator

Heather Rogers
Executive Administrative
Assistant

Michelle Strudgeon
Accounting Specialist

Nicholas R. Tazza
Assistant Manager,
Licensing and Examination

Charlynn Throckmorton
Investigator

The Virginia Board of Accountancy's first single CPA license renewal date, June 30, 2019, was successfully completed. During the renewal period, the VBOA staff had the pleasure of interacting with many of our licensees by answering questions and providing information.

A question we were frequently asked about involved the current CPE reporting period. The CPE reporting period has always been based on the calendar year, January 1, through December 31. Please note the **CPE reporting period has not changed**. The current CPE reporting year is January 1 through December 31, 2019.

I wanted to take this opportunity to discuss CPE requirements for Virginia licensees. The CPA title has retained its value because CPAs are certified, licensed, and regulated by state boards of accountancy. The commitment of a CPA is reflected by not only passing the exam, but also committing to CPE requirements to stay relevant, no matter what your field of expertise.

CPAs must aspire to stay up-to-date with the latest developments in their profession. With the world becoming increasingly globalized, it is essential to keep up with the latest information and best practices. For licensed CPAs, it is important (and required) that they are committed to continuous learning as regulations, industry information and relevant hot topics are always changing.

It is also important that CPAs understand their CPE requirements. Each state board of accountancy requires CPEs, but the requirements vary. Virginia CPAs (except for those approved for the Active – CPE Exempt status) must obtain 120 hours of CPE over a rolling three-year period, with a minimum of 20 hours annually. These 120 hours require the annual completion of the 2-hour Virginia-Specific Ethics Course.

Some Virginia CPE requirements can vary depending on your practice or if you happen to be a newly licensed CPA. CPAs who release or authorize the release of reports on attest services, compilation services, or financial statement preparation services, during the calendar year, must obtain a minimum of eight hours of CPE related to those services in that same calendar year. CPE requirements for newly licensed CPAs are based on when the exam is passed. The requirements for newly licensed CPAs are found on our [website](#) and in [VBOA regulation 18VAC5-22-90\(B\)](#).

The Virginia rolling 3-year reporting period includes the three calendar years prior to the current calendar year. Therefore, if you happen to be selected for

- continued on page 5



Nancy Glynn, CPA
VBOA Executive Director

Dr. Ruth Coles Harris: Professor, mentor, trailblazer

Ruth Coles Harris is an inspiration to the accounting industry as the first African American woman to earn the distinguished CPA title in the state of Virginia. It was 1962.

Harris remained a licensed CPA for 38 years until 2000.

She was originally from Charlottesville and has called Richmond, Va., home for the last 60 years. Many CPAs might not recognize her name, but they feel the impact she had on the profession. Harris is now 90 years old.

Growing up, Harris never saw an African American lawyer or ever heard of an accountant. She just knew she wanted to work in an office. She spent much of her childhood playing office with her older sister, Bernadine, on an old typewriter from her grandfather.

During this time, there was great segregation and she was not allowed inside the local community library. Therefore Harris, along with her sister, would walk to their school library and check out as many books as they could carry. The two then spent their summers reading everything they could.

Harris knew she wanted to get a good job and have a good life. The jobs she saw other African Americans doing around her was not what she envisioned for herself.

“My mother always told me the doors will eventually open for you and you have to be ready,” Harris recalled.

After high school, Harris pursued her education in Petersburg at Virginia State College for Negroes in 1944. She pursued business, just like her older sister. Bernadine was already a student at Virginia State College.

“I always wanted to do everything my sister did and be what she wanted to be,” Harris said.

During college, she fell in love with accounting and studied it all the time. By the time she graduated four years later, the college had changed its name to



Ruth Coles Harris teaching at Virginia Union University. Photo courtesy of VUU Archives.

Virginia State College. She graduated at the top of her class with a Bachelor of Science in business administration.

Due to Jim Crow laws during that time, Harris had to leave Virginia if she wanted to pursue her education even further. She pursued a Master of Business Administration degree from NYU, as did her sister.

Harris’ auditing professor at NYU was the first CPA she had ever met. He taught her to always aim to reach the height of your career, which is earning the CPA license.

Bernadine Coles Gines went on to earn her CPA license and was named the first African American woman CPA in the state of New York.

Harris traveled back to Richmond, where she was offered a teaching position in accounting at Virginia Union University. For nearly 50 years, she taught future CPAs to fall in love with accounting, just as she did.

Her impact was even deeper at VUU and she was named the first director of the Sydney Lewis School of Business. There she oversaw the development and expansion of the business school’s curriculum and enrollment.

- continued on page 4



Dr. Ruth Coles Harris, *continued*

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When Harris retired in 1997, there were more than 400 students enrolled in the business school.

Her students at VUU hold special significance to her. Some of her greatest goals were watching them grow and learn coming in as a college freshman all the way to graduation. Harris established an endowed scholarship at the VUU business school to support future accounting and business majors.

However, she knew she could not advocate for her students to pursue a CPA license, without becoming licensed herself.

“I didn’t feel like I could tell my students to go and pursue a CPA when I wasn’t one,” Harris said. “I saw my sister do it and I knew I could too.”

Throughout her career, she faced discrimination and that was no different when trying to take the two-day CPA exam in November 1962. The exam was administered in Virginia Beach and blacks were not allowed to stay in any of the overnight facilities where the other exam candidates were encouraged to stay. Harris had to find other options in Norfolk, an area she was not familiar with at the time.

After passing the CPA exam and becoming licensed, she started her own public accounting practice that she operated for 10 years. During the same time, she served as the director of the business school at VUU, was a wife and a mother to two young children. Throughout her life, she had the support of her family no matter what she wanted to do.

Harris has held a long list of accolades and accomplishments throughout her remarkable life. Naming a few includes being selected by the Library of Virginia as one of its Women in Virginia History. She was also named by Dominion Power as one of its Strong Men and Women: Excellence in Leadership honorees.

She received the Business Leadership Award from the Virginia Business and Professional Women’s

Foundation, the Outstanding Faculty Award from the Virginia Council for Higher Education, the Teaching Excellence Award from the Sears-Roebuck Foundation, and the Outstanding Virginia Accounting Educator Award, (presented jointly by the Virginia Society of CPAs and the American Institute of CPAs).

In 2018, the Ruth Coles Harris Endowed Scholarship was established in her honor by her family and friends at the VUU School of Business and most recently, the Virginia Society of CPAs honored her in May 2019 with the first annual Ruth Coles Harris Advancing Diversity and Inclusion Award.

Regardless of her own list of honors, Harris’ most proud accomplishments are the work of former students.

“One of my former students is currently a partner at one of the Big 4 and I’m really proud of that,” Harris said. “She said I was her inspiration and that made me feel really good. I feel better about the accomplishments of my students than I do anything that I may have accomplished myself.”

For those pursuing the CPA license today, Harris encourages students to take their education seriously. “Take advantage of every opportunity that comes your way and every internship that is available,” she said. “It was an uphill battle for my students for many years.”

All the discrimination Harris faced as an African American and as a woman just made her stronger.

“It gave me the drive and desire,” she said. “I wanted to pave the way for someone else so it would be easier for them.”



Harris in her Richmond, Va. home.



From the Chair, *continued*

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You may have also noticed over the past couple of years that the VBOA has increased proactive communication, including information and reminders regarding CPE requirements. This initiative has also made an immediate impact as the deficiency rate from CPE audits have decreased from approximately 18% in FY 2018 to 11% in FY 2019. Although this is still not where our profession needs to be, the VBOA's efforts appear to be helping move things in the right direction.

In the coming year, the VBOA is evaluating CPE

requirements in an effort to ensure that all licensees remain up to date on regulations and standards that are most relevant to their personal working environment. As part of this evaluation, the VBOA will request survey responses from CPAs who work in a variety of industries. The VBOA will use these survey responses as an integral part of the overall evaluation of the current CPE requirements and will make changes if warranted.

The VBOA knows that change is necessary, besides the alternative is not an option.

From the Executive Director, *continued*

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an audit in calendar year 2019, the period of review would be 2016, 2017 and 2018. CPE audits are randomly selected and there is always a possibility a CPA could be selected for overlapping 3-year periods. Therefore, it is important to meet the annual minimum hours and the rolling 3-year requirement of 120 hours.

With the exception of the annual Virginia-Specific Ethics Course and the A & A course for CPAs releasing or authorizing the release of reports, there are currently no specific course areas or sponsorship requirements. This allows each individual to decide what classes to take. The CPE requirements are found in [VBOA Policy #4](#).

There are a few key things to keep in mind for CPE compliance. There is no "one size fits all" CPE requirement. It is important to identify trainings, conferences, presentations and other activities and that you are proactive in receiving certificates of completion that meet established CPE criteria.

I also encourage Virginia CPAs to use the new CPE Audit Service system. Do not let the name discourage you; this system replaced our former CPE Tracker.

The National Association of State Boards of Accountancy developed and implemented the CPE tracking software products. You should have received notification from NASBA with login information. Both NASBA and the VBOA recognize the recent transition between systems has not been seamless. However, once you access the new system you will find it is a user-friendly and convenient location to maintain all your CPE.

Using the CPE Audit Service does not affect the likelihood of being selected for a CPE audit. Audits are system-generated based on active Virginia CPA licensees.

However, it can make complying with an audit much easier. If you are selected for a CPE audit, you must upload your CPE certificates for the rolling 3-year period within 30 days. By periodically uploading your information to the CPE Audit Service system, you will be able to track your CPE progress.

As always, if you need any assistance understanding Virginia CPE requirements or have specific questions, do not hesitate to contact us.

Single renewal date implementation

As of June 30, 2019, all CPAs and CPA firms have the same, single renewal date. They must renew their license annually by June 30.

The renewal fee remains \$60 for individuals and \$75 for firms. An additional processing fee of \$25 will be added if renewing by check. The single renewal date has not changed the current fee.

Moving forward, licensees and firms can renew 120 days prior to expiration.

The Virginia Board of Accountancy started the transition to the single renewal date back in 2018 after approved legislation. Since then, licensees and firms have been renewing with pro-rated fees to get to the June 30, 2019, date. Previously, licensees and firms renewed in the month when they first gained licensure. Unrenewed licenses will automatically go

into Expired status the day after the renewal is due.

Once the license goes into Expired status, it will be the responsibility of the licensee or firm to reinstate the license.

The individual reinstatement fee is \$350 and the firm reinstatement fee is \$500.

It is the responsibility of the licensee or the firm to renew their license, if they so choose, regardless of whether they receive a reminder notice for renewal from the VBOA. CPA licenses can be renewed online on the VBOA website.

LICENSE EXPIRATION DATE: JUNE 30

CPA exam score release dates 2019

The National Association of State Boards of Accountancy have released these target dates for each CPA exam testing window. The CPA exam scores are released to the boards of accountancy first.

Virginia requires additional time beyond the published target release date.

CPA exam scoring is treated with a high level of importance, due diligence and attention to accuracy. Responses to questions go through multiple quality assurance reviews to ensure scoring accuracy.

For most candidates, Prometric sends exam data files to the AICPA within 24 hours after testing is complete. Exam data files received after the AICPA cutoff dates will result in subsequent scheduled target score release dates.

Candidates taking the BEC section might receive scores approximately one week following the target release date due to

Testing window: July 1-September 10 (19Q3)		
If you take the exam on/before:	And the AICPA receives your exam data files from Prometric by 11:59 p.m. (EST) on:	Your target score release date is:
July 20	July 20	Aug. 6
Aug. 14	Aug. 14	Aug. 22
Aug. 31	Aug. 31	Sept. 10
Sept. 10	Sept. 11	Sept. 19
Testing window: October 1-December 10 (19Q4)		
If you take the exam on/before:	And the AICPA receives your exam data files from Prometric by 11:59 p.m. (EST) on:	Your target score release date is:
Oct. 20	Oct. 20	Nov. 5
Nov. 14	Nov. 14	Nov. 22
Nov. 30	Nov. 30	Dec. 10
Dec. 10	Dec. 11	Dec. 19

additional analysis that may be required for the written communication tasks.



NASBA launches new CPE Audit Service

In May 2019, the National Association of State Boards of Accountancy launched the next iteration of the online continuing professional education tracking tool for Virginia CPAs. The new tracking tool is called the CPE Audit Service and replaces the previous CPE Tracking System.

The goal of the new system remains the same as the previous one. It's a way for CPAs to track and maintain their CPE online but now in a more intuitive way.

The CPE Audit Service is the only way for CPAs to submit records and documentation to show CPE compliance when selected for an audit by the Virginia Board of Accountancy.

This entirely new system includes a user-friendly interface and helpful how-to videos. CPAs will notice there are less clicks and less pages when entering CPE documentation. Because it is a new system, CPAs will need to create a new account. NASBA emailed registration and access information in early May to all CPAs.

For questions regarding registration or trouble accessing a CPE Audit Service account, contact NASBA directly through the help line at (844) 273-8722 or at CPEauditservice@nasba.org.

The CPE Audit Service is available to use at no charge and allows CPAs to keep track of and store all CPE

Please note: The VBOA and NASBA are aware of some elements and components that are not working correctly. CPAs who experience any issues are asked to contact NASBA at CPEauditservice@nasba.org.

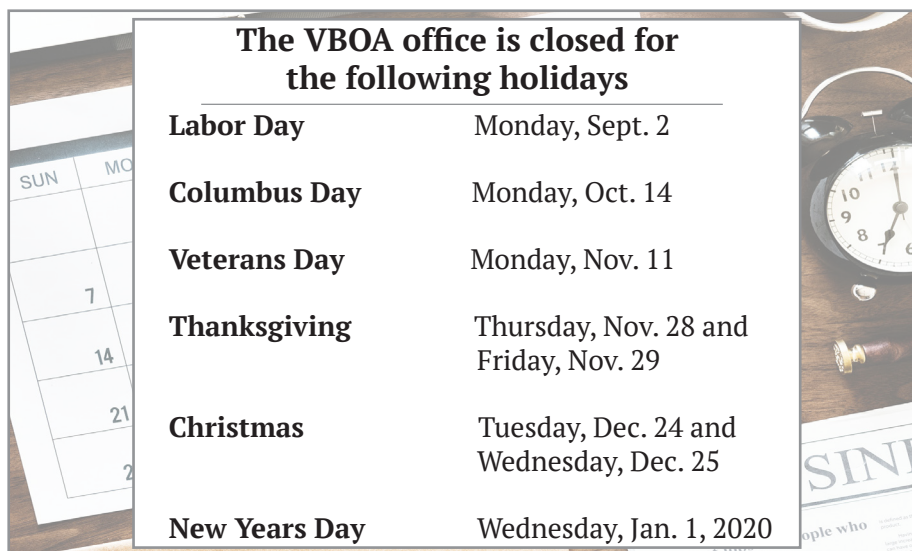
records in one location.

The CPE Audit Service system includes video tutorials that focus on new features and the most commonly used components. The videos are easy-to-follow and include step-by-step instructions on how to upload CPE certificates, enter the information and submit it to the VBOA.

Use of this system does not reflect a final determination of CPE compliance. The VBOA has the final authority on the acceptance of individual courses and documentation for CPE credit. CPAs who have been selected for an audit will not be compliant with CPE requirements until the VBOA reviews the documentation and deems compliance.

For questions regarding VBOA CPE requirements or compliance, please contact the VBOA CPE Coordinator Christine Rappe at cpe@boa.virginia.gov.

For CPAs who used the previous CPE Tracking System, all historical data, including past course and attendance records, has been transitioned to the new system.



The VBOA office is closed for the following holidays

Labor Day	Monday, Sept. 2
Columbus Day	Monday, Oct. 14
Veterans Day	Monday, Nov. 11
Thanksgiving	Thursday, Nov. 28 and Friday, Nov. 29
Christmas	Tuesday, Dec. 24 and Wednesday, Dec. 25
New Years Day	Wednesday, Jan. 1, 2020



VBOA news

From the outgoing VBOA Chair

Over the past four years, I have had the great pleasure of serving alongside an inspiring group of individuals, collectively known as the Virginia Board of Accountancy. It has been an honor to work with such a contemplative group who recognizes the value of effective civil discourse. Our profession is well served by these dedicated colleagues.

I had the privilege of serving as chair this last year, during which time the Board spent significant time considering the importance of ethics. Although the topic is anything but novel to the accounting profession, it remains an important

topic considering two juxtaposed observations: 1) the public relies upon the CPA credential as an endorsement of integrity and 2) accounting failures continue to make headlines. While the business world continues to evolve exponentially, CPAs are often accused of mindless repetition of processes “because we did it last year,” suggesting that best practices should include a perennial and assiduous assessment of ethics education.

Studies demonstrate that brain development surrounding executive function continues through one’s 20s, implying that an undergraduate course in ethics would be a crucial developmental component for budding CPAs. Additionally, routinely challenging “mature” CPAs through CPE focused on current behavioral ethics theory will keep professionals mindful of the value of personal integrity.

In a world in which incivility has become the norm, and demeaning comments, personal attacks and rude behavior the model to deflect opposing thoughts, open discourse generating constructive collaboration has essentially vanished. Dr. Brené Brown observes in her book “Braving the Wilderness,” speaking truth to BS can mean standing alone, something we as social beings are wired to avoid. “Go along to get along” has become a survival tactic for many, leaving one to wonder how many brilliant ideas are quashed before being articulated and thereby risking public shame.

I commend my former colleagues’ courage in engaging in civil discourse in their continued effort to protect the public and the integrity of the CPA credential through a persistent assessment of statutes, regulations and policies.

All the best.



Susan Quaintance Ferguson, CPA
VBOA outgoing Chair 2018-19



VBOA news

New Board Member appointed

Gov. Ralph Northam appointed Nadia A. Rogers, CPA, as the newest Board Member of the Virginia Board of Accountancy.

Rogers, of Blacksburg, is Associate Professor of Practice and Director of the Master of Accounting and Information Systems Program at Virginia Tech. She will serve as the Educator member on the Board.

Nadia has served as the Chair of the VBOA's Peer Review Oversight Committee. She has also contributed to the accounting profession by performing Peer Reviews of firms, providing accounting and auditing services to their clients, in addition to performing reviews that assist firms in preparing for their Peer Review.

Before joining Virginia Tech, she was in public practice, most recently as a Partner of Creedle, Jones & Alga, P.C. and previously as a Senior Manager in KPMG LLP's Audit Practice.

Rogers began her four-year term on July 1, 2019. She succeeds previous Board Member Susan Quaintance Ferguson, CPA.



Nadia A. Rogers, CPA

CPA exam continuous testing rule adopted

The April 2019 NASBA Board of Directors' meeting cleared the path for continuous testing of the Uniform CPA Examination as the Uniform Accountancy Act Model rule 5-6 (a)(2) was approved.

According to the revised rule, the system will eliminate the need for test window limitations. A candidate can retake a test section once the grade for any previous attempt of the same test section has been released.

This large change will take some time to accomplish and boards of accountancy will adopt the rule at different times. The change will not go into effect until the state board and national examination systems are ready to support continuous testing. The majority of states will have to change a rule or a statute to make continuous testing possible.

The plans for continuous testing are set to begin by **June 30, 2020**.

DID YOU KNOW?

The VBOA's newsletter, *Accrued Interest*, is published twice a year, in January and July. For comments, contact Kelli Anderson, Communications Manager, at kelli.anderson@boa.virginia.gov.

VBOA news

Congratulations to CPAs with more than 50 years of service

Based on the Virginia Board of Accountancy records, as of July 1, the following Virginia CPAs have held a CPA license for at least 50 years in 2019.

- Marion Allen, II
- Ulysses G. Ballard Jr.
- Maurice E. Barnhart
- John E. Bolling
- Edward M. Burnell
- Nelson L. Castner
- James D. Cavanaugh
- Carol T. Chappell
- Richard N. Clampitt
- Charles P. Cocke
- Joseph D. Comtois
- Robert E. Cox
- Roy L. Cress
- Ronald E. Daugherty
- Darrell F. Dean Jr.
- Samuel A. Derieux
- Ellis M. Dunkum
- Janet M. Eckert
- Kenneth L. Elmore
- Phillip W. Finch
- John O. Flournoy
- Horance Floyd
- James D. Hess
- Robert W. Hogg
- Richard Henry Horte
- William J. Jarrett Jr.
- H. William Kuehl
- Robert S. Landsman
- Herbert A. Levin
- Morris E. Levy
- Ronald L. Lovelace
- Charles H. McCoy Jr.
- Edward B. Minnich
- Thomas J. Murphy
- Robert L. Neeley
- Percy E. Pickral
- Ezra D. Quesenberry
- Ronald R. Reiter, Sr.
- Edward N. Renner
- Jack H. Robinson
- John W. Sanderson
- James K. Sells
- Frank E. Sheffer
- Asa L. Shield Jr.
- Charles E. Simpson Jr.
- Walter A. Stosch
- Warren W. Taylor Jr.
- Edward O. Vance
- Philip R. Walsh
- Jesse C. Wasserman
- Malcolm L. Wells
- Maurice A. White
- Manrid L. Winder
- Jimmie L. Wright
- Norman J. Zwahlen

Recognition Day 2019

Susan Quaintance Ferguson, CPA, was recognized for her four years of service to the Virginia Board of Accountancy on Thursday, June 27, 2019.

During the VBOA Board meeting, newly elected Chair D. Brian Carson, CPA, CGMA, recognized Ferguson and proclaimed a resolution that June 27 be named Ferguson Recognition Day.

Ferguson is an accounting professor at James Madison University, and served as the educator member on the Board.

She served as the most recent VBOA Chair since July 1, 2018. Her term as a board member ended June 30, 2019.



Chair D. Brian Carson, CPA, CGMA, reads and presents Susan Quaintance Ferguson, CPA, with a resolution recognizing her service.



VBOA news

Virginia exam candidates named award winners

Two Virginia exam candidates have earned the distinguished 2018 Elijah Watt Sells Award for outstanding performance on the CPA exam. The annual award is given to CPA candidates who have obtained a cumulative average score above 95.50 across all four sections of the Uniform CPA Examination, passed all four sections of the exam on the first attempt and completed testing in 2018.

Nearly 86,000 individuals sat for the CPA exam in 2018 with 110 meeting the criteria to receive the Elijah Watt Sells Award.

Congratulations to the following Virginia candidates who made this exceptional list:

- **Alice M. Begovich:** A graduate of the University of Dayton with a Bachelor of Chemical Engineering and Master of Accountancy from the University of Tennessee.
- **Brian P. Frey:** A graduate of the University of Maryland with a Bachelor of Science in Accounting and a Bachelor of Science in Information Systems.

The Elijah Watt Sells Award program was established by the American Institute of Certified Professional Accountants in 1923 and named after Elijah Sells, one of the country's first CPAs. Sells played a key role in helping to advance professional education in the accounting profession and was active in the establishment of the AICPA.

Investment in CPA exam testing centers continue

Prometric, the testing center provider for the Uniform CPA Examination, is continually investing in technology and software in their centers. The company invested more than \$23 million in 2018 and now has a running distributed data center.

In 2019, the Microsoft operating systems will be upgraded to Windows Server 2019 and Windows 10. The platform pilot refresh began in July 2019 and will be completed in all testing centers by April 2020. Hardware will be updated as needed during the software upgrade process.

The second half of 2019 will also see a change in Prometric's user interface that will allow the candidates to use their cell phones optimally. The new interface will enable candidates to search over a range of dates and across a group of geographically adjacent test centers to schedule a seat by date and location.

Global security consultants have been engaged by Prometric and new security devices are continually being pilot tested. Standard test center procedures already include checking for spyware in eyeglasses, collection of jewelry that could contain small cameras, use of metal detector wands, fingerprinting, emptying of pockets and diligent proctoring.

Not only are improvements happening to the testing centers but more sites have been added. Most recently, sites have been added in Germany, Ireland, England and Scotland. Administration for the exam in India is under consideration.



VBOA news

CPA evolution

The last few years have brought many discussions on the future of the CPA profession as it relates to the ever-changing technology environment. CPA evolution is a joint effort between the National Association of Boards of Accountancy and the American Institute of CPAs.

The visioning of the CPA profession of the future are under refinement by a team led by NASBA Vice Chair Laurie Tish and AICPA Vice Chair William Reeb.

Nationally, boards of accountancy believe there is a need for change to address the profession's use of and reliance on technology.

Technological innovations are changing both the services CPAs provide and how they provide them. Modifications are necessary for the profession to maintain its strength and support evolving business needs while continuing to serve the public interest.

In the fall of 2018, a CPA Evolution Working Group was formed and after meeting and discussing, they agreed there was a need for additional expertise in relevant technology and analytics coursework for licensure. This expertise could be tested during the Uniform CPA Examination.

The Working Group recommended that the number of hours on the CPA exam should not be increased but more technological and analytical assessments should be added.

Every quarter, the AICPA is rolling out new versions of the CPA exam. AICPA Vice President Michael Decker stated the blueprints for the CPA exam are updated every six months.

For example, starting Jan. 1, 2019, all the tax content on the CPA exam will be on the new tax law. Audit data analytics questions are being added to the exam and the weighting of the topics is under consideration.

Overall, the main role of the CPA exam will remain the same; to provide assurance the candidate has skills to protect the public at the entry level.

New Virginia licensees

The Virginia Board of Accountancy publishes a listing of all new Virginia individual licensees and new Virginia firms every six months on their website at www.boa.virginia.gov/Resources/NewLicensees.shtml.

Take a look online at the latest CPAs from January 2019 and look back at those who earned their license since 2011.



VBOA disciplinary actions

January to June 2019

Policy notice

It is the policy of the Virginia Board of Accountancy to publish the information of licensees against whom the VBOA 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, or a disciplinary action resulting in suspension. The VBOA also publishes information of unlicensed individuals and firms against whom the VBOA has taken a disciplinary action.

Monetary penalties are deposited into the Commonwealth's Literary Fund and are not available for use by the VBOA.

VBOA disciplinary actions from 2011 are listed by name in alphabetical order on our website at www.boa.virginia.gov/Consumers/InvestigationResultsStatistics.shtml. Contact the VBOA for actions prior to 2011, or if additional information or documentation is needed.

John Amos Denison, Jr. | License #20164 | Midlothian, Va. | 4/30/2019

Unlicensed activity

[§ 54.1-4414\(i\)\(4\)](#)

Consent Order

John Amos Denison, Jr., violated the Code of Virginia when he used the CPA title despite not having an active CPA license.

Based on the violation, Denison agreed to (1) be reprimanded and (2) report the Order as an adverse administrative action to any present and future regulatory authority before which he practices. Denison further agreed to comply with all terms and conditions of the Order prior to the consideration of any and all applications for CPA licensure or renewal of CPA licensure in Virginia.

Jennifer Fairweather Paulin | License #34361 | Powhatan, Va. | 6/27/2019

Unlicensed activity

[§ 54.1-4414\(i\)\(4\)](#)

Consent Order

Jennifer Fairweather Paulin violated the Code of Virginia when she used the CPA title despite not having an active CPA license.

Based on the violation, Paulin agreed to (1) be reprimanded; (2) pay a monetary penalty of \$500; and (3) report the Order as an adverse administrative action to any present and future regulatory authority before which she practices. Paulin further agreed to comply with all terms and conditions of the Order prior to the consideration of any and all applications for CPA licensure or renewal of CPA licensure in Virginia.



VBOA disciplinary actions

January to June 2019

Dae C. Kim | License #28217 | Annandale, Va. | 6/27/2019

Unlicensed activity

[§ 54.1-4412.1](#); [18VAC5-22-150](#); [18VAC5-22-90\(A\)](#)

Consent Order

Dae C. Kim violated the Code of Virginia when he provided auditing services without a valid CPA firm license, and was not enrolled in a peer review monitoring program during the time he provided said auditing services. He also violated the VBOA's regulations by failing to meet the CPE requirements for the reporting period of 2011, 2012 and 2013.

Based on these violations, Kim agreed to (1) not perform any services that are restricted to licensed CPA firms until he is licensed by the VBOA as a CPA firm; (2) not perform attest services; (3) pay a monetary penalty of \$10,500; and (4) provide proof of CPE compliance to the VBOA for the next three calendar years by December 31 of each calendar year.

Dennis D. Ramprashad | License #31427 | Reston, Va. | 5/21/2019

Unlicensed activity

[§ 54.1-4412.1\(A\)\(B\)\(D\)\(6\)](#)

Final Order

Dennis D. Ramprashad violated the Code of Virginia when he, in his individual capacity, performed employee benefit plan audits without obtaining a Virginia firm license when his principal place of business was in Virginia, and without enrolling in the practice monitoring program of the American Institute of Certified Public Accountants or its successor, or in another monitoring program for attest services, and compilation services that is approved by the VBOA.

Based on these violations, Ramprashad is required to (1) pay a monetary penalty of \$25,000; (2) not provide attest services, compilation services, or financial statement preparation services to persons or entities located in Virginia without first obtaining a Virginia firm CPA license from the VBOA; (3) report the Order as an adverse administrative action to any regulatory authority before which he currently practices within 90 days of the entry date of the Order or when he applies for renewal to practice before a regulatory authority, whichever occurs soonest; (4) report the Order as an adverse administrative action to any future regulatory authority when he applies for professional licensure; and (5) comply with all terms and conditions of the Order prior to the consideration of any and all applications for CPA licensure or renewal of CPA licensure in Virginia.

DID YOU KNOW?

The mission of the VBOA is to protect the citizens of the Commonwealth through a regulatory program of licensure and compliance of CPAs and CPA firms.



VBOA disciplinary actions

January to June 2019

Terry Lee Settle | License #24511 | Sterling, Va. | 6/27/2019

Unlicensed activity

[§ 54.1-4414\(i\)\(4\)](#)

Consent Order

Terry Lee Settle violated the Code of Virginia when she used the CPA title despite not having an active CPA license.

Based on the violation, Settle agreed to (1) be reprimanded; (2) pay a monetary penalty of \$200; and (3) report the Order as an adverse administrative action to any present and future regulatory authority before which she practices. Settle further agreed to comply with all terms and conditions of the Order prior to the consideration of any and all applications for CPA licensure or renewal of CPA licensure in Virginia.

Doris Clendenen Shuman | License #9833 | Abingdon, Va. | 4/30/2019

Due professional care

[§ 54.1-4413.3\(4\)\(5\)\(6\)](#); [18VAC5-22-90\(A\)](#); [18VAC5-22-140](#)

Consent Order

Doris Clendenen Shuman violated the standards of conduct and practice in that, in completing attest services, she failed to comply with the following: AICPA Code of Professional Conduct ET. § 0.300.060 and § 1.300.001.01 when she failed to exercise due professional care; the Auditing Standards Board of the AICPA as to reporting and evidential matter; and the standards of the Financial Accounting Standards Board as to financial statement presentation and disclosure in completing attest services.

Shuman also violated the VBOA's regulations by failing to meet the CPE requirements for the 2014, 2015 and 2016 reporting period.

Based on these violations, Shuman agreed to (1) be reprimanded; (2) pay a total monetary penalty of \$8,750; (3) submit the deficient hours of CPE; (4) submit proof of completion of the 2019 Virginia-Specific Ethics Course; (5) be subject to a CPE compliance review for the 2019, 2020 and 2021 reporting period; and (6) not release or authorize the release of reports on attest services, compilation services, or financial statement preparation services for persons or entities located in Virginia from one year from the entry date of the Order.

Doris Clendenen Shuman, CPA, PC | License #134409 | Abingdon, Va. | 4/30/2019

Unlicensed activity

[§ 54.1-4412.1\(A\)\(B\)](#)

Final Order

Doris Clendenen Shuman, CPA, PC violated the Code of Virginia when it did not comply with the licensing requirements for CPA firms in Virginia.

Based on this violation, Doris Clendenen Shuman, CPA, PC voluntarily surrendered its Virginia CPA firm license. Doris Clendenen Shuman, CPA, PC, is also required to pay a monetary penalty of \$7,500.



VBOA disciplinary actions

January to June 2019

Ronald Keith Stith | License #6791 | Herndon, Va. | 2/5/19

Unlicensed activity

[§ 54.1-4414\(i\)\(4\)](#)

Consent Order

Ronald Keith Stith violated the Code of Virginia when he used the CPA title despite not having an active CPA license.

Based on the violations, Stith agreed to (1) be reprimanded; (2) pay a monetary penalty of \$2,000; and (3) report this order as an adverse administrative action to any present and future regulatory authority before which he practices. Stith further agreed to comply with all terms and conditions of the order prior to the consideration of any and all applications for CPA licensure or renewal of CPA licensure in Virginia.

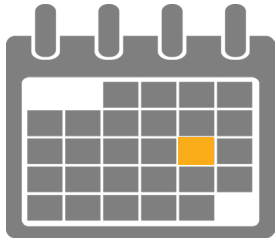
CPE deficiencies

The following CPAs violated the VBOA regulation [18VAC5-22-90](#) by failing to meet the CPE requirements for the reporting period of 2015, 2016 and 2017. These disciplinary actions resulted in a one year suspension of the CPA license, monetary penalties, and other reprimands.

- **Christian A. Atienza** | #21427 | Lorton, Va. | 4/29/19
- **Robert Vincent Burns, II** | #28976 | Richmond, Va. | 2/21/19
- **Patricia Ann Cole** | #9912 | Honolulu, HI | 5/21/19
- **Paul Compton** | #6681 | Hopewell, Va. | 5/24/19
- **Heather Bowers Foley** | #16945 | Fredericksburg, Va. | 6/4/19
- **Brandon E. Jacobs** | #36714 | Arlington, Va. | 4/29/19
- **Xinye Kang** | #35468 | Xicheng District, Beijing | 6/19/19
- **Chesleigh Mack Long** | #6570 | Westminster, Colo. | 4/30/19
- **David Alan Mountcastle** | #18057 | Fairfax, Va. | 2/14/19
- **Jerri Marie Murchison** | #35489 | Washington, D.C. | 6/5/19
- **Heather Dandridge Myles** | #22421 | Wilmington, Del. | 1/3/19
- **Thi K. Nguyen-Viet** | #38374 | Washington, D.C. | 3/5/19
- **Harriet A. Omuse** | #33456 | Washington, D.C. | 1/2/19
- **Jeffery Michael Scribner** | #17494 | Roanoke, Va. | 4/30/19



Until next time...



Upcoming Board meetings



Visit the [website](#) for more information, such as the agenda for upcoming meetings.

Board meetings are open to the public and held in the second floor conference center located at 9960 Mayland Drive, Henrico, Virginia 23233, unless otherwise noted.



Update contact information

Keep the VBOA up-to-date on any address, email, phone number or name change.

Licenses and exam candidates are required to notify the VBOA, in writing, within 30 days of any change to contact information.

Licenses

Update address, phone number and/or email address by [logging into the VBOA website](#). A name change is only submitted with a [Change of Contact Information Form](#).

Exam candidates

Submit a [Change of Contact Information Form](#) to update name, address, phone number and/or email address.



Connect with us online

The VBOA uses social media to keep exam applicants, licenses and the public up-to-date on statute changes, announcements, board meeting dates and much more. Tweet us, like us and subscribe to us through our Twitter, Facebook and YouTube accounts. The VBOA wants to connect with you.

