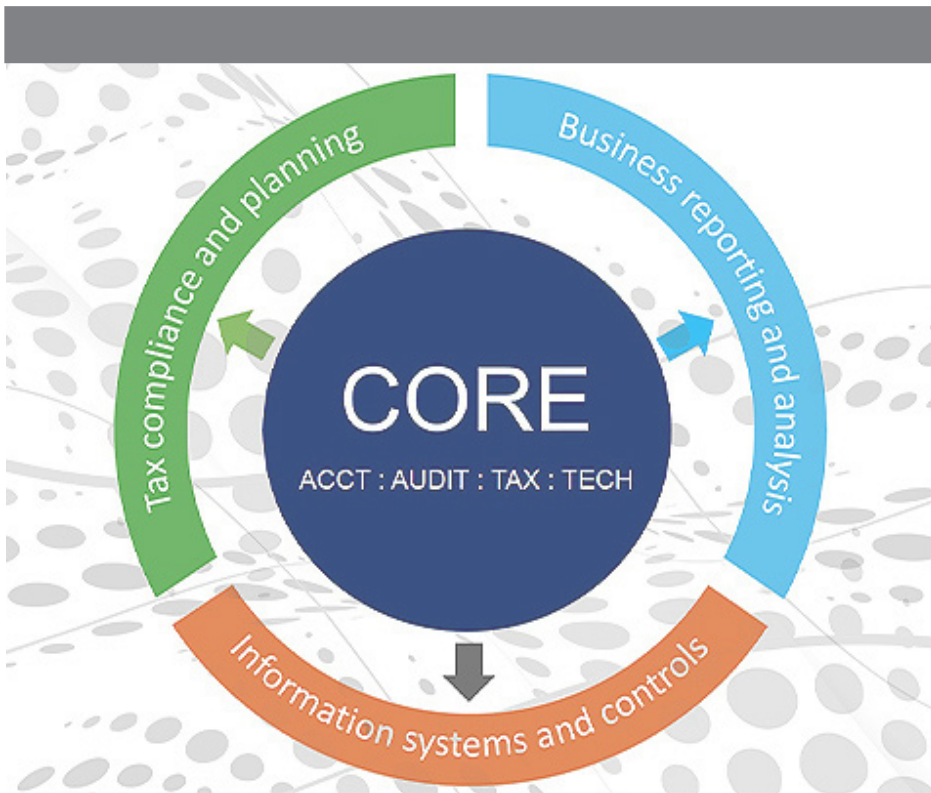


accrued **Interest**

Winter 2022

www.boa.virginia.gov



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Established in 1910, the Virginia Board of Accountancy regulates certified public accountants in Virginia through a program of examination, licensure for individuals and firms, consumer protection with enforcement, continuing professional education audits, and peer review oversight.

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From the VBOA Chair

Our Board

Laurie A. Warwick, CPA
Chair
Ashburn, Va.

Wendy P. Lewis, CPA
Vice Chair
Hanover, Va.

Jay Bernas, P.E.
Virginia Beach, Va.

W. Barclay Bradshaw, CPA
Richmond, Va.

William R. Brown, CPA
New Kent, Va.

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

Nadia A. Rogers, CPA
Blacksburg, Va.

Virginia Board of Accountancy
9960 Mayland Drive, Suite 402
Henrico, Va. 23233
Phone: (804) 367-8505
Fax: (804) 527-4409
boa@boa.virginia.gov
www.boa.virginia.gov



Happy New Year!

I am sure this has been true for many - the COVID-19 environment has been exhausting for me and I very much look forward to the pandemic becoming an endemic. Many experts predict that if we just hold on and continue to practice safe habits, we can get there in just a couple of months.

As some of our restrictions have lessened, one that I am very thankful for is the Virginia Governor mandate that state Board meetings are back in person. Although we have been very productive over the past 22 months in conducting business remotely, nothing beats an in-person meeting.

It has been great getting to see my fellow Board members and staff in person again, as well as meeting some members of the public in person. This past November was my favorite Board meeting of the year. Each year, we attempt to have a Virginia college or university host our Board meeting. It is a fantastic opportunity for accounting students, faculty, and the school community at large to see how we conduct business and attend to our strategic priorities for the year. During my tenure, I have had the privilege of attending meetings at Christopher Newport University, George Mason University, Virginia Commonwealth University and Virginia Tech.

This year, we were honored to have Radford University host us. It was a great opportunity to interact with students and faculty; I do hope it is a tradition we continue to keep.

The topic of conversation that garnered the most enthusiasm and interest was around CPA Evolution. This initiative is a joint project between NASBA and AICPA to evolve CPA licensure to reflect the current skills and knowledge needed in the current technology-driven marketplace. Starting in 2024, we will see big changes in the CPA exam.

Candidates will continue to take four parts of the exam; three of those will be in core areas – accounting, auditing and tax. However, candidates will get to choose their fourth section – tax compliance and planning, information systems and controls, or business analysis and reporting. Having an exam move to being adaptive and flexible will allow our candidates to be better prepared for the ever-changing workplace.

In a recent survey of public accounting firms, 83% said their hiring of new

- continued on page 6



Laurie A. Warwick, CPA
VBOA Chair

From the VBOA Executive Director

Our staff

Nancy Glynn, CPA
Executive Director

Renai Reinholtz
Deputy Director

Matthew Ross
Enforcement Director

Kelli L. Anderson
Communications
Manager

Laurie Burton
Investigator

Vasa Clarke
Information and
Policy Advisor

Morgan Emanuel
Adjudication Specialist

Melinda H. Haddon
Financial and
Procurement
Coordinator

Patti B. Hambright
CPE Coordinator and
Administrative
Assistant

Elaina Johnson
IT Specialist

Nicole Reynolds
Licensing and
Operations Support

Michelle Strudgeon
Accounting Specialist

Nicholas R. Tazza
Manager,
Licensing and
Examination

When I tell most people I am a CPA the responses sometimes make me chuckle. “You must be good at math,” or “can you help me with my taxes,” and other similar comments. In reality, I am not any better at math than the average person is and I can do my own taxes, but truly, these days my return is not that complicated.

The bottom line is the stereotypes about CPAs do not reflect the reality of the opportunities, and adventures that a CPA license can provide.

The CPA title means so much more than crunching numbers. CPAs are multi-talented professionals who can be found in almost any field and in top leadership positions.

Earning and maintaining your CPA license can open doors to specialized careers, such as global financial reporting, financial analytics, auditing, tax and financial advisory services, consulting, and information technology just to name a few. There are also other avenues available to you as a CPA, including FBI and CIA agents, forensic accountants, compliance professionals and fraud investigators. CPAs can be successful in almost any organization and in diverse leadership roles.

My first position after earning my CPA license was in healthcare as a financial accountant. I found out quickly that was not the career path for me. I soon found a position in auditing and I realized it was a perfect fit. When I was younger, my family and friends always considered me nosy. I always like to refer to myself as curious, inquisitive, or a student of life. Who knew I could make a successful career with that trait!

My career in auditing quickly evolved into data analytics and fraud investigations. I enjoyed the challenge of finding anomalies and determining what they might indicate. Because of the 3 E’s (education, exam and experience) CPAs are uniquely equipped with the ability to understand financial data of any kind and evaluate the results.

In our current global pandemic what I am about to tell you may not appeal to everyone, but my CPA license provided me the opportunity to travel the world. This was never really a goal of mine. I was a non-traditional student and when I passed the CPA exam, I was married with two children. I was fortunate that my husband was very supportive of my career and we had a great support network. I would be gone on average of at least two weeks at a time and I traveled three or four times a year. Some of my destinations were domestic so I had the opportunity to visit many different parts of the United States.



Nancy Glynn, CPA
VBOA Executive Director

Renew CPA license starting March 1

Starting March 1, 2022, CPA licenses can be renewed. All licenses must be renewed annually. This includes Active and Inactive individual licenses and Active firm licenses.

CPA licenses can be renewed on the Virginia Board of Accountancy website from March 1 through June 30 by [logging into the online account](#). The expiration date to renew is June 30.

The renewal fee is \$60 for individuals (Active and Inactive status) and \$75 for firms. An additional processing fee of \$25 will be added if renewing by check.

The annual license renewal process looks a little different, compared to past years. When individual CPAs and CPA firms renew online, each licensee had to certify a number of items before continuing. The certification questions were the same as in previous years but now licensees and firms have to certify them individually instead of altogether in one group. Licensees are expected to answer all questions honestly and ethically.

Certifications for individual Active CPAs include complying with licensing requirements, continuing professional education (CPE), criminal information, and agreeing to abide with current VBOA laws and regulations, just to name a few.

If CPAs indicate they did not complete CPE requirements, they are considered a self-report for a CPE deficiency. All self-reports go into the CPE Audit process and licensees are contacted by the VBOA regarding next steps.

Inactive CPAs have many of the same certifications,

other than CPE compliance. However, they must also certify they are not providing relevant accounting services to others in order to remain eligible for the Inactive status.

The VBOA will send reminder notices to licensees and firms leading up to the renewal deadline through email, mail and phone, as needed. CPAs also have the option to receive renewal reminders through text messaging. If a CPA would like to receive text message reminders on their phone, login to the online account, and update the Demographics page to include this option.

It is the responsibility of the licensee or firm to renew their license, regardless of if they receive a reminder notice for renewal from the VBOA.

Unrenewed licenses will automatically go into Expired status on July 1, 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.

There is no grace period for renewals.

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

Any questions regarding license renewals should be sent to the VBOA at boa@boa.virginia.gov.

[LOGIN TO RENEW INDIVIDUAL LICENSE](#)

[LOGIN TO RENEW A FIRM CPA LICENSE](#)

Newly licensed CPAs and firms

The Virginia Board of Accountancy publishes a listing of all new Virginia individual and firm licenses every six months online.

View the latest CPAs from July to December 2021 on the [VBOA website](#) and look back at those who have earned their license since 2011.

CPA Evolution transition

CPA Evolution is a topic that is being discussed and considered by many as we prepare for the launch of the revised CPA exam in January 2024.

CPA Evolution is a combined National Association of State Boards of Accountancy-American Institute of CPAs initiative aimed at evolving CPA licensure to reflect the skills and knowledge CPAs increasingly need in a technology-driven marketplace. The overall knowledge gained on the new exam will reflect the reality of practice and enhance public protection.




The new model of the CPA exam is a core plus discipline model. The core knowledge represents the accounting, auditing, tax, and technology skills and competencies that every newly licensed CPA needs to protect the public, while the disciplines will assess greater knowledge and skill in the exam candidate's area of focus.

The exam will remain 16 hours in length and exam candidates will be required to pass four sections; three core and one discipline. Exam candidates will choose a discipline section: business analysis and reporting (BAR), information systems and controls (ISC), or tax compliance and planning (TCP). Multiple discipline sections can be taken until the exam candidate passes one of the discipline sections.

It will be helpful for candidates to have experience through an internship combined with knowledge from courses to select a discipline. However, the VBOA remains consistent with other state boards and does not anticipate requiring experience to sit for a specific discipline.

Important to note is that the disciplines do not create licensure specializations. Those passing the CPA exam and meeting the state's additional requirements for licensure will be a CPA and can practice in any area of the profession as long as he or she is competent in the particular area.

Recently, NASBA and the AICPA conducted a survey through which they asked students interested in taking the CPA exam what discipline they would choose.

ISC	BAR	TCP
 <ul style="list-style-type: none">• Business processes• Information systems• Information security and governance• IT audits• System and Organization Control (SOC) engagements	 <ul style="list-style-type: none">• Data analytics• Financial risk management and planning techniques• More advanced technical accounting and reporting• State and local government accounting (basis of accounting, purpose of funds addressed in Core)	 <ul style="list-style-type: none">• More advanced individual tax compliance and planning• Personal financial planning• More advanced entity tax compliance and planning• Property transactions

The following content may appear in each discipline of the new CPA exam model.

Out of 243 responses, 54% said BAR, 24% ISC and 22% TCP.

There has been so much work already completed even before the exam launches. The model curriculum was released and updated in 2021, the exam blueprint will be distributed for public comment in July 2022, then the exam blueprint will be finalized in January 2023 and a year later, the exam will launch.

MODEL CURRICULUM

As of November 2021, the AICPA and NASBA released the updated CPA Evolution Model Curriculum, which was initially released in summer 2021. The goal of the curriculum is to aid faculty as they seek to transition programs to reflect the new core plus discipline CPA licensure model.

Subject-matter experts from academia and practice worked to develop this resource, which was designed to prepare students and faculty on the new CPA exam. There was representation from large and small universities and colleges; CPAs in large firms, small firms, and business and industry; state boards of accountancy; and members of the CPA exam team. VBOA Educator member, Nadia Rogers, CPA, served as co-chair of the ISC Task Force.

The model curriculum included modules, topics and learning objectives in illustrative accounting program structures.

Since the initial launch, the model curriculum was

- continued on page 5

VBOA-approved ethics course requirement

Beginning Feb. 1, individual CPAs will have the option to complete the 2022 ethics requirement. All licensees (excluding those approved for the Inactive status) must complete a VBOA-approved ethics course annually that complies with VBOA regulation [18VAC5-22-90](#). The ethics course must be at least two hours.

Similar to 2021, there will be variety of ethics courses and topics available for CPAs to take. Each ethics course and provider is pre-approved by the Virginia Board of Accountancy before being available to CPAs.

CPAs will find providers and courses approved thus far on the VBOA website. The online listing will change throughout the year once new courses are approved.

All approved courses must include the official VBOA Segment video before provider-crafted content. The VBOA Segment is approximately 13 minutes for 2022 and includes pertinent information regarding the license renewal process, CPE reciprocity and CPE reporting periods, and Inactive status guidelines. Provider-crafted content must amount to at least 90 minutes. As a reminder, 50 minutes of a course equates to 1 hour of CPE credit.

Providers creating multiple courses must have each course approved by the VBOA before providing to CPAs. The application to apply is on the VBOA website.

APPLY NOW TO BECOME AN ETHICS PROVIDER

The underlying theme of each course submitted must focus on ethics.

Some examples of course topics may include, but are not limited to:

- Regulatory ethics
- Professional conduct and ethics
- Ethics in the real world
- Ethics in tax practice
- Behavioral ethics
- Governmental ethics
- Ethics of industry professionals/CPAs

Please note: The VBOA does not require Virginia licensees to gain CPE from NASBA-approved providers; however, we encourage all providers to follow and be aware of NASBA CPE provider standards.

The VBOA has a helpful [frequently asked questions](#) related to creating and obtaining a VBOA-approved ethics course for 2022. For those interested, the VBOA encourages providers to review these before creating a course.

CPA Evolution transition, *continued*

- continued from page 4

downloaded more than 3,500 times. Several surveys of faculty and firms were conducted and some of the findings included:

- 83% of firms surveyed with 11 or more CPAs said that if university accounting programs were aligned with CPA Evolution, the hiring of new graduates from accounting programs would likely increase, accounting program graduates would be considered more valuable than they are today, or both.
- 79% of faculty surveyed agreed that the CPA Evolution Model Curriculum aids accounting

programs in understanding and meeting the evolving needs of practice.

- 87% of faculty surveyed listed the CPA Evolution Model Curriculum as one of the most helpful resources in updating their curricula.

Currently, Virginia colleges and universities are considering the information provided in the CPA Evolution Model Curriculum to determine whether changes to curricula are necessary to prepare students for success on the revised CPA exam format.

From the VBOA Chair, *continued*

- continued from page 1

graduates from accounting programs would likely increase, as accounting program graduates would be considered even more valuable than they are today. This is such good news for students and for businesses. These changes are impactful to the upcoming graduates in making their credentials more relevant and further increasing their job security.

As these changes continue to roll out over the next couple of years, I ask you to be a steward of the profession and continue to encourage students to major in accounting. Many students are unaware of these changes so help spread the good news!

Until next time.

From the VBOA Executive Director, *continued*

- continued from page 2

However, I also traveled internationally. My first fraud investigation was in northern Italy. I had a breath taking view as I uncovered payroll fraud. I also traveled to Mexico to determine if there was an invoicing fraud in a maquiladora and to northern Poland in the coldest month of the year to validate inventory.

Some of my travels were in comfort; especially when I worked for a Fortune 500 company. But then I moved to an international non-profit and the accommodations became a little less luxurious, to say the least.

Overall, I have visited more than 40 countries, including Russia, China, Brazil, Australia and Mozambique. I had wonderful and unique experiences meeting and getting to know people all over the world.

This was not what I had imagined when I started this journey. I thought I would end up in tax but earning and maintaining my CPA license opened so many doors for me.

As the world changes, career paths for CPAs continue to emerge and the CPA Evolution initiative is transforming the CPA licensure model to recognize the rapidly changing skills and competencies CPAs

need today and in the future.

Today's CPAs need a diverse toolbox of skills no matter what career they choose. CPAs must have the ability to utilize the latest technology to analyze financial data to help their organizations or clients thrive.

I believe the career opportunities for technology-savvy CPAs will be endless. Employers and clients are looking for talented individuals who can master technology as a way to improve operations and efficiency. CPAs are thriving in the information management, security and technology assurance, and of course, big data analytics fields.

It should not surprise anyone that in the height of the pandemic many states categorized CPAs as essential workers. Industries and clients relied on their CPAs to produce, analyze and interpret financial data to understand where the organization stood and where it might be headed during this volatile time.

At times being a CPA is like being a superhero, like superman. Everyone expects you to act like Clarke Kent but in times of critical decision-making or crisis you might put on your green visor and pocket protector to save the day!

DID YOU KNOW?

The VBOA's newsletter, *Accrued Interest*, is published twice a year for licensees, firms and exam candidates.

Board member named distinguished fellow at Virginia Tech

Virginia Board of Accountancy Educator member Nadia Rogers, CPA, was recently named Robert M. Brown Faculty Fellow by the Virginia Tech Board of Visitors. Rogers is a professor of practice in the Department of Accounting and Information Systems in the Pamplin College of Business at Virginia Tech and has been a VBOA Board member since 2019.

The Robert M. Brown Faculty Fellowship in Accounting and Information Systems was established in 2017 to recognize teaching and research excellence. Rogers will hold the title of Robert M. Brown Faculty Fellow for three years.

In addition to her teaching responsibilities, Rogers is the Director of the Master of Accounting and Information Systems (MACIS) Program. Before joining Virginia Tech as an educator, she was in public practice for more than a decade as a senior

audit manager for KPMG and as partner in a regional firm.

She is heavily involved with CPA Evolution and the National Association of State Boards of Accountancy as a member of the national Education Committee.

Rogers also serves as the liaison with VBOA's Peer Review Oversight Committee, a committee she chaired before joining the Board.



Nadia Rogers, CPA

VBOA office is closed the following Commonwealth of Virginia holidays in 2022:

- Presidents Day: Monday, Feb. 21
- Memorial Day: Monday, May 30
- Juneteenth: Monday, June 20
- Independence Day: Monday, July 4
- Labor Day: Monday, Sept. 5
- Columbus Day: Monday, Oct. 10
- Election Day: Tuesday, Nov. 8
- Veterans Day: Friday, Nov. 11
- Thanksgiving: Thursday, Nov. 24, and Friday, Nov. 25
- Christmas: Monday, Dec. 26

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 holds meeting at Radford University

After taking a year off due to COVID-19 restrictions, the Virginia Board of Accountancy traveled to Radford University on Nov. 30, to hold the 2021 campus Board meeting.

In-person Board meetings resumed in summer 2021 and Board and staff members were eager to get back in front of accounting students.

The topic of most interest to students and faculty attending the meeting was the CPA Evolution Initiative. Board member Nadia Rogers, CPA, explained CPA Evolution and the resulting changes to the CPA exam, as well as steps taken by the profession and academia to prepare for these changes.

A number of students, faculty, VBOA staff and Board members gathered at Kyle Hall in the Davis College of Business and Economics. The day long meeting included an opportunity for students to ask questions, network, and talk with Board members.

The Dean of the College of Business and Economics, Dr. Joy Bhadury, along with the Chair of the Department of Accounting, Finance and Business Law, Dr. Doug Brinckman, welcomed the VBOA to campus.

With the exception of 2020, the VBOA has held one Board meeting on a college campus each year since 2010.

The Board has traveled throughout every part of Virginia to include visits to Radford, Virginia Commonwealth University, George Mason University, Old Dominion University, Virginia State University, University of Richmond, Longwood University, James Madison University, William & Mary, Christopher Newport University and Virginia Tech.

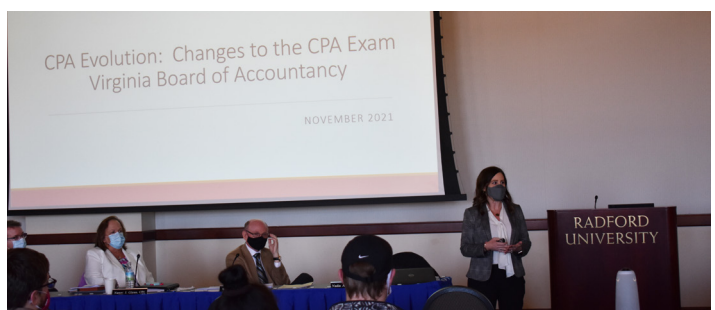
These meetings educate and inform future Virginia CPAs on the responsibilities and workings of the VBOA while Board members have the opportunity to interact with accounting students and faculty members firsthand.



VBOA Board members and Executive Director Nancy Glynn, CPA, during the Board meeting.



Dr. Joy Bhadury, Dean of the College of Business and Economics, welcomes the VBOA and RU students.



Nadia Rogers, CPA, presents updates on CPA Evolution to students and faculty.

CPA exam summary: 2021 Q-3

Virginia

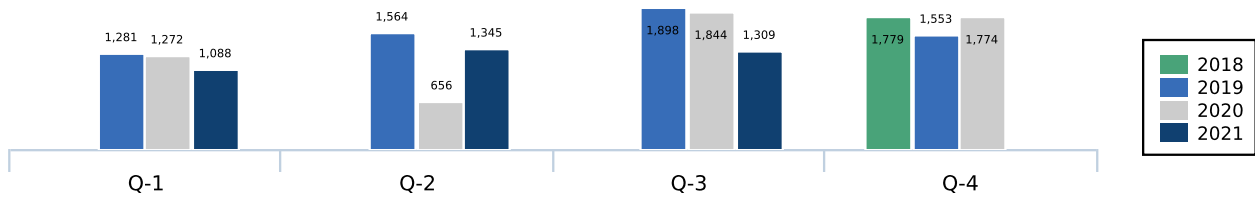
Overall Performance

Unique Candidates	975
New Candidates	233
Total Sections	1,309
Passing 4th Section	162
Sections / Candidates	1.34
Pass Rate	55.69%
Average Score	73.51

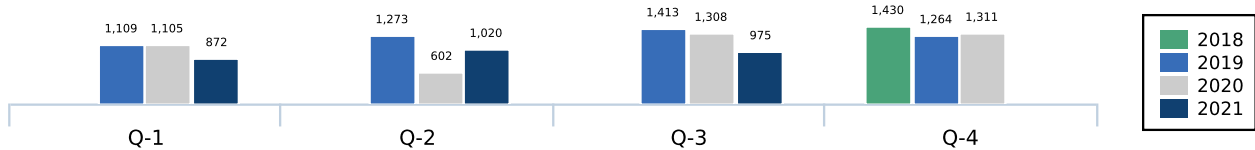
Section Performance

	Sections	Score	% Pass
First-Time	438	75.86	67.12%
Re-Exam	865	72.43	50.17%
AUD	350	72.67	48.86%
BEC	243	77.28	66.26%
FAR	424	71.73	54.01%
REG	292	73.96	57.53%

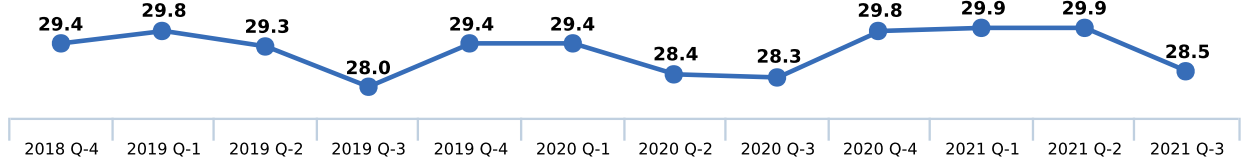
Number of Sections Taken



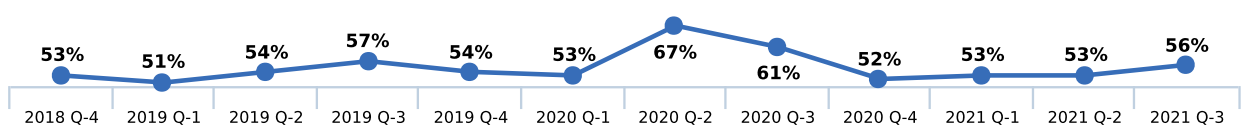
Number of Candidates



Average Age



Overall % Pass vs. First-time



VBOA news

ADA testing accommodations

Many people who have contracted COVID-19 continue to experience symptoms lasting months after the initial infection. This condition is being referred to as “Long COVID.”

The U.S. Department of Health and Human Services, Office of Civil Rights and the U.S. Department of Justice, Civil Rights Division, Disability Rights Section have issued joint guidance on [“Long COVID” as a disability under the ADA](#). The U.S. Department of Education, Office for Civil Rights, Office of Special Education and Rehabilitative Services has also issued [guidance on “Long COVID.”](#)

Following the federal guidance, the National Association of State Boards of Accountancy will consider “Long COVID” as a disability for testing accommodations for the requests they process on behalf of CPA exam jurisdictions. NASBA aims to provide resources to non-CPA exam jurisdictions for their use in consideration of testing accommodation requests involving “Long COVID” conditions.

Each non-CPA exam jurisdiction must make their own final determination. However, “Long COVID” can be considered a disability where the condition substantially limits one or more major life activity under Titles II and III of the Americans with Disabilities Act (ADA), under Section 504 of the Rehabilitation Act of 1973 and under Section 1557 of the Patient Protection and Affordable Care Act.

As such, testing accommodations should be extended to applicants who indicate through their request that “Long COVID” substantially limits one or more major life activity. “Long COVID” may not be a permanent disability. Therefore, each request for a testing accommodation indicating “Long COVID” must be analyzed independently to determine whether a major life activity has been substantially limited by the condition at the time of the requested individual test section.

- From the National Association of State Boards of Accountancy

For comments or suggestions about the newsletter, contact Kelli Anderson, VBOA Communications Manager, at (804) 367-1586 or at kelli.anderson@boa.virginia.gov.

DID YOU KNOW?

You can now receive text messages reminding you to renew your CPA license by June 30. If a CPA would like to receive text message reminders on their phone, login to your [online account](#), and update the Demographics page to include this option.

VBOA news

CPA exam score release dates 2022

CPA exam scores are released on a rolling basis throughout the year. The score release dates show when exam candidates can expect to receive the score after sitting for a section.

The target score release date represents when the American Institute of CPAs will send the scores to the National Association of State Boards of Accountancy.

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.

The AICPA announces the score release dates for the first half of a new year in December of the previous year and the second half by June of that year.

If you take the exam on/before:	Your target score release date is:
January 23	February 8
February 14	February 23
March 9	March 17
March 31	April 12
April 23	May 10
May 16	May 24
June 8	June 16
June 30	July 12

Exam permanently expands to Korea and Japan

The National Association of State Boards of Accountancy continues to support the pathway to CPA licensure. They are extending administration of the CPE exam in the Republic of Korea and Japan on a permanent basis to all eligible candidates beginning in 2022.

Qualified candidates may schedule to take any U.S. CPA exam section in Japan or the Republic of Korea. CPA candidates may also schedule their exam sections at the Guam Prometric Test Center as it remains open and available for testing.

To test in Japan or the Republic of Korea, candidates must be an eligible CPA exam candidate with valid citizenship or long-term residency in one of the following countries, territories and areas:

- China
- Hong Kong
- Japan
- Macau
- Mongolia
- Republic of Korea
- Republic of Singapore
- Republic of the Philippines
- Taiwan
- United States of America

DID YOU KNOW?

All VBOA Board meetings are open to the public. The Board Chair will generally ask all members of the public to introduce themselves at the beginning of each meeting and will provide each person a five-minute comment period.

VBOA disciplinary actions

July to December 2021

Policy notice

It is the policy of the Virginia Board of Accountancy to publish the information of licensees against whom the VBOA has taken 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 since 2011 are listed by name in alphabetical order on our website at <https://boa.virginia.gov/enforcement/disciplinary-actions>. Contact the VBOA for actions prior to 2011, or if additional information or documentation is needed.

Dennis A. Bailey | License #4354 | Charlottesville, VA | 11/30/21

Due professional care

[§ 54.1.4413.3 \(1\)\(2\)\(3\)\(4\) and \(7\)](#)

Consent Order

Bailey violated the Code of Virginia by not filing a fourth quarter IRS form in a timely manner and did not properly address all IRS penalties resulting from the action.

Based on these violations, Bailey was reprimanded, and ordered to pay a \$5,000 monetary penalty, and 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.

Timothy B. Boitnott | License #16517 | Cloverdale, VA | 10/13/21

Due professional care

[§ 54.1-4413.3 \(4\)\(5\) and \(6\)](#)

Consent Order

Timothy B. Boitnott violated the Code of Virginia by failing to adequately disclose investments and subsequent events in accordance with generally accepted accounting principles and not complying with the audit documentation and evidence standards in accordance with generally accepted auditing standards.

Based on these violations, Boitnott was reprimanded, ordered to pay a \$7,500 monetary penalty, and 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

July to December 2021

John Ramon Gramstad | License #47070 | McKinney, TX | 09/30/21

Due professional care

[§ 54.1-4413.3](#) and [§ 54.1-4425](#)

Consent Order

John Ramon Gramstad violated the Code of Virginia when he failed to return financial records to his client in a timely manner and when he failed to disclose that he had been disciplined by the Texas State Board of Public Accountancy in 2020.

Among the terms and conditions of the Order, Gramstad agreed to be reprimanded and pay a monetary penalty of \$750.

Clarence Edward Harris Jr. | License #39762 | Chesapeake, VA | 11/30/21

Due professional care

[§ 54.1-4412](#)

Final Order

Clarence Edward Harris Jr. was the principal licensee of record for the firm, Turner Group LLC, and the firm offered, advertised, and/or performed services restricted to licensed CPA firms while not possessing a Virginia issued CPA firm license.

Based on these violations, Harris was reprimanded.

R.K. Hudson, PLLC | License # 132968 | Fairfax, VA | 12/06/21

Due professional care

[18VAC5-22-150](#); [18VAC5-22-170](#); [18VAC-22-90](#)

Final Order

R.K. Hudson, PLLC, violated the Code of Virginia when they failed to comply with all components of a practice-monitoring program and failing to notify the VBOA within 30 calendar days that it was disciplined by the Wyoming Board of Certified Public Accountants.

R.K. Hudson, PLLC, further violated the Code of Virginia when it failed to maintain 120 CPE hours for the reporting period of 2016, 2017 and 2018.

Based on these violations R.K. Hudson, PLLC was reprimanded. The firm will also be subject to a compliance review for the years 2021, 2022 and 2023. It shall submit to the VBOA, within 30 days of receipt, a Completion Letter issued by the independent peer reviewer who completed the peer review. If the peer reviewer has not issued the letter on or before May 31, 2022, a written explanation shall be submitted with 14 days to explain the delay. R.K. Hudson, PLLC, must comply with all terms and conditions of the Order and to come before the Board, prior to the consideration of any and all applications for CPA licensure in Virginia.

VBOA disciplinary actions

July to December 2021

George William Jordan | License #29471 | Leesburg, VA | 09/30/21

Acts discreditable

[§ 54.1-4413.3 \(1\)\(2\)\(3\)\(4\) and \(7\)](#)

Final Order

George William Jordan violated the Code of Virginia when he submitted falsified documentation of his CPE compliance to the VBOA.

Among the terms and conditions of the Order, the Board revoked Jordan's individual CPA license. Jordan is prohibited from petitioning the Board for reinstatement of his license for a minimum of five years.

David Neil Kossler | License # 18155 | Herndon, VA | 12/06/21

Unlicensed activity

[§ 54.1-4414; 18VAC5-22-170; 18VAC5-22-90](#)

Final Order

Kossler violated the Code of Virginia by using the title of CPA when he did not possess a Virginia issued CPA license. He also violated the Code of Virginia when he failed to respond to a VBOA communication within 30 calendar days and failed to maintain a minimum of 20 CPE hours for calendar years 2016 and 2017.

Based on these violations, Kossler was ordered to pay a \$5,500 monetary penalty, ordered to remove or cause to be removed, all remaining signage with the CPA title, and comply with all terms and conditions of the Order, and to come before the Board, prior to the consideration of any and all applications for CPA licensure in Virginia.

Kossler and Company, PLLC | License # 134220 | Herndon, VA | 12/06/21

Unlicensed activity

[§ 54.1-4412.1; 18VAC5-22-170](#)

Final Order

Kossler and Company, PLLC, violated the Code of Virginia by offering, advertising, and/or providing services restricted to licensed CPA firms while not in possession of a Virginia issued CPA firm license.

Kossler and Company, PLLC also violated the Code of Virginia when they failed to respond to a VBOA communication within 30 calendar days.

Based on these violations, Kossler and Company, PLLC was ordered to pay a \$5,250 monetary penalty, ordered to remove or cause to be removed, all remaining signage with the CPA title, comply with all terms and conditions of the Order, and to come before the Board prior to the consideration of any and all applications for CPA licensure in Virginia.

VBOA disciplinary actions

July to December 2021

Joseph E. Schaben | License #20977 | Cloverdale, VA | 09/30/21

Due professional care

[§ 54.1-4413.3 \(4\)\(5\) and \(6\)](#)

Consent Order

Joseph E. Schaben violated the Code of Virginia when he failed to comply with disclosure requirements and audit documentation and evidence standards in accordance with generally accepted accounting standards.

Among the terms and conditions of the Order, Schaben agreed to be reprimanded and pay a monetary penalty of \$5,000.

Jared Ulysses Turner | Unlicensed | Draper, UT | 11/30/21

Unlicensed activity

[§ 54.1-4414 \(i\)\(4\)](#)

Consent Order

Jared Ulysses Turner violated the Code of Virginia when he did not hold a Virginia CPA license or meet the requirements to use the CPA title in Virginia under the substantial equivalency provisions of Code of Virginia § 54.1-4411. Turner used the CPA title on his LinkedIn profile.

Based on these violations Turner was reprimanded, ordered to pay a \$250 monetary penalty, and comply with all terms and conditions of the Order, and to come before the Board prior to the consideration of any and all applications for CPA licensure in Virginia.

Richard Herbert Wildes, Jr. | License #11464 | Midlothian, VA | 09/30/21

Due professional care

[§ 54.1-4413.3 \(1\)\(2\)\(3\) and \(4\)](#)

Final Order

Richard Herbert Wildes, Jr. violated the Code of Virginia when he failed to perform tax preparation services for which he was engaged in a timely manner and by not responding to his client in a timely manner regarding the status of the client's tax returns. Wildes also failed to respond to a request for information from the VBOA within 30 calendar days.

Among the terms and conditions of the Order, the Board reprimanded Wildes and assessed him monetary penalties totaling \$1,000.

CPE deficiencies

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

- **Mohammad Himas Hazam** | License #40538 | Falls Church, VA | 10/12/21
- **David Claude Warlick** | License #15813 | Decatur, GA | 11/2/21
- **Ge Wu** | License #36949 | New York, NY | 11/30/21

Until next time...



Upcoming 2022 Board meetings

MARCH	MAY	JUNE
16	25	23

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

Board meetings are open to the public and held at 9960 Mayland Drive, Henrico, Va. 23233, second floor conference center, 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 their 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. Address changes only can be emailed to boa@boa.virginia.gov.



Connect with us online

The VBOA uses social media to keep exam applicants, licensees and the public current on legislative changes, announcements, Board meeting dates and much more. Tweet us and like us through our Twitter and Facebook accounts.

The VBOA wants to connect with you.



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