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From the VBOA chair

Board

Wendy P. Lewis, CPA
Chair
Hanover, Va.

Nadia A. Rogers, CPA
Vice Chair
Blacksburg, Va.

Laurie A. Warwick, CPA
Ashburn, Va.

William R. Brown, CPA
New Kent, Va.

David Cotton, CPA, CFE, CGFM
Alexandria, Va.

Dale Mullen
Hanover, Va.

Angela Rudolph-Wiseman, CPA
Frederick County, Va.

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Greetings everyone. I am very honored and privileged to have been elected chair of the VBOA for the year. I would also like to congratulate Nadia Rogers on her reappointment to the board and for being elected to serve as vice chair. I am looking forward to working with Nadia and the entire board as we continue to accomplish the mission and goals of the VBOA.

I am so grateful to Laurie Warwick for all the effort and hard work she put in as board chair for the previous two years. Her leadership has been invaluable. Additionally, as D. Brian Carson's term has officially concluded, I would like to extend a sincere and public thank you for all of his service and commitment to the VBOA over the last eight years. We are very excited to have a new member joining us this year: Ms. Angela Rudolph-Wiseman. She comes with a variety and wealth of experience and I am looking forward to working with her and seeing the contributions she brings to the VBOA.

The accounting profession is truly at a transformative stage. My goal as board chair is to ensure that the VBOA keeps pace, looking for ways to be more innovative and transparent while continuing to protect the public through our enforcement process. We had a very informative and detailed planning session in June to properly align all of our goals and objectives. I was thrilled by the level of engagement and the diversity of thought and ideas on ways to further the work of the VBOA.

In the upcoming year, we will be focused on several areas gaining momentum in the overall industry, for instance: increasing and enhancing our CPA pipeline and making sure we are properly aligned and ready for CPA Evolution. As we grow and transform, it is important to the board that we revisit all of our policies and processes, including CPE requirements and the licensure requirement of 150 college credit hours. Additionally, we will continue our focus on diversity, equity and inclusion, looking at ways to ensure we have a diverse group of future CPAs and more connection to our students, increasing our board presence across college campuses.

We have an action-packed agenda, but I am truly excited about the items we have planned as we embark upon this year. Our meetings are open to the public and we welcome you to attend at 9960 Mayland Drive, in Henrico. Your voice matters and hearing from you is vital as we move our mission forward.

Sincerely,

Wendy P. Lewis, CPA



Wendy P. Lewis, CPA
Chair

From the VBOA outgoing chair

VBOA staff

Nancy Glynn, CPA
Executive Director

Renai Reinholtz
Deputy Director

Matthew Ross
Enforcement Director

Vasa Clarke
Information and
Policy Advisor

Morgan Emanuel
Adjudication Specialist

Patti B. Hambright
CPE Administrator

Nicole Reynolds
Licensing and
Operations Support

Sandra Reynolds
Executive Assistant

Michelle Strudgeon
Accounting Specialist

Nicholas R. Tazza
Manager, Licensing
and Examination

Kelli Yoder
Communications
Coordinator

Over the past seven years, I have had the great privilege of serving the Virginia Board of Accountancy alongside a group of very distinguished professionals.

It has been a huge honor serving as chair these past two years. I appreciate the different perspectives, backgrounds and insights that each member brings to the table. The profession is very fortunate to have such a strong, collaborative board focusing on the objectives and mission of our organization.

One area that I am most proud of is that our board never accepts the norm or “prior year.” We continue to challenge the system and ensure we are striving for what is best to serve the interests of the commonwealth and its constituents.

Over the past couple of years, there has never been a dull moment at the VBOA. Our continued focus and efforts have been around:

- Keeping pace with CPA Evolution and what that means for exam candidates.
- Focusing on the pipeline issue and how we can do our part in promoting the profession to the next generation of CPAs.
- Exploring IT system upgrades and overhauling the VBOA website to ensure that the interface with our licensees and the public is as efficient and easy to use as possible.
- Making improvements to our enforcement process and guidelines to always strive for a fair, consistent and transparent experience and outcome.

Our work is never done and there is always room for improvement, growth and keeping up with the changing times within the industry. I am excited that the board has appointed Wendy Lewis, CPA, as chair and Nadia Rogers, CPA, as vice chair for our upcoming year. I look forward to working under their leadership and continuing to accomplish great things here in the commonwealth.

With gratitude,

Laurie A. Warwick



Laurie A. Warwick, CPA
Outgoing Chair

News from the board

From the executive director:

Continuing education requirements are one of the many things that set CPAs apart from other financial professionals. Revisiting the relevant language that dictates the requirements around our profession can remind us why.

Continuing Professional Education (CPE) is “an integral part of the lifelong learning required to provide competent service to the public,” as defined by the Uniform Accountancy Act Model Rules, which guide our licensing processes. The rules call CPE “the set of activities that enables CPAs to maintain or improve their professional competence.”

Most clients, employers and other non-CPAs believe the CPA title reflects a highly trained professional, with high ethical standards who can hold positions of trust. CPAs are expected to be competent, ethical and diligent.

The AICPA Code of Professional Conduct’s *due care* principle says to the best of their ability, CPAs “should observe the profession’s technical and ethical standards, strive continually to improve competence and the quality of services, and discharge professional responsibility.”

Competence, it says, is “derived from a synthesis of education and experience,” and maintaining competence “requires a commitment to learning and professional improvement.”

CPAs hold many different roles in providing professional services to clients, employers and others. This includes audit, finance, tax, internal control, and risk management. CPAs are in demand because of our diverse skills. This applies not only to financial reporting, auditing and taxes, but also IT, advisory, project management and other services.

Just remember, CPE does not have to be accounting and auditing courses. It can include any organized training developed or presented by subject matter experts that helps you become a better professional. Find our CPE and documentation requirements at boa.virginia.gov/cpe. — Nancy Glynn, CPA



Glynn

Chair and vice chair appointments

At its April meeting, the board elected a new chair and vice chair for fiscal year 2024.

Beginning July 1:

- Wendy P. Lewis, CPA, is serving as chair.
- Nadia A. Rogers, CPA, is serving as vice chair.

Policies open for public comments

The board periodically reviews policies and opens proposed changes for public comment before they become effective. Comments are open to the public for 30 days before the policy goes into effect.

You can find all guidance documents open for public comment on the [Virginia Town Hall website](https://www.virginiatownhall.com/).

The following policy will be open for comments Aug. 28-Sept. 27:

- “[CPE Violation Penalties - Guidelines](#).”

Renewals

The renewal period ended June 30. If you did not renew, your license expired. Find the process for reinstating your license at boa.virginia.gov/individual-cpas/reinstate.

Licensing activity

Fiscal year 2023 by the numbers:

- **28,646** active licenses
- **940** new individual licensees
- **931** first time candidates
- **1,094** licensed firms

New licenses Jan. 1-June 30

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

View the **420** individuals and firms licensed from Jan. 1 to June, 30 2023 on the website.

NEW LICENSEES

News from the board

Governor appoints CPA with 20 years of experience

Governor Glenn Youngkin appointed Angela L. Rudolph-Wiseman, CPA, of Frederick County, to the Virginia Board of Accountancy effective July 1, 2023.

Rudolph-Wiseman is a principal at Rutherford & Johnson, P.C., where she has worked since 2000. She serves clients in various industries specializing in the areas of taxation, consulting, and client advisory services.



Rudolph-Wiseman

Rudolph-Wiseman earned a bachelor's degree in business administration with a concentration in accounting from Shenandoah University in Winchester, Virginia, and has been a CPA since 2003. Prior employment experience includes corporate accounting in higher education and manufacturing industries.

She is a member of the American Institute of Certified Public Accountants, the Virginia Society of CPAs (VSCPA) and a founding member of the Shenandoah Valley Chapter of the VSCPA. Rudolph-Wiseman has presented accounting and small business seminars to the Lord Fairfax Small Business Development Center, the Virginia Statewide Payroll Conference and other local groups.

Her community involvement includes serving as a citizen member on the Frederick County Finance Committee and Finance Chair to Burnt Factory United Methodist Church. Previous board service includes the Shenandoah Arts Council and The Winchester Exchange Club. She spent four years serving as a co-lead to the WATTS ministry to serve the homeless community in the Winchester area.

Rudolph-Wiseman replaces D. Brian Carson on the board and her first term will expire June 30, 2027.

Nadia A. Rogers reappointed

Governor Youngkin also re-appointed Nadia A. Rogers, CPA, to the board effective July 1, 2023. As a professor of practice at Virginia Tech, she holds the educator position on the board and is vice chair. Her second term will expire June 30, 2027.

VBOA Carson Recognition Day

The board recognized outgoing member, D. Brian Carson, CPA, CGMA, at his final meeting, June 12. Carson first joined the board July 1, 2015, and served two four-year terms.

Chair Laurie A. Warwick proclaimed a resolution that June 12 be Carson Recognition Day and board members shared their appreciation for Carson, noting his ability to clarify complex issues and the lasting impact his initiatives will have, including instituting an annual SMART goal-setting process.

Carson's term ended on June 30. He chaired the board in 2019 and 2020, through the onset of the COVID-19 pandemic.

He is the Chief Financial Officer for Gold Key/PHR Hotels & Resorts.



Laurie Warwick presents Brian Carson with the Carson Recognition Day resolution June 12 at his final board meeting.



Executive Director Nancy Glynn thanks Carson for his service to the VBOA since 2015.

News from the board

150 students attend board meeting at Hampton University



Dr. Ziette Hayes, dean of the business school, opens the VBOA meeting held at Hampton University March 27.

The board and staff traveled to Hampton University March 27 for its annual campus board meeting. The meeting attracted nearly 150 students, who witnessed how the board operates in addition to hearing from practicing professionals and key players in the changes coming to the CPA Exam.

Wendy Lewis, CPA and partner at KPMG, offered students practical advice and potential scenarios for building a career in accounting.

Nadia A. Rogers, CPA and professor of practice at Virginia Tech, presented on the revised CPA Exam transition, “CPA Evolution.” As a member of the National Association of State Boards of Accountancy’s (NASBA) Education Committee, Rogers is directly involved in CPA Evolution, leading sessions, and speaking with faculty at colleges and universities around the state and country.

Stephanie Saunders, CPA, former board member, and current NASBA vice chair, presented on the AICPA plan to accelerate the CPA pipeline and the recent Uniform Accountancy Act revisions.

VSCPA Academic and Diversity Outreach Director

Molly Wash walked students through the resources VSCPA offers for students.

At the event, Rogers also announced the winners of four \$250 scholarships to students in attendance donated by EY and KPMG.

The James T. George School of Business hosted the meeting on campus in the McGrew Tower Conference Center. Assistant Professor of Accounting Dr. Marc Lebow, assisted the board with all the logistics, and the dean of the business school, Dr. Ziette Hayes, opened the event and welcomed VBOA to the campus.



News from the board

Four Virginians win 2022 Elijah Watt Sells Award

The American Institute of CPAs named four candidates from Virginia as winners of the Elijah Watt Sells Award in 2022. The prestigious award is granted to CPA candidates who obtain a cumulative average score above 95.50 across all four sections of the Uniform CPA Examination, pass all four sections on their first attempt and completed testing in 2022.

Of the nearly 67,000 individuals that sat for the CPA Exam in 2022, 50 met the criteria. The following four winners are from Virginia:

- **Danielle Beaulieu**, a graduate of New York University with a bachelor's degree in economics and English literature and a master's degree in professional accounting from the University of Texas at Austin McCombs School of Business, is employed with Price-waterhouseCoopers in Washington, D.C.
- **Timothy Dragonette**, a graduate of the University of Maryland, College Park with a bachelor's degree in accounting and one in criminology and criminal justice, is a law student at the University of Virginia School of Law in Charlottesville.
- **Aaron Gibson**, a graduate of the University of Texas at Austin with a bachelor's degree in business administration in finance and a master's degree in accountancy from the University of North Dakota, is employed with Washington Gas Light Company in Washington, D.C.
- **Ryan Murphy**, a graduate of College of Saint Benedict and Saint John's University with a bachelor's degree in accounting, is employed with Deloitte in Rosslyn, Virginia.

The Elijah Watt Sells Award program was established by the AICPA in 1923 and named after Elijah Sells, one of the country's first CPAs. It is one of the profession's top honors.

— via AICPA ([read more](#))

Milestones - 50 years

Congratulations to these CPAs licensed in 1973:

James P. Barts, Jr.	Ann W. Lohr
C. Thomas Brewer	Thomas W. Morris, Jr.
James R. Burnett	Gary D. Okes
T. Norman Bush	Charles Kent Tribble
Claude W. Carmack	Stephen I. Rappaport
Michael L. Cranston	Barry L. Reisig
Richard D. David	Robert M. Salter
Paul M. Desjardins	Stephen D. Semancik
Richard A. Garbee	Robert L. Sommerville
Bruce C. Holbrook	Jeffrey C. Steinhoff
Richard B. Kleese	Pat J. Viola
Jeffrey A. Kohne	William A. Young, Jr.

Firm reminders

Peer review

If the services provided by a CPA firm are within the scope of the practice-monitoring program of the American Institute of CPAs (AICPA), the firm must hold an active firm license and be enrolled in the AICPA peer-review program or another board-approved, practice-monitoring program.

Virginia CPA firms will be selected for a compliance review of their peer review as a component of any open enforcement case, or in situations where the VBOA believes that a peer review compliance review is warranted.

AICPA preparation engagements interactive flowchart

On June, 23, 2023, the AICPA Audit & Attest Standards staff, with input from the Accounting and Review Services Committee, issued a comprehensive guide to help practitioners determine whether the standard on performing preparation engagements applies.

View the interactive decision tree and flowchart that can help you understand whether this standard applies: aicpa-cima.com/resources/download/is-ar-c-section-70-applicable-yes-or-no.

Candidates' corner

CPA Evolution is here

The rollout of a new version of the CPA exam known as “CPA Evolution” is almost here.

Here are some key dates to know:

BEC phases out

If you intend to sit for Business Environment and Concepts (BEC) before it is phased out, take note of these cutoff dates:

- **Oct. 1** is the last day to submit your application and transcripts to the VBOA.
- **Nov. 15** is the last date you can purchase a notice to schedule (NTS) BEC.
- **Dec. 15** is the last day you can take BEC.

All BEC NTS will expire **Dec. 15**. There will be no extensions and they are not transferrable.

Uniform Exam transition period

No one can take the exam **Dec. 16-Jan. 9**, while the new exam is put into place.

NASBA's Revised 2024 Test Schedule/Score Release Timeline*

Quarter	Core Test Dates	Core Score Reports	Discipline Test Dates	Discipline Score Reports
24Q1	Jan. 10-March 26	June 3	Jan. 10-Feb. 6	April 23
24Q2	April 1-June 25	July 30	April 20-May 19	June 27
24Q3	July 1-Sept. 25	Approx. Nov. 1	July 1-31	Sept. 10
24Q4	Oct. 1-Dec. 26	Early Feb. 2025	Oct. 1-31	Dec. 10

**All dates are subject to change.*

Stay up to date

Changes are coming quickly. You can stay up to date by frequenting our [CPA Evolution web page](#).

We will update the page continually as the board makes decisions related to credit extensions, window to pass all sections and more.

Changes to VBOA educational requirements to sit for the CPA exam

	Existing requirement expiring 6/30/25	New requirements effective 7/1/23
Exam candidates must obtain from one or more accredited institutions:	Yes	Yes
<ul style="list-style-type: none"> • At least 120 semester hours of education. • Bachelor's or higher degree with an accounting concentration or equivalent. 		
Accounting concentration/equivalent:		
24 semester credit hours (SCH) of accounting courses above the intro/foundational level that must include the following:	Yes	24 SCH required, no more than 3 of which can be intro/foundational accounting as determined by the VBOA
Accounting information systems	NO	Yes
Auditing	Yes	Yes
Financial accounting	Yes	Yes
Managerial accounting	Yes	NOT REQUIRED
Taxation	Yes	Yes
24 SCH of business courses	Yes	Yes
<ul style="list-style-type: none"> • 6 SCH of VBOA accepted upper-level accounting courses can be included • must be in addition to 24 SCH required above 		

Candidates' corner

Remaining 2023 exam score release dates:

If you test on or before:	Your target score release date is:
Aug. 15	Aug. 23
Sept. 7	Sept. 15
Sept. 30	Oct. 10
Oct. 19	Nov. 3
Oct. 31	Nov. 8
Nov. 26	Dec. 5
Dec. 15	Dec. 27

Notice to schedule (NTS)

During their November 2022 meeting, the VBOA voted to retain the 12-month NTS for Virginia candidates. However, all BEC NTS will expire Dec. 15, 2023.

Exam section fee increase

Please be aware that NASBA increased the fees for each exam section from \$238.15 to \$254.80.

Temporary suspension of re-exam fees

The board voted June 12 to suspend re-exam fees during the exam changes known as CPA Evolution.

The suspension will begin approximately Sept. 1, 2023 and last until at least March 31, 2024, at which time the fee will be revisited.

Current re-exam fees are \$20 for each application, also called a "payment coupon request," scheduled after the initial exam application.

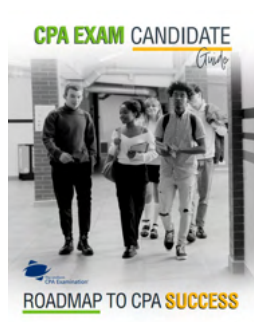
A note from the VBOA customer service team:

As we enter this new phase of change, it will be essential for you to regularly utilize all information available to ensure your testing experience is a success. Keep yourself informed of all related testing policies and procedures.

Our team is here and happy to assist you through the exam processes. If in doubt about something you have read on our website, in the "Candidate Guide," or elsewhere, please reach out to us.

Call us at 804-367-8505, email boa@boa.virginia.gov or submit a form on our [contact page](#).

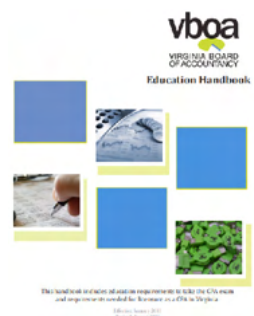
Bookmark these updated handbooks



CPA Exam Candidate Guide

NASBA's official handbook for individuals who plan to take the CPA exam is now the "Candidate Guide." Previously known as the "Candidate Bulletin," the updated guide outlines the process of the exam and responsibilities of the candidate including: how to apply, how and when to schedule the exam, test center rules and more.

CANDIDATE GUIDE



Education Handbook - Two versions in effect

The VBOA Education Handbook explains the requirements for taking the CPA exam and licensure. As of July 1, 2023, two versions of the handbook are in effect while the changes outlined in the chart on page 7 are phased in. The new version took effect July 1 and the previous version will expire June 30, 2025.

EDUCATION HANDBOOK

VBOA disciplinary actions

January to June 2023

Policy notice:

The policy of the Virginia Board of Accountancy is to publish the information of licensees against whom the VBOA has taken disciplinary action resulting in suspensions, 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 in alphabetical order by name on our website at boa.virginia.gov/enforcement/disciplinary-actions. Contact the VBOA for actions prior to 2011, or if additional information or documentation is needed.

**Endalkachew Asfaw | License #37403 | Alexandria, VA | 1/9/23**

Due professional care

[§54.1-4413.3\(1\)-\(4\) and \(7\)](#) | [18VAC5-22-90](#) | [18VAC5-22-170\(B\)\(3\) and \(4\)](#)

Endalkachew Asfaw's license was revoked and Asfaw was fined \$5,000 for a guilty plea to falsifying tax returns to the IRS in federal court, \$250 for failing to complete CPE requirements and \$300 for failing to notify VBOA of a criminal conviction.

Don Aungst | No license | Danville, VA | 3/27/23

Unlicensed activity

[§54.1-111\(A\)\(3\)](#) | [§54.1-4409.1\(A\)](#) | [§54.1-4414\(2\) and \(4\)](#)

Don Aungst was fined \$1,500 for unlicensed use of the CPA title.

Yohannes Ayechew | License #28633 | Alexandria, VA | 1/9/23

Due professional care

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

Yohannes Ayechew's license was revoked and Ayechew was fined \$100,000 for a guilty plea to falsifying tax returns to the IRS in federal court.

Jonathan Edward Beagles | License #31558 | Syracuse, NY | 6/12/23

Unlicensed activity

[§54.1-111\(A\)\(2\)](#) | [§54.1-4409.1\(A\)](#) | [§54.1-4414\(i\)\(2\) and \(4\)](#)

Jonathan Edward Beagles was fined \$250 and reprimanded for unlicensed use of the CPA title.

VBOA disciplinary actions

January to June 2023

Amber Booze | No license | Alexandria, VA | 3/27/23

Unlicensed activity

[§54.1-111\(A\)\(2\) and \(3\)](#) | [§54.1-4409.1\(A\)](#) | [§54.1-4414\(2\) and \(4\)](#) | [§54.1-4412.1\(F\)](#)

Amber Booze was fined \$5,000 for unlicensed use of the CPA title and holding herself out to potential clients as a CPA.

Dan L. Davies | No License | Midlothian, VA | 3/27/23

Unlicensed activity

[§54.1-111\(A\)\(3\)](#) | [§54.1-4409.1\(A\)](#) | [§54.1-4414\(2\), \(3\) and \(4\)](#)

Dan L. Davies was fined \$500 for unlicensed use of the CPA title in his employer biography.

Timothy Thaxter Ewing | License #44263 Livingston, TX | 6/12/23

Due professional care

[18VAC5-22-170\(B\)\(2\)](#)

Timothy Thaxter Ewing was fined \$300 for not reporting a CPE disciplinary order from Texas to the VBOA.

Jason Ryan Fair | License #17982 | Fort Lauderdale, FL | 3/27/23

Unlicensed activity

[§54.1-111\(A\)\(3\)](#) | [§54.1-4409.1\(A\)](#) | [§54.1-4414\(2\) and \(4\)](#)

Jason Ryan Fair was fined \$500 for unlicensed use of the CPA title on LinkedIn and his employer biography.

Mario Lopez | License #20965 | Lake Mary, FL | 1/9/23

Unlicensed activity

[§54.1-4409.1\(A\)](#) | [§54.1-4414\(i\)\(2\) and \(4\)](#) | [§54.1-111\(A\)\(2\) and \(3\)](#)

Mario Lopez was fined \$750 for unlicensed use of the CPA title.

Salusthian Lutamila | License #27277 | Hyattsville, MD | 1/9/23

Due professional care

[§54.1-4413.3\(1\)-\(4\) and \(7\)](#) | [18VAC5-22-90](#) | [18VAC5-22-170\(B\)\(3\) and \(4\)](#)

Salusthian Lutamila's license was revoked and Lutamila was fined \$100,000 for multiple guilty pleas in federal court for stealing money from his employer, \$1,125 for failing to complete CPE requirements and \$300 for failing to notify the VBOA of a criminal conviction.

Ryan Joseph McKenny | License #35831 | Houston, TX | 6/12/23

Due Professional Care

[18VAC5-22-170\(B\)\(2\)](#)

Ryan Joseph McKenny was fined \$300 for not reporting a CPE disciplinary order from Texas to the VBOA.

VBOA disciplinary actions

January to June 2023

Daniel Muse | License #24167 | Bethesda, MD | 1/9/23

Unlicensed activity

[§54.1-4409.1\(A\)](#) | [§54.1-4414\(i\)\(2\) and \(4\)](#) | [§54.1-111\(A\)\(2\)](#)

Daniel Muse was fined \$1,000 and reprimanded for unlicensed use of the CPA title.

Anh Phuong Pham | License #45387 | Clearwater, FL | 6/12/23

Unlicensed activity

[§54.1-111\(A\)\(2\)](#) | [§54.1-4409.1\(A\)](#) | [§54.1-4414\(i\)\(2\) and \(4\)](#)

Anh Phuong Pham was fined \$250 and reprimanded for unlicensed use of the CPA title.

Rue Ward & Company and Rebecca Powers | No license | Ashland, VA | 3/27/23

Unlicensed activity

[§54.1-111\(A\)\(3\)](#) | [§54.1-4409.1\(A\)](#) | [§54.1-4414 \(i\)\(2\) and \(4\) and \(ii\)\(2\) and \(4\)](#)

Rue Ward & Company and Rebecca Powers were fined \$500 for unlicensed use of the CPA title on their company website.

James Reed | License #18073 | Annandale, VA | 1/9/23

Due professional care

[§54.1-4413.3 \(1\)-\(4\) and \(6\)](#)

James Reed was fined \$5,000 for failing to file tax returns and return documentation to a client.

Maura Lea Schauss | License #25275 | Falls Church, VA | 6/12/23

Unlicensed activity

[§54.1-4409.1\(A\)](#) | [§54.1-4414\(i\)\(2\) and \(4\)](#)

Maura Lea Schauss was fined \$1,750 and reprimanded for unlicensed use of the CPA title.

Joseph Scott | License #9092 | Suffolk, VA | 1/9/23

Due professional care

[§54.1-4413.3\(4\)-\(6\)](#)

Joseph Scott was fined \$5,000 and had restrictions placed on his ability to perform EBP and ERISA audits for failure to perform an EBP audit to professional standards.

David Sims | License #32636 | Mechanicsville, VA | 1/9/23

Unlicensed activity

[§54.1-4409.1\(A\)](#) | [§54.1-4414\(i\)\(2\)-\(4\)](#) | [§54.1-111\(A\)\(3\)](#)

David Sims was fined \$500 and reprimanded for unlicensed use of the CPA title.

VBOA disciplinary actions

January to June 2023

Scott Bradshaw & Rawls, P.C. | License #134261 | Suffolk, VA | 1/9/23

Due professional care

[§54.1-4413.3 \(4\)-\(6\)](#)

Scott Bradshaw & Rawls, P.C. was fined \$5,000 and had restrictions placed on his ability to perform EBP and ERISA audits for failure to perform an EBP audit to professional standards.

Hogan & Reed, P.C. | License #50329 | Annandale, VA | 1/9/23

Due professional care

[§54.1-4413.3\(1\)-\(4\) and \(6\)](#)

Hogan & Reed, P.C. was fined \$5,000 for failing to file tax returns and return documentation to a client.

Unlicensed activity - guidelines

The following individuals failed to timely renew their CPA license and were found to be using the CPA title while unlicensed during the reinstatement process. As such, they were subject to discipline pursuant to published CPA enforcement guidelines for unlicensed use of the CPA title for their violations of [§54.1-4409.1\(A\)](#), [§54.1-4414 \(4\)](#) or [§54.1-111\(A\)\(2\)](#).

Reprimand:

- **Robert Marra** | License #45290 | Jersey City, NJ | 3/29/23

Reprimand and \$250 fine:

- **Alejandra Bond** | License #45660 | Gainesville, VA | 2/7/23
- **Sid Bundy** | License #26001 | Cookeville, TN | 1/23/23
- **Charles Christopher Collins** | License #11168 | Stafford, VA | 3/28/23
- **John DeMarzo** | License #46625 | Glen Allen, VA | 1/31/23
- **Stacy Fayson** | License #13470 | Chesterfield, VA | 1/13/23
- **Foluke Kolade** | License #30551 | Front Royal, VA | 1/24/23
- **Kenneth Mayer** | License #20457 | Richmond, VA | 1/27/23
- **Drew Spinosa** | License #50777 | Germany | 2/14/23
- **Andrew Tran** | License #49138 | Gaithersburg, MD | 1/25/23
- **Wendy Ulmer** | License #39406 | Alexandria, VA | 2/2/23

Reprimand and \$500 fine:

- **Rebecca D'Andrea** | License #29789 | Oakton, VA | 1/24/23
- **Miller Marcus** | License #51477 | New York, NY | 3/20/23

VBOA disciplinary actions

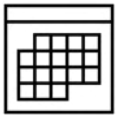
January to June 2023

CPE deficiencies

The following CPAs violated VBOA regulation [18VAC5-22-90](#) by failing to meet the CPE requirements for a three-year reporting period. These disciplinary actions are for CPE violations that resulted in a suspension of the individual's license and/or was the individual's second or subsequent CPE violation.

- **Deborah Lindsay Deshazo** | License #21212 | Centreville, VA | 4/17/23 (second offense)
- **Chia-Lin Huang** | License #26932 | Palo Alto, CA | 2/23/23 (suspended)
- **Tammy Michelle Mears** | License #22252 | Williamsburg, VA | 4/3/23 (suspended)
- **Cheryl Morrow** | License #10363 | Portsmouth, VA | 3/6/23 (second offense)
- **Jacqueline Olewack** | License #42682 | Arlington, VA | 1/5/23 (suspended)
- **Swatantra Rohatgi** | License #38886 | Land O'Lakes, FL | 6/6/23 (second offense and suspended)
- **Glenn Allen Ross** | License #34306 | Pearisburg, VA | 2/27/23 (suspended)
- **Daniel Simmon** | License #18330 | Falls Church, VA | 2/9/23 (second offense)

Upcoming VBOA meetings



Aug. 29

Dec. 5

Oct. 24

Jan. 17

Board meetings are open to the public and held at:



9960 Mayland Drive
Henrico, VA 23233

in the second floor conference center, unless otherwise noted at boa.virginia.gov/about/board-meetings, where you can also find agendas and minutes from previous meetings.

Office closures

- **Sept. 4** - Labor Day
- **Oct. 9** - Columbus Day
- **Nov. 7** - Election Day
- **Nov. 10** - Veterans Day (observed)
- **Nov. 23-24** - Thanksgiving
- **Dec. 25** - Christmas



Are you a CPA interested in helping the VBOA? Express your interest in joining the Ethics or Peer Review Committees: boa@boa.virginia.gov.

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