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at www.boa.virginia.gov

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Welcome to the VBOA's e-newsletter. It is the first such communication to Virginia licensees in a long while. We hope to improve communications to CPAs in Virginia through periodic updates which provide key regulatory and other information. We have included a listing of all of our new CPAs. It is quite impressive with over 575 new licenses issued in the first six months of 2011. Congratulations to all of our new Virginia CPAs and firms!

This issue has a special focus on CPE. The single most often noted CPE deficiency brought to light by VBOA CPE audits is the failure of CPA's to meet the annual two-hour Virginia-specific requirement for ethics training. From a disciplinary standpoint this is your most important CPE each year. It is specific to Virginia, the course materials are modified every year and it is only offered for a limited time. There is no provision to "make up" this

course once the next year's ethics course is available. The standard VBOA penalty for this violation is a written reprimand which becomes a permanent part of your record. So save yourself some trouble (and embarrassment). **Obtain your Virginia ethics CPE annually.**

In addition to the routine random audits of licensees' CPE compliance, the Board also looks closely at another area of CPE – its' role in enforcement cases and complaints against CPAs. For the most part, the Board does not prescribe what specific CPE you must take. The Board follows a "market-driven" approach to CPE. As CPAs have increasingly become more specialized, the public has the right to expect that CPAs are competent in the services they offer and that they will stay competent in

Article is continued on p. 17



*Larry Samuel, CPA
FY12 Board Chair*

In A Nutshell - Cracking Open CPE



Continuing professional education generates more concern among licensees than perhaps any other area of compliance. Dreana Gilliam, VBOA's CPE Coordinator, reports that many licensees are found deficient in CPE through random audits performed by the VBOA, particularly in the annual ethics requirement. From January to June 2011, 20 licensees were found to be deficient in the an-

nual two-hour Virginia-specific ethics requirement. Because 19 out of the 20 constituted a first offense the VBOA did not disclose the violation. At this time only a CPE deficiency as a second offense preceded by a professional violation or initial CPE deficiency is reported by the VBOA. CPE requirements are outlined in Board Regulation 18VAC5-22-90.

Effective in 2011 licensees who provide services to the public or to

an employer must obtain 120 hours of CPE over a rolling three-year period. Licensees must obtain not less than 20 credit-hours per year. The annual 20 hour minimum includes two hours of Virginia-specific ethics and, if applicable, eight hours of attest and/or compilation services.

Here's an example: You are selected for a CPE audit in 2012.

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Frequently Asked Questions: Continuing Professional Education



What are the CPE requirements in Virginia?

Effective calendar year 2011, licensees who provide services to the public or to an employer must obtain 120 hours of CPE over a rolling three-year period, with a minimum of 20 hours annually, to include two hours of Virginia-specific ethics, and if applicable, eight hours of attest and/or compilation CPE.

Where can I find a list of VBOA-approved CPE sponsors?

There is no list. At this time, CPE sponsors are not required to register with the VBOA. Currently, the VBOA does not approve/disapprove CPE sponsors or courses. The VBOA does not issue credit-hours for a CPE course.

Does Virginia allow the carryover of CPE from one year to the next year? The total CPE needed for a rolling three-year period is 120 credit-hours. The minimum CPE needed per year is 20. In order to be compliant in 2011, even if you earned 120 CPE credit hours in 2009, you would still need to earn 20 hours in 2010 and 20 hours in 2011. You would then have to earn 80 CPE credit-hours in 2012 to be compliant with the rolling three-year period of 2010-2012.

Where do I find the Virginia-specific ethics course? The VBOA does not keep a list of providers for the Virginia-specific ethics course. You may conduct an Internet search for CPE providers offering the VBOA Virginia-specific ethics course. The licensee is responsible for selecting a course that complies with the annual outline provided on the VBOA website.

I do not provide public accounting. Do I have CPE requirements? The CPE requirement is not specifically for licensees that provide public accounting services. If you are providing services to an employer as defined in Board Regulation [18VAC5-22-40](#) and § [54.1-4400](#), *Code of Virginia*, you are required to obtain CPE. CPAs not providing services to the public or to an employer are not required to obtain CPE.

How long do I have to keep a record of my earned CPE? In case of audit, documentation of CPE must be retained for three years previous to the current calendar-year. The current CPE reporting cycle (for 2011) is 2010, 2009 and 2008.

How do I know if I am required to obtain the eight hours of attest and/or compilation CPE? In accordance with Board Regulation [18VAC5-22-140](#) persons who release or authorize the release of reports on attest and/or compilation services provided to the public must annually obtain a minimum of eight hours of CPE related to attest and/or compilation services. If performing attest and/or compilation services as part of an internal audit function for your employer (not for the public) you are not required to obtain the eight hours of CPE.

How does the Board define providing services? See Board Regulation [18VAC5-22-40](#) and § [54.1-4400](#), *Code of Virginia*, for the definition of providing services that require CPE.

I cannot find the certificate of completion for my CPE. Can I submit my receipt, registration confirmation, cancelled check, course description, outline, sign-in sheet, etc., as documentation of the CPE? The VBOA will not accept receipts, registration confirmations, cancelled checks, outlines, or sign-in sheets, etc., as valid CPE documentation. You must provide documentation in the form of a certificate of completion (and other supporting documentation, if necessary) that reflects the name of the provider, your name, date(s) and title of the course, and the CPE credit-hours earned.

My CPA License is "inactive". Why did I receive an audit selection notice? The VBOA does NOT recognize an "inactive" status. You either have a valid Virginia CPA License or you do not. Although you may not be providing services to the public or to an employer you are required to respond to the audit notification. You must complete the CPE Audit Information Sheet and CPE Report Form. This includes signing the affirmation on each form before returning them to the VBOA. The forms must be received by the VBOA not more than 30 days after the licensee received the notification. An original signature is not required; therefore, you may email or fax the documents. If you still believe you have received a notice in error, contact the [VBOA](#).

I am a retired Virginia Licensee (and/or a licensee that no longer provides services). Am I required to meet the annual CPE requirements? If during the current calendar year a Virginia Licensee did not provide services to the public or to an employer using the CPA title, the licensee is not required to have obtained CPE during the three calendar-year period ending with the current calendar-year. However, in order to begin providing those services again the licensee is required to have obtained at least 120 hours of CPE prior to providing those services, to include a Virginia-specific ethics course of at least two hours. See Board Regulation [18VAC5-22-40](#) and § [54.1-4400](#), *Code of Virginia*, for the definition of providing services that require CPE.

I just realized that I did not meet the CPE requirements for the current reporting cycle (2008, 2009, 2010). What should I do? If you did not complete the required CPE (including the annual Virginia-specific ethics), provide a letter to the Board explaining the reasons for non-compliance. The Board will follow up with you.

FAQs are continued on p. 14

CPE Requirements

For details on CPE requirements in Virginia, see Board Regulation [18VAC5-22-40](#) and § [54.1-4400](#), *Code of Virginia*.

For details on the [Virginia-specific ethics](#) requirement, see the VBOA website.



January to June 2011

Investigation & Enforcement

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

Board Disciplinary Actions: Suspensions & Revocations

Suspension & Revocation categories include: Tax-related Issues, Due Professional Care and Discreditable Acts

Name	License #	City, State	Violation	Date	Code of Virginia*
Wilroy, John Council	27525	Williamsburg, VA	Discreditable Acts	5/26/11	§ 54.1-4413.4 B
Board Action					
The Board ordered the suspension of Mr. Wilroy's CPA License for a period of no less than 5 years, starting November 12, 2009.					

Board Disciplinary Actions: Other Professional Violations

Other Professional Violation categories include: Unlicensed Activity, Practicing with Expired License, Use of CPA Title, Tax-Related Issues, Due Professional Care, Discreditable Acts and CPE Deficiency

Name	License #	City, State	Violation	Date	Code of Virginia*
Cooper, Ronnie Bruce	Never Licensed	Stafford, VA	Unlicensed Activity, Use of CPA Title,	5/10/11	§§§ 54.1-4414, 54.1-4409.1 and 54.1-111
Board Action					
The Board ordered Mr. Cooper to: 1) Refrain from using the CPA title until duly licensed by the Board; 2) Remove the CPA designation from all signage, business cards, letterhead, software and any and all listings or websites until duly licensed by the Board; and 3) Pay \$6,000 monetary penalty within 90 days of the entry date of this Order.					

Name	License #	City, State	Violation	Date	Code of Virginia*
Finch, Philip W.	1785	Yorktown, VA	Tax-Related Issues	1/20/11	§ 54.1-4413.4 B.4.
Board Action					
The Board ordered Mr. Finch to: 1) Provide transcripts from the IRS and Virginia Department of Taxation verifying tax returns had been filed for 2002-2009; 2) Complete 10 hours CPE to include 3 hours of professional ethics; 3) Disclose to firm owners/partners that he is not authorized to practice before IRS or file for reinstatement with IRS within 30 days; and 4) Reimburse the VBOA \$300 for investigative costs.					

Other Professional Violations, continued

Name	License #	City, State	Violation	Date	Code of Virginia*
Hunter, Jr., William A.	7752	Forest, VA	Practicing with Expired License; Use of CPA Title	1/20/11	§§ 54.1-4414, 54.1-4409.1 and 54.1-111
Board Action					
The Board ordered Mr. Hunter to: 1) Refrain from using the CPA title until license reinstatement by the Board; 2) Remove the CPA designation from all signage, business cards, letterhead, newspaper ads and software until duly licensed; and 3) Pay \$14,000 monetary penalty.					

Name	License #	City, State	Violation	Date	Code of Virginia*
Reinhart, Jr., Robert F.	7933	Ashburn, VA	Practicing with Expired License; Use of CPA Title; CPE Deficiency	1/20/11	§§ 54.1-4414, 54.1-4409.1 and 54.1-111
Board Action					
The Board ordered Mr. Reinhart to: 1) Refrain from using the CPA title until duly licensed by the Board; 2) Remove the CPA designation from all signage, business cards, letterhead, and tax preparation software until duly licensed by the Board; 3) Refrain from signing Power of Attorney to represent clients before IRS until duly licensed; 4) Complete 40 hours of CPE; 5) Present to the Board in person an essay on requirements of licensure, CPE and ethics training; and 6) Pay \$2,000 monetary penalty.					

Name	License #	City, State	Violation	Date	Code of Virginia*
Rutledge, Jr., Charles William	Never Licensed	Alexandria, VA	Unlicensed Activity; Use of CPA Title	1/20/11	§§ 54.1-4414, 54.1-4409.1 and 54.1-111
Board Action					
The Board ordered Mr. Rutledge to: 1) Refrain from using the CPA title until duly licensed by the Board; 2) Remove the CPA designation from all signage, business cards, letterhead, newspaper ads, resume and software until duly licensed by the Board; and 3) Pay \$500 monetary penalty and \$300 to the VBOA for investigative costs.					

All monetary penalties are transferred to the State Literary Fund and not available for use by the VBOA.

Board Disciplinary Actions: CPE Deficiency

CPE Deficiency categories include: Credit-Hours, Virginia-Specific Ethics and Attest and/or Compilation CPE

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

Board Regulation [18VAC5-22-90](#) requires that licensees must obtain at least 120 hours of CPE during the 3 calendar-year period previous to the current calendar-year (2008, 2009, & 2010). Licensees must obtain at least 20 hours of CPE annually, to include 2 hours of Virginia-specific ethics. Licensees who release or authorize the release of reports on attest and/or compilation services must obtain a minimum of 8 hours of CPE annually related to attest and/or compilation services (as part of the 20 hours annually, beginning in calendar-year 2011).

Name	License #	City, State	CPE Deficiency	Board Action	Order Date
Stump. C. Jeffrey	6242	Pulaski, VA	Virginia-Specific Ethics	Written Reprimand	01/10/11

Requirements for Continuing Professional Education

Pursuant to [§ 54.1-4409.2](#), Code of Virginia, a person who applies for an initial license, holds a Virginia CPA individual license, or applies to have their license reinstated is required to obtain CPE. Requirements for CPE are found in Board Regulation [18VAC5-22-90](#). Requirements for attest or compilation services provided by persons who release or authorize the release of reports are found in Board Regulation [18VAC5-22-140](#). In general, the following chart outlines Virginia's CPE requirements.

Licensure Status	Calendar Year (CY)	Total Hours Required	Minimum Hours Required	Virginia-Specific Ethics (included in total hours)	Providing Attest and/or Compilation Services
Applying for Initial Licensure					
Candidate has passed the CPA Exam and applies for licensure	CY of licensure	0 hours	0 hours	N/A	N/A
	1st CY after exam	40 hours	40 hours	2 hours in CY of licensure	N/A
	2nd CY after exam	80 hours	80 hours	2 hours in CY of licensure	N/A
	3rd CY (or more) after exam	120 hours	120 hours	2 hours in CY of licensure	N/A
Licensed					
Licensee provides services to the public	Any 3-CY reporting cycle	120 hours in 3-CY reporting cycle	20 hours per CY	2 hours per CY	8 hours per CY (included in total hours)
Licensee provides services to employer but does not provide services to the public	CY2008–CY2010 reporting cycle	90 hours in 3-CY reporting cycle	15 hours in 2008 20 hours in 2009 20 hours in 2010	2 hours per CY	N/A
	CY2009–CY2011 (and later) reporting cycle	120 hours in 3-CY reporting cycle	20 hours per CY	2 hours per CY	N/A
Licensee does not provide services to the public or to an employer*	N/A	N/A	N/A	N/A	N/A
Reinstatement of License					
Candidate submits reinstatement application	Current CY	120 hours in 3-CY reporting cycle	120 hours in 3-CY reporting cycle	2 hours in CY of reinstatement	N/A

*Board Regulation [18VAC5-22-90](#) D requires licensees who resume providing services to the public or to an employer to first obtain at least 120 hours of CPE prior to providing those services. The 120 hours must include a two-hour Virginia-specific ethics course (an annual requirement).

The Board recognizes that 50 minutes of CPE participation equals 1 hour of CPE credit. One semester hour of credit for courses at an accredited institution constitutes 15 hours of CPE and 1 quarter-hour of credit constitutes 10 hours of CPE. CPE requirements may be adjusted depending upon when a Virginia CPA begins or ceases to provide services to the public or to an employer in accordance with Board Regulation [18VAC5-22-90](#). Specific questions may be addressed to the Virginia Board of Accountancy ([VBOA](#)).

*Title 54.1, Code of Virginia

§ 54.1-111. Unlawful acts; prosecution; proceedings in equity; civil penalty. (excerpt) (A) It shall be unlawful for any person, partnership, corporation or other entity to engage in any of the following acts: (1) Practicing a profession or occupation without holding a valid license as required by statute or regulation. (2) Making use of any designation provided by statute or regulation to denote a standard of professional or occupational competence without being duly certified or licensed. (3) Making use of any titles, words, letters or abbreviations which may reasonably be confused with a designation provided by statute or regulation to denote a standard of professional or occupational competence without being duly certified or licensed. (4) Performing any act or function which is restricted by statute

or regulation to persons holding a professional or occupational license or certification, without being duly certified or licensed. (5) Failing to register as a practitioner of a profession or occupation as required by statute or regulation.

§ 54.1-4414. Prohibited acts. (excerpt) Neither (i) a person who does not hold a Virginia license or who does not meet the requirements to use the CPA title in Virginia under the substantial equivalency provisions of § [54.1-4411](#) nor (ii) an entity that does not meet the criteria prescribed by subdivision D1 of § [54.1-4412.1](#) shall: (1) Practice public accounting; (2) Claim to hold a license to use the CPA title; (3) Make any other claim of licensure, registration, or approval related to the preparation of financial statements that is

false or misleading; (4) Use the CPA title.

§ 54.1-4409.1. Licensing requirements for persons. (excerpt) (A) A person must be licensed in order to use the CPA title in Virginia. (1) The person shall hold a Virginia license if he provides services to the public using the CPA title and his principal place of business in which he provides those services is in Virginia.

§ 54.1-4413.4. Penalties. (excerpt) (B) The Board may impose penalties on persons using the CPA title in Virginia or firms providing attest services or compilation services to persons or entities located in Virginia for: (4) Revocation or suspension of the privilege of practicing before any state or federal agency or federal court of law.



Capitol of Virginia in Richmond

Chapter 44 of Title 54.1 of the Code of Virginia was amended July 1, 2007.

New Board Regulations became effective September 16, 2010.

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Broome / Holton Recognition Day

Duty makes us do things well, but love makes us do them beautifully, wrote the motivational guru, Zig Ziglar. Two out-going Board members have demonstrated this principle and at the final Board meeting of FY11, the VBOA wished to honor their involvement over the past eight years. The Board Chair, Tyrone Dickerson, read this proclamation from the Board:

Whereas, these gentlemen have faithfully served their terms actively, dutifully and with integrity and professionalism...Now be it resolved that the VBOA recognizes June 29, 2011 as a special day of recognition for O. Whitfield Broome, Ph.D., CPA, and Stephen D. Holton, CPA, for their contributions, dedication and great respect for the CPA profession...

The VBOA is a voluntary Board of seven members appointed to four-year terms by the Governor. Appointees may only serve two consecutive terms. Both Broome and Holton, appointed in 2003 and again in 2007, provided, in turn, effective leadership as chair and vice-chair. Successfully steering a newly independent board (2001) away from an umbrella regulatory agency required, among other things, finesse. Over their eight-year watch, the VBOA has seen great challenge and opportunity. Broome and Holton understood the importance of transparency and accountability.

The two men have separate areas of expertise borne by choice of calling. Broome, known affectionately as "Whit" by friends and colleagues, is currently the Kaulback Professor

Emeritus of Commerce and Professor of Law at the University of Virginia in Charlottesville, VA. Over the decades he has held visiting appointments at world-class universities such as Duke, Tulane, and Lancaster (England). He has also served on the AICPA Board of Examiners which sets policy for the Uniform CPA Exam. For the VBOA, he was in the forefront of the annual development of the Virginia-specific ethics course outline, a two-hour CPE requirement for licensees.

In contrast to the academic background of Broome, Steve Holton has spent his career in the field as an auditor and is currently a partner at Martin, Dolan & Holton, Ltd., in Richmond, VA. He has considerable experience with accounting standards having served on the Financial Accounting Standards Board Emerging Issues Task Force, the AICPA Auditing Standards Board and authoring or co-authoring several accounting and auditing books used by CPAs across the country. Holton, whose vast knowledge was essential to the VBOA, led revisions of the accountancy statutes and Board regulations in 2007 and 2010, respectively.

Broome and Holton exemplify the highest degree of professionalism in an arena of professionals. They do the job proud. A job exceedingly well done is love done beautifully. Admiral William "Bull" Halsey said, *There are no extraordinary men...just extraordinary circumstances that ordinary men are forced to deal with.* The Admiral may have been wrong.



Whit Broome and Steve Holton accepting Board proclamation from Tyrone Dickerson and Larry Samuel.

A Long Road We have Traveled Through Step and Stride Together



FY11 was a year in transit for the VBOA. We passed numerous mile markers during the fiscal year ending June 30, 2011. If you were to go sightseeing along the VBOA highway, you would see the following historic landmarks:

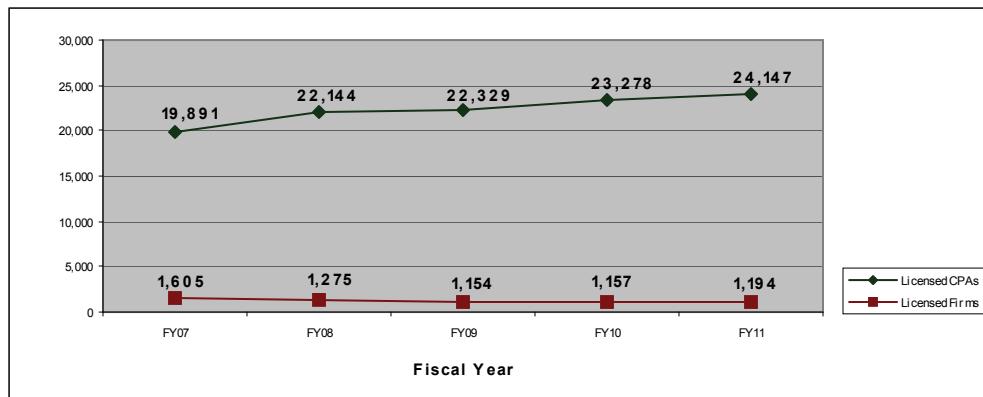
- ◆ New accounting regulations effective September 16, 2010.
- ◆ New website launched on April 11, 2011. Phase I features a fresh design, informative content, and increased functionality. Phase

II will be an overhaul of the database application and licensing processes and implementing social media.

- ◆ Participation in the National Association of State Boards of Accountancy (NASBA) Accounting Licensing Database (ALD).
- ◆ Training presentations made to students, educators and licensees on educational requirements, CPA Exam, new regulations and CPE requirements.
- ◆ First Board meeting held on a college campus, Virginia

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Total Number of Licensees, FY07 to FY11



From FY07 to FY11, the number of licensed CPAs in Virginia increased from 19.9K to 24.1K, a 21.4 percent increase. From FY07 to FY09, the number of licensed CPA firms decreased from 1.6K to 1.2K, a 28.1 percent decrease. However, firm licensure requirements changed, requiring only the firms performing attest and/or compilation services to be licensed. As a result many tax-only practices surrendered their firm licenses. From FY09 to FY11, the number of licensed CPA firms in Virginia increased slightly from 1.15K to 1.19K.

Activity Report of Board Committees

Currently, the Board has five working committees:

Enforcement Committee. Membership: two Board members. Responsible for the adjudication of complaints against CPAs and unlicensed activity. A summary of closed [enforcement cases](#) for the past four calendar years is available on the VBOA website.

Communications Committee. Membership: 15 volunteers to include students, CPA exam candidates, CPA's, Virginia educators and communications personnel in the private sector. The committee's purpose is to increase com-

munications with the educational community, students, licensees and the public in Virginia.

Ethics CPE Committee. Membership: six volunteers (CPAs) and chaired by a Board member. Charged with the responsibility for developing the outline and materials for Virginia's annual CPE ethics requirement.

Peer Review Oversight Committee. Membership: three volunteers (CPAs). The committee's purpose is to monitor peer review sponsoring organizations, to provide reasonable assurance that peer reviews are being conducted

and reported in accordance with Standards for Performing and Reporting on Peer Reviews (the Standards) promulgated by the AICPA Peer Review Board, and to report to the VBOA on the conclusions and recommendations reached as a result of the monitoring function.

Education Committee. Membership: the Board's "educator" member and possibly other Board members as necessary. The committee's purpose is to make determinations on courses that qualify CPA Exam applicants to sit for the exam.

Scheduled Board Meetings

December 7, 2011
11:00 AM to 4:00 pm

January 24, 2012
10:00 AM to 4:00 pm

2nd Floor Conference Room
Perimeter Center
9960 Mayland Drive
Henrico, Virginia 23233

Persons desiring to attend the meeting and require special accommodations/interpretive services should contact the Board office at 804-367-8505 at least 10 days prior to the meeting so that suitable arrangements can be made. The Board fully complies with the Americans with Disabilities Act (ADA).

New Virginia Individual Licenses

2011 individual licenses issued from January 1 through June 30

License	Name	City, State	License	Name	City, State
38405	Timothy J. Aballo	Ellicott City, MD	38100	Sara Elizabeth Brooks	Richmond, VA
38202	Nicole Abbott	Arlington, VA	38236	Debra D. Brown	Mitchellville, MD
38484	Staci Lynn Abelow	Washington, DC	38342	Meagan Brown	Arlington, VA
38364	Azeddine Aboulhaj	Alexandria, VA	38419	Sophie Megan Brown	Arlington, VA
38088	Romica Abubo	Jamaica, NY	38038	Michelle Elizabeth Burkett	Potomac, MD
38537	Leonel Dodzi Ac-Lumor	Brown Deer, WI	38339	Mark Joseph Calisti	Falls Church, VA
38513	Reza J. Adabi	Great Falls, VA	38396	Lauren Crawford Callahan	Oklahoma City, OK
38370	Matthew James Adams	Washington, DC	38175	Christina Marie Campion	Glen Allen, VA
38464	Nadiath Adechoubou	Fairfax, VA	38508	Abraham Hutchinson Carr	Reston, VA
38045	Tracey Brown Agee	Gainesville, VA	38483	Trevor Max Carrington	New Freedom, PA
38447	Brian Leigh Agor	Surry, VA	38478	Meredith Caruso	Washington, DC
38418	Walid Alassi	McLean, VA	38443	Carla Swartley Cave	Chester, VA
38043	Amr Mohamed Alian	Fairfax, VA	38122	Benjamin James Chambers	Arlington, VA
38534	Yibeltal Ayenew Allene	Hyattsville, MD	38367	Amy Merricks Chandler	Yanceyville, NC
38079	Hussein Alllibhai	Darien, CT	38187	Yi-Chun Chao	Kaohsiung City, Taiwan
38394	Bethany Reece Alpers	Washington, DC	38203	Gabrielle Regina Chapman	Upper Marlboro, MD
38474	Christina Carol Alsager	Reston, VA	38377	Desislava Salkova Chausheva	Montgomery Village, MD
38046	Suzanne Marie Altieri	Virginia Beach, VA	38049	Svetlana Chebakina	McLean, VA
38375	Mary Anastasia Altum	Richmond, VA	38243	Melissa Oy-Yook Chen	Burke, VA
38101	Sandra Alvarez	Coconut Grove, FL	38527	Reann Beckie Chiappinelli	Richmond, VA
38295	Ashley Marie Alverson	Seaford, VA	38191	Annie Choudhary	Sterling, VA
38434	Caroline Andersen	Arlington, VA	38454	Bethany Clague	Norfolk, VA
38099	Mark Daniel Andersen	Derwood, MD	38540	Cory Renee Clanahan	Ruckersville, VA
38164	Lindsey A. Anderson	Virginia Beach, VA	38115	Daniel Ward Coccoli	Norfolk, VA
38127	Rebekah Blackwell Anderson	FPO AP 96377	38324	Zachary Adam Cohen	Arlington, VA
38128	Alicia Nicole Arntson	Springfield, VA	38551	Emily Nell Cole	Annapolis, MD
38048	Stephanie Christine Arthur	Springfield, VA	38344	William Cornwell	Newport News, VA
38578	Christiana Opokuwaa Ayirebi	New York, NY	38362	Brian James Courtney	Falls Church, VA
38281	Jason Neil Badal	Tampa, FL	38062	Morgan Cox	Alexandria, VA
38263	Jeffrey H. Baker	Arlington, VA	38448	Matthew Ryan Cradic	Norton, VA
38529	Kara Elizabeth Barnard	Falls Church, VA	38487	Todd Caldwell Creasy	Vinton, VA
38481	Sarah Catherine Battista	Forest Hill, MD	38541	Charles Richard Creigh	Annandale, VA
38268	Karen Bell	Virginia Beach, VA	38425	Flormelyn Muli Crispino	Rockville, MD
38089	Robert Darden Bell, III	Glen Allen, VA	38044	Bryan Stephen Cross	Chesapeake, VA
38064	Lisa Marie Bergemann	Arlington, VA	38111	Michael Anthony Cruz	Dublin, CA
38047	Brittney Elise Berry	Tappahannock, VA	38050	Jenna Ann Cumberland	Woodbine, MD
38146	Colleen Berry	Richmond, VA	38485	Mary Emily Cummins	Fairfax, VA
38338	Stephen Paul Bishop	Winchester, VA	38163	Trina Nicole Cunningham	Ashburn, VA
38446	Veronica Black	Virginia Beach, VA	38286	Kevin James Curry	Fairfax Station, VA
38227	Lauryn Blair	Leesburg, VA	38490	Thomas J. Dailey	Glen Allen, VA
38119	Whitney Elon Blair	Fairfax, VA	38379	Michael Francis Damato	McLean, VA
38566	Adam Borowski	Falls Church, VA	38204	Janet Kathryn Davenport	Stone Ridge, VA
38293	Courtney Bott	Burke, VA	38349	Hiruth Davies	Germantown, MD
38105	Alex James Boyajian	Falls Church, VA	38228	Janaya Danyale Davis-Lewis	Hyattsville, MD
38522	Joseph Wayne Boyd, Jr.	Alexandria, VA	38266	Alisa Day	Arlington, VA
38510	Deanna Brandt	Reston, VA	38404	Tiwajopelo Opeyemi Dayo	Columbia, MD
38137	Randeep Singh Brar	Fairfax, VA	38449	Bertrand Defoe	Vienna, VA
38126	Timothy Marc Bremer	Los Angeles, CA	38215	Paul Demere	Arlington, VA

New Virginia Individual Licenses, continued

2011 individual licenses issued from January 1 to June 30

<u>License</u>	<u>Name</u>	<u>City, State</u>	<u>License</u>	<u>Name</u>	<u>City, State</u>
38496	Ermias T. Demissie	Falls Church, VA	38570	Addis Dinku Gebrehana	Silver Spring, MD
38278	Heather Marie Demshock	Virginia Beach, VA	38052	Gina George	Reston, VA
38192	Rutvee Desai	Chevy Chase, MD	38106	Neal Douglas George	Greer, SC
38239	Marwane Diallo	Eden Prairie, MN	38552	Mary Louise Gervie	Brooksville, MD
38205	Doroteo Cruz Dizon, Jr.	New Hyde Park, NY	38230	Brian Lee Gibbs	Radford, VA
38298	Dennis John Dolan	Tampa, FL	38174	Kathryn Glassman	Washington, DC
38350	John Eric Domenick	McLean, VA	38576	Scott Fitzgerald Glenn	Washington, DC
38572	Daniel Jacob Dooley	Midlothian, VA	38129	Michael Stephen Gorman	Arlington, VA
38141	Megan Brittany Dougherty	Fredericksburg, VA	38212	Sebastian P. Gosek	Arlington, VA
38142	Yujun Du	Kingsport, TN	38520	Shruti Goyal	Sterling, VA
38311	Dana Marie Duffin	Glen Allen, VA	38235	Stephen Michael Green	Alexandria, VA
38417	Paul Dumond	Brooklyn, NY	38275	Karen Ann Gries	Arlington, VA
38413	David Brandon Dunevant	Lynchburg, VA	38139	Andrew Peter Grossnickle	Fredericksburg, VA
38304	Michael Patrick Dunleavy	Oakton, VA	38233	Theresa F. Grutzius	Falls Church, VA
38206	James Dunn	Baltimore, MD	38441	Xiangyu Gu	Charlottesville, VA
38427	Kassahun Abebe Edo	Hyattsville, MD	38536	Stephanie Gualino	Potomac, MD
38575	Stephen Edworthy	Travelers Rest, SC	38209	Lakeisha Anita Gunter	Goodyear, AZ
38440	Munir H. Elhag	Reston, VA	38343	Matthew Martin Gura	Bristol, TN
38351	Rene Joyner Elliott	Portsmouth, VA	38471	Vincent Lawrence Gurioli	Virginia Beach, VA
38428	Justin Sean Ellis	Washington, DC	38252	Jacob Bo Gustafsson	McLean, VA
38172	Anna M. Enrike	Sterling, VA	38562	Nicole Loy Haglund	Lorton, VA
38409	Angelica Espiritu	Washington, DC	38059	Victoria Mazza Hale	Richmond, VA
38352	Kristy Everett	Virginia Beach, VA	38108	Sarah Moore Hall	Covington, VA
38138	James Patrick Fahey, Jr.	Carrollton, VA	38274	James Edgar Halstead, III	Rocky Mount, VA
38123	Antonio F. Farias Santamaria	Arlington, VA	38556	Robert Nicholas Hambrecht	Olney, MD
38313	Brandon Christopher Faux	Chantilly, VA	38260	Faraz Hamedani	Arlington, VA
38561	Andrew David Ferris	Germantown, MD	38372	Bonnie Elisabeth Hamilton	New York, NY
38378	Lisa Doherty Fiely	Centreville, VA	38214	Jamie Lynn Hanson	Arlington, VA
38223	Kristin Marie Fier	Virginia Beach, VA	38217	Lindsay Harrelson	Arlington, VA
38567	Luke Francis Fier	Virginia Beach, VA	38407	Omar Mohammed Hawa	Arlington, VA
38090	Michael Eugene Fleenor	Bristol, VA	38120	Helen Claire Hawse	Arlington, VA
38517	Amy Elisabeth Flynn	Fairfax, VA	38353	Carolyn Jane Headley	Arlington, VA
38060	Maris Ford	Arlington, VA	38380	James Martin Healy	Arlington, VA
38284	Adolphus Dolo Forkpa	Columbia, MD	38254	Sarah Louise Healy	Centreville, VA
38117	Ryan P. Christopher Forster	Richmond, VA	38480	Catherine Xecominos Heben	Norfolk, VA
38207	Ann Fourt	McLean, VA	38530	David Heisler	Woodbridge, VA
38051	Caitlin Colleen Fox	Arlington, VA	38259	Scott Nathan Helgesen	Richmond, VA
38253	Jacquelyn Anne Fox	Alexandria, VA	38406	Samuel Monie Heman-Ackah, II	Edgewood, MD
38550	Emily Rebecca Franko	Reston, VA	38093	John Matthew Hennessy	Rockville, MD
38458	Adam Brian Freedenberg	Washington, DC	38083	Kouji Higashida	Washington, DC
38430	Uriah James Friedl	Alexandria, VA	38080	Stephen G. Hilbush	Roanoke, VA
38450	Zoya Anatolyevna Fuller	Virginia Beach, VA	38318	John Walter Hirlinger	Newport News, VA
38547	John Furlong	Herndon, VA	38414	Richard Earl Holly	McLean, VA
38568	Jeenal Gandhi	Edison, NJ	38186	Ryan Champe Holman	Amelia, VA
38145	Michael Vincent Garcell	Santa Ana, CA	38176	Nida Hong	Chantilly, VA
38053	Douglas Albert Gardner	Alexandria, VA	38388	Tammi Hong	Manassas, VA
38497	Victor Geagla	Fairfax, VA	38208	Michelle Lee Howe	Princeton, NJ
38058	Tonya Rene Gearhart	Forest, VA	38084	Aliaksandr Hryb	Norfolk, VA

New Virginia Individual Licenses, continued

2011 individual licenses issued from January 1 to June 30

License	Name	City, State	License	Name	City, State
38456	Sophia Silu Hsu	Fairfax, VA	38468	Imran Ali Khas	Aldie, VA
38410	Anne Huang	Vienna, VA	38319	Dong Seop Kim	Centreville, VA
38130	Jacquie Thomure Hubbard	Mechanicsville, VA	38346	Hang-kyu Kim	Ambler, PA
38460	Allen G. Hudson	Arlington, VA	38170	Jee Youn Kim	Fairfax, VA
38240	Marcella Romani Hudson	Purcellville, VA	38365	Mi-Young Kim	Vienna, VA
38063	Darlene Santos Huff	Jersey City, NJ	38091	Samuel Kim	Silver Spring, MD
38165	Richard H. Huff	Havertown, PA	38518	Sun Yong Kim	Glen Allen, VA
38302	Phillip Huiswoud	Upper Marlboro, MD	38461	Michael Patrick Kirby	Columbia, MD
38065	Kristoffer John Hull	Alexandria, VA	38041	Yiran Wang Kirtner	Hampton, VA
38131	Anthony Hunter	Montgomery Village, MD	38211	Alan Sunday Kolick	Arlington, VA
38429	Lindsey Hupp	Chesapeake, VA	38102	Marie Elizabeth Kresslein	Annandale, VA
38569	Jason Aaron Husband	Virginia Beach, VA	38433	Adam Jay Krick	Haymarket, VA
38451	Soo-Young Hwang	Aldie, VA	38439	Craig Steven Krimbill	Arlington, VA
38526	Noel Ezekiel Igot	Reston, VA	38067	Kathrin Lee Kuehm	Arlington, VA
38348	Beltus Ikechukwu	Falls Church, VA	38066	Abby Lyn Kurtz	Arlington, VA
38262	David Eugene Ives	Leesburg, VA	38125	Michelle Lyn Kutcher	Richmond, VA
38354	James T. Izbicki	Little Silver, NJ	38457	Michael Joseph LaCalamito	Washington, DC
38231	Asha Jackson	Silver Spring, MD	38545	Charles Dabney Lamb, Jr.	Forest, VA
38210	Landon Edwards Jackson	Abingdon, VA	38194	Joan Frances Lampe	Arlington, VA
38132	Kevin Tran Jago	Washington, DC	38195	Jeffrey Martin Lark	Saint George, UT
38435	Anita Jain	Washington, DC	38393	Jake Yu Lau	McLean, VA
38432	Eboni Marie James	Alexandria, VA	38039	Ashley Gail Lawrence	Chesapeake, VA
38489	Ursula Taggart Jansson	Virginia Beach, VA	38423	Ronald Leazer, III	Frisco, TX
38355	Rebecca Jex	Lorton, VA	38196	Mi Sook Lee	Ashburn, VA
38301	Rico Joshua Guevarra Jiao	Fairfax, VA	38241	Seung Hoon Lee	Annandale, VA
38504	Bradford Barry Johnson	Washington, DC	38442	Sarah Elizabeth Leive	Virginia Beach, VA
38314	Lisa Ann Johnson	Arlington, VA	38269	Jing Leng	Columbia, MD
38303	Michael Jared Johnson	Alexandria, VA	38403	Ilana Marie Levy	Valley Village, CA
38218	Jennifer Susan Jonely	Oakton, VA	38255	Lidan Li	Chicago, IL
38245	Patricia Reeves Jones	Midlothian, VA	38290	Longni Li	Chantilly, VA
38452	Stephanie David Jones	Glade Hill, VA	38037	Mitzi Melinda Light	Knoxville, TN
38087	Simiso Kabo	Ashburn, VA	38118	Kathryn Van Liew Lightner	Yorktown, VA
38323	Vishali Kachiraju	Richmond, VA	38201	Mei Ling Lin	Brooklyn, NY
38110	Bina M. Kakusa, Sr.	Fairfax, VA	38283	Ross Allen Linderman	Washington, DC
38103	Shreedhar Kandel	Fairfax, VA	38424	Hin Chiu Lo	McLean, VA
38265	Eva Marie Karageorgiou	Washington, DC	38525	Nora Loesche	King George, VA
38395	Thomas Joseph Karwacki, Jr.	Washington, DC	38280	Jessica Leigh Lofgren	Arlington, VA
38296	Renee D. Kasic	Gaithersburg, MD	38523	Daniel Vincent Lovrich	Fairfax, VA
38542	Peter John Keane	Washington, DC	38068	Yi Lu	Rockville, MD
38397	Joshua Howard Keatts	Fallston, MD	38528	Elias Erakeli Luka	Burtonsville, MD
38376	James Robert Keefover	Stephenson, VA	38042	Andrew Egon Lundsten	McLean, VA
38312	Jennifer Keim	Arlington, VA	38158	Anh Quynh Luu	Charlottesville, VA
38177	Teresa Marie Kelly	Norcross, GA	38401	Louis Luu	Centreville, VA
38325	Lisa G. Kemp	Middletown, MD	38371	Michele Lynn Macary	Great Falls, VA
38366	Mitchell Kent	Southlake, TX	38069	Kerry Mack	Arlington, VA
38486	Bereket Ketete	Woodbridge, VA	38153	Jamison Magaro	Millerstown, PA
38398	Gayani K. Kevitiyagala Acharige	McLean, VA	38086	Eric Stephen Magenheimer	Fairfax Station, VA

New Virginia Individual Licenses, continued

2011 individual licenses issued from January 1 through June 30

License	Name	City, State	License	Name	City, State
38229	Alexander J. Makielski	Fort Lauderdale, FL	38357	Edward Nieh	Potomac, MD
38386	Albee Shaun Delacruz Malaca	Manassas, VA	38237	Melissa Lane Noel	McLean, VA
38070	Dina S. Malimon	Williamsburg, VA	38557	Kevin Denarra Norman	Gainesville, VA
38261	Talat Faiza Mangla	Falls Church, VA	38493	Katherine Tod Arshalous Norris	Arlington, VA
38470	Lindsay Marie Margenthaler	Alexandria, VA	38166	Matthew Ryan Nuttall	Arlington, VA
38337	Haddy Ceesay Marong	Manassas, VA	38307	Patricia O'Connell	Springfield, VA
38193	Pamela Morgan Marrs	Crozet, VA	38351	Devin O'Connor	Arlington, VA
38306	Jeremy Martin	Arlington, VA	38431	Jim Oguntiemein	Springdale, MD
38553	Thomas Carroll Martin	Arlington, VA	38320	Kwang Suk Oh	Richmond, VA
38270	Aziza E. Mashariki	Gaithersburg, MD	38466	Sei Kyu Oh	Fairfax, VA
38558	Jennifer Lynn Mavrikes	Brookeville, MD	38472	Letta Ojumu	Chantilly, VA
38081	Thomas Brandon Mayrhofer	Arlington, VA	38358	Okeoma Okeoma	Alexandria, VA
38034	Stephen Charles McCain	Oak Hill, VA	38148	Oliver Richard Olson	Fairfax, VA
38246	Joseph Mark McCarron	Arlington, VA	38309	Susan D. Olyha	Richmond, VA
38200	Harold E. McConnell, III	Alexandria, VA	38134	Ndubuisi Oparaoji	Lanham, MD
38330	Emilie Sarah McEnerney	Hellertown, PA	38291	Andrew Opoku-Agyemang	McLean, VA
38109	Holly McGillvray	Suffolk, VA	38381	Sheryl Lynn Orr	Chesapeake, VA
38501	Kathryn Jane McGuire	Vienna, VA	38152	Samuel Nii Osardu	Woodbridge, VA
38347	Roger Norcross McLeod, III	Alexandria, VA	38498	Dennis Keith O'Shell	Kill Devil Hills, NC
38363	David Wescott Medway	Ambler, PA	38178	Jared Anson Owens	Norton, VA
38505	Lissy Menachery	Columbia, MD	38559	Renee Placide Padousis	Elkridge, MD
38341	Jessica Mendez	Herndon, VA	38524	Michelle Yon-Ju Pak	Fairfax, VA
38197	David B. Merrill	McLean, VA	38382	Kirtan Parikh	Washington, DC
38273	Julianne Miata	Valhalla, NY	38548	Dominic Anthony Paris	Midlothian, VA
38500	Nicole Marie Migliazzo	Bethesda, MD	38256	Ae Ryong Park	Springfield, VA
38155	Gregory Scott Miller	West Point, VA	38579	Alexander S. Park	Centreville, VA
38543	Andrew Lanford Mills	Charlottesville, VA	38073	Chul San Park	Alexandria, VA
38297	Sanmay Kumar Mishra	Richmond, VA	38072	Tierney Leigh Parker	Arlington, VA
38402	Clarence T. Mitchell, III	Fort Washington, MD	38415	Catherine Cena Pasaylon	Norfolk, VA
38422	Nael Mohamed Zenhom Hasen	Farmington Hills, MI	38168	Michael Andrew Peltier	Charlottesville, VA
38071	Charles Vincent Monroe	Chantilly, VA	38222	Barrett Joseph Penan	Rockville, MD
38199	James Kevin William Moore	McLean, VA	38135	Wendy Penman	Richmond, VA
38467	Jonathan Hunter Moore	Richmond, VA	38159	Lissa T. Perez	Great Falls, VA
38408	Megan Moore	Madison, AL	38345	Sarah Anne Perich	Herndon, VA
38368	Kevin Moorman	McGaheysville, VA	38473	Susan Michelle Perry	Sterling, VA
38392	Ahmed Mostafa	Alexandria, VA	38292	Timothy Lawrence Petrie	Calverton, MD
38477	Elias Getachew Motum, Sr.	Takoma Park, MD	38482	Carolanne McKay Petrusiak	Fairfax, VA
38250	Colleen Marie Muldoon	Arlington, VA	38538	Karen Pettry	Fredericksburg, VA
38491	Todd Mussard	Johnson City, TN	38136	Michelle Lynnette Phillips	Harrisonburg, VA
38092	Henri James Mwaniki	Washington, DC	38503	Rebecca Pickett	Arlington, VA
38133	Koushalya K. Nandigam	Washington, DC	38361	John Pless	Alexandria, VA
38356	Natasha Dawn Neagu	Richmond, VA	38179	Heather Nicole Plitt	Ellicott City, MD
38565	Monica Harlen Nebel	Harpers Ferry, WV	38315	Jennifer Louise Popescu	Port Tobacco, MD
38555	Linh Thi Mai Nguyen	Lanham Seabrook, MD	38436	Laura Simmons Pouloutides	Chesapeake, VA
38116	Linh V. Nguyen	Sterling, VA	38147	Emily Powell	Annandale, VA
38374	Thi K. Nguyen-Viet	Silver Spring, MD	38539	Michael Todd Powers	Charlottesville, VA
38479	Erin Burrell Nickell	Orlando, FL	38151	Christopher David Preston	Centreville, VA

New Virginia Individual Licenses, continued

2011 individual licenses issued from January 1 through June 30

License	Name	City, State	License	Name	City, State
38124	Laila Marie Pudhorodsky	Bethesda, MD	38515	Rebecca Lee Shane	Arlington, VA
38056	Elizabeth Pulley	McLean, VA	38383	Pankaj Sharma	Sellersville, PA
38519	Jennifer Lynn Quinones	Stafford, VA	38085	Aihui She	Williamsburg, VA
38308	Charles Quist	Silver Spring, MD	38294	Patrick Allen Shea	Crofton, MD
38299	Raafat Ahmed Raafat	Gaithersburg, MD	38469	Manjula Shrestha	Forest Hills, NY
38180	Arifur Rahman	Sterling, VA	38317	Mulugeta W. Shewaneh	Washington, DC
38499	Ranjana Ramachandran	Clarksburg, MD	38104	Joshua Ernest Shockley, III	Norfolk, VA
38535	Mythili Ramkumar	Richmond, VA	38035	Nicole Marie Shofner	Arlington, VA
38516	Antonio Reburiano Ras	North Bethesda, MD	38369	Connie Jane Shuman	Front Royal, VA
38225	Scott Gregory Reider	Williamsburg, VA	38391	Tony Ray Siceloff	Charlotte, NC
38094	Zhi Ren	Coralville, IA	38156	Farooq Ahmed Siddiqui	Ashburn, VA
38213	Jeffrey Alan Reynolds, II	McLean, VA	38121	Gouverneur Matthew Siegel	Washington, DC
38144	Lewis Joseph Rhoades	Silver Spring, MD	38190	Ranjita Sinha	Alexandria, VA
38328	Sarah Jannae Rieske	McLean, VA	38171	Barbara Jean Conquilla Siochi	Woodbridge, NJ
38160	Stephen Patrick Riley	Arlington, VA	38220	Nicola Antonette Siwo	Charleston, WV
38444	Danielle Marie Rittman	Richmond, VA	38399	Carolina Lourdes Skelly	Arlington, VA
38359	David Jonathan Robbins	Arlington, VA	38287	Daniel Richard Slezak	West Park, NY
38488	Zandro Michael Lopez Robel	Avenel, NJ	38459	Brian Slocum	Rockville, MD
38114	Christopher Jay Roberts	Charlottesville, VA	38445	John David Slough	Boonsboro, MD
38181	Justin Haworth Roberts	Falls Church, VA	38563	John W. Slyh	Farmington, CT
38300	Samuel Edward Roberts	Canoga Park, CA	38075	Jordan Joseph Smith	Chesapeake, VA
38161	Chris Roemersma	Ashburn, VA	38329	Roberta Smith	Hampton, VA
38216	Jonathon Eric Rogers	Lynchburg, VA	38475	Tracey Marie Smith	Bowie, MD
38310	Suzanne Fishe Roske	Arlington, VA	38112	Audrey Dorline Soffer	Arlington, VA
38074	Vanessa Mary Rowan	Washington, DC	38426	Thomas Michael Sofia	Fairfax, VA
38189	Victoria Rozman	Staten Island, NY	38143	Michael Bennett Soule	Arlington, VA
38462	Anna Rusakova	Washington, DC	38249	Christine Ann Speicher	Washington, DC
38506	Lara Asher Russo	Reston, VA	38077	Antonios Spiliopoulos	Arlington, VA
38455	Diamanta Rusu	Vienna, VA	38282	Padma Srinivasa	Charlotte, NC
38036	Kevin Arthur Ryan	Virginia Beach, VA	38463	Dennis Andrew Stankiewicz	Orange, CT
38257	Byung Soo Ryu	Fairfax, VA	38095	Benjamin J. Stay	Ashburn, VA
38389	Asadollah Saghafi	Leesburg, VA	38514	Patricia St. George	McLean, VA
38511	Damarus Sanders	Silver Spring, MD	38412	Kai Derek Steuer	Glen Allen, VA
38219	Rodrigo Javier Sanz	Chevy Chase, MD	38054	Jeffrey David Stomel	Washington, DC
38411	Sean Sarkees	Fairfax, VA	38107	Justin Thomas Stone	Fairfax, VA
38453	Kyle Alexander Sattgast	Fairfax, VA	38267	David Bryan Strahan	Alexandria, VA
38492	Charles Douglas Sauter, III	Arlington, VA	38277	Beatrice Katherine Stryker	Lynchburg, VA
38247	Caroline Ann Sawyer	Reston, VA	38494	Rui Sun	Arlington, VA
38169	Saima Ali Sayani	Houston, TX	38076	Joshua James Swain	McLean, VA
38574	Paul Scarpulla	Washington, DC	38546	Kevin Richard Swatt	Roslyn, VA
38289	Christopher Ryan Schaffer	Arlington, VA	38157	Amanda Holt Switzer	Silver Spring, MD
38507	Laurie Suzanne Schauss	Warrenton, VA	38272	Erika Szatmari	Falls Church, VA
38033	Thomas Michael Schneider	Fairfax, VA	38258	Dawn Arlene Taliford	Clinton, MD
38577	Thomas Robert Schrack	Arlington, VA	38387	Joanna Aleksandra Taracha	Sterling, VA
38271	Colleen Marie Schweitzer	Lorton, VA	38264	Christine Ghio Tauchen	Richmond, VA
38509	Damien Devin Seale	Hampton, VA	38167	Thomas Chance Teague	Ashburn, VA
38533	Khusbu D. Shah	Fairfax, VA	38420	Saju T. Thomas	Centreville, VA

New Virginia Individual Licenses, continued

2011 individual licenses issued from January 1 through June 30

License	Name	City, State	License	Name	City, State
38421	Caroline S. Thralls	Front Royal, VA	38078	Eric P. Weissbart	Glen Allen, VA
38321	Christine Marie Thrash	Glen Allen, VA	38331	Lawrence Scott Wells	Richmond, VA
38544	Dipendra Tiwari	Lexington, KY	38465	Cherish Kyndale Wertz	Salem, VA
38373	Naqiong Tong	Baltimore, MD	38560	Larry Gordon Westbrook	Richmond, VA
38173	Rachel Marie Toop	Arlington, VA	38285	Christopher David Westphal	Fairfax, VA
38305	Paul Tow	Arlington, VA	38521	Naomi Tamar Luski Wetmore	Charlottesville, VA
38327	Kadidia Magatte Traore	San Francisco, CA	38573	Alyssa Marie White	Grass Valley, CA
38154	Tracy Ann Tremblay	Centreville, VA	38057	Brian Wiegmann	Falls Church, VA
38248	Susan Trifilo	Chevy Chase, MD	38234	Gregory Wilber	Arlington, VA
38385	Melinda P. Trinidad	Boonton, NJ	38438	John James Willett	Washington, DC
38276	Timothy Tuan	Fairfax, VA	38495	Ryan Williams	Reston, VA
38316	Kayla Beth Tuggle	Centreville, VA	38251	Thomas Forsythe Winans	Reston, VA
38242	Cristina M. Umpierre	Centreville, VA	38416	Brittany Theresa Wing	Springfield, VA
38437	Francisco Javier Urios Rodriguez	Raleigh, NC	38149	Melissa Dawn Wise	Birmingham, MI
38140	Eunice Miraida Valentín Rivera	Woodbridge, VA	38502	Meaza Gebre Woldesenbet	Silver Spring, MD
38384	Jose Luis Vazquez	Laurel, MD	38097	Abyot Alemayehu Wondimu	Tacoma Park, MD
38512	Matthew Paul Vilasi	Arlington, VA	38185	Sheila Woodard	Wheaton, MD
38096	Stephanie Lynn Vogt	Richmond, VA	38226	Liang Xu	Falls Church, VA
38221	Ryter Paul von Difloe, Jr.	McLean, VA	38360	Megan Wiggins Yeager	Virginia Beach, VA
38232	Charmi Vora	Richmond, VA	38183	Anastasia Yelizarova	Herndon, VA
38476	Billy A. Vu	Huntington Beach, CA	38288	Aditya Shaktidhar Yerramilli	Clarksville, MD
38061	Anh-Thu T. Vu	Alexandria, VA	38082	Stephanie Ann Yesenofski	Rockville, MD
38098	Francis Walker	Vienna, VA	38162	Aderajew Yismaw	Silver Spring, MD
38400	Paul Walker	Midlothian, VA	38564	Michelle Yong	Roanoke, VA
38150	Stephen Gordon Walker	Richmond, VA	38238	Lisa Young	Philadelphia, PA
38040	Astrid Andersen Walleck	Alexandria, VA	38554	Heidi Sherwood Younker	Fairfax, VA
38055	Linna Wang	McLean, VA	38244	Hongyu Zhang	Germantown, MD
38224	Brian Micah Ware-Colantuoni	Arlington, VA	38326	Jing Zhang	Rockville, MD
38340	Amanda Leigh Wasey	Lecanto, FL	38198	Lei Zhi	Rockville, MD
38182	Michael Kapono Watson	Catonsville, MD	38184	Xiangqun Zhou	Glen Allen, VA
38549	Lisa Anne Weisbrod	Richmond, VA	38571	Jennifer Zollman	Arlington, VA

Congratulations!
from the Virginia Board of Accountancy





CPE FAQs, continued from p. 2

What is the new requirement for an annual Virginia-specific ethics course? *The requirement for Virginia-specific ethics is not new. It has been a requirement since July 2004.*

If I am not providing services to the public or to an employer, do I still need to earn CPE? *CPAs not providing services to the public or to an employer are NOT required to earn CPE.*

If I have a valid license and I want to return to providing services, what do I need to do?

In order to resume providing services to the public or to an employer a licensee must first obtain at least 120 hours of CPE prior to providing those services. The 120 hours must include a two-hour Virginia-specific ethics course (an annual requirement).

What type of CPE am I required to complete? *It is the intent of the Board that all CPE (1) meet the requirements of Board Regulation 18VAC5-22-90; (2) provide course content pertinent to the profession; and (3) assist the licensee in becoming a better accounting professional. The subject matter of the CPE is left up to the individual CPA. As long as the CPA receives a certificate of completion with required information listed on the certificate it will qualify as a valid CPE credit.*

How do I submit CPE documentation with my annual license renewal online? *You don't. Provide CPE documentation only if selected for a CPE audit and specifically asked by the VBOA to provide such documentation.*

What is the deadline in Virginia for obtaining CPE for the previous calendar-year? *January 31 is the deadline for obtaining CPE for the previous calendar-year.*

The provider did not issue CPE credits for the course. Will the VBOA grant CPE credit?

The VBOA does not grant CPE credits. The credits must be awarded by the sponsor based on a 50-minute hour.

CPE Questions

Please direct your questions to Dreana Gilliam, VBOA CPE Coordinator.

Call 804-367-0728 or email dreana.gilliam@boa.virginia.gov.

My certificate says "Continuing Education" credits. Will the Board accept these credits?

The Board has approved that Continuing Education (CE), Continuing Education Units (CEU), Continuing Legal Education (CLE), Continuing Medical Education (CME), Quality Assurance Service (QAS), and semester and quarter-hour credits are acceptable as CPE credits.

New Virginia Firm Licenses

2011 firm licenses issued from January 1 through June 30

<u>License</u>	<u>Name</u>	<u>City, State</u>	<u>License</u>	<u>Name</u>	<u>City, State</u>
134093	Adroit Tax & Accounting, LLC	Alexandria, VA	134077	Ledger, LLC	Alexandria, VA
134073	AGTA Group CPA, LLP	Leesburg, VA	134070	LT Business Dynamics, LLC	McLean, VA
134088	Amarco, LLC	Falls Church, VA	134075	McMillion & McMillion, PC	Blacksburg, VA
134083	BR Accounting & Tax Services, LLC	Woodbridge, VA	134065	Michael F. Moore, CPA	Herndon, VA
134069	Bronwyn Hughes, CPA	Mathews, VA	134085	Michael W. Hultzapple, CPA, Ltd	Richmond, VA
134097	Cardinal Financial & Tax, Ltd	Mount Sidney, VA	134091	Mitchell CPA's & Advisors, PC	Gloucester, VA
134087	Chesapeake Accounting Group, PC	Burgess, VA	134084	Monbo Group International, Ltd	Owings Mills, MD
134068	Clifford Accounting Services, LLC	New Kent, VA	134072	Peters & Associates, PC	Arlington, VA
134076	DF Tax Solutions	Alexandria, VA	134071	Rebecca R. Schmidt, CPA, PLLC	Centreville, VA
134089	Dixon Hughes Goodman, LLP	Charlotte, NC	134080	Scarborough, CPA	Chesterfield, VA
134098	Emily C. Wick, CPA	Newport News, VA	134078	Starfish Business Solutions, LLC	Virginia Beach, VA
134090	Fostoria Financial Services, PLLC	Arlington, VA	134092	Stinnette, Craighead & Golston, PC	Roanoke, VA
134074	Gardner & Associates, PC	Alexandria, VA	134067	Summit Financial Systems, LLC	Chantilly, VA
134079	GL Enterprises	Bowie, MD	134094	The Cahill Group, LLC	Alexandria, VA
134081	Graham and Poirot CPAs, LLC	Harrisonburg, VA	134086	The Enterprise Management Group, LLC	Springfield, VA
134064	Irv Ackerman, CPA	Sterling, VA	134066	Wanda L. Hagen	Woodbridge, VA
134099	James D. Brown, CPA	Fredericksburg, VA	134095	Yancey Forensic, Tax, and Accounting Associates, PC	Stephens City, VA
134096	Joseph Y. Kwak & Company, PC	Annandale, VA			

Licensee Silhouette: Virginia's Phenom CPA

At 20 years old, Cody should be a sophomore in college majoring in frat parties and co-eds. Instead, he is working an average of 60 hours a week as a fully licensed Virginia CPA. How can a young man barely out of his teens be qualified to audit company books?

Cody James Meglio started life in 1991 in Marietta, Ohio. "Marietta is 3 hours from everywhere" he reflects brightly. Parents Jim and Beth, along with Jim's older children from a previous marriage, welcomed little Cody to the family. It was soon apparent they had a very clever child on their hands.

Cody skipped the 2nd and 8th grades and consistently tested a grade ahead in math. He started part-time at the local community college at 12 and went full-time at 14. He earned two two-year Associate degrees (accounting and liberal arts) from Washington State CC (4.0 GPA) at 15 before he received his high school diploma (4.0 GPA) at 16. Ready for the workforce at 16 Cody is going to job interviews. His first accounting internship was at a local firm. He was 17. Ernst & Young awarded him a coveted internship at 18. At 19 he earned his BA with a triple major (accounting, finance, and economics) from Marietta College (4.0 GPA). In the same year he passed the CPA Exam. Then he went full-time with E&Y. Two weeks before his 20th birthday in 2011 Cody was licensed in Virginia as a CPA.

And that makes him the youngest CPA in Virginia.

Cody took the fast track. He's an academic speed-demon. Although his teen journey sounds exhausting, Cody declares, "It was easy," unaware how the assessment sounds to, oh let's say, the numerically challenged. "I never struggled academi-

cally," he continues, "I decided to focus on the areas where I was stronger and chose the accounting field as a practical use of math."

Obviously, a stellar IQ was a huge advantage to Cody. But it doesn't mean he always had it easy. The talented young man has a speech disorder. He has stuttered since early childhood and, although the condition is much improved, it still surfaces under stressful situations. In addition, family finances, or lack thereof, dictated many of Cody's educational choices. "We're not rich," he says, speaking of the incomes generated by his mom (employed in support services at the community college) and dad (a retired high school teacher). "I thought moving through college quickly was a way of making the process less costly to my parents," he confesses. "The scholarship to Marietta College helped a lot." And because he went to college so young he could not stay on campus with the 18 to 22 year-olds. He commuted and lived at home missing out on the social aspect of college life.

Any regrets? Cody responds, "I don't look back, only forward."

Cody explains why he sat for the CPA Exam with the state of Alaska and not his home state of Ohio. "Alaska does not require a BA degree or residency." Lacking a college degree is an uncommon problem for most exam applicants.

His 2010 exam scores are exceptional: BEC-93, FAR-95, REG-96 and AUD-99. And Virginia wasn't the only one to notice. The AICPA has given Cody the Elijah Watt Sells Award for 2010. This award is given every year to the nation's top exam-takers.

As a working stiff, Cody is happy performing auditing services for government agencies, private firms, health care, and manufacturing, etc. "I really like the variety," he says

with boyish excitement. Any problems with older co-workers? "No one holds my age against me. It's a curiosity, not a detriment or a benefit." There are obvious relational problems, of course. "A lot of my older friends are married with kids and at a different stage in their lives," he admits. "My childhood best friend is a sophomore in college."

Cody is assigned to the Charleston, West Virginia, office of Ernst & Young, a "Big 4" global accounting firm. The atmosphere is down-home familial with 30 employees. It's the kind of place where everyone has a nickname. Cody has his share of informal designations but none have to do with his age or youth. One moniker in particular stuck when a client who couldn't remember Cody's last name ended up calling him, "Mr. Megdillio."

Cody reflects on professional ethics, a hot topic in the accounting field. "I am proud to be a CPA. Ethics is the cornerstone of what I do. The confidence of the people and regulators is necessary for me to do my job. If the public doesn't believe my results are fairly stated, accurate and true, with no conflicts of interest then all I have are three empty letters behind my name. C-P-A, three empty letters. Without core values the CPA is de-valued."

What's next for Cody? The answer comes without a missed beat. "I am interested in finance, investment banking, mutual funds and equity research," he says. "Maybe in five years, after some work experience in the real world I will try financial advising." Already planning ahead, Cody is in the process of boosting his credentials, adding more weight to the back-end of his name. He is currently a Certified Financial Analyst Exam Level 1 candidate.

Megdillio the Marvel? Maybe not a superhero, but Cody is a fine example of the kind of talent the CPA profession attracts. And Virginia is proud to claim him.



*Cody J. Meglio, CPA
Virginia's Youngest Certified
Public Accountant*

"If the public doesn't believe my results are fairly stated, accurate and true, with no conflicts of interest then all I have are 3 empty letters behind my name."

NewsTidbits



From 2009 to 2010, the international demand for U.S. CPA licensure increased from 8,200 international candidates to over 10,000, a 22 percent increase. On August 1, 2011, the Uniform CPA Exam was administered outside the United States and its territories. During the month of August 2011 over a 1,000 international candidates in Japan, Kuwait, Lebanon, Bahrain, and the United Arab Emirates sat for over 2,000 exam sections. Future testing windows for the international administration of the CPA Exam will be every 3rd

month, starting in November, 2011. Brazil was added as an international site in October.

The international exam, offered in English, is the same exam administered in the U.S. Licensure requirements for international candidates are the same as for U.S. residents. International candidates must meet the 3-Es for licensure (education, examination and experience) as mandated by U.S. state boards of accountancy. International testing is open to citizens and long-term residents of

the countries in which the exam is being administered. It has been announced that testing is open to citizens of Egypt, Jordan, Oman, Qatar and Saudi Arabia who may take the CPA Exam in Kuwait, Lebanon and the U.A.E.

Because Virginia requires a Social Security Number or a Virginia DMV Drivers License Number, the VBOA does not anticipate an increase in international exam/licensure candidates in Virginia.

Practice Mobility in Washington, DC

An analogy used to describe CPA practice mobility is that of a driver traveling across country from state to state with a single valid Driver's License. The driver is subject to the laws, regulations and enforcement of each jurisdiction in which she drives. CPA practice mobility relies on substantially equivalent licensure requirements from state to state.

Virginia was the first to move toward automatic practice privileges for CPAs who move to a new state. In 1999 the General Assembly

voted unanimously for practice mobility which established substantially equivalent guidelines for out-of-state CPAs. No notification or fees required.

Mobility legislation was introduced in DC in early 2010. The Accountant Mobility Amendment Act of 2011 was passed by the DC Committee of the Whole and the Committee on Public Services and Consumer Affairs in July and the Council of the District of Columbia passed the act in Sep-

tember. In the second week of October the DC mayor signed the bill advancing it to a 30-day congressional review and reconciliation with DC's city budget. DC mobility is expected to become law in time for 2013 license renewals.

The Virginia Society of CPAs has been a long-time advocate of DC mobility. National support for mobility has developed through the combined efforts of the National Association of State Boards

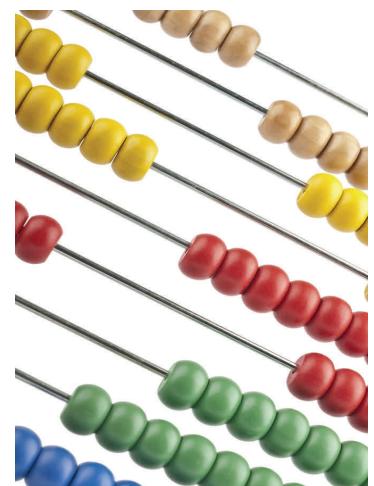
of Accounting (NASBA), the AICPA and state CPA societies. Recently, an online tool for CPAs, www.CPAmobility.org, was launched. The database searches licensure requirements for out-of-state licensees and firms for the 55 states/jurisdictions. Forty-seven have adopted uniform mobility provisions.

When DC accepts mobility, the VBOA does not anticipate a negative impact as a result.

National Accounting Trends - AICPA Report

Population Group	Enrollment	Graduation	Hire
Female	50%	48%	50%
Male	50%	52%	50%
Ethnic	23%	19%	25%
White	69%	75%	73%
Bachelor's	187,534 (+3.6%)	51,036 (+4.2%)	19,870 (+4%)
Master's	37,386 (+22.4%)	17,603 (+0.6%)	13,451 (+111%)
Total	224,920 (+6.3%)	68,639 (+3.3%)	33,321 (+30.7%)

Data is for academic year 2009-2010. Data in first column represents enrollment at U.S. colleges and universities. (+3.6%) equals a 3.6 percent increase from previous survey, academic year 2007-08. The Other/Unknown race category accounts for 8 % of enrollment; 6 % of graduation; and 2 % of hire. Source: 2011 Trends in the Supply of Accounting Graduates & the Demand for Public Accounting Recruits, AICPA, 2011.



The Chair, continued from page 1

their field of expertise by taking relevant CPE. However, if you ever have a complaint and/or enforcement case come before the Board, then a review of your CPE history is one of the first things the Board looks at for indications of a failure to maintain professional competency.

You will also note that the VBOA is now publicly disclosing the results of enforcement and discipli-

nary actions both herein and on our website. The ultimate goal of the Board is to achieve such a high level of regulatory compliance that there would be zero enforcement cases. Meanwhile, we will continue the disclosures.

We hope you enjoy this edition of our e-newsletter and find it useful.

Larry Samuel

Long Road, continued from page 7

Commonwealth University in Richmond (October 2010). Other campus-held meetings were Old Dominion University in Norfolk (January 2011) and the University of Richmond (November 2011).

- ◆ Two new fulltime positions were hired in conformance with the Executive Director's Business Plan.

- ◆ Increased communications with licensees and exam candidates to ensure ongoing compliance with CPE and renewal requirements.

My staff and I look forward to serving you in FY12. If you see us on the road, give a wave.

Wade A. Jewell
Executive Director

Cracking Open CPE, continued from p. 1

The VBOA requests documentation of the CPE you obtained in 2009, 2010 and 2011. You provide certificates of completion showing 90 hours of CPE in 2009, 20 hours in 2010 and 10 hours in 2011. You earned 120 hours over a three-year period. Are you compliant with Board Regulations? No, you are not meeting the requirements. The total CPE must be 120 hours over three years but the minimum cannot be less than 20 hours per year.

CPAs providing services to the

public and providing services to an employer are equally bound by these requirements.

Board Regulation 18VAC5-22-40 and § [54.1-4400](#), Code of Virginia, give a definition of providing services to the public using the CPA title and providing services to an employer using the CPA title.

Services provided to the public are subject to the standard-setting authorities listed in the standards of conduct and practice in § [54.1-4413.3](#), 5-6, Code of Virginia.

Services provided to an employer qualify if they require the substantial use of accounting, financial, tax, or other relevant skills as determined by the Board. See the VBOA website for details regarding CPE requirements in Virginia. If you are unsure of the interpretation of regulation or statute or the application to your specific situation, please contact the VBOA with your questions. We will be glad to assist you.



We Asked Your Opinion - Customer Service Satisfaction Survey

In July 2011 the VBOA invited 3,660 Virginia exam candidates and 23,600 licensees to complete a five-minute, ten question customer service satisfaction survey. The response rate was fairly typical for an online survey, 8.2 percent for exam candidates and 10.4 percent for licensees.

Question 1. Respondents were split into those who contacted the VBOA for customer service and those who did not. Seventy-five percent of exam candidates and 30 percent of licensees reported to have requested customer service from the VBOA at some point in FY11.

Questions 2-6. Aspects of quality customer service: ease of reaching



a live person, prompt response, helpful information and a knowledgeable, focused/attentive customer service staff. Exam candidates reported between 82 and 85 percent satisfaction for the five components of customer service. Licensees' reported between 85 and 90 percent satisfaction.

Question 7. New VBOA website. Exam candidates reported 65 percent satisfaction with the navigation of the new VBOA website while licensees were 81 percent satisfied.

Questions 8-9. Online application and renewal processes. Exam candidates and licensees responded 54 and 78 percent satisfaction levels, respectively. In overall satisfaction with online

application and renewal processes, exam candidates recorded a 61 percent satisfaction rating. Licensees were 82 percent satisfied.

Question 10. Comment box. Sixty-five responses were gathered from exam candidates and 337 responses from licensees. The open-ended responses have been compiled and categorized for analysis.

The Executive Director and staff will study the results of the Customer Satisfaction Survey in detail and provide recommendations for improvement in customer service, the VBOA website, and online processes. A follow-up survey is scheduled for the summer of 2012.

Virginia Board of Accountancy

For comments and/or questions on the VBOA e-Newsletter, contact:

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The Virginia Board of Accountancy (VBOA) regulates Certified Public Accountants in Virginia through a program of examination, licensure of individuals and CPA firms, consumer protection through enforcement of VBOA statutes and regulations, continuing professional education and peer review.

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.

Update your Contact Information ([form](#) on VBOA website)

NAME CHANGE / CORRECTION		
FORMER		
First Name	Middle Name	Last Name
CURRENT		
First Name	Middle Name	Last Name
Effective Date of Change:		

CONTACT INFORMATION CHANGE / CORRECTION				
Street Address:			Phone:	
City:			Email Address:	
State:			Fax Number:	
Postal Code:			Province:	
Effective Date of Change:			Country:	

AUTHORIZATION				
Signature:			Date:	

Legal documentation must be included as support for a name change. Fax or mail form to the VBOA. Do NOT email form. The VBOA is not responsible for sensitive information transmitted electronically.