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Newsletter of the Virginia Board of Accountancy

www.boa.virginia.gov

Winter 2017



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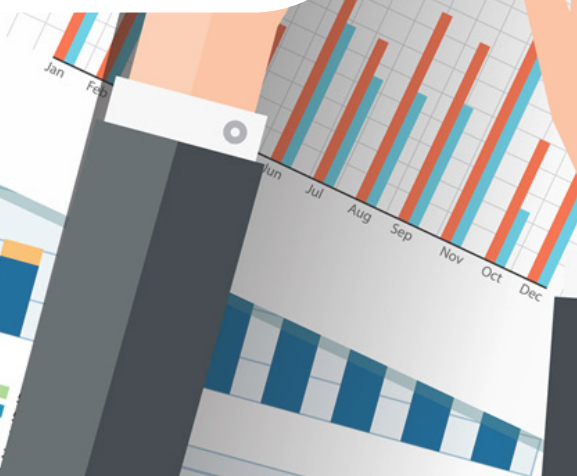
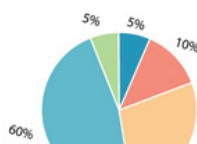
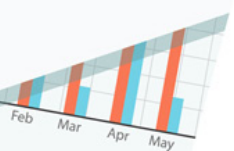
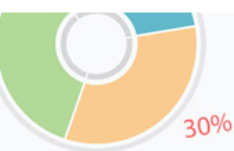
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From the Chair

Our Board

James M. "Jim" Holland, CPA
Chair
Chesterfield, Va.

Matthew P. Boshier
Vice Chair
Richmond, Va.

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

Susan Quaintance Ferguson, CPA
Harrisonburg, Va.

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Greetings from the Board of Accountancy! We have worked diligently this year to fulfill our mission "to protect the citizens of the Commonwealth through a regulatory program of licensure and compliance of CPAs and CPA firms."

The Virginia Board of Accountancy's board members and staff continue to serve exceptionally as leaders with the National Association of State Boards of Accountancy. At the NASBA annual meeting in Austin, TX, Wade Jewell, our executive director, was elected Chairman of the Executive Directors Committee for all 55-member jurisdictions.

Our board members are also very active on a number of other NASBA committees. Stephanie S. Saunders, current VBOA board member and previous chair, serves as the NASBA Middle Atlantic Regional Director and on the State Board Relations committee. Tyrone E. Dickerson, previous VBOA board member and chair, serves as chairman of the NASBA Diversity Committee.

In fall 2016, NASBA and the American Institute of CPAs approved a new CPE standard, which includes nano- and blended learning. Nano-learning allows CPAs to earn CPE credits in increments of 20 minutes to 50 minutes.

It is very important that the VBOA continue to work very closely with the American Institute of CPAs, NASBA and the Virginia Society of CPAs on issues to improve and protect the profession. As we enter the New Year, we look forward to working with these organizations and enhancing our relationship with every licensee and CPA firm.

In an effort to reach more educators and students, the VBOA held a meeting at Christopher Newport University on November 10, 2016. Dr. George Ebbs along with CNU faculty and students welcomed the VBOA. He gave a brief history of the university and noted the recent changes to the accounting curriculum. He also noted that 90% of CNU accounting majors intend to get a CPA license. That afternoon, Ms. Jessica Gray of the AICPA presented an excellent overview of the new CPA exam scheduled for April 1, 2017.

Please let us know how we may better serve you and improve our service to the public. Let's always remember the trust and integrity the public has placed in us. We are here to serve you and the public.



James M. "Jim" Holland
VBOA Chair

View the listing for new [Virginia licensees](#)
(individual and firm) on the VBOA website.

Wade In: from VBOA's director

Our staff

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and Examination
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With the arrival of this new year also comes the 2017 Virginia-Specific Ethics Course. We appreciate feedback from each year's course and have taken a "new" approach this year as a result. We have brought back enforcement case studies and incorporated several specific statutory and regulatory requirements of CPAs, to include topics such as CPE compliance, peer review, use of the CPA title, providing services limited to CPAs and volunteer work. Some enforcement cases involve tax and audit topics. Additionally, this year's course includes updates and discussions relative to specific topics in the AICPA Code of Professional Conduct. We believe our approach to the course benefits CPAs in all walks of life, including public practice, industry, government and academia. To uphold our mission to protect the citizens of the Commonwealth through a regulatory program of licensure and compliance of CPAs and CPA firms, the VBOA must ensure our licensees understand and are up-to-date on changes to our statutes, regulations and Board policies and procedures.



Wade A. Jewell
VBOA Executive Director

The VBOA believes that this required course is important for Virginia CPAs for several reasons. First, this is the one opportunity each year for the VBOA to have the undivided attention of our CPAs to communicate what we believe to be important information on relevant topics. Second, it ensures CPAs have the most current information in order to promote compliance with Virginia statutes and regulations. Third, it provides information relative to the AICPA Code of Professional Conduct and other specific areas of interest on the topic of professional ethics.

The outline of our course is quite intentional, and is not intended to be a general ethics course. The VBOA believes that ethics is integral to our statutes and regulations, as well as the AICPA's Code of Professional Conduct. While we recognize the opportunity for CPAs to take general ethics-type courses as needed or desired, we have chosen to take a Virginia-Specific approach for this course. Our annual course outlines are developed by a committee made up of non-Board members who are CPAs representing government, public, private and academic interests. Robust discussions on various topics of interest take place each year, which ultimately lead to our final course outline.

Our vision for this year's course is for Virginia CPAs to both understand their responsibilities as they relate to the VBOA's rules and regulations and to the AICPA Code of Professional Conduct and to be able to apply them to situations they encounter in their professional activities. We want CPAs to understand how ethics is inherent in day-to-day decision making and conduct.

Ultimately, it is the public's expectation that the VBOA and CPAs must respond to and protect the public's interests as they relate to financial and other activities performed by CPAs. We trust that each CPA strives to be the best CPA you can be, and are a trusted and valued member of your community!

Until I "Wade-In" next time, I hope you all have a terrific winter and spring, successful busy season for many, and take some time for yourself!



Next version of CPA exam launches April 1, 2017

The new year brings with it a fresh start, renewed goals and resolutions. But for the American Institute of Certified Public Accountants it brings about much more. Since 2013, an enormous amount of research, preparation, strategic decisions and groundwork have been taking place regarding the CPA exam. Now the culmination of all that work will launch on April 1, 2017, with the next version of the CPA exam.

This new version falls in line with the AICPA's purpose of the Uniform CPA Examination to "provide reasonable assurance to boards of accountancy that candidates who pass the CPA exam possess the level of technical knowledge and the skills necessary for initial licensure to protect the public interest."

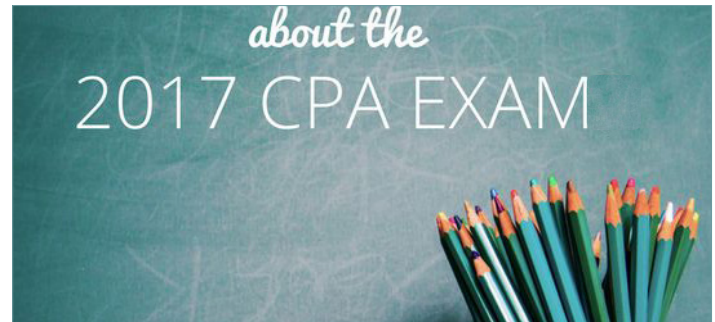
It remains current, relevant, reliable and legally defensible, and fulfills the needs of the boards of accountancy in carrying out the licensing responsibility. The CPA exam tests the knowledge and skills required of entry-level CPAs.

The main update to the 2017 exam is greater emphasis on testing a candidate's higher-order cognitive skills that include critical thinking, problem solving and analytical ability. This is a shift from memorization in the current version.

The exam still contains the same four sections of Auditing and Attestation, Business Environment and Concepts, Financial Accounting and Reporting, and Regulation.

Other changes include the addition of more task-based simulations in all sections of the exam, which are an effective way to assess higher-order skills. The total CPA exam testing time will increase from 14 to 16 hours, or four hours for each of the four sections. Due to the increase in testing time, the cost will increase as well. The CPA exam fees are available on the VBOA website at www.boa.virginia.gov/CPAExam/ExamFees.shtml.

Candidates can prepare for the new exam by reviewing the exam blueprints. The blueprints replace the current Content Specification Outline (CSO) and Skill Specification Outline (SSO). A blueprint for each exam



section provides greater clarity in the presentation of the content, skills and related representative tasks that may be tested.

Consistent with CPA exam launches in the past, there will be a delay in the release of scores following the close of the initial testing window (second quarter of 2017). Scores will be released approximately 10 weeks after the close of the testing window. For the third and fourth quarters of 2017, scores for all candidates will be released approximately 10 days after the close of each testing window. The delay in score release for the Q2, Q3 and Q4 testing windows provides sufficient time to statistically validate candidate performance.

In the first quarter of 2018, it is expected that the existing 20-day rolling score release timeline, after the exam is taken, will resume.

During the exam transition, the National Association of State Boards of Accountancy, state boards of accountancy and the AICPA have agreed that any combination of passed current CPA exam sections and passed next CPA exam sections will count toward licensure. All candidates will take the new exam sections beginning in the second quarter of 2017. Thus, any sections passed prior to the launch of the new exam in the second quarter will count toward licensure requirements (subject to the 18-month rule) going forward.

Learn more about the details of the CPA exam changes on the [AICPA's website](#), including [exam announcements](#), [exam blueprints](#) and helpful [frequently asked questions](#).

Please contact the Virginia Board of Accountancy at boa@boa.virginia.gov with any questions.



CPE reminders for CPAs

The Virginia Board of Accountancy remains committed to continuing professional education compliance for all licensees. It is imperative for CPAs to stay up-to-date on their own individual CPE hours each year in order to offer the highest level of competence when serving clients and the public.

Licensees are required to maintain 120 CPE hours over a rolling three-year period, with a minimum of 20 hours annually. This includes the two-hour Virginia-Specific Ethics Course needed each year. It is the individual CPAs responsibility to stay current on his or her own CPE hours.

In the last few years the number of CPE deficiencies are decreasing and heading in the right direction. The CPE deficiency failure rate in FY15 was 25% among Virginia CPAs and in FY16 it decreased to an 18% failure rate.

The VBOA's goal is to continue to see that percentage go down to ensure compliance among all Active CPA licensees.

There are many ways Virginia licensees can earn the annual CPE that is needed.

Some acceptable examples include:

- Attending a seminar or educational conference
- Earning course credit at an accredited college or university
- Completing a course through nano-learning or incremental CPE
- Completing a self-study course
- Producing written materials
- Making a presentation
- Passing certain exams and obtaining certifications (see VBOA website for specifics)

A complete listing of qualifying CPE, with examples, can

be found on the VBOA website at www.boa.virginia.gov/CPALicense/CPERequirements.shtml#QualifyingCPE.

The VBOA requires that all licensees (excluding those approved for the Active – CPE Exempt status) complete on an annual basis a Virginia-Specific Ethics Course that complies with Board Regulation [18VAC5-22-90](#). The two-hour Virginia-Specific Ethics Course is a separate and distinct annual requirement from the one-time American Institute of Certified Public Accountants ethics course needed for initial licensure.

The Virginia-Specific Ethics Course must be taken through an approved provider as listed on our website at www.boa.virginia.gov/CPALicense/Sponsors.shtml.

The Active – CPE Exempt status must be **pre-approved** before you stop taking CPE. If you have not been approved for the Active – CPE Exempt status at the time of CPE audit selection and notification, **you are responsible** for meeting the VBOA's CPE requirements for the audit time period. In order to qualify for the Active – CPE Exempt status, your current job duties must not require a substantial use of accounting, financial, tax or other skills that are relevant, **as determined by the VBOA**. You can apply for this status on the VBOA website at www.boa.virginia.gov/CPALicense/ActiveCPEExempt.shtml.

If at any time you have questions regarding CPE requirements, please contact the VBOA at boa@boa.virginia.gov.

All CPE, including the Virginia-Specific Ethics Course, for calendar year 2016 must be completed by January 31, 2017, to meet the previous calendar-year requirement.

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VBOA news

CNU hosts campus board meeting

On Thursday, Nov. 10, the Virginia Board of Accountancy traveled to Christopher Newport University, in Newport News, to hold their November board meeting. For the seventh year in a row, the VBOA has held a board meeting on a Virginia university or college campus as a way to educate and inform accounting students and others.

The CNU meeting was no different.

More than 100 students and faculty members attended throughout the daylong meeting, which was put on by the CNU Accounting Club. Attendees had the opportunity to ask board members questions and listen in on National Association of State Boards of Accountancy committee updates, changes to a Board policy, the VBOA financial and board reports, as well as hear how the VBOA functions.

George Ebbs, Ph.D., Dean of the CNU Luter School of Business, welcomed the VBOA and noted that 90% of CNU accounting majors intend to get their CPA license.

Because of the new CPA exam launching in April 2017, the VBOA invited Jessica Gray, CPA, from the American Institute of Certified Public Accountants to be the meeting's guest speaker.



AICPA Examinations Technical Manager Jessica Gray, CPA, speaks at CNU.

The board meeting room was filled with students eager to hear from Gray, an examinations technical manager. Her presentation detailed upcoming changes to the CPA exam and what the students should expect when they take it. She also fielded questions from CNU faculty and students.

The VBOA will continue to travel throughout Virginia once a year to hold a board meeting on campus and reach more accounting students firsthand.

Previous years have included meetings held at James Madison University, Old Dominion University, Longwood University, Virginia Commonwealth University, Virginia State University, the College of William & Mary and the University of Richmond.



All seven VBOA board members and the Executive Director attend the CNU meeting.

VBOA news

Importance of practice continuation agreements

A 2016 survey by the American Institute of Certified Public Accountants Private Companies Practice Section found that only 7% of sole practitioners have a practice continuation agreement in place. Less than half of all multi-owner firms have succession plans in place, although more than 80% of those firms expect succession planning challenges in the next five years.



Practice Continuation Agreements: A Practice Survival Kit

A practice continuation agreement is a contract that ensures a practice is transferred to another CPA firm or individual in the event of a disability or death. These agreements are vital and make arrangements for both temporary and permanent situations, thereby protecting clients, staff and family members. Practice continuation agreements ensure that there is no significant break in clients' accounting and tax services, provide staff with some assurance of immediate future employment and offer family financial support and peace of mind when it is needed most.

The AICPA and the National Association of State Boards of Accountancy recently finalized the document "Practice Continuation Agreements: A Practice Survival Kit" to guide practitioners through the process of developing a succession plan. It is important to think ahead and establish a plan in place in case something unexpected does happen.

This agreement can be found on the VBOA website at www.boa.virginia.gov/Docs/Practice_Continuation.pdf.

National Association of State Boards of Accountancy names new board of director members



VBOA Executive Director and NASBA Executive Director's Committee Chair (2016-17) Wade Jewell, second from right, joins the newest NASBA board members. From left, NASBA President and Chief Executive Officer Ken Bishop (Tennessee), Catherine Allen, CPA, NASBA Northeast Regional Director 2016-17 (New York), Nicola Neilon, CPA, NASBA Mountain Regional Director 2016-17 (Nevada), Jewell (ex officio member) and Ted Lodden, CPA, NASBA Chair 2016-17 (Iowa).



VBOA news

VBOA to implement new licensing and management system

The Virginia Board of Accountancy is updating their licensing and management system to aid CPA exam candidates, licensees and the public. In the fall of 2015, the VBOA contracted with a firm to assist with the development of a request for proposal (RFP) to procure and implement a new solution for their users.

Once created, the new system will replace the VBOA's existing system, which was installed in February 2009, with a single, integrated solution, as well as automate and streamline existing internal processes. The VBOA will provide a user-friendly experience that encourages customer self-service and will establish more robust communication capabilities, such as text messaging for reminders and other communications, internal training options and mobile-friendly applications, just to name a few.

The new system will also allow the VBOA more reporting capabilities to include static reports, user customized reports and the ability to run user defined queries.

The RFP was available to potential companies in the spring of 2016. Shortly after awarding a contract, the creation of the new VBOA licensing and management system will begin.

CPA exam testing security heightened

CPA testing centers have tightened security since fall 2016. Prometric takes its role of providing a secure test environment very seriously and has started conducting stricter inspections of all eyeglasses, jewelry and other accessories to inspect for camera devices that could be used to capture CPA exam content.

Some updated security measures now include:

- All candidates will be required to remove their eyeglasses for close visual inspection by the test center administrators. These inspections take a few seconds and will be done at check-in and again upon return from breaks.
- Jewelry outside of wedding and engagement rings is prohibited. Candidates should be instructed to not wear other jewelry to the test center.
- Hair accessories are subject to inspection. Candidates should be instructed to refrain from wearing ornate clips, combs, barrettes, headbands and other hair accessories, as they may be prohibited from wearing them in the testing room and asked to store them in their locker.
- If a candidate is caught with a camera device prior to entering the testing room, it will be confiscated and the candidate won't be able to test.
- If a candidate is caught with a camera device while in the testing room, it will be confiscated and the CPA exam will be terminated.

Prometric works diligently to provide all candidates an opportunity to demonstrate their knowledge, skills and abilities in a fair and professional testing environment. As Prometric identifies tools and techniques that may jeopardize a fair experience for all candidates, it will take action to eliminate access within its secure testing centers.

To learn more, visit the Prometric website at www.prometric.com.

VBOA news

NASBA sets new CPE standards

The National Association of State Boards of Accountancy recently announced standards for nano-learning and blended learning continuing professional education programs that have been in development for more than four years. The Statement on Standards for Continuing Professional Education Programs and the Fields of Study that Qualify for Continuing Professional Education were approved by the NASBA board on July 22, 2016, and the American Institute of Certified Public Accountants board approved the Standards on Aug. 4, 2016. The Standards are an appendix of the Uniform Accountancy Act.

Based on the new standards, sponsors may issue CPE credits for the following types of learning:

- Group programs, independent study and blended learning programs
- Self-study
- Nano-learning

More information on nano-learning and other types of VBOA qualifying CPE can be found on the website at www.boa.virginia.gov/CPALicense/CPERequirements.shtml#QualifyingCPE.

Newest videos focus on exam candidates

The Virginia Board of Accountancy continuously looks to further their communication efforts to the Virginia accounting community. One of the most recent efforts focuses on CPA exam candidates with the release of two new videos.

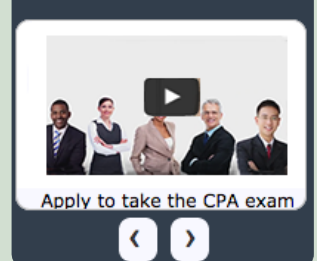
Videos are available that focus on applying to take the CPA exam and re-exam candidates. Candidates are taken through a step-by-step process of applying and what is needed before sitting for a section. It also details information on how and where to take sections of the exam and the time frame and cost requirements.

These two videos follow the same whiteboard-style as the other VBOA videos, making them more interactive and engaging. This technique combines audio and visual cues that reduce the amount of time it takes to tell a story and activates more long-term memory.

The VBOA will continue to add future topics to this video series to include, but not limited to, initial licensure, CPE compliance and enforcement.

All the videos can be found on the VBOA home page at www.boa.virginia.gov as well as on the [VBOA YouTube channel](#).

Featured videos



Did you know?

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



VBOA news

VBOA Enforcement Division becomes more robust

Since January 2016, the Virginia Board of Accountancy Enforcement Division has seen an increase in the number of open cases quadrupling, the number of complaints increasing from 80 to 150 a year and the addition of new investigatory tools.

Some of these reasons led to the addition of two investigators to the staff. Rai Minor and Laurie Burton both joined the VBOA in fall 2016 coming from investigative backgrounds working for other agencies within the Commonwealth. Minor and Burton are the primary points of contact with respondents and shepherd an open case from inception to conclusion.

They join Enforcement Director Rebekah Allen, with the three investigating complaints against Virginia licensees, expired licenses or non-licensees using the CPA title or performing services in Virginia restricted to CPAs or CPA firms. Complaints may originate from the public, another CPA, a current or former client, a state or federal agency, or other sources. The VBOA itself may also initiate a complaint.

Most recently, the integration of all CPE deficiency activities have been moved under the enforcement division so all VBOA disciplinary actions are being handled through one division.

“We hope to improve our numbers for how long a case remains open and to bring down the overall number of open cases,” Allen said as she looks at goals for the division in 2017.

Additionally, she wants to encourage more growth and development outside the VBOA. “We are also looking to strengthen ties with other state and federal agencies to promote data sharing and improved turn-around time for records requests.”

Attention Virginia colleges and universities:

The Virginia Board of Accountancy is looking to increase their outreach efforts to local students. Do you have an accounting event that you would like the VBOA to attend? Or would you like to hold a VBOA regulatory board meeting on your campus?

Contact Kelli Anderson, VBOA Communications Manager, at kelli.anderson@boa.virginia.gov if you are interested or for more information.

We look forward to meeting your students and helping them learn more about the CPA exam process and how to become a licensed CPA in Virginia.



VBOA news

NASBA redesigns learning provider website

The National Association of State Boards of Accountancy has launched its redesigned learningmarket.org website to be NASBAregistry.org. The new website was designed to educate learning providers, boards of accountancy, CPAs and other licensed professions on the evolving trends in corporate learning and to better serve existing and prospective members of NASBA's National Registry of CPE Sponsors.

The user-friendly website includes extensive information on the recently revised Statement on Standards for Continuing Professional Education Programs and in the revised NASBA Fields of Study document. The redesigned website has been designed to be easily compatible to desktop, tablet and mobile devices.

Using the NASBAregistry.org website, CPAs can locate courses to fulfill their CPE requirements, verify course providers on the NASBA CPE Sponsor Registry or their state's roster, and see CPE requirements organized by jurisdiction. They can also submit complaints against program sponsors, which will be matched up against the registry's standards and corrections requested from sponsors, where appropriate. State boards can also submit complaints through the website, search for sponsors and confirm registry status.

CPE sponsors will find descriptions and videos highlighting the application process for being listed on the registry for each of the approved delivery methods.

Terming the national registry of CPE sponsors an "advocate of CPE quality," NASBA Director of Compliance Services and Chief Legal Officer Maria L. Caldwell said the website launch is "one of the many ways in which NASBA maintains the highest of standards as we educate and engage members of the learning provider community."

The national registry website can be found at www.nasbaregistry.org.

VIRGINIA FUN FACTS:

(from July 1, 2016 through Oct. 31, 2016)

27,515
Licensed CPAs

1,163
Licensed CPA firms

570
First time CPA exam candidates

539
CPE audits selected

Board Disciplinary Actions

Policy notice

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

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

CPE deficiency

Name	License number	City, State	Violation	Date	Authority
Scott Randall Allen	16047	Santa Clara, Calif.	CPE deficiency	9/27/16	18VAC5-22-90

Consent Order

Scott Randall Allen violated the Board's regulations by not obtaining a minimum number of hours of continuing professional education. He failed to meet the total 120 hours CPE requirements, which includes the Virginia-Specific Ethics Course for each calendar year, for the reporting period of 2013, 2014 and 2015.

Allen's CPA license is suspended for no less than one year. Upon completion of the suspension, he shall be required to come before the Board as a condition of reinstatement and present proof of 120 hours of CPE. During the time his license is suspended, the CPA title cannot be used nor any services provided restricted to CPAs. He also agreed to: (1) pay a monetary penalty of \$1,000; (2) remove the CPA title from all signage and any and all listings that implies he is currently licensed; and (3) submit verification of CPE compliance for the three calendar years of 2016, 2017 and 2018, including the Virginia-Specific Ethics Course for each year. Failure to meet any terms and conditions of this order will result in the automatic suspension of his CPA license.

Board Disciplinary Actions

CPE deficiency

Name	License number	City, State	Violation	Date	Authority
Brian Michael Bendert	28966	Crawford, NJ.	CPE deficiency; Failure to respond	9/21/16	18VAC5-22-90 and 18VAC5-22-170 (A) (3)

Consent Order

Brian Michael Bendert violated the Board's regulations by not obtaining a minimum number of hours of continuing professional education. He failed to meet the total 120 hours CPE requirements, which includes the Virginia-Specific Ethics Course for each calendar year, for the reporting period of 2013, 2014 and 2015. He also failed to respond to CPE audit notifications.

Bdert's CPA license is suspended for no less than one year. Upon completion of the suspension, he shall be required to come before the Board as a condition of reinstatement and present proof of 120 hours of CPE. During the time his license is suspended, the CPA title cannot be used nor any services provided restricted to CPAs. He also agreed to: (1) pay a monetary penalty of \$1,000; (2) pay a monetary penalty of \$100 for failing to respond; (3) remove the CPA title from all signage and any and all listings that implies he is currently licensed; and (4) submit verification of CPE compliance for the three calendar years of 2016, 2017 and 2018, including the Virginia-Specific Ethics Course for each year. Failure to meet any terms and conditions of this order will result in the automatic suspension of his CPA license.

CPE deficiency

Name	License number	City, State	Violation	Date	Authority
Nadeem M. Beydoun	37371	Beirut, Lebanon	CPE deficiency	12/2/16	18VAC5-22-90

Consent Order

Nadeem M. Beydoun violated the Board's regulations by not obtaining a minimum number of hours of continuing professional education. He failed to meet the total 120 hours CPE requirements, which includes the Virginia-Specific Ethics Course for each calendar year, for the reporting period of 2013, 2014 and 2015.

Beydoun's CPA license is suspended for no less than one year. Upon completion of the suspension, he shall be required to come before the Board as a condition of reinstatement and present proof of 120 hours of CPE. During the time his license is suspended, the CPA title cannot be used nor any services provided restricted to CPAs. He also agreed to: (1) pay a monetary penalty of \$1,000; (2) remove the CPA title from all signage and any and all listings that implies he is currently licensed; and (3) submit verification of CPE compliance for the three calendar years of 2016, 2017 and 2018, including the Virginia-Specific Ethics Course for each year. Failure to meet any terms and conditions will result in the automatic suspension of his CPA license.

Board Disciplinary Actions

CPE deficiency

Name	License number	City, State	Violation	Date	Authority
Peter C. Bohn	21435	Reston, Va.	CPE deficiency	9/2/16	18VAC5-22-90

Consent Order

Peter C. Bohn violated the Board's regulations by not obtaining a minimum number of hours of continuing professional education. He failed to meet the total 120 hours CPE requirements, which includes the Virginia-Specific Ethics Course for each calendar year, for the reporting period of 2013, 2014 and 2015.

Bohn's CPA license is suspended for no less than one year. Upon completion of the suspension, he shall be required to come before the Board as a condition of reinstatement and present proof of 120 hours of CPE. During the time his license is suspended, the CPA title cannot be used nor any services provided restricted to CPAs. He also agreed to: (1) pay a monetary penalty of \$1,000; (2) remove the CPA title from all signage and any and all listings that implies he is currently licensed; and (3) submit verification of CPE compliance for the three calendar years of 2016, 2017 and 2018, including the Virginia-Specific Ethics Course for each year. Failure to meet any terms and conditions of this order will result in the automatic suspension of his CPA license.

Professional violations

Name	License number	City, State	Violation	Date	Authority
Daniel Dean Busby	Not licensed in substantially equivalent jurisdiction	Winchester, Va.	Unlicensed activity	11/10/16	§ 54.1-4402 , § 54.1-4403 , § 54.1-4413.4 and § 54.1-4414

Consent Order

Daniel Dean Busby violated the Code of Virginia for the unlicensed use of the CPA title on at least 38 publications, his personal website, his employer's website and on the Church Law & Tax website.

Busby shall: (1) pay a monetary penalty of \$9,000 for using the CPA title when he did not hold a Virginia license or did not meet the requirements to use the CPA title under the substantial equivalency provisions; (2) shall not use the CPA title and remove the CPA title from all signage and any and all listings until such time he has been granted a license; and (3) pay an administrative fee of \$1,000 for the investigation of this matter.

Board Disciplinary Actions

Professional violations

Name	License number	City, State	Violation	Date	Authority
Nathan Richard Geesaman	36255	Alexandria, Va.	Unlicensed activity	11/10/16	§ 54.1-4400, § 54.1-4403, § 54.1-4413.4 and § 54.1-4414

Consent Order

Nathan Richard Geesaman violated the Code of Virginia for the unlicensed use of the CPA title during the time his CPA individual license was expired and using the CPA title on his email signature, business cards, LinkedIn profile, and in other professional settings.

Geesaman shall: (1) pay a monetary penalty of \$1,000; (2) not use the CPA title and remove the CPA title from all signage and any and all listings until such time he has been granted a license; (3) write and submit a 1,000-word essay on the topic of “the difference between renewing licensure with the Virginia Board of Accountancy and renewing membership with the Virginia Society of Certified Public Accountants” and “the requirement for licensure when using the CPA title and what services require a substantial uses of accounting, financial, tax and other relevant skill”; (4) report this Order as an adverse administrative action to any present or future regulatory authority before which he practices; and (5) pay an administrative fee of \$500 for the investigation of this matter. Geesaman shall comply with all terms and conditions prior to the consideration of any and all applications for CPA licensure or renewal of CPA licensure in Virginia.

CPE deficiency

Name	License number	City, State	Violation	Date	Authority
Dawn Renee Gregoriou	24801	Virginia Beach, Va.	CPE deficiency; false certifications on renewal applications	12/5/16	§ 54.1-4403(6), (9), (12), (13), (15), § 54.1-4413.3(1)-(4), (7), § 54.1-4413.4(A)(2), (6)-(7), (B)(1)-(2), 18VAC5-22-40, 18VAC5-22-90(A) and/or (B) and AICPA ET § 0.300.040.01, .02 and .04, and AICPA ET § 54.01 and .03

Consent Order

Dawn Renee Gregoriou violated the Board's regulations by not obtaining a minimum number of hours of continuing professional education. She failed to meet the total 120 hours CPE requirements, which includes the Virginia-Specific Ethics Course for each calendar year, for the reporting period of 2013, 2014 and 2015.

Gregoriou's CPA license is suspended for no less than one year. Upon completion of the suspension, she shall be required to come before the Board as a condition of reinstatement and present proof of 120 hours of CPE. During the time her license is suspended, the CPA title cannot be used nor any services provided restricted to CPAs. She also agreed to: (1) pay a monetary penalty of \$1,000; (2) remove the CPA title from all signage and any and all listings that implies she is currently licensed; and (3) submit verification of CPE compliance, including the Virginia-Specific Ethics Course for each of the three calendar years following her reinstatement. Failure to meet any terms and conditions will result in the automatic suspension of her CPA license.

Board Disciplinary Actions

CPE deficiency

Name	License number	City, State	Violation	Date	Authority
Amy Elizabeth Gruber	21635	Faber, Va.	CPE deficiency	8/17/16	18VAC5-22-90

Consent Order

Amy Elizabeth Gruber violated the Board's regulations by not obtaining a minimum number of hours of continuing professional education. She failed to meet the total 120 hours CPE requirements, which includes the Virginia-Specific Ethics Course for each calendar year, for the reporting period of 2013, 2014 and 2015.

Gruber's CPA license is suspended for no less than one year. Upon completion of the suspension, she shall be required to come before the Board as a condition of reinstatement and present proof of 120 hours of CPE. During the time her license is suspended, the CPA title cannot be used nor any services provided restricted to CPAs. She also agreed to: (1) pay a monetary penalty of \$1,000; (2) remove the CPA title from all signage and any and all listings that implies she is currently licensed; and (3) submit verification of CPE compliance for the three calendar years of 2016, 2017 and 2018, including the Virginia-Specific Ethics Course for each year. Failure to meet any terms and conditions of this order will result in the automatic suspension of her CPA license.

CPE deficiency

Name	License number	City, State	Violation	Date	Authority
Jonathan David Hine	31697	New York, N.Y.	CPE deficiency	8/25/16	18VAC5-22-90

Consent Order

Jonathan David Hine violated the Board's regulations by not obtaining a minimum number of hours of continuing professional education. He failed to meet the total 120 hours CPE requirements, which includes the Virginia-Specific Ethics Course for each calendar year, for the reporting period of 2013, 2014 and 2015.

Hine's CPA license is suspended for no less than one year. Upon completion of the suspension, he shall be required to come before the Board as a condition of reinstatement and present proof of 120 hours of CPE. During the time his license is suspended, the CPA title cannot be used nor any services provided restricted to CPAs. He also agreed to: (1) pay a monetary penalty of \$1,000; (2) remove the CPA title from all signage and any and all listings that implies he is currently licensed; and (3) submit verification of CPE compliance for the three calendar years of 2016, 2017 and 2018, including the Virginia-Specific Ethics Course for each year. Failure to meet any terms and conditions of this order will result in the automatic suspension of his CPA license.

Board Disciplinary Actions

CPE deficiency

Name	License number	City, State	Violation	Date	Authority
David A. Kemath	39690	Laurel, Md.	CPE deficiency	9/27/16	18VAC5-22-90

Consent Order

David A. Kemath violated the Board's regulations by not obtaining a minimum number of hours of continuing professional education. He failed to meet the total 120 hours CPE requirements, which includes the Virginia-Specific Ethics Course for each calendar year, for the reporting period of 2013, 2014 and 2015.

Kemath's CPA license is suspended for no less than one year. Upon completion of the one year suspension, he shall be required to come before the Board as a condition of reinstatement and present proof of 120 hours of CPE. During the time his license is suspended, the CPA title cannot be used nor any services provided restricted to CPAs. He also agreed to: (1) pay a monetary penalty of \$1,000; (2) remove the CPA title from all signage and any and all listings that implies he is currently licensed; and (3) submit verification of CPE compliance for the three calendar years of 2016, 2017 and 2018, including the Virginia-Specific Ethics Course for each year. Failure to meet any terms and conditions of this order will result in the automatic suspension of his CPA license.

CPE deficiency

Name	License number	City, State	Violation	Date	Authority
Joanne Gail Leuterio	16322	Alexandria, Va.	CPE deficiency; false certifications on renewal applications	11/21/2016	§ 54.1-4403(6), (9), (12), (13), (15), § 54.1-4413.3(1)-(4), (7), § 54.1-4413.4(A)(2), (6)-(7), (B)(1)-(2), 18VAC5-22-40, 18VAC5-22-90(A) and/or (B) and AICPA ET § 0.300.040.01, .02 and .04, and AICPA ET § 54.01 and .03

Consent Order

Joanne Gail Leuterio violated the Board's regulations by not obtaining a minimum number of hours of continuing professional education. She failed to meet the total 120 hours CPE requirements, which includes the Virginia-Specific Ethics Course for each calendar year, for the reporting period of 2013, 2014 and 2015.

Leuterio's CPA license is suspended for no less than one year. Upon completion of the suspension, she shall be required to come before the Board as a condition of reinstatement and present proof of 120 hours of CPE. During the time her license is suspended, the CPA title cannot be used nor any services provided restricted to CPAs. She also agreed to: (1) pay a monetary penalty of \$1,000; (2) remove the CPA title from all signage and any and all listings that implies she is currently licensed; (3) submit proof of completion of the current year's Virginia-Specific Ethics Course; and (4) submit verification of CPE compliance for the three calendar years of 2016, 2017 and 2018, including the Virginia-Specific Ethics Course for each year. Failure to meet any terms and conditions will result in the automatic suspension of her CPA license.

Board Disciplinary Actions

CPE deficiency

Name	License number	City, State	Violation	Date	Authority
Emilio E. Mendoza	27538	Riverview, Fla.	CPE deficiency	7/25/16	18VAC5-22-90

Consent Order

Emilio E. Mendoza violated the Board's regulations by not obtaining a minimum number of hours of continuing professional education. He failed to meet the total 120 hours CPE requirements, which includes the Virginia-Specific Ethics Course for each calendar year, for the reporting period of 2013, 2014 and 2015.

Mendoza's CPA license is suspended no less than one year. Upon completion of the suspension, he shall be required to come before the Board as a condition of reinstatement and present proof of 120 hours of CPE. During the time his license is suspended, the CPA title cannot be used nor any services provided restricted to CPAs. He also agreed to: (1) pay a monetary penalty of \$1,000; (2) remove the CPA title from all signage and any and all listings that implies he is currently licensed; and (3) submit verification of CPE compliance for the three calendar years of 2016, 2017 and 2018, including the Virginia-Specific Ethics Course for each year. Failure to meet any terms and conditions of this order will result in the automatic suspension of his CPA license.

Professional violations

Name	License number	City, State	Violation	Date	Authority
Rebekah Kulak Reilly	20263	Fairfax, Va.	Unlicensed activity	8/17/16	§ 54.1-4413.4 and § 54.1-4414

Consent Order

Rebekah Kulak Reilly violated the Code of Virginia for the unlicensed use of the CPA title during the time her CPA individual license was expired and using the CPA title on her LinkedIn profile.

Reilly shall: (1) pay a monetary penalty of \$2,100 for using the CPA title when she did not hold a Virginia license or did not meet the requirements in Virginia under the substantial equivalency provisions; (2) not use the CPA title and remove the CPA title from all signage and any and all listings until such time her license is reinstated; (3) report this Order as an adverse administrative action to any present or future regulatory authority before which she practices; and (4) pay the reasonable administrative fee of \$500 for the investigation of this matter. Reilly shall comply with all terms and conditions prior to the consideration of any and all applications for CPA licensure or renewal of CPA licensure in Virginia.

Board Disciplinary Actions

CPE deficiency

Name	License number	City, State	Violation	Date	Authority
Anne L. Reinstein	32336	Fort Lauderdale, Fla.	CPE deficiency; false certifications on renewal applications	12/14/16	§ 54.1-4403(6), (9), (12), (13), (15), § 54.1-4413.3(1)-(4), (7), § 54.1-4413.4(A) (2), (6)-(7) and (B)(1)-(2), 18VAC5-22-40, 18VAC5-22-90(A) and/or (B), AICPA ET § 0.300.040.01, .02 and .04, and AICPA ET § 54.01, .03

Consent Order

Anne L. Reinstein violated the Board's regulations by not obtaining a minimum number of hours of continuing professional education. She failed to meet the total 120 hours CPE requirements, which includes the Virginia-Specific Ethics Course for each calendar year, for the reporting period of 2013, 2014 and 2015.

Reinstein's CPA license is suspended no less than one year. Upon completion of the suspension, she shall be required to come before the Board as a condition of reinstatement. During the time her license is suspended, the CPA title cannot be used nor any services provided restricted to CPAs. She also agreed to: (1) pay a monetary penalty of \$1,000; (2) remove the CPA title from all signage and any and all listings that implies she is currently licensed; and (3) submit verification of CPE compliance, including the Virginia-Specific Ethics Course for 2016, 2017 and 2018. Failure to meet any terms and conditions will result in the automatic suspension of her CPA license.

CPE deficiency

Name	License number	City, State	Violation	Date	Authority
Jeffrey Scott Rudolph	29110	Woodstock, Ga.	CPE deficiency	10/20/16	18VAC5-22-90

Consent Order

Jeffrey Scott Rudolph violated the Board's regulations by not obtaining a minimum number of hours of continuing professional education. He failed to meet the total 120 hours CPE requirements, which includes the Virginia-Specific Ethics Course for each calendar year, for the reporting period of 2013, 2014 and 2015.

Rudolph's CPA license is suspended no less than one year. Upon completion of the suspension, he shall be required to come before the Board as a condition of reinstatement and present proof of 120 hours of CPE. During the time his license is suspended, the CPA title cannot be used nor any services provided restricted to CPAs. He also agreed to: (1) pay a monetary penalty of \$1,000; (2) remove the CPA title from all signage and any and all listings that implies he is currently licensed; and (3) submit verification of CPE compliance for the three calendar years of 2016, 2017, and 2018, including the Virginia-Specific Ethics Course for each year. Failure to meet any terms and conditions will result in the automatic suspension of his CPA license.

Board Disciplinary Actions

CPE deficiency

Name	License number	City, State	Violation	Date	Authority
David Niel Walker	7824	Warrenton, Va.	CPE deficiency; failure to respond	10/25/16	18VAC5-22-90

Consent Order

David Niel Walker violated the Board's regulations by not obtaining a minimum number of hours of continuing professional education. He failed to meet the total 120 hours CPE requirements, which includes the Virginia-Specific Ethics Course for each calendar year, for the reporting period of 2013, 2014 and 2015. He also failed to respond to CPE audit notifications.

Walker's CPA license is suspended for no less than one year. Upon completion of the suspension, he shall be required to come before the Board as a condition of reinstatement and present proof of 120 hours of CPE. During the time his license is suspended, the CPA title cannot be used nor any services provided restricted to CPAs. He also agreed to: (1) pay a monetary penalty of \$1,000; (2) pay a monetary penalty of \$100 for failing to respond; (3) remove the CPA title from all signage and any and all listings that implies he is currently licensed; and (4) submit verification of CPE compliance for the three calendar years of 2016, 2017 and 2018, including the Virginia-Specific Ethics Course for each year. Failure to meet any terms and conditions will result in the automatic suspension of his CPA license.

All VBOA Board Disciplinary Actions from 2011 are listed by name in alphabetical order on [our website](#). Contact the VBOA for disciplinary actions prior to 2011, or if additional information or documentation is needed.

Until next time...



For comments and/or questions about the VBOA newsletter, contact:

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View the listing for new [Virginia licensees](#) (individual and firm) on the VBOA website.

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

Upcoming Board Meetings

- January 25, 2017: held at the [Virginia Society of CPAs](#)
- February 22, 2017
- April 27, 2017

Please visit the Board's [website](#) for additional information about upcoming meetings.

Board meetings are typically held in the second floor conference center at 9960 Mayland Drive, Henrico, Virginia 23233 unless otherwise noted.

Please call **(804) 367-8505** a week before the scheduled date for the latest details. Board meetings are open to the public.

Keep us informed

Have you moved? Changed your name? Changed your email address or phone number? Please update your contact information so we can reach you.

In accordance with Board Regulation [18VAC5-22-170](#), each holder of a Virginia license shall notify the VBOA in writing within 30 calendar days of any change in the holder's name or postal and electronic addresses where the person or firm may be reached.

Licensees

[Login](#) to update address, phone number and/or email address. A name change may only be submitted with a [Change of Contact Information Form](#).

Exam candidates

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

License renewal

It is the responsibility of the licensee to renew their license regardless of whether the licensee receives a reminder notice for renewal from the VBOA.

All licensed Virginia CPAs must renew their individual license annually. In general, an individual CPA license expires on the last day of the month in which the license was originally issued. Licensees may visit the VBOA [licensee search](#) to determine when their license is due to expire. The VBOA transmits courtesy electronic renewal notices approximately 30 days prior to expiration of the license (followed by a second notice approximately 60 days after expiration).

Renew an individual [CPA license on the VBOA website](#).