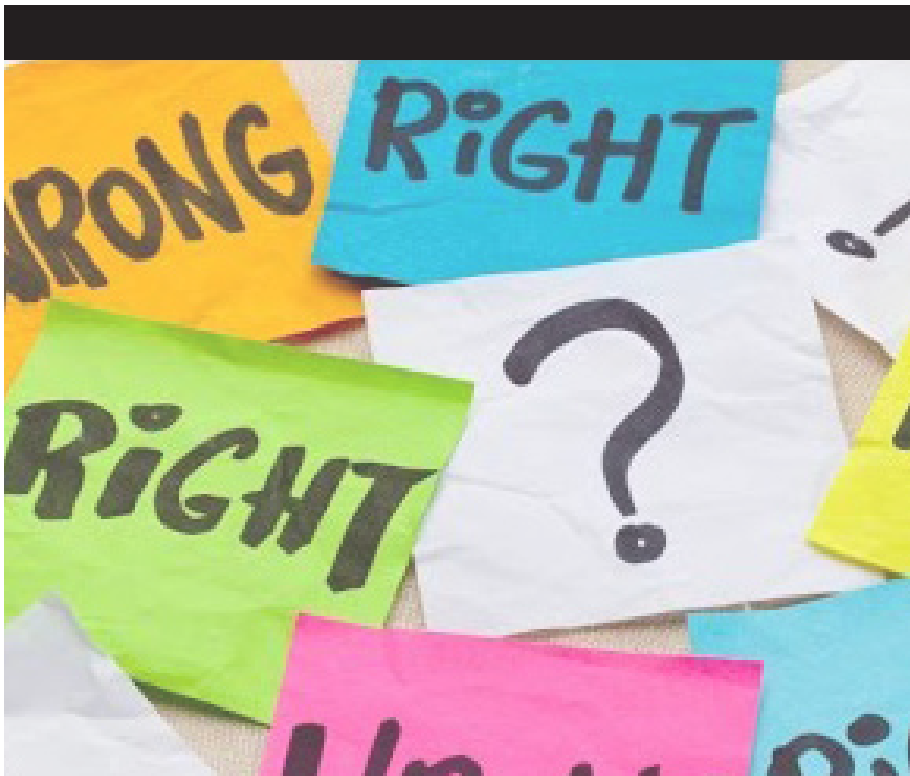


accrued Interest

Winter 2021

www.boa.virginia.gov



Ethics course options begin in 2021

Page 3

From the VBOA Chair

page 1

**From VBOA's Executive
Director**

page 2

License renewal opens

page 4

**AICPA launches cpa.com
domain**

page 5

More inside:

Virginia by the numbers.....6

VBOA news.....7-11

VBOA disciplinary actions.....12-15

Until next time.....16

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

From the VBOA Chair

Our Board

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

Laurie A. Warwick, CPA
Vice Chair
Ashburn, Va.

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

W. Barclay Bradshaw,
CPA
Richmond, Va.

William R. Brown, CPA
New Kent, Va.

Wendy P. Lewis, CPA
Hanover, Va.

Nadia A. Rogers, CPA
Blacksburg, Va.

Virginia Board of Accountancy
9960 Mayland Drive, Suite 402
Henrico, Virginia 23233-1463
Phone: (804) 367-8505
Fax: (804) 527-4409
Email: boa@boa.virginia.gov
Website: www.boa.virginia.gov



Welcome 2021!

I never wish time away, but it was hard not to look forward to putting 2020 behind us. Who would have thought almost a year later the world would still be dealing with the COVID-19 pandemic and its ongoing impacts to businesses, political climates, mental health and life in general? When you stop to reflect, describing our world's situation as unprecedented and unbelievable is not an exaggeration. While it's hard to not solely focus on all the inconveniences and tragedies, there are some good things that have come from the pandemic. Good old-fashioned family time at drive-in movies, piecing together puzzles and playing board games to name a few.



D. Brian Carson, CPA, CGMA
VBOA Chair

How about the long-overdue, well-deserved recognition and appreciation shown for our healthcare heroes and the extraordinary development and approval of vaccines in less than a year! And no matter where you stand on in-person vs. online teaching, our schools were able to shift gears fairly quickly to continue to provide an education to our children.

If there is anything we have learned from this pandemic, it is that humans of all ages are resilient, determined to persevere, and although not highlighted and celebrated enough, compassionate for one another.

We must believe that 2021 is destined to be better than 2020. In just the first two weeks, the US Federal Government finally provided relief that so many individuals, families, and businesses desperately needed by passing the Consolidated Appropriations Act 2021. This legislation, among other things, created a second round of Paycheck Protection Program loans for small businesses that endured a significant negative impact by COVID-19. Although this new relief will certainly not be enough for some businesses and specific industries to completely bridge the gap to normalcy, at a minimum, it is a good start to the new year and will definitely keep our CPAs in Virginia and across the country busy bringing value to their companies and clients. Once again as the most trusted advisor, CPAs will deliver.

Not related to the pandemic but also a good start to 2021, the VBOA is excited to launch the new Virginia ethics courses. As I indicated in the summer 2020 newsletter, all courses will have an identical short video segment that communicates relevant information directly from the VBOA. Then the balance of the 2-hour class is dedicated to sponsor-provided content approved by the VBOA on a topic that the individual CPA chooses to best fit

- continued on page 4

From VBOA's Executive Director

Our staff

Nancy Glynn, CPA
Executive Director

Renai Reinholtz
Deputy Director

Amanda E. M. Blount
Enforcement Director

Kelli L. Anderson
Communications
Manager

Steven Burkarth
Enforcement Specialist

Laurie Burton
Investigator

Melinda H. Haddon
Financial and
Procurement
Coordinator

Patti B. Hambright
CPE Coordinator and
Administrative
Assistant

Elizabeth Marcello
Information and
Policy Advisor

Nicole Reynolds
Licensing and
Operations Support

Michelle Strudgeon
Accounting Specialist

Nicholas R. Tazza
Assistant Manager,
Licensing and
Examination

Happy New (CPE) Year.

The Virginia Board of Accountancy requires Virginia licensees to earn 120 CPE hours over a rolling three-year period, with a minimum of 20 hours annually. The CPE requirement also requires licensees to complete the two-hour Virginia-Specific Ethics Course annually.

Based on your responses to our CPE survey sent in August 2019, the VBOA has changed the delivery and content of the 2021 Virginia-Specific Ethics Course. For the past five years or so, there has only been one Virginia-Specific Ethics Course each year that all licensees were required to attend.

However, we heard loud and clear in our survey results that licensees wanted a choice in ethics courses. The Board, assisted by the support of the VBOA Ethics Committee, has developed a new approach to the ethics course beginning in 2021.

I believe we can all agree the CPA title brings value across professions. Today, you find CPAs working in public practice, business and industry, non-profits, government, information technology, personal services, etc. The CPA title opens doors professionally as it requires discipline, integrity and continued education.

CPAs today bring many diverse skills and competencies to organizations. Many of our licensees indicated in their survey responses they would like choices in ethics classes so they could take a course that would be more relevant to their area of interest and specialty and that is how the 2021 ethics requirement was designed.

Beginning with the 2021 VBOA-approved ethics course, available starting February 1, you will have a choice of courses. One consistency is each ethics course must begin with the VBOA Segment. For 2021, this is a 12-minute video that reviews some of the regulations of the VBOA. The remainder of the course materials must be ethics based, but the content can vary. Training providers, organizations, firms, and others can develop the remainder of the required 2021 VBOA-approved ethics course, with materials, examples, and information that are relevant to the topics of professional and/or behavioral ethics.

Some important reminders about the 2021 VBOA-approved ethics course.

- All courses must be approved by the VBOA and listed as an approved course on the VBOA website. Be sure to check before you select a 2021 course to take.
- Training providers must submit their course materials to the VBOA for approval (a two-step process) prior to offering the course.
- The VBOA Segment video must be included in the course.



Nancy Glynn, CPA
VBOA Executive Director

- continued on page 4

Ethics course options begin in 2021

Beginning on Feb. 1, 2021, a new ethics format in Virginia will allow CPAs to take a variety of different courses and topics to meet the CPE ethics requirement, as long as the course is taken from a Virginia Board of Accountancy-approved provider.

The two-hour annual CPE requirement is still the same. All licensees (excluding those approved for the Inactive status) will still complete a VBOA-approved ethics course that complies with VBOA regulation 18VAC5-22-90.

Starting in 2021, CPAs will have a choice of the ethics course they take to meet the two-hour ethics course CPE requirement. CPAs can take an ethics course that is specific to their line of work or something they prefer.

CPAs are responsible for taking an ethics course that is pre-approved by the VBOA in order to be CPE compliant.

Every ethics course will be pre-approved by the VBOA and include the 2021 VBOA Segment. The 2021 VBOA Segment is a 12-minute video added to all approved ethics courses.

The video contains information every CPA in Virginia should hear, including information about CPE requirements, the Inactive status, the VBOA website and the importance of the CPA title.

This new ethics format will allow providers to create a course of their choosing. The backbone of the course must be focused on ethics but can be presented in a variety of ways and topics.

The courses can be presented in different formats including, but not limited to, live seminars, conference sessions, online self-study presented by an instructor, live webcast and webcast replays, on-demand webcast and in-house training.



Welcome to the 2021 Virginia Board of Accountancy segment

The VBOA Segment video will be included in all approved ethics courses in 2021.

Providers must submit their ethics course with the VBOA Segment for approval to the VBOA. Only approved courses will meet the 2021 Virginia ethics requirement.

All approved providers and courses will be posted on the VBOA website.

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

The VBOA has a helpful [frequently asked questions](#) online related to creating and obtaining a VBOA-approved ethics course for 2021. For those interested in creating courses, the VBOA encourages providers to review these before creating a course.

For questions about the 2021 ethics course, please contact the VBOA at boa@boa.virginia.gov or (804) 367-8505.

APPLY NOW TO BECOME AN ETHICS PROVIDER

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

License renewal window opens March 1

Starting **March 1, 2021**, individual and firm CPA licenses can be renewed.

All licenses must be renewed annually to remain Active and continue providing services restricted only to licensed CPAs and firms. All CPAs holding the Inactive status must also renew their license annually.

CPA licenses can be renewed online on the Virginia Board of Accountancy website from March 1 through June 30. The expiration date to renew is June 30.

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

The VBOA will send reminder notices to licensees and firms through email, mail and phone, as needed, leading up to June 30.

Unrenewed licenses will automatically go into Expired status the day after the renewal is due, on July 1. Once the license goes into Expired status, it will be the

responsibility of the licensee or firm to reinstate the license. There is no grace period for renewals. The individual reinstatement fee is \$350 and the firm reinstatement fee is \$500.

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

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

New this year: CPAs will have the option to receive renewal reminders through text messaging. If a CPA would like to receive these reminder text messages on their phone, [login to the online account](#), and update the Demographics page to include this option.

LOGIN TO RENEW INDIVIDUAL LICENSE

LOGIN TO RENEW A FIRM CPA LICENSE

From the VBOA Chair, *continued*

- continued from page 1

their professional development. While some of the sponsor courses are still being received and reviewed by the VBOA, we expect to offer up to 10 or more options from which Virginia CPAs can choose to fulfill their CPE requirement.

Many of these course options will be available as early as February 1, 2021. Especially this year, the VBOA

is asking you take additional time at the end of your training to provide feedback in the course evaluation, as we are extremely interested in your thoughts on this new offering.

As we close the books on 2020, let's welcome 2021 with optimism for better days ahead!

From VBOA's Executive Director, *continued*

- continued from page 2

- The 2021 VBOA-approved ethics course is only available February 1, 2021, through January 31, 2022.
- The training providers must meet all VBOA CPE documentation requirements, follow [VBOA Policy #2](#), and are encouraged to comply with the [Statement on Standards for CPE Programs](#) issued jointly by the AICPA and NASBA.

Since 2021 is our pilot year with this new approach, we welcome your feedback. There are evaluations at the end of each training course but we are also providing a link on our website for direct feedback. In addition, we will be sending a follow-up survey to evaluate the new course design and effectiveness.

AICPA launches .cpa domain for firms and CPAs

As of September 1, 2020, the American Institute of CPAs and CPA.com launched .cpa, a new, verified, internet domain exclusively for the CPA profession.

Only licensed CPAs and firms can sign up for this new top-level domain. A domain refers to the last letters of an email address or website name. Some of the most commonly used domains are .com, .org and .edu.

CPAs and firms will need to go through a verification process by the AICPA to ensure their current Active status before using the domain. The verification approval will take place at the initial domain purchase and application, and when the domain is renewed.

“We want the public to have confidence that someone using the .cpa domain address for email or a website is affiliated with the CPA profession,” AICPA President Barry Melancon said.

The use of specialized or restricted top-level domains have grown dramatically in recent years as businesses, organizations and online communities seek to promote their visibility and authenticity in the digital world.

Some benefits to the .cpa domain include:

- Protecting the firm’s data and clients’ personal information from phishing and other security threats with a harder-to-spoof online identity.



- Distinguishing the firm as a trusted leader in a competitive field with a CPA-verified domain only available to accounting professionals.
- Taking advantage of a shorter, more relevant URL that highlights expertise and makes it easier for prospective clients to find a CPA online.

Firms started applying for the new domain in September while individual CPAs started in January 2021. To apply, firms and CPAs must be licensed and agree to use the domain they acquire. Firms and CPAs apply for available .cpa names on a rolling, first come, first served basis.

The AICPA was awarded ownership and management of the .cpa top-level domain by the Internet Corporation for Assigned Names and Numbers. The institute has contracted with Neustar, one of the largest registry service providers in the world, to maintain and secure all .cpa domains.

For more information or to apply for the .cpa domain, visit domains.cpa.com.

Newly licensed CPAs and firms

The Virginia Board of Accountancy publishes a listing of all new Virginia individual licensees and new Virginia firms every six months on their [website](https://boa.virginia.gov/resources/newlicenses/) at <https://boa.virginia.gov/resources/newlicenses/>.

View the latest CPAs from July to December 2020 on the VBOA website and look back at those who have earned their license since 2011.

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.

Due to COVID-19 restrictions, the Board meetings are held in-person and also virtually. Visit the [VBOA website](#) for agendas and more information.

Virginia by the numbers

Individual licensees



- 29,341

As of Dec. 31, 2020

- 28,869

As of Dec. 31, 2019

Licensed firms



- 1,173

As of Dec. 31, 2020

- 1,168

As of Dec. 31, 2019

Out-of-state licensees



- 9,765

As of Dec. 31, 2020

- 8,691

As of Dec. 31, 2019



First-time exam candidates



- 1,673

FY 20

- 1,624

FY19

New CPA licenses issued



- 1,241

FY 20

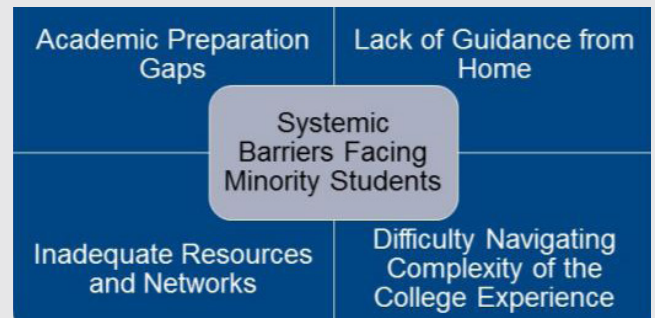
- 1,133

FY 19

VBOA news

Increasing diversity among the CPA community

During the November 2020 National Association of State Boards of Accountancy Annual Meeting, diversity was a hot topic among CPA exam candidates and CPAs. Changes need to be made to address the lack of diversity in the profession starting with CPA Evolution.



From NASBA State Board Report Fall 2020

Increasing the number of minority students needs to begin even before taking the CPA exam. It needs to begin with the education of students before reaching college.

NASBA has taken the position that it will be a leader in diversity, Alfonzo Alexander, NASBA Chief Ethics and Diversity Officer, stated. “We are setting ourselves up to be a resource and preparing content for boards of accountancy on being more diverse.”

NASBA continues to work with the National Association of Black Accountants (NABA), the Ph.D. Program, the Association of Latino Professionals in Finance and Accounting (ALPFA), and the National Society of Black CPAs (NSBCPA).

CPA exam candidates

Dr. Kevin James, Dean of the Willie A. Deese College of Business and Economics at North Carolina Agricultural and Technical State University, detailed some steps his school has taken to make it a top producer of African-American CPAs.

In 2019, 29 candidates from NCATSU took the CPA exam. U.S. News and World Report ranked it as the number one business college of the historically black colleges and universities (HBCU). James credited the school’s success to mitigating systemic barriers.

Specifically, NCATSU attracts underrepresented students by conducting a student ambassadors program that enlists its current students to speak to high school students. Other events such as accounting career awareness workshops; American Institute of CPA diversity programs; week-long residential summer programs for high achieving high school students; and using services from the North Carolina state society.

CPAs

Less than 1% of the CPAs in the United States are black and that has not changed in 40 years, Shannon Nash, NSBCPA Chair, explained during the NASBA Annual Meeting.

- continued to page 8

VBOA news

CPA exam expands further internationally

In November 2020, the Uniform CPA Examination began being administered in Egypt and Jordan using the continuous testing model.

The CPA exam is already available in other Middle Eastern countries including Bahrain, Kuwait, Lebanon and the United Arab Emirates. To be eligible to test there, candidates must have a valid citizenship or long-term residency in one of the following countries: Bahrain, Egypt, India, Jordan, Kuwait, Lebanon, Oman, Pakistan, Qatar, Saudi Arabia, United States of America, United Arab Emirates or Yemen.

Continuous testing also began in India as of Jan. 1, 2021. This model replaced the existing limited CPA exam testing window model, which only permits candidates to test in India during designated time frames.

The 55 U.S. Boards of Accountancy supported the move to continuous testing in India, as it positions candidates to retake sections while information is top of mind and may shorten the time needed to complete the four-section exam.

The shift to continuous testing in India signifies the power of alignment among state boards, the National Association of State Boards of Accountancy, the American Institute of CPAs and Prometric as these organizations continue to support exam candidates on their journey to become a CPA.

NASBA and the AICPA have made the decision to administer the U.S. CPA exam in Canada at approved Prometric testing centers until June 30, 2021.

In response to the COVID-19 pandemic, Canadian candidates may schedule any U.S. CPA exam section in approved Prometric test centers in Canada from December 8, 2020, through June 30, 2021.

Increasing diversity

continued from page 7

“If we do not do something now, then when?” She asked.

NSBCPA is a new organization seeking to not only increase the number of black CPAs, but also offer continuing professional education and advocating for the black community’s issues.

Through a virtual boot camp, NSBCPA wants to reach a larger number of students to help them through the CPA exam and offer assistance with exam fees. Nash said they are looking for lots of help from volunteers and looking for universities to collaborate with them for the boot camp.

DID YOU KNOW?

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

VBOA news

Virginia remains involved on national level

The 113th National Association of State Boards of Accountancy Annual Meeting was held virtually in November 2020. During the meeting, members of its Board of Directors for 2020-21 were installed. Two Virginia CPAs continue their roles on the national Board throughout 2021.

Previous Virginia Board of Accountancy chair and member, Stephanie Saunders, CPA, continues with her last year of a 3-year term as a Director-at-Large. Similarly, Tyrone Dickerson, CPA, continues with his second year of a 3-year term as a Director-at-Large. Dickerson is also a previous VBOA chair and member.

NASBA also appoints as many as 30 committees and task forces annually. Through these volunteer committees' work, NASBA addresses current and emerging issues affecting state boards of accountancy.

Below is a list of current Board members serving on 2020-2021 NASBA committees.

- NASBA Communications Committee – D. Brian Carson, CPA, CGMA
- NASBA Enforcement Resources Committee – William R. Brown, CPA
- NASBA Administration and Finance Committee – Laurie A. Warwick, CPA
- NASBA Education Committee – Nadia A. Rogers, CPA

In addition, Board member Rogers is a member of the American Institute of CPAs Information Systems and Controls Task Force.



The 2020-21 NASBA Board of Directors, including former VBOA members Stephanie Saunders, CPA, and Tyrone Dickerson, CPA.

DID YOU KNOW?

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

VBOA news

CPA exam candidate statistics available

In 2019, 23,407 exam candidates passed their final section of the four-section Uniform CPA Examination.

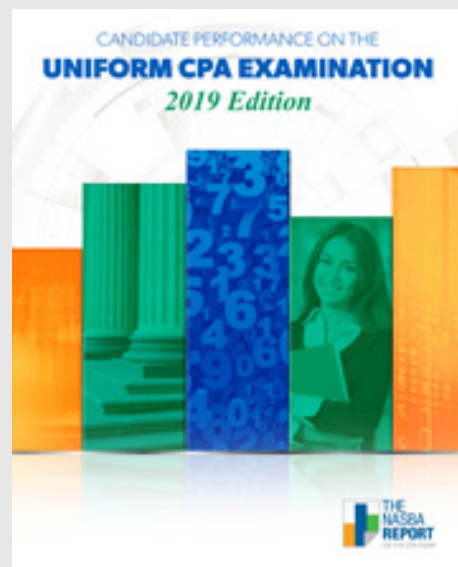
NASBA's Candidate Performance on the Uniform CPA Examination – 2019 Edition was released in late 2020.

It details the overall statistics, including summary performance for candidates applying for each jurisdiction, trending data for number of sections, number of unique candidates, average age and pass percentage, university rankings and program accreditation statistics. It also has a section-by-section CPA exam performance report for 1,117 universities and colleges.

In total for 2019, there were 73,895 candidates from the U.S. and 9,122 international candidates. Japan had the largest number of international candidates with 2,248, followed by India with 1,392, China with 1,079, the Republic of Korea with 1,074, the United Arab Emirates with 319 and Canada closely behind with 316.

Data for the annual report was gathered from board of accountancy's submissions of eligible candidate information into NASBA's Gateway System, and then analyzed and assembled.

The 2020 Edition will be released in late 2021.



NASBA's Candidate Performance on the Uniform CPA Examination - 2019 Edition

CPA exam to update

Based on research by the AICPA, changes to the CPA exam are coming. Changes include additions, deletions and alterations to content based on the findings of the AICPA's practice analysis and invitation to comment.

The addition of data analytics will be included as well as the focus on higher order skills. There were 46 proposed changes to the CPA exam blueprints, several aimed at paring down the exam in response to criticism that it was becoming too broad and not testing subjects in enough depth.

The changes to the new CPA exam will launch on July 1, 2021.

The changes to the exam are a part of the CPA Evolution Initiative model that will launch January 1, 2024.

VBOA news

UAA Model Rule amendments approved

In October 2020, the National Association of State Boards of Accountancy Board of Directors voted unanimously to approve the proposed amendments to the Uniform Accountancy Act Model Rules for education.

The approved UAA amendments will better align the model education rules with rules already adopted by the majority of boards of accountancy. The revisions will also update the model rules to recognize changes related to the implementation of the CPA Evolution Initiative. The amendments incorporate additional subjects and skills reflective of the evolving accounting profession and create more consistency.

Early in 2020, the NASBA Board of Directors and American Institute of CPAs Governing Council endorsed the implementation of the CPA Evolution Initiative. The multi-year project will update the education and examination requirements for licensure as a CPA.

The joint effort between NASBA and the AICPA continues to move forward with implementing a new core and discipline CPA licensure model.

The CPA Evolution Initiative aims to transform the CPA licensure model to recognize the rapidly changing skills and competencies the practice of accounting requires currently and will require in the future.

CPA exam score release dates 2021

The National Association of State Boards of Accountancy released 2021 target dates for the CPA exam. The target release dates include when scores are released by NASBA to the state board of accountancy.

Virginia scores are posted on NASBA's website initially and then sent to the Virginia Board of Accountancy within 24 to 48 hours.

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

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

If you take the exam on/before:	Your target score release date is:
January 23	February 9
February 15	February 23
March 10	March 18
March 31	April 9
April 23	May 11
May 16	May 25
June 8	June 16
June 30	July 13

VBOA disciplinary actions

July to December 2020

Policy notice

It is the policy of the Virginia Board of Accountancy to publish the information of licensees against whom the VBOA has taken a disciplinary action resulting in suspensions and revocations and for other professional violations. The VBOA publishes information of licensees found to be deficient in CPE credit hours in the event of a previous CPE deficiency or previous professional violation, or a disciplinary action resulting in suspension. The VBOA also publishes information of unlicensed individuals and firms against whom the VBOA has taken a disciplinary action.

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

VBOA disciplinary actions from 2011 are listed by name in alphabetical order on our website at <https://boa.virginia.gov/enforcement/disciplinary-actions>. Contact the VBOA for actions prior to 2011, or if additional information or documentation is needed.

Harry F. Benz, III | License #26387 | Chesterfield, Va. | 12/1/2020

Unlicensed activity

[§ 54.1-4414\(i\)\(4\)](#)

Consent Order

Harry F. Benz, III violated the Code of Virginia when he used the CPA title on his LinkedIn profile despite not having an Active CPA license.

Based on the violation, Benz was reprimanded and agreed to pay a \$750 monetary penalty.

Buwe and Associates, LLC | License #133998 | Fredericksburg, Va. | 8/18/2020

Unlicensed activity

[§ 54.1-4413.4\(B\)\(1\) and \(C\)\(2\)](#)

Consent Order

Buwe and Associates, LLC violated the Code of Virginia when it performed services restricted to actively licensed CPA firms when it did not hold a Virginia CPA firm license.

Based on the violation, Buwe and Associates, LLC was reprimanded and agreed to pay a \$5,000 monetary penalty.

VBOA disciplinary actions

July to December 2020

Vernita Morrissa Exum | License #22795 | Chesapeake, Va. | 8/18/2020

Unlicensed activity

[§ 54.1-4414\(i\)\(4\)](#)

Consent Order

Vernita Morrissa Exum violated the Code of Virginia when she used the CPA title on her LinkedIn profile despite not having an Active CPA license.

Based on the violation, Exum was reprimanded and agreed to pay a \$250 monetary penalty.

Julia Henderson | License #46556 | Washington, D.C. | 8/18/2020

Unlicensed activity

[§ 54.1-4414\(i\)\(4\)](#)

Consent Order

Julia Henderson violated the Code of Virginia when she used the CPA title on her resume, business cards, email signature, company biography, LinkedIn profile, Upwork profile, and AICPA profile despite not having an Active CPA license.

Based on the violation, Henderson was reprimanded and agreed to pay a \$500 monetary penalty.

Xiyao Lin | License #44107 | Jersey City, N.J. | 8/18/2020

Unlicensed activity

[§ 54.1-4414\(i\)\(4\)](#)

Consent Order

Xiyao Lin violated the Code of Virginia when she used the CPA title on her LinkedIn profile, email signature, and resume despite not having an Active CPA license.

Based on the violation, Lin was reprimanded and agreed to pay a \$1,000 monetary penalty.

Lucas, Moreland and Mastbrook, Inc. | Unlicensed | McLean, Va. | 12/1/2020

Unlicensed activity

[§ 54.1-4414\(3\)](#)

Ratification and Order

Lucas, Moreland and Mastbrook, Inc. violated the Code of Virginia by offering and advertising services restricted to licensed CPA firms without a valid CPA firm license.

Based on the violation, Lucas, Moreland and Mastbrook, Inc. was reprimanded.

VBOA disciplinary actions

July to December 2020

Kathryn B. McQuade | License #6007 | Mesquite, N.V. | 8/18/2020

Unlicensed activity

[§ 54.1-4414\(i\)\(4\)](#)

Consent Order

Kathryn B. McQuade violated the Code of Virginia when she used the CPA title in her LinkedIn profile, resume/curriculum vitae, and company biography despite not having an Active CPA license.

Based on the violation, McQuade was reprimanded and agreed to pay a \$2,000 monetary penalty.

Lindsey DeWeese Moyer | License #38714 | Frederick, Md. | 8/18/2020

Unlicensed activity

[§ 54.1-4414\(i\)\(4\)](#)

Consent Order

Lindsey DeWeese Moyer violated the Code of Virginia when she used the CPA title on her LinkedIn profile and resume/curriculum vitae despite not having an Active CPA license.

Based on the violation, Moyer was reprimanded and agreed to pay a \$500 monetary penalty.

Lyndon Santa Elena Remias | License #19634 | Virginia Beach, Va. | 12/1/2020

Due professional care

[§ 54.1-4413.3\(1\), \(2\), \(3\), and \(4\)](#), and AICPA Code of Professional Conduct ET. §§ 0.300.030, 0.300.040, 0.300.060, 1.400.001, and 1.400.070

Consent Order

Lyndon Santa Elena Remias violated the Code of Virginia and AICPA in that he was disciplined by the Institute of Internal Auditors for using its propriety information as his own and accepting donations for its use without authorization.

Based on the violation, Remias was reprimanded.

Hari Sharma | Unlicensed | Sterling, Va. | 12/1/2020

Unlicensed activity

[§ 54.1-4414\(i\)\(4\)](#)

Consent Order

Hari Sharma violated the Code of Virginia when he used the CPA title on his LinkedIn profile, the website of Keya Accounting and Tax Services, LLC, and his resume despite not having an Active CPA license.

Based on the violation, Sharma was reprimanded and agreed to pay a \$1,000 monetary penalty.

VBOA disciplinary actions

July to December 2020

Deborah Shen | License #41753 | San Francisco, Calif. | 8/18/2020

Unlicensed activity

[§ 54.1-4414\(i\)\(4\)](#)

Consent Order

Deborah Shen violated the Code of Virginia when she used the CPA title on her personal email signature, personal LinkedIn profile, employer webpage and business card, and the ProInspire webpage despite not having an Active CPA license.

Based on the violation, Shen was reprimanded and agreed to pay a \$250 monetary penalty.

CPE deficiencies

The following CPAs violated VBOA regulation [18VAC5-22-90](#) by failing to meet the CPE requirements for a previous 3-year reporting period. These disciplinary actions resulted in a one year suspension of the CPA license, monetary penalties and other reprimands.

- **Jeanne Rene Brown** | #24437 | Palmyra, Va. | 8/18/2020
- **Michele Ann Coleman** | #28087 | Upper Marlboro, Md. | 7/13/2020
- **Laura B. Edwards** | #15380 | Aylett, Va. | 8/11/2020
- **Penelope Gayle Howard** | #24107 | Buffalo, N.Y. | 8/27/2020
- **David Thomas O'Shaughnessy** | #30641 | Alexandria, N.Y. | 8/20/2020
- **Manjit Kaur Rodriguez** | #37528 | Ashburn, Va. | 9/8/2020
- **Bilal Sidat** | #30496 | Dubai, UAE | 9/14/2020

The VBOA office is closed the following Commonwealth of Virginia holidays in 2021:

- | | |
|---------------------------|---------------------------------------|
| • Presidents Day | Monday, Feb. 15 |
| • Memorial Day | Monday, May 31 |
| • Juneteenth | Friday, June 18 |
| • Independence Day | Monday, July 5 |
| • Labor Day | Monday, Sept. 6 |
| • Columbus Day | Monday, Oct. 11 |
| • Election Day | Tuesday, Nov. 2 |
| • Veterans Day | Thursday, Nov. 11 |
| • Thanksgiving | Thursday, Nov. 25 and Friday Nov. 26 |
| • Christmas | Thursday, Dec. 23 and Friday, Dec. 24 |
| • New Years Eve | Friday, Dec. 31 |

Until next time...



Upcoming 2021 Board meetings

February	April	May	June	August
4	22	27	24	31

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

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

Due to COVID-19 restrictions in 2021, Board meetings will be held in-person and also virtually.



Update contact information

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

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

Licensees

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

Exam candidates

Submit a [Change of Contact Information Form](#) to update name, address, phone number and/or email address. Address changes only can be emailed to boa@boa.virginia.gov.



Connect with us online

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

The VBOA wants to connect with you.



Follow us:
[@VBOANews](#)



Like us:
www.facebook.com/vboanews