



Protecting the public through enforcement

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Laurie A. Warwick, CPA

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

From the VBOA Chair

Our Board

Laurie A. Warwick, CPA
Chair
Ashburn, Va.

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

William R. Brown, CPA
New Kent, Va.

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

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

Dale Mullen
Hanover, Va.

Nadia A. Rogers, CPA
Blacksburg, Va.

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With summer here and hopefully pandemic fatigue behind us, I hope everyone can take time in the upcoming months to recharge and spend time with family and friends.

July also marks the beginning of the Board's fiscal year. I am very honored that I have been nominated and elected to continue to serve as the VBOA Chair for the upcoming year. I would like to congratulate Wendy Lewis on her reappointment for another year as Vice Chair.

As Barclay Bradshaw's term has concluded, I would like to take this opportunity to publicly thank him for his collective eight years of service – his contributions, insights and leadership to the Board have been invaluable. I have certainly learned a lot from Barclay and look forward to his legacy living on in the policies and work that we do.

We are fortunate to have two new Board members joining us: Dale Mullen and David Cotton. I look forward to working with them and am excited to see the contributions they will continue to bring the profession.

At our meeting in May, we collectively determined the goals and priorities for the upcoming fiscal year. To help keep ourselves accountable for the work we do, we utilize the SMART goal approach – setting goals that are Specific, Measurable, Achievable, Relevant, and Timely. Each meeting, we utilize a scorecard to measure our success.

I'd like to highlight just a few of our focus areas for the upcoming year:

- **Enforcement Reporting** – We continue to look for opportunities to enhance the reporting model of our enforcement process – types of cases, potential root cause, days outstanding, etc. We are interested in procuring an up-to-date licensing database that will allow us to automate much of our monitoring and benchmarking. Our goal is to make the process as efficient and transparent to the licensee as possible.
- **Peer Review** – We plan to create and automate a process that will identify those firms that should be enrolled in peer review and an enforcement process for those that are not enrolled or are enrolled but are receiving sub-par results. We are currently developing a communication plan to inform firms of our process.
- **Education for Licensure** – The CPA Evolution initiative, led by the AICPA and NASBA, is transforming the CPA licensure model in order to recognize the changing competencies and skill sets being demanded in today's marketplace. We are reviewing the blueprint exposed for public comment on June 28, providing comment by the end of the comment period (Sept. 30) if



Laurie A. Warwick, CPA
VBOA Chair

From the VBOA Executive Director

Our staff

Nancy Glynn, CPA
Executive Director

Renai Reinholtz
Deputy Director

Matthew Ross
Enforcement Director

Kelli L. Anderson
Communications
Manager

Vasa Clarke
Information and
Policy Advisor

Morgan Emanuel
Adjudication Specialist

Melinda H. Haddon
Financial and
Procurement
Coordinator

Patti B. Hambright
CPE Administrator

Elaina Johnson
IT Specialist

Nicole Reynolds
Licensing and
Operations Support

Sandra Reynolds
Executive Assistant

Hunter Schmitz
Enforcement Specialist

Michelle Strudgeon
Accounting Specialist

Nicholas R. Tazza
Manager, Licensing
and Examination

The Virginia Board of Accountancy is comprised of seven members appointed by the Governor to serve a 4-year term.

The Board includes four members who hold Virginia licenses and have been actively engaged in providing services to the public for at least three years; one member who holds a Virginia license actively engaged in providing services to the public or to or on behalf of an employer in government or industry for at least three years; one educator in the field of accounting who holds a Virginia license; and one public non-CPA member.



Nancy Glynn, CPA
VBOA Executive Director

CPA, CPA candidates, and consumers all benefit from the commitment of our Board members. The Board is empowered by the Code of Virginia to ensure that persons entering the profession are competent and those holding the CPA credential maintain high standards of personal conduct and competency and are held publicly accountable for their actions.

Serving as a Board member requires a significant time commitment and true dedication to the profession. Each year the Board meets for an average of seven, full day, in-person Board meetings.

The Board continued to meet frequently during the COVID quarantine in 2020 via a virtual platform. In addition to the scheduled Board meetings, each Board member serves as reviewer and presiding officer for various enforcement cases throughout the year. The Board is committed to the timely adjudication of enforcement cases, as this is critical to protecting the public.

Each year the VBOA is fortunate to have dedicated professionals nominated to serve on our Board. In many cases, these Board members also serve in national roles to assist in every aspect of the profession, from the uniform CPA exam to CPA license mobility and reciprocity.

Most everything the Board discusses or regulates is available to the public. If you would like to know more about what the Board is discussing, the agendas, minutes and future meeting dates are available on the [VBOA website](#). Any guidance documents, changes to or new requirements or processes approved by the Board are available for review and when required, public comment, on the [Virginia Town Hall website](#).

DID YOU KNOW?

VBOA Board meetings are open to the public. The Board Chair asks members of the public to introduce themselves at the beginning of the meeting and provides each person a five-minute comment period.

Protecting the public through enforcement

Part of the Virginia Board of Accountancy's mission is to protect the citizens of the Commonwealth of Virginia through ensuring certified public accountants and certified public accounting firms comply with the VBOA's regulations and the Code of Virginia.

The VBOA upholds this mission through the investigation of potential violations and complaints received against Virginia licensed CPAs and CPA firms. The Board also has jurisdiction to investigate matters involving non-licensees for using the CPA title and the performance of services restricted to licensed CPAs or CPA firms.

Enforcement matters can originate from the VBOA itself, the public, including anonymous complaints, or a past or current client. They can also come from local, state and federal agencies. Complaints need to be made in writing and can be submitted online through the VBOA website at <https://boa.virginia.gov/consumers/file-a-complaint>.

Additionally, licensed CPAs and CPA firms are encouraged to self-report violations, including those related to CPE deficiencies.

Pursuant to [18VAC5-22-170](#), licensees are required to report to the VBOA within 30 days if there is a change in name or address, any administrative disciplinary proceedings, any conviction for a felony or misdemeanor offense, any guilty plea or plea of nolo contendere, any final civil judgment levied against them or any adverse peer review or PCAOB firm inspection report.

Failure to notify the VBOA of these matters, by itself, can result in an enforcement matter being opened.

If a determination is made that a violation of the VBOA's regulations or the Code of Virginia has occurred, potential penalties include a reprimand, revocation of licensure, limits placed on the areas of practice the CPA or CPA firm is allowed to engage, monetary penalties imposed of up to \$100,000 per violation, additional or specific CPE completion required or discontinuation of any acts that violate the Code of Virginia or a VBOA regulation. A complete list of potential penalties assessed by the VBOA can be found at Code of Virginia [§54.1-4413.4](#).

Any monetary penalties collected for violations of the Code of Virginia or VBOA regulations are payable to the Virginia Literary Fund. The VBOA does not receive any of the monetary penalties assessed in connection with an enforcement proceeding.

All open enforcement matters are confidential and not made available to the public. However, once an enforcement matter is complete, information contained in the enforcement file is subject to disclosure pursuant to the [Virginia Freedom of Information Act](#).

The VBOA's policy is to publish certain disciplinary actions. These published disciplinary actions are posted on the VBOA website, the biannual newsletter and with the National Association of State Boards of Accountancy database systems, commonly known as CPAverify and the US Accountancy Licensee Database (ALD).

More information about the VBOA Enforcement Division, including specific details on the enforcement process can be found on the [VBOA website](#) and on the [Virginia Town Hall website](#).

From the VBOA Chair, *continued*

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deemed necessary and will assess whether changes to our regulations, VBOA policy and Education Handbook are needed to align with the CPA Evolution Initiative.

The business that we conduct as a Board is open to the public. We welcome members of the public to

attend our meetings held at 9960 Mayland Drive, Henrico. If interested in addressing the Board, instructions on how to do so can be found on our website. Our next meeting is Monday, August 29.

Until next time.

Two new Board members join VBOA

Gov. Glenn Youngkin appointed David Cotton, CPA, CFE, CGFM, of Alexandria, and Dale Mullen, of Hanover, as the newest Board members of the Virginia Board of Accountancy.

Cotton is the founder and Chairman Emeritus of Cotton & Company, a practice concentrating in assisting federal and state agencies, inspectors general, and government grantees and contractors with government program-related assurance and advisory services.

He has testified as an expert in governmental accounting, auditing, and fraud issues before the United States Court of Federal Claims, the Armed Services Board of Contract Appeals, and other administrative and judicial bodies.

Cotton served on the board of the Virginia Society of Certified Public Accountants and on the VSCPA Litigation Services, Professional Ethics, Quality Review, and Governmental Accounting and Auditing Committees. He is a member of the Association of Government Accountants and past-advisory board chairman and past-president of the AGA Northern Virginia Chapter. He is also a member of the IIA and the Association of Certified Fraud Examiners.

Cotton was the recipient of the ACFE 2018 Certified Fraud Examiner of the Year Award; AGA's 2012 Educator Award and AGA's 2006 Barr Award.

Mullen was named as the VBOA Public Board member and is a Partner in the law firm Whiteford, Taylor & Preston, LLP. He leads the firm's Regulatory Compliance, Administrative Law and Government Investigations section.

He has been recognized as a "Legal Elite" by Virginia Business Magazine, a "Leading Lawyer for Business"

by Chambers USA and by Best Lawyers in America.

He is admitted to practice law in Virginia, New York, and the U.S. District Courts of the District of Columbia. He represents clients on federal and state rulemaking, permitting, and enforcement in highly regulated industries including utilities, energy, financial regulation, and export compliance.



David Cotton, CPA, CFE, CGFM

Mullen is a United States Navy veteran and served in the Organized Crime Division of the Richmond Police Department and as a Command Sergeant of the Audit and Inspections Unit, Assistant Attorney General.

He was also a Chief Prosecutor for the Commonwealth of Virginia, Special Assistant United States Attorney (SAUSA), county attorney, and county administrator.



Dale Mullen

Cotton began his 1st term on July 1, 2022, taking over for previous Board member W. Barclay Bradshaw, CPA.

Mullen began his 1st term on March 15, 2022, and took over for previous Board member Jay Bernas.

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

CPA Evolution Initiative transition policy

The role of today's CPA has evolved, and newly licensed CPAs are taking on increased responsibilities. Becoming a CPA means needing greater skill sets and competencies and a greater knowledge of emerging technologies. The CPA Evolution Initiative, a joint effort of the National Association of State Boards of Accountancy and the American Institute of Certified Public Accountants, is underway with the launch of the new CPA exam in January 2024.

It is important that exam candidates learn about the CPA Evolution Initiative and the upcoming changes to the CPA Exam to fully understand how their journey to CPA licensure may be impacted.

New Licensure Model

A Core + Discipline model has been adopted. Exam candidates will be required to pass all three Core sections in addition to one of three discipline sections.

The Core covers foundational knowledge that every newly licensed CPA needs to know to protect the public interest, while the discipline sections take a deeper dive into the respective content area.

The discipline sections reflect three pillars of the CPA profession:

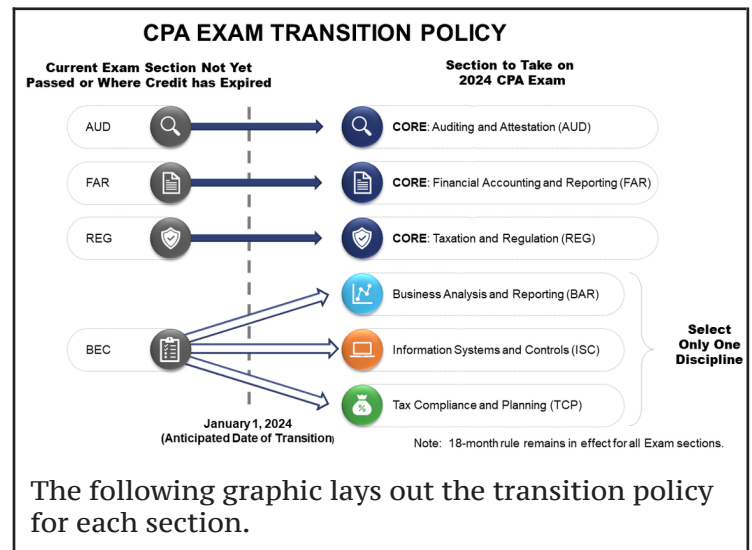
- Business analysis and reporting (BAR)
- Information systems and controls (ISC)
- Tax compliance and planning (TCP)

Passing a discipline section of the exam does not result in a specialization. A CPA is a CPA and can practice in any area of the profession as long as he/she is competent in that particular area.

Transition Policy

The current and new CPA exams will not run parallel, meaning that the current exam will no longer be offered once the new exam launches in January 2024. As a result, it was necessary to develop a transition policy.

The CPA Exam transition policy was



recommended to the boards of accountancy by the NASBA CBT Administration Committee after development and much deliberation by a task force with state board representatives from the AICPA Board of Examiners, sitting state board members and executive directors from multiple states.

The boards of accountancy have agreed this transition policy best serves the candidate and the public interest.

As indicated in the CPA Exam transition policy, the Core sections of the new CPA Exam are expected to be named Auditing and Attestation, Financial Accounting and Reporting, and Taxation and Regulation and will be abbreviated as AUD, FAR, and REG, respectively, just as they are today. However, it is imperative to note that, despite the same acronyms, differences will exist between the current and new CPA exams.

Candidates who have credit for AUD, FAR or REG on the current CPA exam will not need to take the corresponding new core section of AUD, FAR or REG on the 2024 CPA exam. Candidates who have credit for BEC on the current CPA exam will not need to take any of the three discipline sections.

However, if a candidate loses credit for AUD, FAR or REG after Dec. 31, 2023, they must take the corresponding new core section of AUD, FAR or REG. A candidate who loses credit for BEC after Dec. 31, 2023,

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VBOA no longer accepts foreign accounting credentials (ACCA)

As of July 1, 2022, the Virginia Board of Accountancy no longer accepts credits or credentials issued by the Association of Chartered Certified Accountants (ACCA) and similar accounting professional organizations. All evaluation of foreign education must be from properly accredited colleges or universities.

Applicants may submit accounting certificates or other credentials issued by a professional accounting body for evaluation. The VBOA recognizes all mutual recognition agreements entered into by the NASBA/AICPA International Qualifications Appraisal Board.

Applicants with a credential from one of those bodies may apply to become a Virginia CPA under the procedures for mutual recognition. These applicants will not require evaluation of their education.

Applicants who submit credits or credentials from an accounting body not party to a mutual recognition agreement (e.g. ACCA) will be denied.

Virginia state law requires that CPA applicants are graduates of accredited educational institutions or institutions whose accreditation is substantially equivalent to those of American institutions.

Educational institutions are usually colleges or universities.

The VBOA has determined that the ACCA and other organizations that lack a mutual recognition agreement with the NASBA/AICPA IQAB, are not educational institutions and do not issue degrees.

CPA Evolution transition policy, *continued*

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must select one of the three discipline sections to be tested.

More detailed answers regarding the transition policy can be found in [NASBA's frequently asked questions](#).

ATTENTION VIRGINIA COLLEGES AND UNIVERSITIES

Virginia college and universities may need to consider adjusting courses and/or curricula to better align with the CPA Evolution Initiative.

educational requirements by reviewing a course syllabus, providing feedback or meeting with representatives.

The VBOA can answer any questions regarding whether a particular course meets the VBOA's

For more information, email boa@boa.virginia.gov.

Still have questions about the CPA Evolution Initiative?

The Virginia Society of CPAs is helping accounting professionals, educators, faculty and students with webinars, events and online resources.

- VBOA member Nadia Rogers is leading a faculty roundtable on **August 9** and a free coffee chat

on **August 11**. Learn more and register at <https://www.vscpa.com/accounting-educators>.

- There was a session on Wednesday, July 27 on the CPA Evolution Initiative with approximately 150 VSCPA members in attendance.

Saunders selected for national Vice Chair

Previous Virginia Board of Accountancy member Stephanie M. Saunders, CPA, has been selected as the National Association of State Boards of Accountancy's (NASBA) Nominating Committee Vice Chair candidate for 2022-23. As the Nominating Committee candidate, if elected, Saunders will automatically earn the NASBA chair role for 2023-24.

"I was thrilled to be selected," said Saunders of the Vice Chair nomination. "I believe I am the right leader for the launch of the new exam under CPA Evolution in 2024. I have been involved during the process of updating education model rules through the Education and UAA Committees, model curriculum task forces as well as issues discussed at the NASBA Executive Committee."

As NASBA Vice Chair, Saunders' main initiative is to ensure the successful rollout of the new CPA exam in January 2024.

"We know that the CPA pipeline has been dwindling over the past few years and CPA Evolution provides future CPAs the education and tools required to meet the financial needs of the marketplace," she said.

Another priority for Saunders is audit quality and reliance on financial statements by the public and advocating for programs for diversity and inclusion within the profession.

"Overall as Vice Chair and Chair, I will be committed to NASBA's mission of 'Enhance the effectiveness and advance the common interests of the Boards of Accountancy,'" said Saunders.

Saunders has played an active role at the national level since her time on the VBOA. She served the maximum two terms, or eight years, as a member, vice chair and chair. She was also a member of the Ethics Committee.

Currently, Saunders is a member of the NASBA Board of Directors, serving as director-at-large, and the secretary and chair of NASBA's Uniform Accountancy Act Committee.

Her past involvement with NASBA includes being the NASBA Middle Atlantic regional director; former

chair of NASBA's Relations with Member Boards and Education Committees; former member of NASBA's Communications and Nominating Committees; and a representative on the AICPA Professional Ethics Executive Committee.

Previously, she was also heavily involved with the Virginia Society of CPAs, serving as former Board member and chair. Other contributions include serving as chair and vice chair of the Virginia Society of CPA's Educational Foundation and as the ethics discussion leader for eight years.

Additionally, Saunders is a past president of the Tidewater Chapter of the Virginia Society of CPAs and past president of the American Society of Women Accountants – Norfolk Chapter.

Saunders' career as a CPA has spanned more than 40 years. Today, she is a shareholder of Saunders & Saunders, PC, which provides tax planning and compliance for individuals and small businesses. She earned a BS in business administration with a concentration in accounting from Old Dominion University.

"For the last 30 plus years I have been involved in many volunteer positions relating to the CPA profession that I knew nothing about when I started college in 1971," said Saunders. "It has been a rewarding experience and it is very true that you receive more than you give through the networking and friendships of CPA colleagues as well as support staff that has helped this small firm tax practitioner!"

Elections of the NASBA vice chair will take place at the 115th Annual Business Meeting on Nov. 1, 2022, in San Diego, CA.



Stephanie M. Saunders, CPA

VBOA news

VBOA Recognition Day 2022

W. Barclay Bradshaw, CPA, was recognized for his eight years of service to the Virginia Board of Accountancy on Monday, July 11, 2022.

During the latest Board meeting, Chair Laurie Warwick, CPA, honored Bradshaw and proclaimed a resolution that July 11 be named Bradshaw Recognition Day.

He served the maximum time as a Board member, with two, 4-year terms. During that time, he served as Chair and Vice Chair, and was heavily involved with the Enforcement Division during his tenure.

He will continue working with enforcement moving forward.

Bradshaw is currently a Principal with Harris, Hardy & Johnstone PC, in Richmond, and has 45 years of public accounting experience, with both national and local CPA firms.

His VBOA term ended on June 30, 2022.



W. Barclay Bradshaw, CPA, is honored during the July 11 Board meeting.



Board Chair Laurie Warwick, CPA (left), and Vice Chair Wendy Lewis, CPA (right), acknowledge Bradshaw.

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

- Labor Day: Monday, Sept. 5
- Columbus Day: Monday, Oct. 10
- Election Day: Tuesday, Nov. 8
- Veterans Day: Friday, Nov. 11
- Thanksgiving: Thursday, Nov. 24, and Friday, Nov. 25
- Christmas: Monday, Dec. 26

VBOA news

CPA exam score release dates

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

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

CPA exam scoring is treated with a high level of importance, due diligence and attention to accuracy. Responses to questions go through multiple quality assurance reviews to ensure scoring accuracy. For most candidates, Prometric sends exam data files to the AICPA within 24 hours after testing is complete.

If you take the exam on/before:	Your target score release date is:
July 23	August 9
August 15	August 23
September 7	September 15
October 1	October 11
October 23	November 8
November 15	November 23
December 8	December 16
January 1, 2023	January 10, 2023

VBOA volunteer committees

Active CPAs have the opportunity to be involved through the Virginia Board of Accountancy Ethics Committee and Peer Review Oversight Committee (PROC). Both committees encourage CPAs who have experience with ethics and peer review, respectively, to serve in one of the volunteer roles.

The Ethics Committee meets at least annually. Some of the primary duties include working with the VBOA member liaison and staff to develop the following year's VBOA Segment video that becomes part of every VBOA-approved ethics course. Volunteer members serve 3-year terms.

Current 2022 Ethics Committee members include: Beth Berk, CPA, CGMA; Kevin Matthews, CPA; Matthew Miller, CPA; Roy Peters, CPA; John Renner, CPA; and Douglas Ziegenfuss, CPA. William Brown, CPA serves as the Board liaison.

The PROC monitors sponsoring organizations to provide reasonable assurance that peer reviews are being conducted and reported on in accordance with the relevant standards. The Committee reports the conclusions and recommendations to the VBOA annually. Members serve 3-year terms and spend approximately 20 to 30 hours each year performing committee tasks. The committee also meets at least annually.

Current 2022 PROC committee members include: Marco Fernandes, CPA; Samuel Johnson, CPA; Nicole Kint, CPA; and Reza Mahbod, CPA. Nadia Rogers, CPA, serves as the Board liaison.

CPAs can learn more and apply for future opportunities to serve on the [Ethics Committee](#) or [PROC](#) online through the VBOA website.

VBOA news

Virginia candidate named Sells winner

The American Institute of CPAs announced 57 winners of the 2021 Elijah Watt Sells Award. To qualify, CPA candidates must obtain a cumulative average score above 95.50 across all four sections of the CPA exam, pass all four sections on their first attempt and have completed testing in 2021.

More than 72,000 individuals sat for the CPA exam in 2021, with 57 candidates meeting the criteria to receive the Elijah Watt Sells Award.

There was one Virginia candidate named to the distinguished honor.

- **Kevin Kowal (Virginia)**, a graduate of University of South Carolina with a Bachelor of Arts in Political Science, is employed with Stand Together Chamber of Commerce in Greenville, South Carolina.

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

More locations available for international exam candidates

Starting June 2, 2022, the National Association of State Boards of Accountancy, American Institute of CPAs and Prometric announced CPA exam candidates will have the option of testing at any international location where the CPA exam is currently offered.

Testing eligibility for qualified international CPA exam candidates was determined through jurisdictions participating in the international administration of the CPA exam. This was limited to sites based on a candidate's residency and citizenship.

For example, previously, a candidate residing in Japan could test in Japan or the United States, but not test in India or Brazil.

Now, the candidate may test in each of those locations and more. Once a candidate from a participating jurisdiction qualifies to take the CPA exam, they can choose to test at any international Prometric test center where the CPA exam is offered. International Prometric test centers exclude the United States, Canada, Puerto Rico, Guam and Virgin Islands.

This change will offer greater flexibility for international test takers and encourage more international residents to consider pursuing the CPA designation and careers in the accounting profession.

For more information about international testing, visit <https://nasba.org/internationalexam/>.

VBOA news

CPAs celebrate 50 years of service

Based on Virginia Board of Accountancy records, as of July 1, 2022, the following Virginia CPAs have held a CPA license for at least 50 years.

- David F. Allemong
- Francis W. Andrews
- Randolph Wilkerson Baird
- Ulysses G. Ballard, Jr.
- Maurice E. Barnhart
- Paul H. Bjarnason
- John E. Bolling
- Randal G. Bottenfield
- Jerry G. Bridges
- Robert K. Butler
- Cameron C. Caffee
- Gary C. Carlton
- Nelson L. Castner
- James D. Cavanaugh
- Carol T. Chappell
- Richard N. Clampitt
- Charles P. Cocke
- Ben B. Cox
- Robert E. Cox
- Dennis L. Crum
- Richard W. Crutchley
- Darrell F. Dean, Jr.
- Mensel D. Dean
- David M. Deitz
- Stephen Young Dickinson
- Janet M. Eckert
- Wayne R. Eggleston
- Kenneth L. Elmore
- John F. Estes
- Phillip W. Finch
- John O. Flournoy
- Robert W. Gramling
- Arlen S. Gregory
- Michael R. Hansen
- Randall S. Hawthorne
- James D. Hess
- Charles M. Hicks
- Robert W. Hogg
- Richard Henry Horte
- L. Peyton Humphrey
- H. William Kuehl
- Fredrick G. Hutchison
- Robert N. Lent
- Morris E. Levy
- Ronald L. Lovelace
- Charles F. Marginot
- William C. Mariner
- John L. Matherly
- Edward B. Minnich
- Maurice S. Moody
- Thomas J. Murphy
- Robert J. Neuland
- David Robert Oliver, Jr.
- Nicholas P. Paul, Jr.
- James E. Pearman, Jr.
- Francis Daniel Pharr
- Marion L. Powell
- Ernest M. Preissner, Jr.
- W. Dewey Rasnake
- Ronald R. Reiter, Sr.
- Edward N. Renner
- Lloyd B. Ritter
- Loveyann G. Romm
- Melvin E. Rosen, Jr.
- Kenneth Sabanosh
- John W. Sanderson
- James K. Sells
- Asa L. Shield, Jr.
- Larry D. Spring
- James G. Sprinkel
- Anne L. Stone
- Walter A. Stosch
- Harry C. Sutherland
- George H. Tatterson, Jr.
- Warren W. Taylor, Jr.
- James R. Turner
- Edward O. Vance
- Philip R. Walsh
- Jesse C. Wasserman
- John Forest Weeks, Jr.
- Samuel H. West
- Manrid L. Winder
- R. Stephen Winterfeldt
- E. Douglas Wright
- Robert E. Zukowski
- Norman J. Zwahlen

ATTENTION CPA EXAMINATION APPLICANTS

Please be aware that NASBA increased the fees for each exam section from \$226.15 to **\$238.15**.

In Virginia, this change took place beginning June 4, 2022.

Learn more about the CPA exam fees on the VBOA website at <https://boa.virginia.gov/cpa-exam/fees>.

VBOA disciplinary actions

January to June 2022

Policy notice

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

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

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

William Agboruche | No license | Woodbridge, VA | 3/16/2022

Unlicensed Activity

[§ 54.1-4409.1\(A\)](#); [§ 54.1-111](#)

William Agboruche violated the Code of Virginia by using the CPA designation while not in possession of an Active CPA license.

Based on this violation, Agboruche was reprimanded and assessed a monetary penalty of \$2,500.

Jeffrey Bolyard | License #23544 | Leesburg, VA | 1/11/2022

Due Professional Care

[§54.1-4413.3](#); [18VAC5-22-170\(A\)](#)

Jeffrey Bolyard violated the Code of Virginia when he failed to properly file taxes for a client. Bolyard further violated the Code of Virginia when he failed to respond to a VBOA communication within 30 days.

Based on these violations, Bolyard was reprimanded and assessed a monetary penalty of \$250.

Sharon Lee Brammer | License # 28339 | Rocky Mount, VA | 5/25/2022

Unlicensed Activity

[§ 54.1-4412.1 \(A\)\(B\)](#)

Sharon Lee Brammer violated the Code of Virginia by providing services restricted to licensed CPA firms while not in possession of a valid CPA firm license.

Based on this violation, Brammer was reprimanded and was assessed a monetary penalty of \$5,000.

VBOA disciplinary actions

January to June 2022

Bilal Hill | License #25634 | Spotsylvania, VA | 1/11/2022

Unlicensed Activity

[§54.1-4414](#); [§54.1-4409.1](#)

Bilal Hill violated the Code of Virginia by using the CPA title while not in possession of a Virginia issued CPA license. Hill further violated the Code of Virginia by failing to respond to VBOA communications within 30 days.

Based on these violations, Hill was reprimanded and assessed a monetary penalty of \$1,250.

Shari Himelbloom | License #16000 | Glen Allen, VA | 1/11/2022

Unlicensed Activity, CPE deficiency

[18VAC5-22-90](#); [§54.1-4412.1\(A\)\(B\)](#)

Shari Himelbloom violated the Code of Virginia by performing services restricted to licensed CPA firms while not in possession of a valid Virginia issued CPA firm license and failing to properly maintain her CPE.

Based on this violation, Himelbloom was reprimanded and assessed a monetary penalty of \$1,500.

J.B. Horner | License #6728 | Centerville, VA | 3/16/2022

Unlicensed Activity

[§54.1-4412.1\(A\)\(B\)](#); [§54.1-4414 \(ii\)\(5\)](#)

J.B. Horner violated the Code of Virginia by providing services restricted to licensed CPA firms while not in possession of a Virginia CPA firm license.

Based on this violation, Horner was reprimanded and assessed a monetary penalty of \$10,000.

Ali Kamarehei | No license | McLean, VA | 3/16/2022

Unlicensed Activity

[§54.1-4409.1\(A\)](#); [§54.1-111](#)

Ali Kamarehei violated the Code of Virginia by using the CPA designation while not in possession of an Active CPA license.

Based on this violation, Kamarehei was reprimanded and was assessed a monetary penalty of \$1,000.

Nicholas A. Kasun | License #8706 | Spotsylvania, VA | 1/11/2022

Unlicensed Activity

[§54.1-4414](#); [§54.1-4409.1](#)

Nicholas Kasun violated the Code of Virginia by using the CPA title both generally and on business cards despite not possessing a Virginia issued CPA license.

Based on this violation, Kasun was reprimanded.

VBOA disciplinary actions

January to June 2022

Kip Ryan Krumwiede | License # 42602 | Midlothian, VA | 5/25/2022

Unlicensed Activity

[§54.1-4409.1\(A\)](#)

Kip Ryan Krumwiede violated the Code of Virginia by using the CPA designation while not in possession of an Active CPA license.

Based on this violation, Krumwiede was reprimanded and assessed a monetary penalty of \$2,500.

Bryan Bernard Long | License #29051 | Paradise Valley, AZ | 10/19/2021

Due Professional Care

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

Bryan Bernard Long violated the Code of Virginia by failing to notify the VBOA within 30 calendar days that he had been subject to an administrative disciplinary action by an agency of the federal government.

Long further violated the Code of Virginia by failing to obtain 120 hours of CPE for the reporting period and for failing to maintain a minimum of 20 hours of CPE for each calendar year of the reporting period.

Based on these violations, Long was ordered to pay a \$3,625 monetary penalty. He was also ordered to submit the deficient CPE hours within 90 days, including the current years Virginia-Specific Ethics Course. Long will be subject to a compliance review for the reporting period of 2021, 2022 and 2023, and must comply with all terms and conditions of the Order prior to the consideration of any and all applications for CPA licensure or renewal of CPA licensure in Virginia.

Dr. Eldar Maksymov | License # 33300 (Expired) | Gilbert, AZ | 5/25/2022

Unlicensed Activity

[§54.1-4409.1\(A\)](#); [§54.1-4414](#)

Dr. Eldar Maksymov violated the Code of Virginia by using the CPA designation while not in possession of an Active CPA license.

Based on this violation, Dr. Maksymov was assessed a monetary penalty of \$750.

Metropolitan Accounting Services | No license | Powhatan, VA | 3/16/2022

Unlicensed Activity

[§54.1-4412.1\(A\)\(B\)](#)

Metropolitan Accounting Services violated the Code of Virginia by providing services restricted to licensed CPA firms while not in possession of a Virginia CPA firm license.

Based on this violation, Metropolitan Accounting Services was reprimanded and assessed a monetary penalty of \$5,000.

VBOA disciplinary actions

January to June 2022

N. Wesley Pughsley | License # 15550 | Roanoke, VA | 5/25/2022

Peer Review

[§54.1-4413.3](#)

N. Wesley Pughsley violated the Code of Virginia by continuing to provide services restricted to licensed CPA firms after being terminated from the peer review program.

Based on this violation, Pughsley was reprimanded.

Harry Mark Ross | License # 8673 | McLean, VA | 3/16/2022

Due Professional Care

[§54.1-4413.3](#)

Harry Mark Ross violated the Code of Virginia by failing to properly file his client's taxes.

Based on this violation, Ross was reprimanded.

Rushabh Shah | License #32900 | Vienna, VA | 1/11/2022

Due Professional Care

[§54.1-4412.1\(A\)\(B\) and \(D\)\(6\)](#)

Rushabh Shah violated the Code of Virginia by providing services restricted to licensed CPA firms, failing to enroll in a practice-monitoring program, and failing to respond to the VBOA within 30 days.

Based on these violations, Shah was reprimanded and assessed a monetary penalty of \$3,000.

Meredith Slaughter | License #43182 | Rocky Mount, VA | 5/25/2022

Acts Discreditable

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

Meredith Slaughter violated the Code of Virginia by failing to comply with a prior Consent Order.

Based on this violation, Slaughter was reprimanded and assessed a monetary penalty of \$5,000.

Robert Bailey Smith | License #32764 | Richmond, VA | 1/11/2022

Due Professional Care

[§54.1-4413.3\(1\)\(2\)\(3\)\(4\)](#) and AICPA ET § 0.300.040, 0.300.060, 1.100.001.01, 1.300.001.01, 1.400.001.01, and 1.400.200.02

Robert Bailey Smith violated the Code of Virginia and the AICPA Code of Professional Conduct in that he deposited one-half of approximately \$3 million into personal bank accounts belonging to him and his wife.

Based on this violation, Smith voluntarily surrendered his license.

VBOA disciplinary actions

January to June 2022

John Vermaaten | License #7960 | Crozier, VA | 1/11/2022

Unlicensed Activity

[§54.1-4414](#); [§54.1-4409.1](#)

John Vermaaten violated the Code of Virginia by continuing to use the CPA title after his CPA license had expired.

Based on this violation, Vermaaten was reprimanded and assessed a monetary penalty of \$500.

Suirong Wu | License # 45047 | Gaithersburg, MD | 3/16/2022

Unlicensed Activity

[§54.1-4414\(1\)\(4\)](#)

Suirong Wu violated the Code of Virginia by using the CPA designation while not in possession of an Active CPA license.

Based on this violation, Wu was reprimanded and was assessed a monetary penalty of \$500.

CPE deficiencies

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

- **Joseph Bass** | License #12621 | Roanoke, VA | 5/10/2022
- **Andrea Suzanne Chin** | License # 25018 | Lorton, VA | 4/19/2022
- **Kathy Louise Gallagher** | License # 20700 | Herndon, VA | 3/21/2022
- **Michael Arthur Gardner** | License #25095 | Gainesville VA | 6/27/2022
- **Nuru Ndagire Kiyemba** | License #33637 | Clarksburg, MD | 4/26/2022
- **Gregory James Lambert** | License #38883 | Roanoke, TX | 3/24/2022
- **Christie Alvera Nicholson** | License #27997 | Norfolk, VA | 2/24/2022
- **Mary Njai** | License #39514 | Richmond, VA | 3/23/2022
- **Alice Singdahlsen** | License #14394 | Bethesda, MD | 5/10/2022
- **Nicholas Juan Talian** | License #43333 | North Bethesda, MD | 4/26/2022

Newly licensed CPAs and firms

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

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

VBOA disciplinary actions

January to June 2022

Unlicensed activity

Pursuant to guidelines approved by the Board, these CPAs failed to timely renew and continued using the CPA title.

They violated the Code of Virginia by using the CPA title without holding a Virginia CPA license or meeting the requirements to use the CPA title in Virginia under the substantial equivalency provisions.

Reprimand

- **Albert Acquah** | License #10443 | Annandale, VA | 1/26/2022
- **Sean T. Bannon** | License #49578 | Oberreden, Switzerland | 1/20/2022
- **Yu Kei Chiu** | License #26814 | Hong Kong, China | 5/2/22
- **Rosemary Elizabeth Daum** | License #39532 | Reston, VA | 1/26/2022
- **Michael Dickerson** | License #43565 | Arlington, VA | 1/20/2022
- **Zhiyao Ding** | License #44281 | Reston, VA | 1/31/2022
- **John Hart Hagen Jr.** | License #41808 | Midlothian, VA | 1/18/2022
- **Colleen Susan Kelly** | License #37567 | Arlington, VA | 1/19/2022
- **Vinyas Khandelwal** | License #34607 | McLean, VA | 1/18/2022
- **Lada Leffler** | License #41088 | Virginia Beach, VA | 1/26/2022
- **Zhengru Li** | License #49958 | Arlington, VA | 1/19/2022
- **Gregory L. Miller** | License #41609 | Silver Spring, MD | 1/26/2022
- **Payton Alan Rubin** | License #50191 | Charlotte, NC | 1/26/2022
- **Alexandra Santana Silva** | License #35118 | Reston, VA | 1/24/2022
- **Elmar Ferdinand Von Grolman** | License # 13566 | Fairfax, VA | 3/1/2022
- **Dennis Webb** | License #12376 | Ponte Vedra Beach, FL | 1/19/2022
- **Matthew Winter** | License #36134 | Midlothian, VA | 1/26/2022

Reprimand and \$250 monetary penalty

- **Gregory Vincent Ammann** | License #46931 | Vienna, VA | 2/2/2022
- **Aryn E. Christman** | License #45919 | San Francisco, CA | 1/31/2022
- **Clifford Smith** | License #3835 | Virginia Beach, VA | 2/10/2022

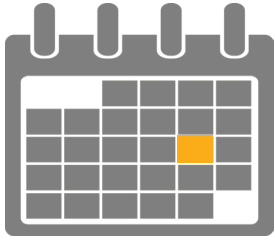
Reprimand and \$500 monetary penalty

- **Kelly Ann DiMario** | License #27105 | Arlington, VA | 2/18/2022
- **William S. Warden** | License # 13566 | Jackson Beach, FL | 2/24/2022

Reprimand and \$750 monetary penalty

- **Carl W. Mankowski** | License #15011 | Ashton, Maryland | 2/2/2022

Until next time...



Upcoming 2022 Board meetings

AUGUST	OCTOBER
29	20

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

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



Update contact information

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

Licensees and exam candidates are required to notify the VBOA, in writing, within 30 days of any change to their 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 legislative changes, announcements, Board meeting dates and much more.

Tweet us, like us and connect with us through our Twitter, Facebook and LinkedIn accounts.

