

ACCRUED INTEREST



Biannual Newsletter



Busy at work

From the VBOA Chair

Greetings everyone,

I hope you had a wonderful holiday season and enjoyed time with family and friends. It is so hard to believe that we are in 2025. I know for many of us in the profession, we are embarking upon one of our busiest times of the year and I can say firsthand that our industry continues to move full speed ahead with many changes on the horizon. The board has been busy at work executing on the goals and strategies we set during our planning session, responding to key exposure drafts impacting our profession and continuing to keep track of and monitor results and scores from the new CPA exam format that has now been in place for a year.



WENDY LEWIS,
CPA

Alongside all the positive momentum, our board also experienced the devastating loss of our longstanding member, William R. Brown, who passed away in the fall ([see page 4](#)). He was such a hardworking member who always challenged us to ensure that we were considering the impact of each CPA, especially the smaller firms and sole practitioners. He was a pioneer in the field and someone that was a role model to many of us in the profession and really paved the way for individuals like myself to not only enter the profession but to succeed and thrive. We were privileged to celebrate him and his family at our January board meeting.

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DIRECTOR'S
MESSAGE**

**IN MEMORIAM: BILL
BROWN, CPA, MBA**

**GUY DAVIS JOINS
VBOA**

**VBOA TRAVELS TO
VIRGINIA TECH**

NEWS AND NOTES

From the VBOA chair, *continued from p. 1*

One of the continued focal points of the VBOA is finding ways to increase and enhance our CPA pipeline. We have continued our student outreach and board presence across college campuses, including a wonderful board meeting Oct. 22 hosted by Virginia Tech. We were able to dialogue and discuss accounting careers with some bright and exceptional students ([see page 8](#)). Our board members and VBOA staff also participate in various college presentations, sessions and career fairs as further touchpoints to connect with students. And we are busy at work planning our next college visit for March 18 at Virginia State University. We have made it a point to visit a historically black college each year as we continue to strengthen our diversity and inclusion efforts overall.

Recently, the board collaborated with the VSCPA on legislation to create a new pathway for licensure

We are fully supportive of an alternative pathway and believe it will go a long way in addressing CPA pipeline challenges.

The board was happy to welcome a new member, Mr. Guy A. Davis who comes with a wealth of knowledge and experience in the accounting industry ([see page 5](#)). I look forward to working with Guy and seeing the contributions he will bring to the board.

While the CPA profession has undergone so many changes and pipeline challenges, I continue to be so proud of all the work we do at the VBOA to inspire future CPAs and protect the public. CPAs touch just about every facet of the business world, and we need each and every one of you to continue to innovate and grow our profession.

— *Wendy P. Lewis, CPA*

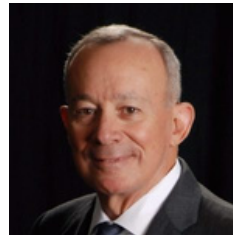
BOARD OF ACCOUNTANCY



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Chair
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Angela Rudolph-Wiseman, CPA
Frederick County,
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Monday-Friday
8:15 a.m - 5 p.m. ET

NEWS AND NOTES

From the executive director:

At the VBOA, we know that when a new year begins, a new renewal season isn't far behind. It's a great time for some very important renewal reminders and tips.

March 1 is the first day for 2025-2026 CPA license renewals. If you do not renew your license by June 30, your license will expire and will need to be reinstated. Everyone has four full months—**that's over 120 days**—to renew their individual and firm licenses. There is no grace period. So, it's in your best interest to renew early!

Though VBOA is not required to send out renewal reminders, we do: via email, social media, phone, text and post card. We do our best to limit recipients of these notices to those who have not renewed their license. Our reminders go out using the contact information we have on record for you in your [VBOA portal](#), so check there to make sure yours is correct, and check that you have our email domain (boa.virginia.gov) [whitelisted](#). If you have not renewed by June 1, we will send you a postcard in the mail. And we send a final recorded phone message to anyone who has not renewed by the last half of June.

When you renew, please read all certification questions carefully. These certifications are required to keep your CPA license in good standing. They are also required by Virginia law. They include certifying compliance with CPE requirements and reporting any administrative, criminal, or civil action to VBOA. Falsely certifying can result in disciplinary actions.

CPE requirements are 120 hours over a rolling three-calendar-year period. For the upcoming renewals this would be 2022, 2023, and 2024. Each year you must earn a minimum of 20 CPE hours, and you must take a [Virginia-approved ethics course](#). If you sign or release audit reports, you must also have eight of the required hours in accounting and auditing.

So, what happens if you fall short of the requirements? You should self-report a CPE deficiency. During renewals this can be done easily by answering the CPE questions honestly. If you report that you did not meet all the requirements, we will include you in a self-report CPE audit pool. Penalties are typically lower for self-reported deficiencies. And surprisingly, sometimes we assist a licensee in meeting the CPE requirements with training events they didn't know could be counted.



NANCY GLYNN,
CPA

Have you had an administrative, criminal, or civil action that you are not certain you reported to VBOA? Answer the questions honestly and we will reach out to you for a copy of the order/action. We will review it to determine if any further information or action is needed. Remember these should be reported within 30 days of the action, but it is better to report late than fail to report at all.

A few reminders for those who hold firm licenses: Renewing a firm license requires a different sign-in than your individual license, so be certain both licenses are renewed on time. During licensure, every firm names a principal licensee. If a firm license is renewed but the associated principal licensee has not renewed their individual CPA license, the firm renewal is placed on hold. Again, reminders will be sent if the firm renewal has not been completed or is in the hold status but to prevent this potential licensing lapse make sure your principal licensee renews early.

Don't hesitate to reach out to our team. They are ready to assist you with any questions.

— Nancy Glynn, CPA

STAFF

Nancy Glynn, CPA, Executive Director

Renai Reinholtz, Deputy Director

Matthew Ross, Enforcement Director

Alessandra Gabriel, Information and Policy Advisor

Jeff Good, IT Specialist

Patti B. Hambright, CPE Administrator

Kelsie Mclellan, Enforcement Specialist

Veronica Paulson, Administrative Assistant

Nicole Reynolds, Licensing and Operations Support

Sandra Reysn, Financial and Procurement Coordinator

TiNique Stewart, Licensing Support Specialist

Michelle Strudgeon, Accounting Analyst

Nicholas Tazza, Manager, Licensing and Examination

Kelli Yoder, Communications Coordinator

NEWS AND NOTES

NASBA Board elections



Glynn

- Nancy Glynn, CPA, CFE, of Henrico, VA, was elected executive directors' liaison and appointed as chair of the NASBA Executive Directors Committee for 2024-2025. Glynn is the executive director of the Virginia Board of Accountancy. Prior to joining the board, she was the chief compliance and operations officer with a national healthcare-related nonprofit. In that capacity, she led the development, execution and revision of the organization's operations to ensure they met industry standards and regulations. She served as a member of the Executive Directors Committee from 2021-2023. Glynn is a certified public accountant, certified fraud examiner and certified compliance and ethics professional.
- Two former VBOA chairs, **Stephanie Saunders** and **Laurie Warwick**, are both continuing members of the NASBA board.

[See full media announcement here >>](#)

NASBA 2024 committee appointments

- David Cotton, CPA, CFE, CGFM - Regulatory Response Committee
- Dale Mullen - Legislative Support Committee
- Nadia Rogers, CPA - Pipeline Task Force Committee, Uniform Accountancy Act (UAA) Committee
- Angela Rudolph-Wiseman, CPA - Enforcement Resources Committee

[View all 2025
NASBA committees
here >>](#)

In memoriam: William R. Brown, CPA, MBA

William "Bill" Russell Brown, 84, passed away Oct. 16. Brown would have completed his second four-year term on the Virginia Board of Accountancy in June. He resigned from the board late this summer due to his health.



Brown

Chair Wendy Lewis proclaimed a resolution in memoriam of Brown at the Jan. 13 meeting. Current and former board members and staff shared memories and gratitude. Two of his children, Allyson Wells and Russell Brown, were in attendance and were presented with the resolution and his CPA wall certificate.

Throughout his nearly two terms, Brown brought his decades of private sector, sole proprietor and previous regulatory experience to the table. He served on NASBA committees even through 2024.

Brown was a CPA in Virginia and New York. He served on the New York State Board of Accountancy from 1985-1995, serving as chair in 1994. He sat on many professional boards, including the Virginia Society of CPAs and the New York State Society of CPAs and the Together We Can Foundation. He was also appointed to the Executive Committee of the Private Companies Practice Section of the AICPA and served on its governing council.

Brown earned an accounting degree from Baruch College, City University of New York. After graduating, he cofounded the accounting firm Stewart, Benjamin & Brown. In 1979, he earned an MBA from Iona College and opened his own accounting firm, William R. Brown & Company. After many years of travelling back and forth between Virginia Beach and New York for work, in the early 2000s, Brown sold his accounting firm and went into semi-retirement, eventually settling in New Kent County.

Brown loved to travel, talk politics and spirituality. He was an athlete and avid sports fan and had many accounting clients who were professional athletes. Brown was a dedicated and loving family man and is survived by his sister, Gloria Scavella; his children, Russell, Allyson, Jacquelyn, and Carson (Samba); his grandchildren, Anthony, Chris, Yvonne, Tanurah, Chanell, Eddie, Robbie, Krystal, Lloyd, and Tecla; his beloved great-grandchildren, and a host of nieces, nephews, cousins, loved ones, and friends.



Bill Brown's children, Russell Brown and Allyson Wells, stand with Board Chair Wendy Lewis as she presents them with Brown's resolution.

NEWS AND NOTES

Guy Davis, CPA, appointed to VBOA

Governor Glenn Youngkin appointed Guy A. Davis, CPA, CIRA, CFE, CDBV, of Henrico, Virginia, to the Virginia Board of Accountancy effective Nov. 1, 2024.



Davis

A practicing CPA in Virginia for over 30 years, Davis specializes in corporate restructuring, bankruptcy litigation, financial damages, business valuation, and corporate transactions. As senior managing director at FTI Consulting, a global leader in restructuring and dispute resolution services, he leads the firm's Bankruptcy Litigation Practice.

Davis started his career as a financial analyst in the oil and consumer products industries. In 1989, he joined C.W. Amos & Company, a Maryland-based accounting firm where he assisted in the startup of a management advisory services practice. In 1996, he co-founded Penta Advisory Services, a boutique restructuring and litigation consulting firm that ultimately merged with Navigant Consulting, Inc. After five years at Navigant, he was hired as a managing director at Protiviti where he worked for 17 years as the co-leader of the firm's Litigation and Restructuring Services practice.

Davis has represented plaintiffs and defendants in some of the country's largest insolvency-related disputes including K-Mart Corporation, Nine West Holdings, Inc., Sears Holding Corp. and Purdue Pharma LP. He provided operations management services, conducted fraud investigations, asset liquidations, and debt restructurings, and served as an expert witness in a variety of asset recovery and other litigation matters.

Davis is a graduate of the E. Claiborne Robins School of Business at the University of Richmond and earned his master's degree in business administration from Loyola College in Baltimore.

Davis is finishing the second term for William R. Brown, CPA, MBA, on the board, which will expire June 30, 2025. His first VBOA meeting was Dec. 5.

New security measures for VBOA portal

The VBOA has upgraded its portal security. Resetting the user ID or password for your VBOA account will now require a registration code specific to you. All licensees and exam candidates will receive an email containing their unique registration code in coming weeks.

Please save the code for use anytime you get locked out of your VBOA account or need to reset the password or username.

If you cannot find the email, contact us at boa@boa.virginia.gov or (804) 367-8505.

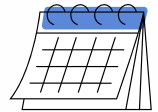
Renewal season is coming

You can renew your individual and firm licenses beginning March 1 and must renew by June 30 or you will need to reinstate your license. Reinstatement includes a CPE audit and additional fee.

Make sure your email and mailing addresses are up to date [in our system](#) so that you receive our renewal reminders beginning in March. You can also **opt-in to text reminders** under the menu item: "Demographics Update."



Add to calendar



New licenses July 1-Dec. 31

The VBOA publishes a listing of all newly issued Virginia individual and firm licenses every six months online.

View the 477 individuals and firms licensed from July 1 to Dec. 31, 2024 at boa.virginia.gov/newlicenses.

NEW LICENSEES >>



NEWS AND NOTES

Comment period for three guidance documents

The board periodically reviews policies and regulations and exposes proposed changes for public comment before they become effective. Comments are open to the public for 30 days before the amendment goes into effect. You can find all guidance documents open for public comment on the Virginia Town Hall website.

The following VBOA guidance documents are open for comments in Town Hall:

- Disposition of Cases Involving Unlicensed Use of the CPA Title by Previously Licensed Individuals (publication date: 12/16/24).
- Board of Accountancy Rights and Responsibilities under FOIA (12/30/24).
- Guidelines for Accreditation of Educational Institutions (12/30/24).

[Find all of VBOA’s guidance documents here >>](#)

ID	Title	Effective Date
3638	Agency level documents applying to all of this agency's boards	
5970	Board of Accountancy Rights and Responsibilities under FOIA	9/22/2019
5971	VBOA Policy: Trust Account	4/1/2020
5971	VBOA Policy: Continuing Professional Education Guidelines for Sponsors	9/20/2020
5972	VBOA Policy: Substantially Equivalent Jurisdictions	9/20/2020
5973	VBOA Policy: Continuing Professional Education Guidelines for CPAs	7/1/2022
5974	VBOA Policy: Publication of Disciplinary Action	12/31/2018
5975	VBOA Policy: CPA and International Qualification Examinations	12/31/2018
5976	VBOA Policy: Peer Review Oversight Committee	12/31/2018
5977	VBOA Policy: Ethics Committee	9/20/2020
5978	VBOA Policy: Inactive Status Procedure for Approval/Denial/Appeal	3/5/2020
5979	VBOA Policy: Electronic Participation in Virginia Board of Accountancy Meetings	12/12/2019
6132	Education Handbook	12/5/2024
6831	Virginia Board of Accountancy Bylaws	4/30/2020

VBOA represented at public events throughout Virginia

The following board members and staff have been representing the VBOA around Virginia:

- VBOA's Manager of Licensing and Exams Nicholas Tazza and Board Chair Wendy Lewis presented at the **George Washington University School of Business Exam Info Session** Sept. 18.
- VBOA Board Member Dave Cotton, Vice Chair Nadia Rogers and Executive Director Nancy Glynn all presented sessions Sept. 23-24 at the **Virginia Society of CPAs' 54th Annual Virginia Accounting & Auditing Conference** in Roanoke.
- Executive Director Nancy Glynn and VBOA Chair Wendy Lewis attended **NASBA's 117th Annual Meeting** in Orlando Oct. 27-30.
- VBOA member Dave Cotton joined Virginia Society of CPAs' Molly Wash at the **American Accounting Association's Two-Year Bridge Symposium** on Nov. 8, answering questions about the CPA Exam process from two-year college students interested in accounting.
- VBOA's Manager of Licensing and Exams Nicholas Tazza fielded student questions at **Virginia Commonwealth University's annual Accounting Expo** on Nov. 13.

If you are interested in having a board or staff member available at your event, email boa@boa.virginia.gov.



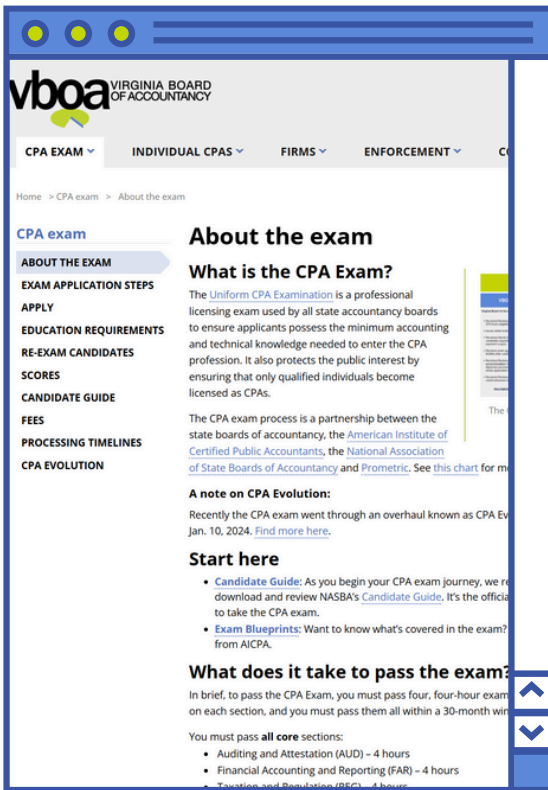
From left, Wendy Lewis, Nancy Glynn, Stephanie Saunders and Laurie Warwick stand together at NASBA's 117th Annual Meeting Oct. 27-30.



VSCPA's Molly Wash and Dave Cotton at the AAA's Two-Year Bridge Symposium Nov. 8.

CANDIDATES' CORNER

CPA Exam updates



Helpful resources

- [VBOA's CPA Exam Application Steps](#)
- [NASBA Candidate Guide](#)
- [AICPA Exam Blueprints](#)

Please use these resources for understanding what is required of you to pass the CPA Exam. We are here to help where we can. [Contact us anytime.](#)

Credits extended will expire June 30

Many credits extended during the transition to a new CPA Exam and the pandemic are set to expire June 30. To view the expiration dates of your credits, log in to NASBA's CPA portal, [CPA Central](#).

Virginia-specific CPA Evolution changes and updates can be found at boa.virginia.gov/cpa-evolution.

Score releases

The AICPA and NASBA are back to continuous testing for the core sections in 2025 after last year's more limited schedule allowed for a careful rollout of the updated CPA Exam.

Scores for the discipline sections, a feature of the new CPA Exam, will be administered in the first month of each quarter in 2025, with one exception.

For the second quarter of 2025 only, the AICPA adjusted the testing dates and score release dates to accommodate all the [credit extensions](#) that are now expiring June 30, 2025.

The schedule for score releases in 2024 was similar to that in 2011 and 2017, when new versions of the CPA Exam were launched. This allowed for additional analysis to ensure accurate scoring.

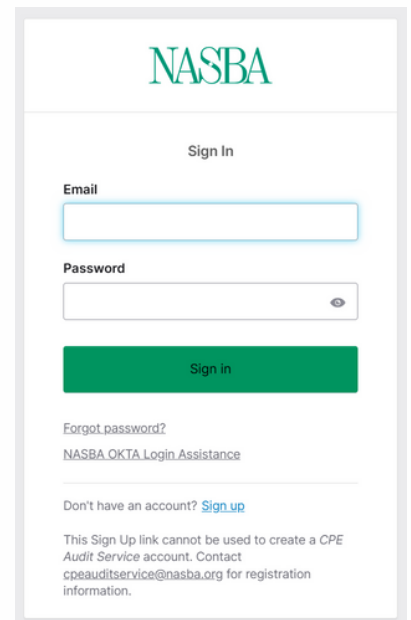
Find the full 2025 [score release schedule here](#).

Core release schedule

Exam data received by:	Target score release:
Jan. 23	Feb. 7
Feb. 14	Feb. 25
March 9	March 18
March 31	April 9
April 23	May 8
May 16	May 28
June 8	June 17
June 30	July 10

Discipline releases:

Discipline test dates:	Target score release:
January	March 14
April	May 16
June	July 17
July	Sept. 11
October	Dec. 16



You can check your CPA Exam scores through your NASBA candidate portal. Sign up at <https://nasba.org/exams/cpaexam/>.

CANDIDATES' CORNER

Virginia Tech hosts Oct. 22 VBOA meeting



Board Chair Wendy Lewis calls on a Virginia Tech student at the Oct. 22 meeting hosted by the Pamplin College of Business.

Virginia Tech's Pamplin College of Business hosted the VBOA and staff in Blacksburg for the Oct. 22 VBOA meeting.

More than 60 Tech students stopped by throughout the day to learn from a student-centered agenda, in which board members and guest speakers shared their varying journeys to becoming CPAs and many relevant resources for students.

Two special guests from the college shared a warm welcome with the board. Dr. Saonee Sarker, Pamplin's dean, described some of Pamplin's recent accomplishments and planned growth.

Dr. Robert Davidson, the head of the Accounting and Information Systems (ACIS) department, explained the role of ACIS in attracting students to the CPA profession.

Then President and CEO of NABA, Inc., Guylaine Saint Juste, gave a special presentation on NABA's position that alternative pathways are needed for becoming a CPA. She also shared about her personal career journey from Haiti to NABA, which did not take a "traditional" path.

Next, Board Chair Wendy Lewis, CPA and managing partner at KPMG, led a presentation giving students insights on what the life of a CPA can look like. She corrected many misconceptions of accounting and shared some possible career paths available to students, including job hunting advice and some of the varied and rewarding experiences she has had as a CPA over the course of her career.

Board Vice Chair Nadia A. Rogers, CPA and director of the Master's of ACIS at Virginia Tech, led a presentation offering tips and details on sitting for the CPA Exam. She outlined how the exam changed with CPA Evolution and resources for exam prep.

She also helped explain the 2023 VBOA extensions to Virginia credits and the education requirements for taking the exam, inviting VBOA Licensing and Exam Manager Nicholas Tazza to share more about the exam application process.

Emily Walker, Virginia Society for CPAs vice president of advocacy and pipeline, also shared with attendees the ways in which VSCPA supports students on their pathway to the CPA, including scholarship availability and a mentoring program new in 2023.

Students participated throughout the day, asking questions and taking part in discussions.



Dr. Saonee Sarker, Pamplin's dean, welcomes the board to campus.

DISCIPLINARY ACTIONS

POLICY NOTICE

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

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



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

July-December

Henry Y. Adu, Jr. | License #13963 | Alexandria, VA | 12/5/24

Peer review [18VAC5-22-170\(B\)\(6\)](#) [18VAC5-22-150](#) [§54.1-4412.1\(D\)\(6\)](#)

Henry Y. Adu, Jr., was reprimanded for failing to inform the VBOA of two failed peer reviews. Adu must get board approval prior to performing audit or review services.

Denise Bobadilla | No license | Charles City, VA | 8/29/24

Unlicensed activity [§54.1-4409.1\(A\)\(B\)](#) [§54.1-4401\(B\)](#) [§54.1-4412.1\(A\)\(B\)\(D\)](#) [18VAC5-22-150](#)

Denise Bobadilla was fined \$100 for preparing an audited financial statement without a CPA or CPA firm license.

James Daniel Brown | License #31314 | Six Mile, SC | 8/29/24

Due professional care [§54.1-4413.3\(1\)-\(6\)](#) [18VAC5-22-90](#)

James Daniel Brown was fined \$2,390 for failing to timely handle clients' tax returns and meet CPE requirements for the three-year reporting period of 2021, 2022 and 2023.

Michael Andrew Callahan | License #31507 | Winchester, VA | 10/22/24

Unlicensed activity [§54.1-4413.3\(7\)](#) [§54.1-4412.1\(A\)\(B\)](#) [§54.1-4414\(ii\)\(1-4\)](#) [18VAC5-22-90](#)

Michael Andrew Callahan was fined \$5,000 for advertising financial statement preparation services and auditing services without a firm CPA license, and for failing to comply with continuing professional education requirements.

Matthew Wayne Cox | License #36917 | Madison Heights, VA | 10/22/24

Due professional care [§54.1-4413.3\(1-4\)\(7\)](#) [18VAC5-22-90](#) [18VAC5-22-91](#) [18VAC5-22-170\(A\)](#)

Matthew Wayne Cox was fined \$16,410 for failing to file clients' business and personal tax returns for the period of 2021-2023 and for failing to respond to the board regarding the enforcement matter. He also failed to meet CPE requirements for 2021-2023.

Brian Edward Deibler | License #34484 | Newport News, VA | 10/22/24

Due professional care [§54.1-4413.3\(1-4\)\(7\)](#) [AICPA 1.300.001, 0.300.060 and 0.3000.070](#)

Brian Edward Deibler was fined \$1,000 for failing to perform a client engagement in a timely manner.

DISCIPLINARY ACTIONS

July-December

Cynthia Jane Gallagher - License #40758 | Oak Hill, VA | 8/29/24

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

Cynthia Jane Gallagher was fined \$500 for unlicensed use of the CPA title on social media.

Rachel Dawn Gann | License #28093 | Mechanicsville, VA | 7/2/24

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

Rachel Dawn Gann was fined \$100 for unlicensed use of the CPA title on social media.

Negar Jamshidimehr | License #47369 | Blacksburg, VA | 7/2/24

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

Negar Jamshidimehr was fined \$100 for unlicensed use of the CPA title on social media.

Martin Osaе Owusu | License #36516 | Lorton, VA | 8/29/24

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

Martin Osaе Owusu was fined \$1,500 for unlicensed use of the CPA title on social media between 2018 and 2024.

Robert Mclarty Pflughardt | License #13892 | Vienna, VA | 8/29/24

Acts discreditable [§54.1-4313.3\(1\)-\(4\)\(7\)](#)

Robert Mclarty Pflughardt was fined \$25,000 and his license was revoked after a settlement with the U.S. Attorney's Office regarding Sage Consulting Group performing work and accepting payments under federal government contracts.

Richard Todd Poston | License #28832 | Landsdowne, VA | 12/5/24

Acts discreditable [§54.1-4313.3\(4\)](#) [18VAC5-22-90](#)

Richard Todd Poston was fined \$6,680 for holding employment with two employers and compromising sensitive employer data, as well as failing to complete continuing professional education requirements for the period of 2021-2023.

Terrance Sean Edward Rogstad | License #24612 | Stone Ridge, VA | 8/29/24

Due professional care [§54.1-4313.3\(1\)-\(4\)](#)

Terrance Sean Edward Rogstad was fined \$4,000 for failing to timely complete financial statements for a client and supervise an employee assigned to the client matter.

Joe Singh | License #29978 | Sterling, VA | 12/5/24

Peer review [18VAC5-22-170\(B\)\(6\)](#) [18VAC5-22-150](#) [§54.1.4412.1\(D\)\(6\)](#)

Joe Singh was reprimanded for failing to inform the VBOA of two failed peer reviews. Singh must get board approval prior to performing audit or review services.

Maura Heidkamp Lund Stevenson | License #44067 | Richmond, VA | 12/5/24

Peer review [18VAC5-22-170\(B\)\(6\)](#) [18VAC5-22-150](#) [§54.1.4412.1\(D\)\(6\)](#)

Maura Heidkamp Lund Stevenson was reprimanded for failing to inform the VBOA of two failed peer reviews. Stevenson must get board approval prior to performing audit or review services.

Kwan Hyung Yi | License #11149 | Fairfax, VA | 7/1/24

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

Kwan Hyung Yi was fined \$2,500 for unlicensed use of the CPA title on social media profile and professional resume between 2015 and 2024.

DISCIPLINARY ACTIONS

July-December

Firms

Adu & Associates, LLC | License #134160 | Alexandria, VA | 12/5/24

Peer Review [18VAC5-22-170\(B\)\(6\)](#) [18VAC5-22-150](#) [§54.1-4412.1\(D\)\(6\)](#)

Adu & Associates, LLC, was reprimanded for failing to inform the VBOA of two failed peer reviews. The firm must get board approval prior to performing audit or review services.

Cundiff & Associates, CPA P.C. | License #133104 | Winchester, VA | 10/22/24

Unlicensed Activity [§54.1-4412.1\(A\)\(B\)\(F\)](#) [§54.1-111\(A\)\(1\)-\(4\)](#) [§54.1-4414\(ii\)\(1\)\(4\)](#)

Cundiff & Associates, CPA P.C., was reprimanded for advertising audit, review and compilation services on its website without a firm CPA license.

Intentional Accounting | No license | Winchester, VA | 10/22/24

Unlicensed Activity [§54.1-4413.3\(7\)](#) [§54.1-4412.1\(A\)\(B\)](#) [§54.1-4414\(ii\)\(1\)-\(4\)](#)

Intentional Accounting was fined \$5,000 for advertising financial statement preparation services and auditing services without a firm CPA license, and for failing to comply with continuing professional education requirements.

Joe Singh & Associates, P.C. | License #134489 | Sterling, VA | 12/5/24

Peer Review [18VAC5-22-170\(B\)\(6\)](#) [18VAC5-22-150](#) [§54.1-4412.1\(D\)\(6\)](#)

Joe Singh & Associates, P.C., was reprimanded for failing to inform the VBOA of two failed peer reviews. The firm must get board approval prior to performing audit or review services.

Maura H. L. Stevenson, CPA, LLC, dba Stevenson, CPA | License #134589 | Richmond, VA | 12/5/24

Peer Review [18VAC5-22-170\(B\)\(6\)](#) [18VAC5-22-150](#) [§54.1-4412.1\(D\)\(6\)](#)

Maura H. L. Stevenson, CPA, LLC, dba Stevenson, CPA, was reprimanded for failing to inform the VBOA of two failed peer reviews. The firm must get board approval prior to performing audit or review services.

Ubelhart, Rogstad & Associates, P.C. | License #134232 | Chantilly, VA | 8/29/24

Due professional care [§54.1-4413.3\(1\)-\(4\)](#)

Ubelhart, Rogstad & Associates, P.C. was fined \$4,000 for failing to timely complete financial statements for a client and supervise an employee assigned to the client matter.

Unlicensed activity guidelines

The following individuals entered into consent orders with the VBOA for unlicensed use of the CPA title and their specific conduct fell within the board's unlicensed use of the CPA title guidelines, violating 54.1-111 (A)(2), 54.1-4409.1(A), 54.1-4414 (i) (2) and (4).

- Bruck Christian Adamu - License #42803 | Alexandria, VA | 8/23/24 (*Reprimand*)
- Jamie Marie Bell - License #48719 | Falls Church, VA | 10/25/24 (*\$250 fine*)
- Kevin J. Conyngham - License #14548 | Lake Mary, FL | 7/10/24 (*\$1,000 fine*)
- Lolakhon Ergasheva - License #44391 | Midlothian, VA | 12/11/24 (*\$100 fine*)
- Andre Vasiliadis - License #50663 | Delray Beach, FL | 7/22/24 (*\$350 fine*)

CPE deficiencies

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

- Alysha Michele Braddy - License #43607 | Charlotte, NC | 9/10/24 (*second offense, \$840 fine*)
- Ivaylo Vasilev Ivanov - License #36207 | Leesburg, VA | 12/9/24 (*second offense, \$500 fine*)
- Jingjing Zhao Young - License #34115 | McLean, VA | 8/29/24 (*second offense \$1,000 fine*)
- Lei Wang - License #29307 | Canin John, MD | 10/30/24 (*second offense \$363 fine*)

REMINDERS

Firm reminder:

A firm must hold a Virginia firm CPA license or a firm license from another state to use the CPA title in Virginia. This is an update to the [Code of Virginia, Title 54.1, Chapter 44](#), effective July 1, 2024. Visit our website to learn more: [Initial Firm License](#).

Exam scheduling fee increase

Prometric Testing Center has increased certain rescheduling and cancellation fees for 2025. Please review page 34 of NASBA's [Candidate Guide](#) for the updates.

Mark your calendars

Upcoming VBOA meetings:

- March 18 - Hosted by Virginia State University
- April 23
- June 11 - Planning meeting

Important dates for licensees:

- Feb. 1 - 2025 VBOA-approved ethics courses go live:

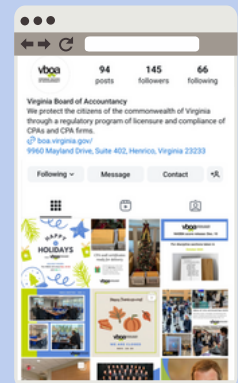
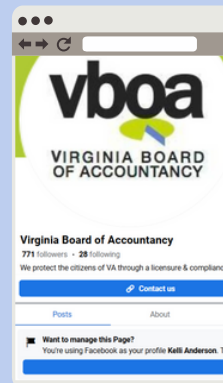
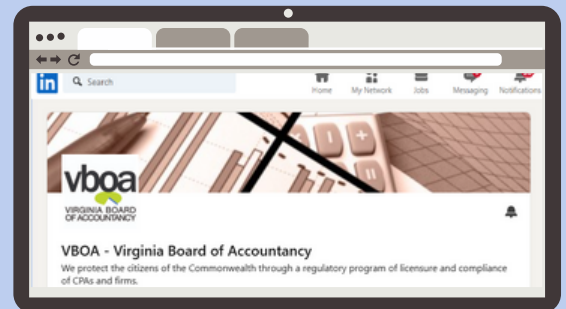
[VIEW COURSES >>](#)

- March 1 - License renewals open

[+ Add to calendar](#)

Office closures:

- Feb. 17 - George Washington Day
- May 26 - Memorial Day
- June 19 - Juneteenth
- July 4 - Independence Day



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