

ACCRUED INTEREST



Biannual Newsletter

Optimism for an evolving profession

From the Incoming VBOA Chair

It is with great honor and excitement that I begin my service as chair of the Virginia Board of Accountancy. As I do so, I find myself reflecting on the path that led me to this board. After graduating from Virginia Tech with my bachelor's and master's degrees in accounting, I spent approximately 14 years in public accounting. My career began in KPMG's Audit Practice in Richmond, and I later joined a smaller public accounting firm while also serving on the VBOA's Peer Review Oversight Committee. In the fall of 2015, I united two passions as a faculty member at Virginia Tech: serving the accounting profession and shaping the next generation of leaders. It is through my varied experience that I am able to uniquely contribute to the VBOA as it fulfills its mission of "protecting the citizens of the Commonwealth through a regulatory program of licensure and compliance of CPAs and CPA firms." Giving back to the accounting profession through volunteerism enables me to provide meaningful contribution to the profession that I hold in high regard, while also exemplifying the principles of generosity and service.

The VBOA is comprised of one public, non-CPA member in addition to six Virginia CPAs: four CPAs who have been actively providing services to the public for at least three years, one who has been 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, and one educator in the field of accounting. I have served as the board's educator member since my appointment by Governor Northam in July 2019 (reappointed by Governor Youngkin in 2023).

During my tenure, we have experienced tremendous change through the pandemic and also from a technological standpoint. We have become more cognizant of the pipeline issue within the profession, resulting from fewer individuals pursuing accounting and CPA licensure coupled with the expected retirement of approximately 75% of current CPAs over the next decade.

Strengthening the accounting pipeline requires collaboration and commitment across all levels of the profession. The VBOA remains actively engaged in efforts to support and enhance the pipeline. We recently collaborated with the Virginia Society of Certified Public Accountants to create an alternative pathway to licensure that requires a bachelor's degree with two years of experience and passage of the CPA Exam. In March 2025, Governor Youngkin approved the respective legislation, effective on Jan. 1, 2026. Please also note that the current pathway of earning 150 semester credit hours with one year of experience and passage of the CPA Exam will remain a fully viable and valuable option for obtaining licensure.

continued on page 2



NADIA A. ROGERS, CPA

IN THIS ISSUE

EXECUTIVE DIRECTOR'S MESSAGE

9TH EDITION OF UAA OUT NOW

REFLECTION FROM OUTGOING BOARD CHAIR WENDY LEWIS

VBOA TRAVELS TO VSU

NEWS AND NOTES

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

Additionally, the VBOA holds two meetings per year on college campuses to raise awareness about the accounting profession. We conduct regular business at these meetings, but we also give presentations to students and faculty about the profession and educate those in attendance as to what we are doing and why it is important as we discuss each meeting agenda item. Our executive director, board staff, and board members give presentations to students and faculty of various colleges and universities, departmental advisory boards, and practitioners. VBOA members also serve on American Institute of CPAs and the National Association of State Boards of Accountancy boards and committees to expand our impact and to keep the board apprised of discussions and decisions being made at the national level.

In June, the board held its planning meeting to discuss and reflect on the evolution of the accounting profession and the role of the VBOA. Our strategic goals for the upcoming year focus on the following: 1) CPE requirements, monitoring, and compliance, 2) the Inactive status and relevant VBOA policies, and 3) experience requirements for licensure in response to the 2026 legislation changes discussed above.

I am truly grateful for the opportunity to lead the board in fulfilling its mission and look forward to all that we will accomplish this fiscal year. The

accounting profession is continually evolving, and that momentum inspires optimism and purpose for what lies ahead.

I would like to extend my heartfelt thanks to Wendy Lewis, the outgoing chair, for her outstanding leadership over the past two years. She has led us through challenges and opportunities with strength and vision, and I am overjoyed that she will continue to serve on the board as a member for the remainder of her term. Thank you, Wendy, for your unwavering service and commitment.

I would also like to congratulate Dale Mullen on his election as vice chair of the board. Dale is a partner in the law firm Whiteford, Taylor & Preston, LLP, and serves as our public non-CPA board member. His insights and contributions have been invaluable to the board. Now in his second term, I look forward to continuing to work together in service to the profession and the public.

Your voice matters: The VBOA welcomes your attendance at our open meetings, held at 9960 Mayland Drive in Henrico. Your insight and participation are essential to the board's mission and to advancing the profession with transparency and collaboration

Nadia A. Rogers, CPA

BOARD OF ACCOUNTANCY

Nadia A. Rogers, CPA
Chair
Blacksburg, Virginia

Dale Mullen
Vice Chair
Hanover, Virginia

David Cotton, CPA, CFE, CGFM
Alexandria, Virginia

Guy A. Davis, CPA
Henrico, Virginia

Anne B. Hagen, CPA
Moseley, Virginia

Wendy P. Lewis, CPA
Hanover, Virginia

Angela Rudolph-Wiseman, CPA
Frederick County, Virginia



Top row from left: Davis, Hagen, Mullen, Rudolph-Wiseman, Cotton.
Bottom row from left: Rogers, Lewis.

NEWS AND NOTES

From the executive director:

A new pathway brings new challenges

Virginia CPA licensing and exam requirements will change on Jan. 1, 2026. In its 2025 session, the Virginia General Assembly passed a Virginia Board of Accountancy bill to amend the Code of Virginia [§ 54.1-4409.2. How a person may obtain a Virginia license](#). This bill changed the education requirements for licensure to include degree types rather than a specific number of credit hours.

The VBOA then proposed changes to the [Virginia Administration Code 18VAC5-22-70. Education](#), removing the 120-hour requirement to sit for the CPA exam and replacing it with a bachelor's degree from an accredited institution. The [accounting concentration requirements](#) did not change: A candidate must still have 24 semester hours of upper-level accounting courses including courses in accounting information systems, auditing, financial accounting, and taxation (referred to as Core Accounting Courses), and 24 semester hours of business courses.

The board is working diligently to update policies and procedures to support the changes that were made. Information will be updated on VBOA's website as the board works through this important shift.

Variation across states

But it is important to realize that not all states have changed their CPA licensing or exam requirements, and some that have changed these rules do not conform with Virginia's law or timeline.

Mobility among jurisdictions will also be impacted for anyone licensed after Jan. 1, 2026. Currently all CPAs

have mobility across different states, but this is already changing. Virginia also passed changes to the Code of Virginia [§ 54.1-4411. Practice privilege provisions for persons who hold the license of another state](#). The term "practice privilege" replaced the term "substantial equivalency" as it relates to mobility. Virginia will recognize CPAs licensed in other states, but the board has the authority to revoke practice privileges if a CPA is licensed under a pathway in another state that does not meet the minimum qualifications acceptable to the board.



NANCY GLYNN,
CPA

In addition, not all states have open or automatic mobility and as new licensing pathways are implemented, newly licensed Virginia CPAs may not have mobility in all states. If you are licensed after Jan. 1, 2026, or your firm has employees licensed after this date and you plan on working in another state, it is important to call the state board that you are planning on working in to understand their requirements regarding practice privileges.

At this time, it is unclear how these new rules will impact reciprocal licensing. Currently, a Virginia CPA can apply for another state license under reciprocity. Other state boards have different processing requirements even today. But if you are licensed under Virginia's new pathways, states that have not changed their statutes and regulations may not approve a reciprocal license. Again, it is extremely important to check the rules and regulations of the state board in which you plan to work.

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

Sasha Marshall, Enforcement Specialist

Kelsie Mclellan, Enforcement Specialist

Veronica Paulson, Administrative Assistant

Nicole Reynolds, Licensing and Operations Support

Sandra Reynolds, 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

Chair and vice chair elections



Rogers

At its April meeting, the board elected Nadia A. Rogers, CPA, to serve as its chair and Dale G. Mullen as its vice chair for fiscal year 2026.

Rogers is also the board's educator member. Mullen is the board's public member.



Mullen

You can find their bios, along with all board member bios at boa.virginia.gov/board.

Davis reappointed to VBOA



Davis

Governor Glenn Youngkin [reappointed](#) Guy A. Davis, CPA, to the Virginia Board of Accountancy.

Davis was appointed to the board in November to complete an unexpired term. His new term will expire on June 30, 2029. You can find his bio [here](#).

Renewals closed June 30

The license renewal period ended June 30. If you did not renew, your license is expired. Find the process for reinstating your license [here](#).

From outgoing chair Wendy Lewis:



Wendy P. Lewis, CPA

Greetings, everyone. It has been a privilege and an honor serving as chair of the Virginia Board of Accountancy during these last two years.

My goal when first elected as board chair was to ensure that the VBOA keeps pace, looking

for ways to be more innovative and transparent while continuing to protect the public. I am pleased to say that we have been doing just that over these last two years.

I have appreciated working alongside all of our distinguished board members to keep the pace and make this profession better than when we found it. What I have enjoyed most is the way that our board members always challenge each other and make sure that everyone's thoughts and ideas are heard. It is important to this board to ensure that our rules and regulations are ones that are relevant and pertinent to every CPA and every CPA firm in Virginia from the sole practitioners to those practicing in the large global firms. Additionally, we continued our focus on diversity and inclusion, looking for ways to ensure that we

have a diverse group of future CPAs and greater connection to our students.

Over the past couple of years, we have continued our focus and efforts around the following:

- Kicking off a new Uniform CPA Examination with the launch of CPA Evolution in January 2024.
- Revisiting all of our policies and procedures, including continuing professional education (CPE) requirements and requirements for licensure.
- Focusing on the CPA pipeline by increasing our on-campus board meetings to two meetings per year, ensuring that at least one visit is on the campus of a historically black college or university.
- Kicking off a new IT system implementation to promote efficiencies and accessibility of information with our licensees.
- Collaborating with the VSCPA on new legislation that was recently approved that creates a new alternative pathway for licensure.

Our work of the board is ongoing and we will continue to grow, improve and evolve. I am excited that the board has appointed Nadia Rogers, CPA, as chair and Dale Mullen as vice chair for the upcoming year. The board is in good hands and I look forward to working under their leadership during the upcoming year.

Sincerely,

Wendy P. Lewis, CPA

NEWS AND NOTES

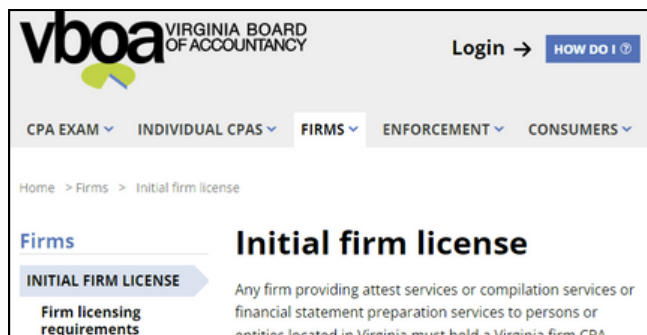
Firm reminders

Renewal season futureproofing

To prepare your firm for renewal season next year (and future years), take time to review your renewal processes. Ensure more than one staff member is aware of and trained to complete the renewal process, so you'll be ready in the case of staff turnover. Also, check that the contact email the VBOA has on file is an inbox multiple staff can monitor.

CPA firm licensure requirements

A firm must hold a Virginia CPA firm license if its [principal place of business](#) is in Virginia and it (1) provides attest services, compilation services or financial statement preparation services to persons or entities located in Virginia, or (2) uses the CPA title in its name or otherwise indicates it is a CPA firm. [Learn more here.](#)



Please visit boa.virginia.gov/initial-firm-license to begin the firm license application process.

New licenses Jan. 1 - June 30

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

View the 399 individuals and 48 firms licensed from Jan. 1 to June 30, 2025 at boa.virginia.gov/newlicenses.

NEW LICENSEES >>



Recent regulatory changes

The board periodically reviews legislation, policies and guidance documents and makes changes in accordance with the [Code of Virginia and Administrative Process Act](#).

The following regulatory action was submitted and is currently undergoing a rigorous approval process:

- [“Amendments to Education, Experience, and Substantial Equivalency Requirements”](#)

The regulatory amendment is not yet finalized and will be contingent on both Executive Branch and public approval. A public comment period will be available later this year.

Milestones - 50 years

Congratulations to these CPAs licensed in 1975 who have served the profession for 50 years:

James M. Atkinson
Robert D. Brearton
Dennis M. Bryant
John D. Campbell, III
Gary R. Duerk
William F. Gibbons
Constance Malone Hylton
E. Clifton Ingram, Jr.
David Waller Kudravec
William J. Madigan

Andrew W. Miller
Robert P. Mowery
Steven Nadler
William E. Offutt, III
Benjamin Pleasants
John M. Rider
Lawrence D. Samuel
Edwin C. Schonfeld
Louis E. Serio
Randall R. Spurrier

Leslie E. Taylor
Stephen G. Thompson
R. Stephen Turnbull
Stapleton W. Wills
Robert B. Withrow, Jr.



CANDIDATES' CORNER

Score releases

Find the score release schedule here:
boa.virginia.gov/cpa-exam/scores/

NASBA fee increase

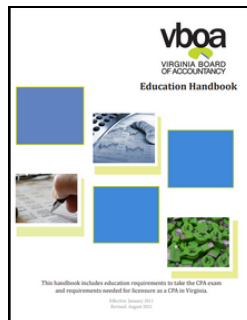
NASBA increased the CPA Exam section fee, effective July 5. The total fees for each exam section are now \$265.57 up from \$262.64.

Re-exam fee suspension

The suspension of the VBOA's \$20 fee associated with applying to take any section of the CPA Exam after a candidate's initial application has been extended until Dec. 31, 2025.

Previous Education Handbook expired

As of June 30, 2025, the previous version of the Education Handbook expired. All CPA Exam or licensure applicants must use [the latest version found here](#). The Education Handbook provides the education requirements for taking the CPA Exam and licensure.



Passage of licensing and mobility legislation

New legislation passed in the Virginia House and Senate and signed into law by Governor Glenn Youngkin will widen the current pathways to CPA licensure effective Jan. 1, 2026.

Beginning in 2026, CPA candidates can choose one of three pathways to licensure in Virginia:

- Pathway 1: A master's degree and one year of relevant experience as defined by the board.
- Pathway 2: A bachelor's degree, 30 additional credit hours, and one year of relevant experience as defined by the board.
- Pathway 3: A bachelor's degree and two years of relevant experience as defined by the board.

All three pathways still require candidates to pass the CPA Exam and complete a bachelor's degree with an accounting concentration of 24 upper-level accounting credits and 24 business credits.

The details of the concentrations are defined by the board. You can find [current licensure requirements here](#).

Please note: Any candidate applying for licensure under these new pathways will not necessarily have practice privilege (mobility) in other jurisdictions, so it will be important for a Virginia licensed CPA to check with any jurisdiction's Board of Accountancy to understand what their laws and rules are regarding practice privileges/mobility prior to practicing in that state.



New pathway webinar

The VBOA will host a webinar explaining the new pathways to licensure that were signed into law in March and will become effective in 2026. Keep an eye on social media and boa.virginia.gov for more details, coming soon.

Speakers: VBOA staff

Attendees: Anyone is welcome

Date: September (exact date and time TBD)

Check boa.virginia.gov in early September for the registration link.

CANDIDATES' CORNER

Virginia State University hosts March 18 board meeting



Wendy Lewis presents some perks of the CPA profession March 18 at Virginia State University.

Photo courtesy of Jonathan Young/VSU

The board and staff traveled to Petersburg for its March 18 meeting hosted by Virginia State University's Reginald F. Lewis College of Business.

More than 45 students attended the meeting throughout the day to learn from a student-centered agenda, in which board members and guest speakers shared how the board operates, the value of a CPA license and many relevant resources for students interested in the profession.

The meeting kicked off with VSU's president, Dr. Makola M. Abdullah, welcoming the board, students, and faculty to campus. He thanked the board for its hard work and for driving the field forward.

Dr. Emmanuel Omojokun, dean of Reginald F. Lewis College of Business, also offered a welcome to the board. He said VSU is preparing students for the workforce through hands-on experience, such as helping over 300 low-income individuals with their taxes in 2024.

The meeting included interactive presentations from VBOA Chair Wendy Lewis, CPA, and Vice Chair Nadia A. Rogers, CPA.

Lewis spoke about building a career in accounting, dispelling common myths about the profession and sharing some of her own career self-discovery.

Rogers described the education requirements for sitting for the CPA Exam in Virginia. She covered the score release schedule, pass rates for the exam sections, as well as strategies and resources for taking the exam.

The VBOA also welcomed a special guest, the president of NASBA's Center for Public Trust, Sedrik Newbern. He shared resources the center offers for students, including the Ethical Leadership Certification Program.

Molly Wash, the pipeline and diversity director at the Virginia Society of CPAs, described the support and resources the VSCPA offers specifically to students through its student membership including scholarships and mentorship.

VSCPA's Vice President of Advocacy Emily Walker also shared with the board, students and professors in attendance. She described the role and resources of the VSCPA and their work helping pass recent legislation for alternative pathways to CPA licensure.

Students engaged throughout the day with questions and shared some of their own goals with the board.



VBOA members shared lunch with students at their March 18 meeting held at Virginia State University.

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 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.

January-June

Jeff S. Calhoun | License #15838 | Virginia Beach, VA | 3/25/25

Due professional care [§54.1-4413.3\(2\)\(4-5\)](#) [18VAC5-22-90](#)

Jeff S. Calhoun was fined \$2,360 for failing to properly ensure electronic filing of a client's tax return and failing to complete the required CPE for 2021-2023.

Steven Roy Cheek | License #15965 | Alexandria, VA | 6/11/25

Peer Review and CPE [18VAC5-22-170\(A\)](#) [18VAC5-22-90](#)

Steven Roy Cheek was fined \$4,500 for failing to inform the VBOA of two failed peer reviews, failing to respond to the board's investigation of the same, and for failing to complete CPE.

Robin Kojo Essandoh | License #31234 | Fredericksburg | 3/31/25

Continuing professional education [§54.1-4413.3\(7\)](#) [18VAC5-22-90](#)

Robin Kojo Essandoh was fined \$1,726 for a second violation of the board's CPE regulations and for certifying compliance with the CPE regulation during license renewals.

Kendal Jack Fleming III | Colorado license #22154 | Tysons, VA 3/25/25

Unlicensed activity [§54.1-111\(A\)](#) [§54.1-4409.1\(A\)\(1-2\)](#) [§54.1-4414\(i\)\(2\)\(4\)](#)

Kendal Jack Fleming III was fined \$2,500 for using the CPA title in Virginia without a Virginia CPA license since 2007. Fleming has maintained a Colorado CPA license. However, he did not meet substantial equivalency provisions required to use the CPA title in Virginia.

Dana Bowen Hatton | No license | Midlothian, VA | 4/23/25

Unlicensed activity [§54.1-111\(A\)\(1-3\)](#) [§54.1-4409.1\(A\)](#) [§54.1-4414\(i\)\(ii\)\(1-5\)](#)

Dana Bowen Hatton was fined \$1,000 for unlicensed use of the CPA title and advertising for services restricted to CPA firms.

Benjamin Horwitz | License #36793 | New Hill, NC | 1/13/25

Due professional care [§54.1-111\(A\)\(2\)](#) [§54.1-4409.1\(A\)](#) [§54.1-4414\(i\)\(2\)\(4\)](#)

Benjamin Horwitz was fined \$1,000 for unlicensed use of the CPA title on social media.

Gwangbin "David" Kim | No license | Chantilly, VA | 4/23/25

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

Gwangbin "David" Kim was fined \$1,000 for unlicensed use of the CPA title as a credential after his name and in his email address.

DISCIPLINARY ACTIONS

January-June

Giang Le | No license | Baton Rouge, LA | 4/23/25

Unlicensed activity [18VAC5-22-150](#) [§54.1-4409.1\(A\)](#) [§54.1-4412.1\(A\)\(D\)\(6\)](#)

Giang Le was fined \$25,000 for unlicensed use of the CPA title and providing attest services without a firm license.

L Diahann Mears | License #41241 | Belle Haven, VA | 1/13/25

Due professional care [§54.1-4413.3\(1-4\)\(6-7\)](#)

L Diahann Mears was fined \$1,500 for failing to timely communicate with a client and file the client's tax returns. Mears also failed to return documents to the client upon request.

Gary Matthew Starbuck | License #15895 | Williamsburg, VA | 3/25/25

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

Gary Matthew Starbuck was fined \$900 for failing to properly communicate with a client regarding a tax engagement and failing to exercise sensitive professional judgement.

Gary Matthew Starbuck | License #15895 | Williamsburg, VA | 3/25/25

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

Gary Matthew Starbuck was fined \$1,380 for failing to properly communicate with a client regarding tax engagement, failing to exercise sensitive professional judgement, and for failing to comply with CPE requirements.

Nancy Vining | License #20862 | Winchester, VA | 6/11/25

Unlicensed activity [§54.1-4409.1\(A\)\(1-2\)](#) [§54.1-4414\(i\)\(2-4\)](#)

Nancy Vining was fined \$1,000 for unlicensed use of the CPA title.

Kris Weimerskirch | License #8713 | Reston, VA | 6/11/25

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

Kris Weimerskirch was fined \$1,000 for unlicensed use of the CPA title.

Ryan Price | Maryland license #0019961 | Ashburn, VA | 4/23/25

Unlicensed activity [§54.1-4409.1\(A\)\(1-2\)](#) [§54.1-111\(A\)\(2-3\)](#) [§54.1-4414\(i\)\(ii\)\(2-4\)](#) [§54.1-4412.1\(F\)](#)

Ryan Price was fined \$2,000 for unlicensed use of the CPA title.

Larry Simons and Business Financial Solutions | No license | Tysons, VA | 1/13/25

Unlicensed activity [§54.1-4414\(i\)\(ii\)\(1-2\)\(4\)](#) [§54.1-4412.1\(A\)\(B\)\(F\)](#)

Larry Simons and Business Financial Solutions were fined \$7,500 for unlicensed use of the CPA title.

Rhonda B. Stewart and Rhonda B, Stewart CPA | License #34174 and #134591 | Norfolk, VA | 6/11/25

Peer review and CPE [18VAC5-22-90](#) [18VAC5-22-170\(B\)\(6\)](#) [18VAC5-22-150](#) [§54.1-4412.1\(D\)\(6\)](#)

Rhonda B. Stewart was fined \$3,215 for failing to inform the VBOA of a failed peer review, for performing services for which enrollment in peer review was required while not enrolled in peer review, and for failing to comply with CPE regulations.

Sherman Ledet and Be'Le & Associates | No license | Tidewater, VA, Jacksonville, FL | 3/25/25

Unlicensed activity [§54.1-4409.1\(A\)](#) [§54.1-4414\(i\)\(ii\)\(1-5\)](#) [§54.1-4412.1\(A\)\(B\)\(D\)\(6\)](#) [§54.1-111\(A\)\(1-4\)](#) [18VAC5-22-150](#)

Sherman Ledet was fined \$1,500 after his company Be'le & Associates performed an audit for a Virginia nonprofit corporation without a firm license or being enrolled in a peer monitoring program.

DISCIPLINARY ACTIONS

January-June

Accounting Network Solutions | License #133263 | Alexandria, VA | 6/11/25

Peer review [18VAC5-22-170\(A\)\(B\)\(6\)](#)

Accounting Network Solutions was fined \$3,500 for failing to inform the VBOA of two failed peer reviews and failing to respond to the VBOA regarding its investigation into the same.

Ask International, Inc. | License #133744 | Chantilly, VA | 3/25/25

Unlicensed activity [§54.1-4412.1\(A\)\(B\)\(D\)\(F\)](#) [§54.1-4414\(ii\)\(1-2\)\(4-5\)](#)

Ask International, Inc. was fined \$10,000 for using the CPA title and advertising for services limited to licensed CPA firms after the revocation of the firm's license in August of 2023.

James River Tax, LLC dba Exclusive Tax Service Inc. | No license | Midlothian, VA | 4/23/25

Unlicensed activity [§54.1-111\(A\)\(1-3\)](#) [§54.1-4409.1\(A\)](#) [§54.1-4414\(i\)\(ii\)\(1-5\)](#) [§54.1-4412.1\(A\)\(B\)\(D\)\(6\)](#)

James River Tax, LLC dba Exclusive Tax Service Inc. was fined \$1,000 for unlicensed use of the CPA title and advertising for services restricted to CPA firms.

McDemus & Co, CPA | License #132789 | Gainesville, VA | 3/18/25

Peer review [§54.1-4413.3\(D\)\(6\)](#) [18VAC5-22-150](#) [18VAC5-22-170](#)

McDemus & Co, CPA was reprimanded for failing to report a failed peer review to the VBOA.

S3 Consulting Group | No license | Ashburn, VA | 4/23/25

Unlicensed activity [§54.1-4409.1\(A\)\(1-2\)](#) [§54.1-111\(A\)\(2-3\)](#) [§54.1-4414\(i\)\(ii\)\(2-4\)](#) [§54.1-4412.1\(F\)](#)

S3 Consulting Group was fined \$2,000 for unlicensed use of the CPA title.

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\(i\)\(2\)\(4\)](#).

Reprimand :

- Michael Patrick Flynn - License #40756 | Philadelphia, PA | 2/21/25

Reprimand and \$250 fine:

- Jura Park - License #42576 | McLean, VA | 6/4/25

Reprimand and \$400 fine:

- Benny Lee - License #41082 | Fairfax, VA | 2/26/25
- Thomas John Sallah - License #43341 | Boca Raton, FL | 4/24/25
- Siqu Wen - License #43466 | Bothell, WA | 5/27/25

Reprimand and \$500 fine:

- Zeyu Chen - License #45631 | Owings, MD | 12/30/24

Reprimand and \$750 fine:

- Yousr Khalil - License #27130 | Paris, France | 1/08/25
- Fidelia Negue - License #49348 | Brooklyn, NY | 4/15/25

DISCIPLINARY ACTIONS

January-June

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.

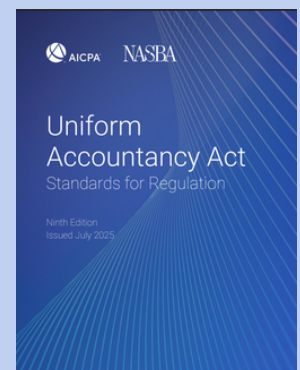
- **Laura Ann Benton** - License #26840 | Alexandria, VA | 2/26/25 (\$250 *fine*)
- **Cynthia Lee Dougherty** - License #34409 | Clifton, VA | 2/5/25 (\$486 *fine*)
- **Ruel Sepe Gumabong** - License #35766 | Cooper City, FL 3/25/25 (\$700 *fine*)
- **Michael Lapham** - License #37300 | Haddon Heights, NJ | 1/03/25 (\$250 *fine*)
- **Donald Edward Leon II** - License #32544 | Arlington, VA | 1/14/25 (\$250 *fine*)
- **Jennifer Lewis** - #33173 | Leesburg, VA | 1/14/25 (\$162 *fine*)
- **Maria Lara Cruz Mendoza** - License #30772 | Ashburn, VA | 1/10/25 (\$216 *fine*)
- **Huan Meng** - License #41221 | Poolesville, MD | 6/26/25 (\$500 *fine*)
- **Gregory William Unfricht** - License #21395 | Freeport, ME | 1/10/25 (\$138 *fine*)
- **John Rogers Wobbleton, Jr.** - License #35484 | Dumfries, VA | 12/30/24 (\$518 *fine*)

CPE compliance tips

- All active license holders must complete CPE, regardless of employment status or area of employment. If you are unsure of your license status you may check it here: cpaportal.boa.virginia.gov/Verification.
- “Active-CPE exempt” has not been a license status since 2019.
- CPE compliance is calculated on a calendar year basis.
- A licensee must retain CPE documentation that meets Board requirements, see [18VAC5-22-91](#), for the four previous calendar years. Lack of appropriate documentation will result in an audit failure.
- CPE is acceptable in a variety of forums provided there is documentation to support the same. However, there are limits on the number of hours that can be earned through certain forums. For more information: boa.virginia.gov/individual-cpas/cpe/qualifying-cpe.

New UAA edition out now

The National Association of State Boards of Accountancy and the American Institute of CPAs published the [Ninth Edition of the Uniform Accountancy Act](#) in July. The UAA provides state legislatures and Boards of Accountancy with model language that can be adopted in whole or modified to meet the needs of each jurisdiction.



The new edition expands accountancy model legislation to include an additional pathway to CPA licensure. The optional path includes a bachelor's degree, two years of experience and passage of the Uniform CPA Exam.

Other revisions include a shift toward an individual-based mobility model, and the addition of safe harbor language for legacy licensees. For more, find the full [NASBA press release here](#).

Snapshots

NASBA Executive Director and Board Staff Conference

March 25-27 in Clearwater, Florida



Executive Director Nancy Glynn emceed for NASBA's staff conference in Clearwater, Florida.

NASBA Eastern Regional Meeting

June 24-26 in Philadelphia



Current and former board members stand together at the NASBA Eastern Regional Meeting in June.



VBOA members Guy Davis, Dale Mullen and Anne Hagen pose with a Benjamin Franklin impersonator in Philadelphia.

Mark your calendars

Upcoming VBOA meetings:

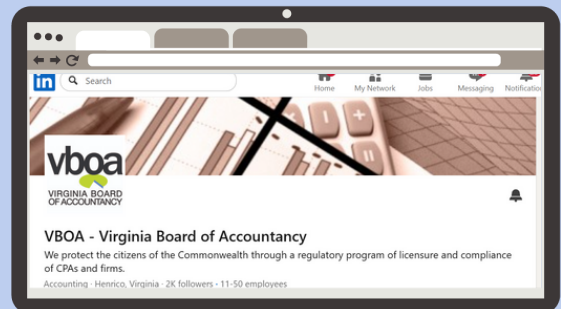
- Sept. 16
- Nov. 6 - William & Mary
- Dec. 4

Important dates for licensees:

- Dec. 31 - End of CPE year deadline

Office closures:

- Sept. 1 - Labor Day
- Oct. 13 - Columbus Day & Yorktown Victory Day
- Nov. 4 - Election Day
- Nov. 11 - Veterans Day
- Nov. 27-28 - Thanksgiving
- Dec. 25-26 - Christmas



Find VBOA on:



CONTACT

Virginia Board of Accountancy
9960 Mayland Drive, Suite 402
Henrico, VA 23233



Phone: (804) 367-8505
Fax: (804) 527-4409
boa@boa.virginia.gov

boa.virginia.gov

Office hours:
Monday-Friday
8:15 a.m. - 5 p.m. ET

CANDIDATES' CORNER

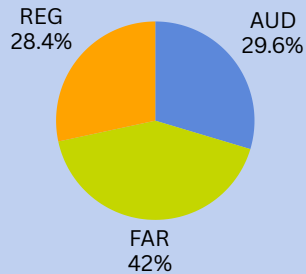
The CPA Exam by the numbers

Scores received by the VBOA

Q1, Q2 Core exam sections

- AUD: 27,293
- FAR: 38,703
- REG: 26,134

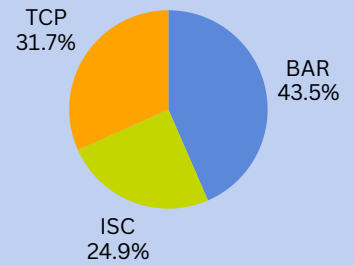
Total: 92,130



Q1, Q2 Discipline exam sections

- BAR: 4,684
- ISC: 2,678
- TCP: 3,414

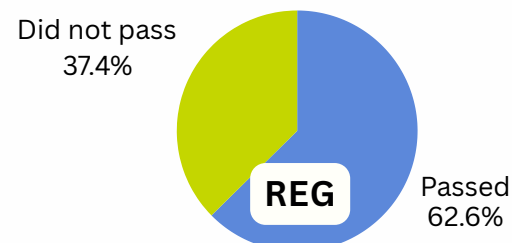
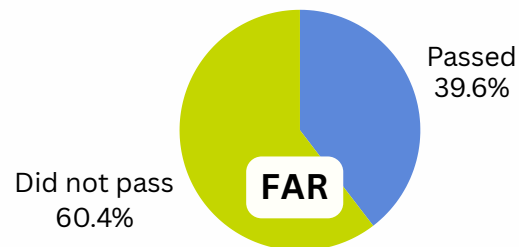
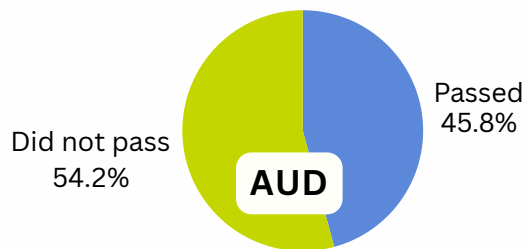
Total: 10,776



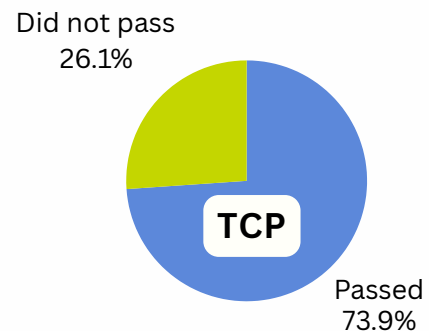
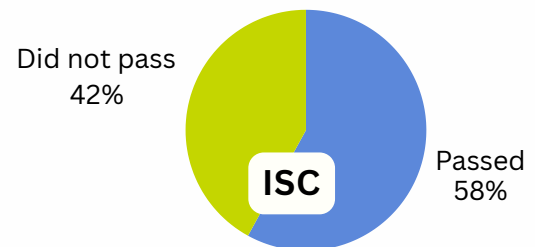
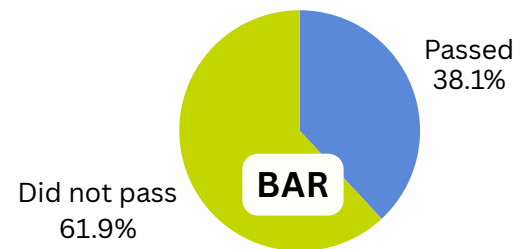
**Numbers provided by NASBA*

CPA Exam pass rates from 2024

Core exam sections



Discipline exam sections



You can find analysis of these numbers from their source, [AICPA](#).