# VBOA 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.

A | B | C | D | E | F | G | H | I | J | K | L | M | N | O | P | Q | R | S | T | U | V | W | X | Y | Z

**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.

- **Craig Evan Alderman –** License #33900 | Gainesville, VA | 5/12/26 *(second offense, $963 fine)*
- **Joshua Bogart** – License #30933 | Arlington, VA | 4/28/26 *(second offense, $500 fine)*
- **Tracy Manson** – License #26916 | Wrightsville, PA | 3/10/26 *(third offense, $500 fine)*
- **Michael Moss** – License #39467 | Aldie, VA | 3/9/26 *(second offense, $664 fine)*
- **Kelly Noel Revels** – License #18319 | North Chesterfield, VA | 5/26/26 *(second offense, $250 fine)*
- **Mathieu Roskovensky** – License #38668 | Alexandria, VA | 2/11/26 *(second offense, reprimand)*
- **Nadia Shamari** – License #23488 | McLean, VA | 5/5/26 *(second offense, $2,290 fine)*
- **Julia Beachy Standley** – License #24328 | Pensacola, FL | 4/28/26 *(second offense, $630 fine)*
- **Edward Paul Taylor** – License #34938 | Frederick, MD | 3/31/26 *(second offense, $2,140 fine)*
- **Ashley Thompson** – License #46411 | Charlestown, MA | 3/26/26 *(second offense, $858 fine)*
- **Matthew A. Toloczko** – License #15210 | Great Falls, VA | 6/5/26 *(third offense, $350 fine)*
- **Charlene Wilson-Hall** – License #36218 | Chesapeake, VA | 5/13/26 *(second offense, $1,905 fine)*

# VBOA Disciplinary Actions

| Unlicensed activity |
|---|
| 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).<br>• None this period |

## A

**Suspensions and revocations**

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Kenneth J. Abod Jr. | 12729 | Annandale, Va. | Due professional care; SEC suspension | 2/21/12 | § 54.1-4413.3 |

**Final Order**

The Board ordered the suspension of Kenneth J. Abod's Virginia CPA license to run concurrent with the SEC suspension that began on July 23, 2010. In addition, the Board ordered Abod to: (1) provide proof to the Board of his application for reinstatement to practice before the SEC prior to applying for reinstatement of his Virginia CPA license; and (2) reimburse the VBOA $1,000 for investigative costs.

**Professional violations**

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Anthony D. Abrams | 15516 | Vienna, Va. | Due professional care | 1/8/13 | § 54.1-4413.3 |

**Consent Order**

The Board ordered Anthony D. Abrams to: (1) submit eight hours of CPE in Tax Practice Management/Circular 230; (2) report his CPE compliance for the next three calendar years; (3) be reprimanded for not completing the VA Specific Ethics CPE in 2009, 2010 and 2011; (4) submit the deficient 17 hours of CPE for 2009, 2010 and 2011; (5) pay a monetary penalty of $100; and (6) reimburse the VBOA $500 for the investigation of this matter. Abrams understood that failure to comply with all provisions of this Order within the required dates will result in the automatic suspension of his CPA license.

**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.

**Accounting Strategies to Solutions, LLC | License #134006 | Richmond, Va. | 2/25/2020**

# VBOA Disciplinary Actions

Peer Review
§ 54.1-4412.1(D)(6)

**Consent Order**

Accounting Strategies to Solutions, LLC ("Accounting Strategies") violated the Code of Virginia when it knowingly failed to be enrolled in a practice-monitoring program and issued independent auditor's reports on financial statements, and subsequently enrolled in a practice-monitoring program and received a peer review rating of fail.

Accounting Strategies was suspended for two years. During the suspension, Accounting Strategies shall not use the CPA title nor provide services restricted to CPA firm licensure during the time its Virginia firm CPA license is suspended. Accounting Strategies also agreed to pay a monetary penalty of $2,500 and report the order as an adverse administrative action to any present and future regulatory authority before which it practiced. Accounting Strategies further agreed to 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 and shall be required to come before the VBOA as a condition of reinstatement of its Virginia firm CPA license.

**Albert Acquah | License #10443 | Annandale, VA | 1/26/2022**
Unlicensed Use
54.1-4409.1, 54.1-4414

Albert Acquah violated the Code of Virginia by in that they continued to use the CPA designation after their license had expired.

Based on this violation, Acquah was reprimanded.

**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.

**Abbas Mohamed Adam | License #37286 | Annandale, Va. | 3/6/18**
CPE deficiency
18VAC5-22-90

**Consent Order**

Abbas Mohamed Adam violated the VBOA's regulations by failing to meet the total 120 hours of CPE requirements for the reporting period of 2014, 2015 and 2016.

Adam's CPA license is suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. Adam agreed to: (1) pay a monetary penalty of $1,500; (2) submit proof of completion of the current year's Virginia-Specific Ethics Course; and (3) be subject to a CPE compliance review for the reporting period following reinstatement.

# VBOA Disciplinary Actions

| **Adu & Associates, LLC \| License #134160 \| Alexandria, VA \| 12/5/24**<br>Peer review<br>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. |

Professional violations

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| John W. Adams III | 17633 | Rixeyville, Va. | Standards of conduct and practice | 1/28/16 | § 54.1-4413.3 (2) and (3); AICPA ET § 201.01; and IRS Circular 230 § 10.22 |

**Final Order**

John W. Adams III violated the standards of conduct and practice by failing to provide due professional care in the performance of professional services to his client. He did not properly and effectively communicate with his client, didn't recognize the IRA and the CSDN on the client's K-1 forms, and there was inconsistency in the preparation and submission of the client's tax returns. He also violated the General Standards of the AICPA by failing to undertake only those professional services that he or his firm could reasonably expect to be completed with professional competence.

Based on the violations, the VBOA reprimanded Adams for failing to provide due professional care in the performance of professional services regarding his lack of communication to his client and for failing to follow IRS Circular 230 § 10.22 regarding diligence as to accuracy. Adam shall submit to the VBOA for approval a Practice Continuation Agreement (PCA) with a licensed CPA in good standing with the VBOA. The original signed copy of the PCA must be received by the VBOA no later than June 1, 2016.

| **William Agboruche \| No license \| Woodbridge, VA\| 3/16/2022**<br>Unlicensed Activity<br>54.1-4409.1(A), 54.1-111 |
|---|
| **Consent Order**<br>Based on this violation, Acquah was reprimanded.<br><br>William Agboruche violated the Code of Virginia in that he used the CPA designation while not in possession of an Active CPA license.<br><br>Based on this violation, Agboruche was assessed a monetary penalty of $2,500. |

| **Mazhar Ahson \| License #19402 \| Fairfax, Va. \| 8/22/2019**<br>Unlicensed activity<br>§ 54.1-4414(i)(4) |
|---|
| **Consent Order** |

# VBOA Disciplinary Actions

Mazhar Ahson violated the Code of Virginia when he used the CPA title on his resume, LinkedIn profile, business cards, his employer's website, and in other professional settings despite not having an active CPA license from February 28, 2002, to April 16, 2018.

Based on the violation, Ahson agreed to (1) be reprimanded; (2) pay a monetary penalty of $750; and (3) report the Order as an adverse administrative action to any present and future regulatory authority before which he practices. Ahson further agreed to 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.

**Richard Charles Aird| License #42337 | Midlothian, Va. | 5/15/2024**
Unlicensed activity
§54.1-111 (A)(2) and (3), §54.1-4409.1 (A), §54.1-4414(i)(2) and (4)

Richard Charles Aird was fined $500 for unlicensed use of the CPA title on a social media account.

CPE deficiency

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

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

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

**Michael Albert Amodie | License #33315 | Charlottesville, Va. | 2/20/18**
CPE deficiency; false certifications on renewal applications
§ 54.1-4413.3(1)-(4), (7), § 54.1-4413.4, 18VAC5-22-90

**Consent Order**
Michael Albert Amodie violated the VBOA's regulations by failing to meet the total 120 hours of CPE requirements for the reporting period of 2014, 2015 and 2016.

# VBOA Disciplinary Actions

Amodie's CPA license is suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. Amodie also agreed to: (1) pay a monetary penalty of $1,750; (2) submit proof of completion of the current year's Virginia-Specific Ethics Course; and (3) be subject to a CPE compliance review for the reporting period following reinstatement.

**Francis W. Andrews | License #3329 | Colonial Heights, Va. | 9/30/2019**
Due professional care; Failing to respond
AICPA ET §1,300.001.01, IRS Circular 230; 18VAC5-22-170

**Consent Order**
Francis W. Andrews failed to respond and failed to communicate with his client about the filing of Form 5500s, violated IRS Circular 230 when he failed to exercise professional care in the preparation of Form 5500s and failed to timely and properly file Form 5500s with the IRS and Department of Labor. Andrews also failed to respond to communications from the VBOA within 30 calendar days.

Based on the violations, Andrews agreed to (1) be reprimanded; and (2) pay a monetary penalty of $750.

**Benjamin K. Armentrout| License #26385| Charlottesville, Va. | 9/24/18**
CPE deficiency
18VAC5-22-90

**Consent Order**
Benjamin K. Armentrout violated the VBOA's regulations by failing to meet the CPE requirements for the reporting period of 2015, 2016 and 2017.

Armentrout's CPA license is suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. Armentrout agreed to: (1) pay a monetary penalty of $750; (2) submit proof of completion of the current year's Virginia-Specific Ethics Course; (3) be subject to a CPE compliance review for the reporting period following reinstatement; and (4) not use the CPA title nor provide services restricted to CPAs.

**Svetlana Nikolaevna Arzhanova-Perry – License #31871 | Leesburg, VA | 9/16/25**
Peer review
18VAC5-22-170(B)(6), 18VAC5-22-90

Svetlana Nikolaevna Arzhanova-Perry was fined $480 for failing to notify the VBOA regarding failed peer review and being dropped from the AICPA peer review program, in addition to failing a CPE audit for the period of 2022, 2023 and 2024.

**Endalkachew Asfaw | License #37403 | Alexandria, Va. | 1/9/23**
Due professional care
§54.1-4413.3(1)-(4) and (7) | 18VAC5-22-90 | 18VAC5-22-170(B)(3) and (4)

# VBOA Disciplinary Actions

Endalkachew Asfaw's license was revoked and Asfaw was fined $5,000 for a guilty plea to falsifying tax returns to the IRS in federal court, $250 for failing to complete CPE requirements and $300 for failing to notify VBOA of a criminal conviction.

**Ask International, Inc. | License #133744 | Chantilly, Va. | 8/29/23**
Due Professional Care
§54.1-4413.3 (1)-(7) §54.1-4412.1(D)(1)(a),(5),(6)

**Consent Order**
Ask International, Inc.'s license was revoked and it was fined $20,000 for performing an employee benefit plan audit containing 18 deficiencies identified by the Department of Labor. Additionally, Ask International, Inc., failed to meet ownership requirements for a firm license with less than 51% ownership vested in licensed CPAs.

**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.

**Christian A. Atienza | License #21427 | Lorton, Va. | 4/9/19**
CPE deficiency
18VAC5-22-90

**Consent Order**
Christian A. Atienza violated the VBOA's regulations by failing to meet the CPE requirements for the reporting period of 2015, 2016 and 2017.

Atienza's CPA license is suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. Atienza agreed to: (1) pay a monetary penalty of $1,500; (2) be subject to a CPE compliance review for the reporting period following reinstatement; (3) submit proof of completion of the current year's Virginia-Specific Ethics Course; and (4) not use the CPA title nor provide services restricted to CPAs.

**Paul David Atkisson | License #17935 | Alexandria, VA | 6/11/24**
Unlicensed activity
§54.1-111(A)(2) and (3) | §54.1-4409.1(A) | §54.1-4414(2) and (4)

Paul David Atkisson was fined $1,800 for unlicensed use of the CPA title as a credential after the expiration of his license in April of 2013.

**Don Aungst | No license | Danville, Va. | 3/27/23**
Unlicensed activity
§54.1-111(A)(3) | §54.1-4409.1(A) | §54.1-4414(2) and (4)

# VBOA Disciplinary Actions

Don Aungst was fined $1,500 for using the CPA title while not licensed.

**Avicenna Accounting Automation, Inc. | Unlicensed | Vienna, Va. | 8/22/2019**
Unlicensed activity
§ 54.1-4414(3)

**Consent Order**
Avicenna Accounting Automation, Inc. violated the Code of Virginia when it advertised attest services, compilation services, or financial statement preparation services to person or entities located in Virginia when it did not hold a Virginia firm CPA license.

Based on the violation, Avicenna Accounting Automation, Inc. agreed to (1) be reprimanded; (2) pay a monetary penalty of $2,500; and (3) report the Order as an adverse administrative action to any present and future regulatory authority before which it practices. Avicenna Accounting Automation, Inc. further agreed to 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.

**Yohannes Ayechew | License #28633 | Alexandria, VA | 1/9/23**
Unlicensed activity
§54.1-4413.3(1)-(4) and (7)

Yohannes Ayechew's license was revoked and Ayechew was fined $100,000 for a guilty plea to falsifying tax returns to the IRS in federal court.

Professional violations

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Abu Bakarr Ayoub | 28399 | Woodbridge, Va. | Practicing with expired license; Use of the CPA title | 9/29/15 | § 54.1-4414; § 54.1-111 and § 54.1-4409.1 |

**Consent Order**
Abu Bakarr Ayoub violated the Code of Virginia by representing himself as a CPA in the signature line of his work email and on his LinkedIn profile page during the time his CPA license was expired.
Based on the violations, Ayoub shall be reprimanded for the unlicensed use of the CPA title on his work email and on the social media profile page of LinkedIn during the time his CPA license has been expired. He shall not practice as a CPA in the Commonwealth or use the CPA title until the VBOA has granted reinstatement of his expired CPA license. Also, Ayoub shall immediately remove all signage, to include business cards, letterhead, email signatures or addresses, resumes, newspaper, internet ads, all social media to include but not limited to LinkedIn, Facebook and any and all software with the CPA title on it until Ayoub has been granted reinstatement of his CPA license.

# VBOA Disciplinary Actions

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## B

**Bailey Stube & Glaser PC | License #132211 | Fairfax, Va. | 02/05/21**
Unlicensed activity
§ 54.1-4412.1; § 54.1-4413.3(1)-(4), (7)

**Consent Order**
Bailey Stube & Glaser PC violated the Code of Virginia by offering and advertising services restricted to licensed CPA firms and advertising that it was a full-service accounting firm licensed in Virginia, both without a current, valid CPA firm license.

Based on the violation, Bailey Stube & Glaser agreed to be reprimanded, to pay a $1,000 monetary penalty, and to comply with all terms and conditions of the Order prior to the consideration of any and all applications for CPA firm licensure or renewal in Virginia.

**Dennis A. Bailey | License #4354 | Charlottesville, VA | 11/30/21**
Due professional care
§ 54.1.4413.3 (1)(2)(3)(4) and (7)

**Consent Order**
Bailey violated the Code of Virginia by not filing a fourth quarter IRS form in a timely manner and did not properly address all IRS penalties resulting from the action.

Based on these violations, Bailey was reprimanded, and ordered to pay a $5,000 monetary penalty, and 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.

**Shirley Ann Baldwin | License #8688 | Suffolk, Va. | 02/05/21**
Unlicensed activity
§ 54.1-4414(i)(4)

**Consent Order**
Shirley Ann Baldwin violated the Code of Virginia when she used the CPA title on her resume, business cards, email signature, and company profile despite not having an active CPA license.

Based on the violation, Baldwin agreed to be reprimanded.

**Ramgopal Rao Balmuri | License #37751 | Bramble, VA | 12/1/23**
Unlicensed activity
§54.1.4412.1(A), (B), (D)(6) §54.1-111(3) §54.1-4413.3 (4), (7)

**Consent Order**

# VBOA Disciplinary Actions

Ramgopal Rao Balmuri was fined $500 for his firm, Tax Temple Financials, LLC, using the CPA title, advertising audit, reviews and compilations after the expiration of its firm license in June 2023, and performing an attest engagement without being enrolled in peer review.

**Lizherly Del Carmen Balta| License #31640 | Davie, Fla. | 7/18/18**
CPE deficiency
18VAC5-22-90

**Consent Order**
Lizherly Del Carmen Balta violated the VBOA's regulations by failing to meet the CPE requirements for the reporting period of 2015, 2016 and 2017.

Balta's CPA license is suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. Balta agreed to: (1) pay a monetary penalty of $1,500; (2) submit proof of completion of the current year's Virginia-Specific Ethics Course; (3) be subject to a CPE compliance review for the reporting period following reinstatement; (4) not use the CPA title nor provide services restricted to CPAs; and (5) remove the CPA title from all signage and all listings that implies licensure.

**Diran Bandazian | License #23126 | Glendale, Calif. | 5/8/18**
CPE deficiency
18VAC5-22-90

**Consent Order**
Diran Bandazian violated the VBOA's regulations by failing to meet the total 120 hours of CPE requirements for the reporting period of 2014, 2015 and 2016.

Bandazian's CPA license is suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. Bandazian agreed to: (1) pay a monetary penalty of $1,500; (2) submit proof of completion of the current year's Virginia-Specific Ethics Course; and (3) be subject to a CPE compliance review for the reporting period following reinstatement.

**Eric Wayne Bartland | License #29552 | Powhatan, Va. | 2/8/18**
Acts discreditable; lack of due professional care; failure to respond; CPE deficiency; false certifications on renewal applications
§ 54.1-4413.3(1)-(4), (7), § 54.1-4413.4, 18VAC5-22-90, 18VAC5-22-170

**Final Order**
Eric Wayne Bartland violated the Code of Virginia when five separate complaints revealed he failed to exercise due professional care, failed to return client records upon request, failed to perform the work for which he was engaged, failed to respond to a VBOA investigation, disclosed confidential client information without client consent, and committed additional acts discreditable when communicating with clients. Bartland was also presumed to be CPE deficient after he failed to submit proof of CPE compliance.

# VBOA Disciplinary Actions

Bartland's license is revoked and he cannot use the CPA title nor provide any services restricted to CPAs in Virginia. If he holds a CPA license in another state that is a substantially equivalent jurisdiction, he shall not have the privilege of using the CPA title in Virginia unless the VBOA grants him the privilege. The VBOA ordered Bartland to: (1) pay a monetary penalty of $51,850; and (2) remove the CPA title from all signage and any and all listings that implies licensure.

CPE deficiency

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| John Nelson Batchelor | 29433 | Philadelphia, Pa. | CPE deficiency | 7/13/15 | 18VAC5-22-90 |

**Consent Order**

John Nelson Batchelor violated the Board's Regulations by not obtaining a minimum number of hours of continuing professional education. He failed to meet the total 120 hours CPE requirements, which includes an ethics course of at least two hours for calendar years 2011, 2012 and 2013.

Based on the violations, Batchelor's CPA license shall be placed on suspension for a period of no less than one year from the entry date of the Order. Upon completion of the one year suspension, he shall be required to come before the Board as a condition of reinstatement of the CPA license and present to the Board proof of 120 hours of CPE. Batchelor understands that during the time the Virginia CPA license is on suspension the CPA title cannot be used nor any services provided restricted to CPAs until the CPA license has been reinstated. He also agreed to: (1) pay a monetary penalty of $500 for the deficiency of 120 CPE for calendar years 2011, 2012 and 2013; (2) remove the CPA title from all advertisements, business cards, magazines, business letterhead, social media, email address and signatures, phone book registries including web search engines and any and all listings that implies the individual is currently licensed; and (3) submit to the Board verification of CPE compliance for the three calendar years of 2015, 2016 and 2017 including the Virginia-Specific Ethics Course for each of the three calendar years. Batchelor understands that failure to meet any terms and conditions of this Order will result in the automatic suspension of his CPA license until such time that the terms and conditions have been met.

Professional violations

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Abdul K. Baten | 6895 | Herndon, Va. | Practicing with expired license; Use of CPA title | 8/21/12 | § 54.1-4414, § 54.1-4409.1 and § 54.1-111 |

**Consent Order**

The Board ordered Abdul K. Baten to: (1) refrain from practicing as a CPA in the Commonwealth until the VBOA has granted reinstatement of his CPA license; (2) remove all signage, to include business cards, letterhead, email signatures, resumes, newspaper, internet ads and software with the CPA title on it until he has been granted reinstatement of his CPA license; and (3) be reprimanded for the unlicensed use of the CPA title during the time his CPA license was expired. As a condition of reinstatement of his expired CPA license, Baten shall provide the Board with a 1,000 word essay on the requirements of licensure as an individual CPA and as a CPA firm in Virginia referencing the importance of those requirements in protecting the public, to include in the essay all requirements for firms doing attest work in Virginia, to include peer

# VBOA Disciplinary Actions

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| review requirements. |

| **Jonathan Edward Beagles \| License #31558 \| Syracuse, NY \| 6/12/23**<br>Unlicensed activity<br>§54.1-111(A)(2) \| §54.1-4409.1(A) \| §54.1-4414(i)(2) and (4) |
|---|
| Jonathan Edward Beagles was fined $250 and reprimanded for unlicensed use of the CPA title. |

| Professional violations | | | | | |
|---|---|---|---|---|---|
| Name | License number | City, State | Violation | Date | Authority |
| Lyn A. Becker | 32040 | Norfolk, Va. | Due professional care | 5/2/12 | § 54.1-4413.3 and 18VAC5-22-170 |
| **Final Order**<br>The Board ordered Lyn A. Becker to: (1) complete the following CPE to be approved by the Executive Director prior to participation and provide certificates of completion to the Board within 90 days of the entry date of the Final Order: a) Eight hours in Practice Management; and b) Four hours in the AICPA Code of Professional Conduct (the 12 additional hours may not be considered part of the annual CPE requirements for 2012); 2) pay a $250 monetary penalty for failure to respond to the Board upon request; and 3) reimburse the VBOA $500 for investigative costs. All terms and conditions of the Final Order must be met prior to the renewal of Becker's Virginia CPA license. | | | | | |

| Professional violations | | | | | |
|---|---|---|---|---|---|
| Name | License number | City, State | Violation | Date | Authority |
| Paul Randolph Beeks Jr. | Never licensed | Alexandria, Va. | Unlicensed activity; Use of CPA title | 12/15/11 | § 54.1-4414, § 54.1-4409.1 and § 54.1-111 |
| **Final Order**<br>The Board ordered Paul Randolph Beeks Jr. to: (1) refrain from practicing as a CPA and/or using the CPA title in the Commonwealth until duly licensed by the Board; (2) pay a $10,000 monetary penalty; and (3) reimburse the VBOA $500 for investigative costs. | | | | | |

| CPE deficiency | | | | | |
|---|---|---|---|---|---|
| Name | License number | City, State | Violation | Date | Authority |
| Robert Michael Beltrami | 14288 | Franklin, Va. | CPE deficiency; false certifications on renewal applications | 7/20/17 | § 54.1-4413.3(1)-(4), (7), § 54.1-4413.4, 18VAC5-22-90 |
| **Consent Order**<br>Robert Michael Beltrami violated the Board's regulations by failing to meet the total 120 hours of CPE | | | | | |

# VBOA Disciplinary Actions

requirements, including the annual Virginia-Specific Ethics Course, for the reporting period of 2013, 2014 and 2015.

Beltrami's CPA license is suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. Beltrami also agreed to: (1) pay a monetary penalty of $1,000; (2) remove the CPA title from all signage and any and all listings that implies licensure; and (3) be subject to a CPE compliance review for the three year reporting period following reinstatement.

CPE deficiency

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

**Consent Order**

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

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

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

Unlicensed activity

§ 54.1-4414(i)(4)

**Consent Order**

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

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

**Rachel Eunice Berhannan | License #18609| Roswell, Ga. | 10/3/18**

CPE deficiency

18VAC5-22-90

**Consent Order**

# VBOA Disciplinary Actions

Rachel Eunice Berhannan violated the VBOA's regulations by failing to meet the CPE requirements for the reporting period of 2015, 2016 and 2017.

Berhannan's CPA license is suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. Berhannan agreed to: (1) pay a monetary penalty of $1,500; (2) submit proof of completion of the current year's Virginia-Specific Ethics Course; (3) be subject to a CPE compliance review for the reporting period following reinstatement; (4) not use the CPA title nor provide services restricted to CPAs; and (5) remove the CPA title from all signage and all listings that implies licensure.

CPE deficiency

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Donald Charles Bernarding | 17661 | Fairfax Station, Va. | CPE deficiency | 9/18/15 | 18VAC5-22-90 |

**Consent Order**

Donald Charles Bernarding violated the Board's Regulations by not obtaining a minimum number of hours of continuing professional education. He failed to meet the total 120 hours CPE requirements, which includes an ethics course of at least two hours for calendar years 2012, 2013 and 2014.

Based on the violations, Bernarding's CPA license shall be placed on suspension for a period of no less than one year from the entry date of the Order. Upon completion of the one year suspension, he shall be required to come before the Board as a condition of reinstatement of the CPA license and present to the Board proof of 120 hours of CPE. Bernarding understands that during the time the Virginia CPA license is on suspension the CPA title cannot be used nor any services provided restricted to CPAs until the CPA license has been reinstated. He also agreed to: (1) pay a monetary penalty of $1,000 for the deficiency of 120 CPE for calendar years 2012, 2013 and 2014; (2) remove the CPA title from all advertisements, business cards, magazines, business letterhead, social media, email address and signatures, phone book registries including web search engines and any and all listings that implies the individual is currently licensed; and (3) submit to the Board verification of CPE compliance for the three calendar years of 2015, 2016 and 2017 including the Virginia-Specific Ethics Course for each of the three calendar years. Bernarding understands that failure to meet any terms and conditions of this Order will result in the automatic suspension of his CPA license until such time that the terms and conditions have been met.

Professional violations

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Gregory P. Bergethon Esq. | 19173 | Virginia Beach, Va. | Practicing with expired license; Use of the CPA title | 12/11/15 | § 54.1-4414, § 54.1-4409.1 and § 54.1-111 |

**Consent Order**

Gregory P. Bergethon Esq. violated the Code of Virginia by representing himself as a CPA on the Keel Group, Ltd. website, letterhead and email signature block, business cards, and the curriculum vitae; the resume he provided to Kaufman & Canoles PC; his LinkedIn profile page; and his adjunct faculty biography and outlines

# VBOA Disciplinary Actions

for courses that he has taught on behalf of the National Business Institute (NBI). Bergethon's CPA license expired on Aug. 31, 2010.

Based on the violations, Bergethon shall not practice as a CPA in the Commonwealth until the VBOA has granted reinstatement of his expired CPA license. He also agreed to: (1) immediately remove all signage, to include business cards, letterhead, email signatures or addresses, resumes, newspaper, internet ads, all social media to include but not limited to LinkedIn, Facebook, and any and all software with the CPA title on it until he has been granted reinstatement of his CPA license; (2) pay a monetary penalty of $1,000 for the unlicensed use of the CPA title within 90 days of the entry date of this order; and (3) pay a reasonable administrative fee of $500 for the investigation of this matter.

CPE deficiency

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

**Consent Order**

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

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

**Gaurav Bidasaria | License #33486 | Millburn, NJ | 02/05/21**

Unlicensed activity

§ 54.1-4414(i)(4)

**Consent Order**

Gaurav Bidasaria violated the Code of Virginia when he used the CPA title on his resume and LinkedIn profile despite not having an active CPA license.

Based on the violation, Bidasaria agreed to be reprimanded, pay a $500 monetary penalty, and comply with all terms and conditions of the Order prior to the consideration of any and all applications for CPA licensure or renewal in Virginia.

Unlicensed activity

# VBOA Disciplinary Actions

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Janice Kay Bigelow | 14525 | Alexandria, Va. | Unlicensed activity; failure to disclose | 5/24/17 | § 54.1-4413.4, § 54.1-4414 |

**Consent Order**

Janice Kay Bigelow violated the Code of Virginia when she used the CPA title on her LinkedIn profile despite not having an active CPA license.

Based on the violations, Bigelow agreed to: (1) be reprimanded; (2) pay a monetary penalty of $250; (3) remove the CPA title from all signage and any and all listings that implies licensure until she has been granted a license by the board; and (4) report this order as an adverse administrative action to any present or future regulatory authority before which she practices.

**Zabiullah Bigzad | Not licensed | Alexandria, VA | 11/29/2022**

Unlicensed activity

§54.1-4409.1; §54.1-4414; §54.1-111

Zabiullah Bigzad violated the Code of Virginia by using the CPA title while not in possession of a Virginia issued CPA license.

Based on this violation, Bigzad was assessed a monetary penalty of $1,000.

**Jihane Bistami – License #49616 | Arlington, VA | 2/23/26**

Unlicensed activity

§54.1-4409.1; §54.1-4414(i)(2)(4)

Jihane Bistami was fined $1,000 for unlicensed use of the CPA title.

**Victor Eliab Blaber | License #16745| Newport News, Va. | 6/24/21**

CPE deficiency

18VAC5-22-90

**Consent Order**

Victor Eliab Blaber violated the VBOA's regulations by failing to meet the CPE requirements for the reporting period of 2017, 2018 and 2019.

Blaber's CPA license is suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. Blaber is also required to: (1) pay a monetary penalty of $1,500; (2) be subject to a CPE compliance review for the reporting period following reinstatement; (3) not use the CPA title nor provide services restricted to CPAs; (4) remove the CPA title from all signage and all listings that implies licensure; and (5) comply with all terms and conditions of VBOA's Order prior to the consideration of any and all application for reinstatement of CPA licensure or renewal of CPA licensure in Virginia.

# VBOA Disciplinary Actions

**Larry Clinton Blevins Jr. | License #40444 | Galax, Va. | 6/5/18**
CPE deficiency
18VAC5-22-90

**Consent Order**
Larry Clinton Blevins Jr. violated the VBOA's regulations by failing to meet the total 120 hours of CPE requirements for the reporting period of 2014, 2015 and 2016.

Blevins's CPA license is suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. Blevins agreed to: (1) pay a monetary penalty of $1,500; (2) submit proof of completion of the current year's Virginia-Specific Ethics Course; and (3) be subject to a CPE compliance review for the reporting period following reinstatement.

**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.

Professional violations

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Douglas John Boe | 9732 Expired | Woodbridge, Va. | Unlicensed activity; Use of CPA title | 9/8/11 | § 54.1-4414, § 54.1-4409.1 and § 54.1-111 |

**Consent Order**
Douglas John Boe agreed to: (1) refrain from practicing as a CPA and/or using the CPA title in the Commonwealth until duly reinstated by the Board or until he meets the substantially equivalent provisions through licensure in another state; (2) remove the CPA title from all signage, business cards, letterhead, resume, print/internet advertisements, email, software, websites and search engines; and (3) receive a reprimand from the Board for the unauthorized use of the CPA title.

CPE deficiency

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

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

Bohn's CPA license is suspended for no less than one year. Upon completion of the suspension, he shall be required to come before the Board as a condition of reinstatement and present proof of 120 hours of CPE. During the time his license is suspended, the CPA title cannot be used nor any services provided

# VBOA Disciplinary Actions

restricted to CPAs. He also agreed to: (1) pay a monetary penalty of $1,000; (2) remove the CPA title from all signage and any and all listings that implies he is currently licensed; and (3) submit verification of CPE compliance for the three calendar years of 2016, 2017 and 2018, including the Virginia-Specific Ethics Course for each year. Failure to meet any terms and conditions of this order will result in the automatic suspension of his CPA license.

**Timothy B. Boitnott | License #16517 | Cloverdale, VA | 10/13/21**
Due professional care
§ 54.1-4413.3 (4)(5) and (6)

**Consent Order**
Timothy B. Boitnott violated the Code of Virginia by failing to adequately disclose investments and subsequent events in accordance with generally accepted accounting principles and not complying with the audit documentation and evidence standards in accordance with generally accepted auditing standards.

Based on these violations, Boitnott was reprimanded, ordered to pay a $7,500 monetary penalty, and 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.

**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 this violation, Bolyard was reprimanded and assessed a monetary penalty of $250.

**Amber Booze | No license | Alexandria, VA | 3/27/23**
Unlicensed activity
§54.1-111(A)(2) and (3) | §54.1-4409.1(A) | §54.1-4414(2) and (4) | §54.1-4412.1(F)

Amber Booze was fined $5,000 for unlicensed use of the CPA title and holding herself out to potential clients as a CPA.

Unlicensed activity

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Timberley Walton Borger | 11913 | Wake Forest, NC | Unlicensed activity | 6/14/17 | § 54.1-4414 |

**Consent Order**

# VBOA Disciplinary Actions

Timberley Walton Borger violated the Code of Virginia when she used the CPA title and claimed to hold a license to use the CPA title on her résumé despite not having an active CPA license.

Based on the violations, Borger agreed to (1) pay a monetary penalty of $100; and (2) remove the CPA title from all signage and any and all listings that implies licensure until she has been granted a license by the Board; and (3) report this order as an adverse administrative action to any present or future regulatory authority before which she practices.

CPE deficiency

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Tracy Lynn Bowers | 27932 | Arlington, Va. | CPE deficiency; false certifications on renewal applications | 1/10/17 | § 54.1-4413.3(1)-(4), (7), § 54.1-4413.4, 18VAC5-22-90(A) and/or (B) |

**Consent Order**

Tracy Lynn Bowers violated the Board's regulations by failing to meet the total 120 hours CPE requirements, which includes the Virginia-Specific Ethics Course for each calendar year, for the reporting period of 2013, 2014 and 2015.

Bowers' CPA license is suspended for no less than one year. During the time her license is suspended, the CPA title cannot be used nor any services provided restricted to CPAs. She also agreed to: (1) pay a monetary penalty of $1,000; (2) remove the CPA title from all signage and any and all listings that implies she is currently licensed; and (3) submit verification of CPE compliance for the three calendar years of 2016, 2017 and 2018, including the Virginia-Specific Ethics Course for each year.

CPE deficiency

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Christine Margaret Brammer | 23330 | Hauppauge, NY | CPE deficiency; false certifications on renewal applications | 2/2/17 | § 54.1-4413.3(1)-(4), (7), § 54.1-4413.4, 18VAC5-22-90(A) and/or (B) |

**Consent Order**

Christine Margaret Brammer violated the Board's regulations by failing to meet the total 120 hours CPE requirements, which includes the Virginia-Specific Ethics Course for each calendar year, for the reporting period of 2013, 2014 and 2015.

Brammer's CPA license is suspended for no less than one year. During the time her license is suspended, the CPA title cannot be used nor any services provided restricted to CPAs. She also agreed to: (1) pay a monetary penalty of $1,000; (2) remove the CPA title from all signage and any and all listings that implies she is currently licensed; and (3) submit verification of CPE compliance for the three calendar years of

# VBOA Disciplinary Actions

2016, 2017 and 2018, including the Virginia-Specific Ethics Course for each year.

**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 in that she provided 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.

Professional violations

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Randeep Singh Brar | 38137 | Raleigh, N.C. | Practicing with a non-reciprocal CPA license in N.C. | 5/27/14 | § 54.1-4413.3 |

**Consent Order**
Randeep Singh Brar was reprimanded for not complying with governmental auditing requirements in accordance with Generally Accepted Governmental Auditing Standards and for not complying with North Carolina state license requirements regarding performing an audit without a valid North Carolina CPA individual or firm license. Brar agreed to: (1) reimburse the VBOA $500 for investigative costs; and (2) provide the Board with a 1,000-word essay on client acceptance and governmental auditor requirements. Brar understood that failure to complete all terms and conditions of this Order shall result in the automatic suspension of his CPA license.

**Ian Geddy Brim | License #41179| Smithfield, Va. | 9/25/18**
Due professional care; Standards of conduct and practice
§ 54.1-4413.3(2) and (4); AICPA ET § 1.400.210

**Consent Order**
Ian Geddy Brim violated the standards of conduct and practice in that he failed to act in a way that served the public interest, honored the public trust and demonstrated commitment to professionalism. Specifically, Brim took and retained originals or copies from the firm's client files or proprietary information without the firm's permission, when he had in his possession a USB device and documents from his employer after his employment ended after attesting through an employee separation checklist that he did return the employer's property.

Based on the violations, Brim agreed to: (1) be reprimanded; (2) pay a monetary penalty of $1,200; and (3) report this order as an adverse administrative action to any present and future regulatory authority before which it practices. Brim further agreed to comply with all terms and conditions prior to the consideration of any and all applications for CPA licensure or renewal of CPA licensure in Virginia.

CPE deficiency

# VBOA Disciplinary Actions

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Andrew P. Broadhead | 33899 | Hanover, Md. | CPE deficiency; Failure to respond | 5/6/16 | 18VAC5-22-90 and 18VAC5-22-170 (A) (3) |

**Final Order**

Andrew P. Broadhead violated the Board's regulations by not obtaining a minimum number of hours of continuing professional education. He failed to meet the total 120 hours CPE requirements, which includes an ethics course of at least two hours for calendar years 2012, 2013, and 2014, and failed to meet the annual 20 hours CPE minimum requirement. He also failed to respond to CPE audit notifications.

Based on the violations, Broadhead's CPA license shall be placed on suspension for a period of no less than one year from the entry date of the Order. He shall be required to come before the Board as a condition of reinstatement. The Board ordered him to: (1) pay a monetary penalty of $1,000 for the deficiency of 120 CPE; (2) pay a monetary penalty of $100 for failing to respond to the Board's notices regarding the CPE audit; (3) remove the CPA title from all signage and any and all listings that implies he is currently licensed; (4) not use the CPA title nor provide any services restricted to CPAs during the time his license is suspended; (5) report the Board's Order as an adverse administrative action to any present or future regulatory authority before which he practices; and (6) submit verification of CPE compliance for the reporting period following his reinstatement. Broadhead shall comply with all terms and conditions of this Order prior to the consideration of any and all applications for CPA licensure in Virginia.

CPE deficiency

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Andrea Nichola Brown | 27869 | London, United Kingdom | CPE deficiency; false certifications on renewal applications | 2/2/17 | § 54.1-4413.3(1)-(4), (7), § 54.1-4413.4, 18VAC5-22-90(A) and/or (B) |

**Consent Order**

Andrea Nichola Brown violated the Board's regulations by failing to meet the total 120 hours CPE requirements, which includes the Virginia-Specific Ethics Course for each calendar year, for the reporting period of 2013, 2014 and 2015.

Brown's CPA license is suspended for no less than one year. During the time her license is suspended, the CPA title cannot be used nor any services provided restricted to CPAs. She also agreed to: (1) pay a monetary penalty of $1,000; (2) remove the CPA title from all signage and any and all listings that implies she is currently licensed; and (3) submit verification of CPE compliance for the three calendar years of 2017, 2018 and 2019 including the Virginia-Specific Ethics Course for each year.

**James Daniel Brown | License #31314 | Six Mile, SC | 8/29/24**
Due professional care
§54.1-4413.3(1)-(6) | 18VAC5-22-90

# VBOA Disciplinary Actions

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.

**Jeanne Rene Brown | License #24437 | Palmyra, Va. | 8/18/2020**
CPE deficiency
18VAC5-22-90

**Final Order**
Jeanne Rene Brown violated the VBOA's regulations by failing to meet the total 120 hours of CPE requirements for the reporting period of 2015, 2016, and 2017.

Brown's CPA license was suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. Brown was also ordered to: (1) pay a monetary penalty of $1,500; (2) remove the CPA designation from all advertisements, etc.; (3) submit proof of completion of the 2020 Virginia-Specific Ethics Course within 90 days of the entry date of the Order; (4) come before the Board as a condition of reinstatement of her Virginia individual CPA license; and (5) 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.

Professional violations

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Yvonne M. Brubacher | Exam candidate | Waynesboro, Va. | Use of the CPA title | 6/16/16 | § 54.1-4414 |

**Consent Order**
Yvonne M. Brubacher violated the Code of Virginia when she did not hold a Virginia license and twice used the CPA title on her LinkedIn profile and on her resume.

Based on the violations, Brubacher agreed to (1) pay a monetary penalty of $1,000 for using the CPA title when she did not hold a Virginia license; (2) remove the CPA title from all signage and any and all listings that implies she is currently licensed; (3) write a 500-word essay on the topic of "integrity and its impact on public trust in the CPA profession" that must be submitted to the Board; and (4) pay the reasonable administrative fee of $500 for the investigation of this matter. Approval of Brubacher's application for an individual CPA license is conditioned on her coming before the Board to read her essay and on the Board's approval of her oral presentation.

Professional violations

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Roland S. Buchanan | 2721 Expired | Annandale, Va. | Practicing with expired license; Use of CPA title | 10/1/13 | § 54.1-4414, § 54.1-4409.1 and § 54.1-111 |

**Consent Order**
The Board ordered Roland S. Buchanan to: (1) refrain from practicing as a CPA in the Commonwealth until

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the VBOA has granted reinstatement of Buchanan's CPA license; (2) remove all signage to include business cards, letterhead, email addresses and signatures, resumes, social media, newspaper and internet ads and all software with the CPA title on it until he has been granted reinstatement of his CPA license; (3) pay a monetary penalty of $1,000; and (4) reimburse the VBOA $500 for the investigation of this matter. For the Board to consider reinstatement of his CPA license, Buchanan will be required to have completed all terms and conditions of this Order which would include the requirement to come before the Board.

Professional violations

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Anthony L. Burgess | 39160 | Herndon, Va. | Due professional care | 8/22/13 | § 54.1-4413.3 (2) (3) (4), ET Section 01.201B of the AICPA Code of Professional Conduct, IRS Circular 230 (B) 10.25, and 18VAC5-22-90 |

**Consent Order**

The Board ordered Anthony L. Burgess to: (1) be reprimanded for failing to provide due professional care in the performance of professional services for his unprofessional emailed responses to his client; (2) pay monetary penalties of $750; (3) submit 20 CPE to fulfill the 2012 CPE requirement; (4) submit proof of completion of the current year's Virginia-Specific Ethics CPE; (5) reimburse the VBOA $1,000 for the investigation of this matter; and (6) report to the VBOA his CPE compliance for the next three calendar years. Burgess understood failure to comply with the provisions of the Consent Order will result in the automatic suspension of his CPA license.

**Robert Vincent Burns, II | License #28976 | Richmond, Va. | 2/21/19**

CPE deficiency

18VAC5-22-90

**Consent Order**

Robert Vincent Burns, II violated the VBOA's regulations by failing to meet the CPE requirements for the reporting period of 2015, 2016 and 2017.

Burns' CPA license is suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. Burns agreed to: (1) pay a monetary penalty of $1,500; (2) submit proof of completion of the current year's Virginia-Specific Ethics Course; (3) be subject to a CPE compliance review for the reporting period following reinstatement; (4) not use the CPA title nor provide services restricted to CPAs; and (5) remove the CPA title from all signage and all listings that implies licensure.

Professional violations

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

# VBOA Disciplinary Actions

**Consent Order**

Daniel Dean Busby violated the Code of Virginia for the unlicensed use of the CPA title on at least 38 publications, his personal website, his employer's website and on the Church Law & Tax website.
Busby shall: (1) pay a monetary penalty of $9,000 for using the CPA title when he did not hold a Virginia license or did not meet the requirements to use the CPA title under the substantial equivalency provisions; (2) shall not use the CPA title and remove the CPA title from all signage and any and all listings until such time he has been granted a license; and (3) pay an administrative fee of $1,000 for the investigation of this matter.

**Kimberly Macione Butler | Unlicensed | Roanoke, Va. | 2/25/2020**

Unlicensed activity

§ 54.1-4414(i)(4)

**Consent Order**

Kimberly Macione Butler violated the Code of Virginia when she used the CPA title on her resume and did not disclose Inactive status for her Tennessee CPA license on her LinkedIn profile when she did not hold a Virginia license or meet the requirements to use the CPA title in Virginia under the substantial equivalency provisions of Code of Virginia § 54.1-4411.

Based on these violations, Butler agree to be reprimanded, to immediately discontinue any act in violation of Code of Virginia § 54.1-4414, and to immediately remove all signage with the CPA title on it, and any listings that state or imply she was currently licensed in Virginia until she had been granted an individual Virginia CPA license by the VBOA, or until she met the requirements to use the CPA title in Virginia under the substantial equivalency provision of Code of Virginia §54.1-4411.

Professional violations

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Rebecca H. Butler | 8164 | Newport News, Va. | Due professional care | 3/1/13 | § 54.1-4413.3 |

**Consent Order**

The Board ordered Rebecca H. Butler to: (1) be reprimanded for failing to keep copies of relevant documents concerning the request to the IRS for extensions and therefore demonstrated insufficient office management practices; (2) provide eight hours of CPE in Tax Practice Management; and (3) reimburse the VBOA $1,000 for the investigation of this matter.

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

Unlicensed activity

§ 54.1-4413.4(B)(1) and (C)(2)

**Consent Order**

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

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

# VBOA Disciplinary Actions

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## C

| **C&K Accounting and Business Solutions – No license \| Woodbridge, VA \| 11/6/25**<br>Unlicensed Activity<br>§54.1.4412.1(A), §54.1-4414(ii)(5) |
|---|
| C&K Accounting and Business Solutions was fined $1,000 for advertising services restricted to firm license holders. |

CPE deficiency

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Natasha Cadeau | 37465 | South Orange, NJ | CPE deficiency; false certifications on renewal applications | 1/3/17 | § 54.1-4413.3(1)-(4), (7), § 54.1-4413.4, 18VAC5-22-90(A) and/or (B) |

**Consent Order**

Natasha Cadeau violated the Board's regulations by failing to meet the total 120 hours CPE requirements, which includes the Virginia-Specific Ethics Course for each calendar year, for the reporting period of 2013, 2014 and 2015.

Cadeau's CPA license is suspended for no less than one year. Upon completion of the suspension and all terms and conditions, she may apply for reinstatement. During the time her license is suspended, the CPA title cannot be used nor any services provided restricted to CPAs. She also agreed to: (1) pay a monetary penalty of $500; (2) remove the CPA title from all signage and any and all listings that implies she is currently licensed; and (3) shall submit to a CPE audit for the reporting period following her reinstatement.

| **Caldwell CPAs - Tidewater, LLC \| No license \| Tidewater, VA \| 4/22/26**<br>Unlicensed activity<br>§ 54.1-4412.1(A-D)(5-6)(F); § 54.1-4414(ii)(1-5); § 54.1-111(A)(1-4); 18VAC5-22-150; 18VAC5-22-140(B) |
|---|
| Caldwell CPAs - Tidewater, LLC was fined $26,000 for preparing an audit report for a Virginia nonprofit without a firm license or enrollment in Peer Review. The firm also failed to properly oversee the work performed and have procedures in place to ensure work was properly completed. Finally, the firm used the CPA title in Virginia without a Virginia firm CPA license. |

| **William J. Caldwell – License #12747 \| Bethesda, MD \| 4/22/26**<br>Unlicensed activity<br>§ 54.1-4412.1(A-D)(5-6)(F); § 54.1-4414(ii)(1-5); § 54.1-111(A)(1-4); 18VAC5-22-150; 18VAC5-22-140(B) |
|---|

# VBOA Disciplinary Actions

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|---|
| William J. Caldwell was fined $26,000 and his license was suspended for three years after his firm prepared an audit report for a Virginia nonprofit without a firm license or enrollment in peer review. Caldwell also failed to properly oversee the work performed and to have procedures in place to ensure the work was properly completed. |

| |
|---|
| **Jeff S. Calhoun \| License #15838 \| Virginia Beach, VA \| 3/25/25**<br>Due professional care<br>§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. |

| |
|---|
| **Michael Andrew Callahan \| License #31507 \| Winchester, VA \| 10/22/24**<br>Unlicensed activity<br>§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. |

Professional violations

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Richard Kent Campbell | 7383 | Boyce, Va. | Unlicensed activity; Use of CPA title | 12/7/11 | § 54.1-4414, § 54.1-4409.1 and § 54.1-111 |

**Consent Order**

Richard Kent Campbell agreed to: (1) refrain from practicing as a CPA and/or using the CPA title in the Commonwealth until duly reinstated by the Board; (2) remove the CPA title from all signage, business cards, letterhead, resume, print/internet advertisements, email, software, websites and search engines; (3) pay $2,000 monetary penalty; (4) reimburse the VBOA $500 for investigative costs; and (5) receive a reprimand from the Board for the unauthorized use of the CPA title. For the Board to consider license reinstatement Campbell is required to complete all terms and conditions of this order. The Board makes the final approval for reinstatement.

CPE deficiency

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Ling Cao | 27972 | Vienna, Va. | CPE deficiency; false certifications on renewal applications | 12/28/16 | § 54.1-4413.3(1)-(4), (7), § 54.1-4413.4, 18VAC5-22-90(A) and/or (B) |

**Consent Order**

Ling Cao violated the Board's regulations by failing to meet the total 120 hours CPE requirements, which

# VBOA Disciplinary Actions

includes the Virginia-Specific Ethics Course for each calendar year, for the reporting period of 2013, 2014 and 2015.

Cao's CPA license is suspended for no less than one year. Upon completion of the suspension and all terms and conditions, she may apply for reinstatement. During the time her license is suspended, the CPA title cannot be used nor any services provided restricted to CPAs. She also agreed to: (1) pay a monetary penalty of $1,000; (2) remove the CPA title from all signage and any and all listings that implies she is currently licensed; and (3) submit verification of CPE compliance for the three calendar years of 2016, 2017 and 2018, including the Virginia-Specific Ethics Course for each year.

Professional violations

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Maria T. Carrillo | Never licensed | Clifton, Va. | Unlicensed activity | 3/31/13 | § 54.1-4414, § 54.1-4409.1 and § 54.1-111 (A) ((1) (2) (3) |

**Final Order**

The Board ordered Maria T. Carrillo to: (1) refrain from practicing as a CPA in the Commonwealth until the VBOA has granted Carrillo a CPA license; (2) remove all signage, to include but not limited to, any and all business cards, business letterhead, email signatures, email names or domains, resumes, social media, newspaper and internet ads and software with the CPA title on it until she has been granted a CPA license by the VBOA; (3) pay a monetary penalty of $12,000; and (4) reimburse the VBOA $1,000 for the investigation of this matter.

CPE deficiency

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Diana Lynn Cassell | 24202 | Dumfries, Va. | CPE deficiency | 2/12/16 | 18VAC5-22-90 |

**Consent Order**

Diana Lynn Cassell violated the Board's regulations by not obtaining a minimum number of hours of continuing professional education. She failed to meet the total 120 hours CPE requirements, which includes an ethics course of at least two hours for calendar years 2012, 2013, and 2014.

Based on the violations, Cassell's CPA license shall be placed on suspension for a period of no less than one year from the entry date of the Order. Upon completion of the one year suspension, she shall be required to come before the Board as a condition of reinstatement and present proof of 120 hours of CPE. Cassell understands that during the time her license is suspended, the CPA title cannot be used nor any services provided restricted to CPAs until the CPA license has been reinstated. She also agreed to: (1) pay a monetary penalty of $1,000 for the deficiency of 114 CPE; (2) remove the CPA title from all signage and any and all listings that implies she is currently licensed; and (3) submit verification of CPE compliance for the three calendar years of 2016, 2017 and 2018, including the Virginia-Specific Ethics Course for each year. Cassell understands that failure to meet any terms and conditions of this Order will result in the automatic suspension of her CPA license until such time that the terms and conditions have been met.

# VBOA Disciplinary Actions

| **CFO Accounting LLC \| No license \| Midlothian, VA \| 3/20/26**<br>Unlicensed activity<br>§ 54.1-4414(ii)(2)(4); § 54.1-4412.1(F) |
|---|
| CFO Accounting LLC was fined $2,000 for the unlicensed use of the CPA title in its website domain name and employee email addresses. |

| **James Christopher Chamblin \| License #29123 \| Leesburg, VA \| 11/29/2022**<br>Due professional care<br>§54.1-4413.3(1)(2)(3)(4)(7) |
|---|
| James Christopher Chamblin pleaded guilty in federal court to embezzlement and wire fraud charges. Specifically, he misappropriated more than $850,000 from multiple estates where he had been appointed to serve as administrator or trustee.<br><br>Based on these violations, Chamblin's license was revoked and assessed a monetary penalty of $100,000. |

Professional violations

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Virgil A. Chan | Never licensed | Centreville, Va. | Unlicensed activity; Use of the CPA title | 4/8/16 | § 54.1-4414; § 54.1-111; and § 54.1-4409.1 |

**Consent Order**

Virgil A. Chan violated the Code of Virginia by using language and offering services restricted to licensed CPAs and CPA firms on his website.

Based on the violations, Chan shall not practice as a CPA in the Commonwealth until he has applied for and been granted a CPA individual or firm license by the Board. Chan shall immediately remove all references to the CPA title and language that is restricted to CPAs and CPA firms on his website, on his LinkedIn profile page, and all signage. Also, Chan shall submit to the Board a 1,000-word essay encompassing the requirements to use the CPA title in Virginia within 90 days of the entry date of this Order.

| **William Tit Kong Chan\| License #15964\| Houston, TX \| 11/6/18**<br>CPE deficiency<br>18VAC5-22-90 |
|---|
| **Consent Order**<br>William Tit Kong Chan violated the VBOA's regulations by failing to meet the CPE requirements for the reporting period of 2015, 2016 and 2017.<br><br>Chan's CPA license is suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. Chan agreed to: (1) pay a monetary penalty of $1,500; (2) submit proof of completion of the current year's Virginia-Specific Ethics Course; (3) be subject to a CPE compliance review |

# VBOA Disciplinary Actions

for the reporting period following reinstatement; (4) not use the CPA title nor provide services restricted to CPAs; and (5) remove the CPA title from all signage and all listings that implies licensure.

**Steven Roy Cheek | License #15965 | Alexandria, VA | 6/11/25**
Peer review and CPA
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.

**Julien Bechara Chemali | License #36997 | Greenwich, CT | 2/10/2020**
CPE deficiency
18VAC5-22-90

**Consent Order**
Julien Bechara Chemali violated the VBOA's regulations by failing to meet the CPE requirements for the reporting period of 2016, 2017 and 2018.

Chemali's CPA license was suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. Chemali agreed to: (1) pay a monetary penalty of $1,500; (2) submit proof of completion of the current year's Virginia-Specific Ethics Course; (3) be subject to a CPE compliance review for the reporting period following reinstatement; (4) not use the CPA title nor provide services restricted to CPAs; and (5) remove the CPA title from all signage and all listings that implies licensure.

**Arthur Carlo Chianese | License #24073| Fairfax, Va. | 12/4/18**
Due professional care; Standards of conduct and practice; CPE deficiency
§ 54.1-4413.3(2) and (4); AICPA ET § 1.300.001.01; AICPA ET § 1.400.001.01; IRS Circular 230 §10.35(a); 18VAC5-22-90(A)

**Consent Order**
Arthur Carlo Chianese violated the standards of conduct and practice in that he failed to provide due professional care in the performance of professional services to his client by failing to timely file his client's tax return and failing to respond to client communications. Chianese also violated the VBOA's regulations by failing to meet the CPE requirements for calendar year 2015.

Based on these violations, Chianese agreed to (1) be reprimanded; (2) pay a total monetary penalty of $750; and (3) report this order as an adverse administrative action to any present and future regulatory authority before which it practices. Chianese further agreed to 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.

**Yu Kei Chiu | License #26814 | Tuen Mun, Hong Kong | 9/11/19**
CPE deficiency
18VAC5-22-90

**Consent Order**

# VBOA Disciplinary Actions

Yu Kei Chiu violated the VBOA's regulations by failing to meet the CPE requirements for the reporting period of 2015, 2016 and 2017.

Chiu's CPA license is suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. Chiu agreed to: (1) pay a monetary penalty of $1,500; (2) be subject to a CPE compliance review for the reporting period following reinstatement; and (3) submit proof of completion of the current year's Virginia-Specific Ethics Course.

**Professional violations**

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Stanley Kyung Jin Cho | 20391 | Herndon, Va. | Unlicensed activity; Use of CPA title | 9/8/11 | § 54.1-4414, § 54.1-4409.1 and § 54.1-111 |

**Consent Order**

Stanley Kyung Jin Cho agreed to: (1) refrain from practicing as a CPA and/or using the CPA title in the Commonwealth until duly reinstated by the Board; (2) remove the CPA title from all signage, business cards, letterhead, resume, print/internet advertisements, email, software, websites and search engines; (3) pay $8,000 monetary penalty; and (4) submit to the Board a written summary of the statutes and regulations encompassing the requirements and responsibilities of being licensed as a CPA in Virginia.

**Suspensions and revocations**

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Stanley Kyung Jin Cho | 20391 | Oak Hill, Va. | Discreditable acts | 10/8/15 | § 54.1-4413.3 and § 54.1-4412.1 |

**Final Order**

Stanley Kyung Jin Cho violated the Code of Virginia, for the dishonestly, fraud, and gross negligence in the preparation and submission of his and his firm's income tax returns and for the conviction of a felony involving moral turpitude.

Based on the violations, the Board revoked Cho's expired CPA license and ordered him to pay a monetary penalty of $10,000 for providing compilation services without a valid CPA firm license and without enrollment in peer review.

**CPE deficiency**

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Candice Chung | 31072 | San Bruno, Calif. | CPE deficiency | 1/4/16 | 18VAC5-22-90 |

**Consent Order**

Candice Chung violated the Board's regulations by not obtaining a minimum number of hours of continuing

# VBOA Disciplinary Actions

professional education. She failed to meet the total 120 hours CPE requirements, which includes an ethics course of at least two hours for calendar years 2011, 2012, and 2013.

Based on the violations, Chung's CPA license shall be placed on suspension for a period of no less than one year from the entry date of the Order. Upon completion of the one year suspension, she shall be required to come before the Board as a condition of reinstatement and present proof of 120 hours of CPE. Chung understands that during the time her license is suspended, the CPA title cannot be used nor any services provided restricted to CPAs until the CPA license has been reinstated. She also agreed to: (1) pay a monetary penalty of $1,000 for the deficiency of 120 CPE; (2) remove the CPA title from all signage and any and all listings that implies she is currently licensed; and (3) submit verification of CPE compliance for the three calendar years of 2015, 2016, and 2017, including the Virginia-Specific Ethics Course for each year. Chung understands that failure to meet any terms and conditions of this Order will result in the automatic suspension of her CPA license until such time that the terms and conditions have been met.

**Christopher S. Chung | License #28426 | Silver Spring, Md. | 1/25/18**
CPE deficiency; false certifications on renewal applications
§ 54.1-4413.3(1)-(4), (7), § 54.1-4413.4, 18VAC5-22-90

**Consent Order**
Christopher S. Chung violated the VBOA's regulations by failing to meet the total 120 hours of CPE requirements, including the annual Virginia-Specific Ethics Course, for the reporting period of 2013, 2014 and 2015.

Chung's CPA license is suspended for one year but the VBOA shall stay six months if he submits 50 hours of CPE by March 31, 2018. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. Chung also agreed to: (1) pay a monetary penalty of $960; (2) submit proof of completion of the current year's Virginia-Specific Ethics Course; and (3) be subject to a CPE compliance review for the three year reporting period following reinstatement.

**Yon Chung – License #45267 | McLean, VA | 9/16/25**
Unlicensed activity
§54.1-4409.1(A), §54.1-4414(i)(2)(4)

Yon Chung was fined $1,000 for unlicensed use of the CPA title on her business website, social media and as a credential after her name.

Suspensions and revocations

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| James C. Cilenti | 27230 | Leesburg, Va. | Discreditable acts | 8/21/12 | § 54.1-4413.3 and 18VAC5-22-90 |

**Final Order**
The Board ordered the immediate revocation of James C. Cilenti's CPA license and for him to: (1) return his wall certificate; (2) pay a monetary penalty of $100,000; and (3) reimburse the VBOA for the reasonable

# VBOA Disciplinary Actions

cost of $500 for the investigation of this matter.

**Clarke Financial Associates, P.C. | License #134003 | Richmond, VA | 8/29/23**
Due professional care
54.1-4413.3 (1), (2), (3), (4) and (7)

Clarke Financial Associates, P.C. was fined $5,000 for failing to timely file a tax return and communicate with client. The firm also submitted a letter to the IRS that appeared to be signed by its client, but was not.

**Jerome R. Clarke | License #26694 | Richmond, VA | 8/29/23**
Due professional care
54.1-4413.3 (1), (2), (3), (4) and (7)

Clarke Financial Associates, P.C. was fined $5,000 for failing to timely file a tax return and communicate with its client. The firm also submitted a letter to the IRS that appeared to be signed by its client, but was not. As the individual licensee responsible for the firm, the action and violations also appear against Jerome R. Clarke.

Professional violations

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Jay M. Clevenson | 5194 | Warrenton, Va. | Practicing with expired license; Use of CPA title | 4/30/14 | § 54.1-4414, § 54.1-4409.1 and § 54.1-111 |

**Consent Order**
Jay M. Clevenson agreed to: (1) refrain from practicing as a CPA in the Commonwealth until the VBOA has granted reinstatement of his CPA license; (2) remove all signage, to include business cards, letterhead, email signatures, resumes, newspaper, internet ads and software with the CPA title on it until he has been granted reinstatement of his CPA license; (3) pay a $1,000 monetary penalty; and (4) reimburse the VBOA $500 for investigative costs. As a condition of reinstatement of his expired CPA license, Clevenson shall provide the Board with a 1,000-word essay on the requirements of licensure as an individual CPA referencing the importance of those requirements in protecting the public. For the Board to consider license reinstatement, Clevenson is required to complete all terms and conditions of the Order.

**Walter Nicklaus Cline, LH Enterprises | Not licensed | Woodbridge, VA | 8/29/2022**
Unlicensed activity
§54.1-4414(1)(4); §54.1-4412.1(B); §54.1-111

Walter Nicklaus Cline violated the Code of Virginia in that he prepared an audit report without possessing a firm license in Virginia.

Based on this violation, Cline was assessed a monetary penalty of $5,000.

Professional violations

# VBOA Disciplinary Actions

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Jeffrey K. Clubb | 8105 | Centerville, Va. | Practicing with expired individual license; Use of CPA title; Unlicensed firm activity | 1/28/16 | § 54.1-4414; § 54.1-4409.1; § 54.1-4412.1; and § 54.1-111 |

**Consent Order**

Jeffrey K. Clubb violated the Code of Virginia by conducting his unlicensed firm as a full service licensed CPA firm without a valid firm CPA license, for failing to be enrolled in a peer review monitoring program, and for the unlicensed use of the CPA title during the time his CPA individual license was expired.

Based on the violations, Clubb shall not practice as a CPA in Virginia until the VBOA has granted reinstatement of his expired CPA license. He also agreed to: (1) not provide attest services, compilation services, or financial statement preparation services to persons or entities located in Virginia until he is licensed as a CPA firm by the VBOA; (2) remove all signage until he has been granted reinstatement of his expired CPA license; (3) pay a monetary penalty of $2,500 for providing services restricted to licensed CPA firms and for failing to be enrolled in the applicable peer review monitoring program; (4) pay a monetary penalty of $2,500 for the self-reported violation of the unlimited use of the CPA title without a valid CPA license; and (5) reimburse the VBOA $500 for the investigation of this matter.

**Sandra Elaine Cogan | License #30284 | Manassas, Va. | 9/27/18**

CPE deficiency

18VAC5-22-90

**Consent Order**

Sandra Elaine Cogan violated the VBOA's regulations by failing to meet the CPE requirements for the reporting period of 2015, 2016 and 2017.

Cogan's CPA license is suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. Cogan agreed to: (1) pay a monetary penalty of $1,500; (2) submit proof of completion of the current year's Virginia-Specific Ethics Course; (3) be subject to a CPE compliance review for the reporting period following reinstatement; and (4) not use the CPA title nor provide services restricted to CPAs.

**Clifton Marcellous Coger | License #22751| Richmond, Va. | 11/15/2019**

Unlicensed activity

§ 54.1-4414(i)(4)

**Final Order**

Clifton Marcellous Coger violated the Code of Virginia when he used the CPA title on his LinkedIn profile, business cards and his firm's website despite not having an active CPA license.

Based on the violation, Coger was reprimanded.

# VBOA Disciplinary Actions

**Olusola Cole | No license | Falls Church, VA | 8/29/2022**
Unlicensed activity
§54.1-4409.1(A); §54.1-4414(2)(3)(4); §54.1-111(A)

Olusola Cole violated the Code of Virginia for using the CPA title while not in possession of an Active CPA license.

Based on this violation, Cole was assessed a monetary penalty of $1,500.

**Patricia Ann Cole | License #9912 | Honolulu, HI. | 5/21/19**
CPE deficiency
18VAC5-22-90

**Consent Order**
Patricia Ann Cole violated the VBOA's regulations by failing to meet the CPE requirements for the reporting period of 2015, 2016 and 2017.

Cole's CPA license is suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. Cole agreed to: (1) pay a monetary penalty of $1,250; (2) be subject to a CPE compliance review for the reporting period following reinstatement; (3) not use the CPA title nor provide services restricted to CPAs; and (4) remove the CPA title from all signage and all listings that implies licensure.

**Richard Glenn Cole Jr. | License #8827 | Manassas, Va. | 12/29/20**
CPE deficiency
18VAC5-22-90

**Final Order**
Richard Glenn Cole Jr. violated the VBOA's regulations by failing to meet the CPE requirements for the reporting period of 2017, 2018 and 2019.

Cole's CPA license is suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. Cole agreed to: (1) pay a monetary penalty of $1,500; (2) submit proof of completion of the current year's VBOA-approved ethics course; (3) be subject to a CPE compliance review for the reporting period following reinstatement; (4) not use the CPA title nor provide services restricted to CPAs; (5) remove the CPA title from all signage and all listings that implies licensure; and (6) comply with all term and conditions of the Order prior to the consideration of any and all application for reinstatement of CPA licensure or renewal.

**Michele Ann Coleman | License #28087 | Upper Marlboro, Md. | 7/13/2020**
CPE deficiency
18VAC5-22-90

**Consent Order**

# VBOA Disciplinary Actions

Michele Ann Coleman violated the VBOA's regulations by failing to meet the total 120 hours of CPE requirements for the reporting period of 2017, 2018 and 2019.

Coleman's CPA license was suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. Coleman agreed to: (1) pay a monetary penalty of $1,250; (2) remove the CPA designation from all advertisements, etc.; and (3) be subject to a CPE compliance review prior to reinstatement.

CPE deficiency

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Warren Kyle Coleman | 8168 | Richmond, Va. | CPE deficiency | 3/21/16 | 18VAC5-22-90 |

**Consent Order**

Warren Kyle Coleman violated the Board's regulations by not obtaining a minimum number of hours of continuing professional education. He failed to meet the total 120 hours CPE requirements, which includes an ethics course of at least two hours for calendar years 2012, 2013, and 2014.

Based on the violations, Coleman's CPA license shall be placed on suspension for a period of no less than one year from the entry date of the Order. Upon completion of the one year suspension, he shall be required to come before the Board as a condition of reinstatement and present proof of 120 hours of CPE. Coleman understands that during the time his license is suspended, the CPA title cannot be used nor any services provided restricted to CPAs until the CPA license has been reinstated. He also agreed to: (1) pay a monetary penalty of $1,000 for the deficiency of 120 CPE; (2) remove the CPA title from all signage and any and all listings that implies he is currently licensed; and (3) submit verification of CPE compliance for the three calendar years of 2016, 2017, and 2018 including the Virginia-Specific Ethics Course for each year. Coleman understands that failure to meet any terms and conditions of this Order will result in the automatic suspension of his CPA license until such time that the terms and conditions have been met.

**Paul M. Compton | License #6681 | Hopewell, Va. | 5/24/19**
CPE deficiency
18VAC5-22-90

**Consent Order**

Paul M. Compton violated the VBOA's regulations by failing to meet the CPE requirements for the reporting period of 2015, 2016 and 2017.

Compton's CPA license is suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. Compton agreed to: (1) pay a monetary penalty of $1,250; (2) be subject to a CPE compliance review for the reporting period following reinstatement; and (3) not use the CPA title nor provide services restricted to CPAs.

**Henry Cornejo Contreras | License #45481| Washington, D.C. | 11/15/2019**
Unlicensed activity
§ 54.1-4414(i)(4)

# VBOA Disciplinary Actions

**Consent Order**

Henry Cornejo Contreras violated the Code of Virginia when he used the CPA title on his LinkedIn profile and resume despite not having an active CPA license.

Based on the violation, Contreras was reprimanded and agreed to report the Order as an adverse administrative action to any present and future regulatory authority before which he practices. Contreras further agreed to 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.

**Professional violations**

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Gregory J. Cooley | 5485 | Charlottesville, Va. | Due professional care - conflict of interest | 11/13/14 | § 54.1-4413.3 (3) and IRS Circular 230 |

**Consent Order**

Gregory J. Cooley violated the Code of Virginia by failing to provide due professional care to his client and for failing to maintain objectivity and freedom from conflicts of interest in discharging professional responsibilities and inappropriately subordinating judgment to others. He also violated IRS Circular 230, subsection 10.28 by failing to provide his client with copies of his clients' files in that a practitioner must, at the request of a client, promptly return any and all records of the client that are necessary for the client to comply with his or her federal tax obligations.

Based on the violations, Cooley agreed to be reprimanded for failing to provide due professional care in the performance of professional services to his client and for failing to follow IRS Circular 230. He also agreed to: (1) pay a monetary penalty of $5,000; (2) reimburse the VBOA $1,000 for the investigation of this matter; and (3) submit to the Board proof of completion of 20 CPE certificates of completion in Circular 230 by Sept. 30, 2015. Cooley understood that failure to comply with all provisions of this Consent Order within the required time frame as noted above shall result in the automatic suspension of his CPA license.

**Professional violations**

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Ron Cooper | Never licensed | Stafford, Va. | Unlicensed activity; Use of CPA title | 5/10/11 | § 54.1-4414, § 54.1-4409.1 and § 54.1-111 |

**Final Order**

The Board ordered Ron Cooper to: (1) refrain from practicing as a CPA and/or using the CPA title in the Commonwealth until duly reinstated by the Board; (2) remove the CPA title from all signage, business cards, letterhead, resume, print/internet advertisements, email, software, websites and search engines; and (3) pay $6,000 monetary penalty.

**Suspensions and revocations**

# VBOA Disciplinary Actions

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Dwayne H. Coston | 12759 | Portsmouth, Va. | Discreditable acts; Practicing public accounting without a valid VA firm license; Failed to submit the required CPE; and Failed to notify the Board of his change of address | 8/21/12 | § 54.1-4412.1, § 54.1-4413.3, 18VAC5-22-90 (A), 18VAC5-22-140 (A) and 18VAC5-22-170 (B) |

**Final Order**

The Board ordered the immediate revocation of Dwayne H. Coston's CPA license and for him to: (1) return his wall certificate; (2) pay a monetary penalty of $10,000; (3) reimburse the VBOA for the reasonable cost of $500 for the investigation of this matter; (4) notify all clients by letter that he is no longer licensed by the VBOA as a CPA with a copy of such letter to the VBOA; (5) advise all attest clients that they should seek an alternate CPA to provide their services; and (6) remove all CPA signage from business cards, letterhead, computer software, advertisement, email signatures or any document in that he cannot use the CPA title.

As a condition of consideration for any future applications for CPA licensure he is required to: (1) obtain an additional 20 hours of CPE in Peer Review; (2) obtain an additional 20 hours of CPE in management of an accounting practice; and (3) Coston shall demonstrate to the Board's satisfaction that he has obtained sufficient knowledge of how to effectively manage the administrative and personnel side of a public accounting practice. The additional CPE will not be considered as part of the standard requirements of 120 CPE to include the two hours of Virginia-Specific ethics CPE to become licensed in Virginia as a CPA.

Professional violations

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Dwayne H. Coston | 12759 revoked | Jonesboro, Ga. | Practicing with a revoked license; Use of CPA title | 11/14/13 | § 54.1-4414, § 54.1-4409.1 (A) ((1), § 54.1-111 (A) ((1) (2) (3) (4) (7), § 54.1-4413.3 ((1) (2), IRS Circular 230 (B) 10.20 (b), IRS Circular 230 (C) 10.51 (a) and (6) |

**Final Order**

The Board ordered Dwayne H. Coston to: (1) immediately remove all signage to include business cards, letterhead, email addresses and signatures, resumes, social media, newspaper and internet ads and all software with the CPA title on it; (2) pay a monetary penalty of $10,000; and (3) reimburse the VBOA $1,000 for the investigation of this matter. As a condition of consideration for any and all future applications for CPA licensure, Coston is required to come before the Board and to have met all terms and conditions of this and any prior Consent or Final Order.

# VBOA Disciplinary Actions

| Suspensions and revocations | | | | | |
|---|---|---|---|---|---|
| Name | License number | City, State | Violation | Date | Authority |
| John B. Covington II | 27679 | Pamplin, Va. | Discreditable acts; Due professional care | 6/26/12 | § 54.1-4413.3 and 18VAC5-22-170 (A.3) |
| **Final Order**<br>The Board ordered the revocation of John B. Covington's Virginia CPA license. In addition, the Board ordered him to (1) return his wall certificate within 30 days of the entry date of the Final Order; (2) pay $10,000 monetary penalty; and (3) reimburse the VBOA $500 for investigative costs. | | | | | |

| **Matthew Wayne Cox \| License #36917 \| Madison Heights, VA \| 10/22/24**<br>Due professional care<br>§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. |

| Professional violations | | | | | |
|---|---|---|---|---|---|
| Name | License number | City, State | Violation | Date | Authority |
| Karen Crosswhite | Never licensed | Herndon, Va. | Unlicensed activity | 12/4/12 | § 54.1-4414, § 54.1-4409.1 and § 54.1-111 |
| **Final Order**<br>The Board ordered Karen Crosswhite to: (1) refrain from practicing as a CPA in the Commonwealth until the VBOA has granted a CPA license; (2) remove all signage, to include business cards, letterhead, email signatures, resumes, newspaper, internet ads, social media, new client packages, tax organizers, and privacy notices; (3) reimburse the VBOA for the reasonable cost of $1,000 for the investigation of this matter; and (4) pay a monetary penalty of $25,000 for the unlicensed use of the CPA title. | | | | | |

| **Cundiff & Associates, CPA P.C. \| License #133104 \| Winchester, VA \| 10/22/24**<br>Unlicensed activity<br>§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. |

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# VBOA Disciplinary Actions

## D

| **William Jeffrey Dalton \| License #14185 \| Charlottesville, VA \| 8/29/23**<br>Due professional care<br>54.1-4412.1(D)(6) and 54.1-4413.3 (1), (2), (3), (4), (5) and (6) |
|---|
| William Jeffrey Dalton was reprimanded and fined $5,000 for performing an audit with multiple deficiencies identified by the Department of Labor. Firm was not enrolled in peer review. |

| **George Daugharty – License #32877 \| Woodstock, VA \| 4/22/26**<br>Peer review<br>18VAC5-22-170(B)(6) |
|---|
| George Daugharty was reprimanded for not informing the VBOA of his firm's failed peer review. |

| **Daugharty, Fream & Chenoweth, P.C. \| License #133811 \| Woodstock, VA \| 4/22/26**<br>Peer review<br>18VAC5-22-170(B)(6) |
|---|
| Daugharty, Fream & Chenoweth, P.C. was reprimanded for not informing the VBOA of the firm's failed peer review. |

| **Rosemary Elizabeth Daum \| License #39532 \| Reston, VA \| 1/26/2022**<br>Unlicensed Use<br>54.1-4409.1, 54.1-4414 |
|---|
| Rosemary Elizabeth Daum violated the Code of Virginia in that they continued to use the CPA designation after their license had expired.<br><br>Based on this violation, Daum was reprimanded. |

| **Michael Davidov \| License #31611 \| Alexandria, Va. \| 02/05/21**<br>Lack of due professional care<br>§ 54.1-4413.3; § 54.1-4414 |
|---|
| **Consent Order**<br>Michael Davidov violated the Code of Virginia and the AICPA Code of Professional Conduct by engaging in false, misleading or deceptive acts in promoting or marketing professional services. He advertised his Alexandria, Va., firm as Davidoff & Associates, CPAs, when the owner and managing principal's name for Davidoff & Associates, CPAs was Michael Davidov.<br><br>Based on this violation, Davidov agreed to be reprimanded, pay a $500 monetary penalty, and comply with all terms and conditions of the Order prior to the consideration of any and all applications for CPA licensure or renewal in Virginia. |

# VBOA Disciplinary Actions

| **Dan L. Davies \| No License \| Midlothian, VA \| 3/27/23**<br>Unlicensed activity<br>54.1-111(A)(3), 54.1-4409.1(A), 54.1-4414 (2), (3) and (4) |
|---|
| Dan L. Davies was fined $500 for unlicensed use of the CPA title in employer biography. |

| Professional violations | | | | | |
|---|---|---|---|---|---|
| Name | License number | City, State | Violation | Date | Authority |
| Robert W. Davis | 15510 | Syosset, N.Y. | Due professional care; SEC suspension | 5/2/12 | § 54.1-4413.3 |
| **Final Order**<br>The Board ordered Robert W. Davis to: (1) receive a written reprimand for failing to exercise due professional care regarding improper accruals; and (2) reimburse the VBOA $1,000 for investigative costs. | | | | | |

| Professional violations | | | | | |
|---|---|---|---|---|---|
| Name | License number | City, State | Violation | Date | Authority |
| Ward A. Dean Jr. | 5723 | Lynchburg, Va. | Practicing with expired Virginia firm license | 4/30/14 | § 54.1-4412.1 |
| **Consent Order**<br>Ward A. Dean Jr. agreed to: (1) refrain from providing services restricted to licensed CPA firms in the Commonwealth until the VBOA has granted reinstatement of his CPA firm license; (2) remove all CPA firm signage, to include business cards, letterhead, email signatures, resumes, newspaper, internet ads, social media to include but not limited to LinkedIn, Facebook and any internet advertisements; (3) be reprimanded for providing compilation services in Virginia with an expired CPA firm license; and (4) reimburse the VBOA $500 for investigative costs. Dean understood that failure to complete all terms and conditions of the Order shall result in the automatic suspension of his CPA individual and firm license if reinstated. | | | | | |

| Professional violations | | | | | |
|---|---|---|---|---|---|
| Name | License number | City, State | Violation | Date | Authority |
| Jon B. Deane | 6018 | Herndon, Va. | Due professional care – conflict of interest; CPE deficiency | 8/18/14 | § 54.1-4413.3 (3) and IRS Circular 230 |
| **Final Order**<br>Jon B. Deane violated the Standards of Conduct and Practice by failing to correctly file his client's returns by filing "Married filing separately" without prior consultation by his client's wife, causing her to incur substantial debt to the IRS and the Virginia Department of Taxation.<br><br>The Board ordered Deane to be reprimanded for failing to avoid a conflict of interest in the preparation and filing of a client tax returns and failing to communicate adequately. Deane shall pay a monetary penalty of $25,000 for the violations of conflict of interest, failure to communicate with his clients and due professional care. For failure to meet the annual hours of CPE, Deane shall pay a monetary penalty of $250 | | | | | |

# VBOA Disciplinary Actions

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| and provide the Board with proof of CPE compliance for the subsequent three years. He must also submit a 1,000-word essay regarding conflicts of interest as it relates to CPAs. Deane understood that failure to comply with all terms and conditions of this Final Order shall result in the automatic suspension of his CPA license. |

| |
|---|
| **Michael Whitman Decker – License #34677 \| Winchester, VA \| 9/16/25**<br>Due professional care<br>§54.1-4413.3(1)-(4)(7) |
| Michael Whitman Decker's license was revoked and he was fined $5,000 for failing to appropriately communicate and file personal and business tax returns for a client. |

| |
|---|
| **Michael Whitman Decker – License #34677 \| Winchester, VA \| 9/16/25**<br>Due professional care<br>§54.1-4413.3(1)-(4) |
| Michael Whitman Decker's license was revoked and he was fined $10,000 for failing to appropriately communicate and complete a tax return for a medical practice. Decker also failed to return client documentation. |

| |
|---|
| **Michael Whitman Decker – License #34677 \| Winchester, VA \| 9/16/25**<br>Due professional care<br>§54.1-4413.3(1)-(4)(7) |
| Michael Whitman Decker's license was revoked and he was fined $5,000 for failing to appropriately communicate with a client between May 2024 and January 2025 regarding a tax engagement. |

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|---|
| **Michael Whitman Decker – License #34677 \| Winchester, VA \| 9/16/25**<br>Due professional care<br>§54.1-4413.3(1)-(4), 18VAC5-22-170(A) |
| Michael Whitman Decker's license was revoked and he was fined $6,000 for failing to properly communicate and complete a tax return for a client. Decker also failed to return tax documentation upon request. |

| |
|---|
| **Brian Edward Deibler \| License #34484 \| Newport News, VA \| 10/22/24**<br>Due professional care<br>§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. |

| |
|---|
| **The Del Ray CPA LLC \| No license \| Alexandria, VA \| 4/22/26**<br>*Unlicensed activity*<br>§ 54.1-4412.1(F); § 54.1-4414(ii)(2-4) |
| The Del Ray CPA LLC was fined $3,000 for using the CPA title in its name without a Virginia CPA license. |

| |
|---|
| **John Amos Denison, Jr.\| License #20164\| Midlothian, VA \| 4/30/2019**<br>Unlicensed activity |

# VBOA Disciplinary Actions

§ 54.1-4414(i)(4)

**Consent Order**

John Amos Denison, Jr., violated the Code of Virginia when he used the CPA title despite not having an active CPA license.

Based on the violation, Denison agreed to (1) be reprimanded and (2) report the Order as an adverse administrative action to any present and future regulatory authority before which he practices. Denison further agreed to 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.

Professional violations

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Thomas M. Diehl | Never licensed | Charles Town, W.Va. | Unlicensed activity | 6/27/13 | § 54.1-4414, § 54.1-4409.1 and § 54.1-111 (A) (1) (2) (3) |

**Final Order**

The Board ordered Thomas M. Diehl to: (1) refrain from practicing as a CPA in the Commonwealth until the VBOA has granted him a CPA license; (2) remove all CPA signage, to include but not limited to any and all business cards, business letterhead, email signatures, email names or domains, resumes, social media, newspaper and internet ads and software with the CPA title on it until he has been granted a CPA license by the Board; (3) pay a monetary penalty of $25,000; and (4) reimburse the VBOA $1,000 for the investigation of this matter.

CPE deficiency

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Jonathan Dietz | 24067 | Falls Church, Va. | CPE deficiency; Failure to respond | 6/16/16 | § 54.1-4413.3, 18VAC5-22-90 (A) and (B)(2); and 18VAC5-22-170 (A)(3) |

**Final Order**

Jonathan Dietz violated the Board's regulations by not obtaining a minimum number of hours of continuing professional education. He failed to meet the total 120 hours CPE requirements, which includes an ethics course of at least two hours for calendar years 2012, 2013, and 2014, and failed to meet the annual 20 hours CPE minimum requirement. He also failed to respond to CPE audit notifications.

Based on the violations, Dietz's CPA license shall be placed on suspension for a period of no less than one year from the entry date of the Order. He shall be required to come before the Board as a condition of reinstatement of the CPA license. The Board ordered him to: (1) pay a monetary penalty of $1,000 for the deficiency of 120 CPE; (2) pay a monetary penalty of $100 for failing to respond to the Board's notices regarding the CPE audit; (3) not use the CPA title and shall remove the CPA title from all signage and any and all listings that implies he is currently licensed; (4) not provide any services restricted to CPAs during the time his individual CPA license is suspended; (5) report the Board's order as an adverse administrative

# VBOA Disciplinary Actions

action to any present or future regulatory authority before which he practices; and (6) submit to the Board verification of CPE compliance for the reporting period following his reinstatement. Dietz shall comply with all terms and conditions of this order prior to the consideration of any and all applications for CPA licensure in Virginia.

**Professional violations**

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| David Allen Dolan | 17848 | Lynchburg, Va. | Due professional care | 4/28/17 | § 54.1-4413.3(1) |

**Consent Order**

David Allen Dolan violated the Code of Virginia when he failed to exercise sensitive professional and moral judgment in that he permitted his entity to perform attest services, compilation services and financial statement preparation services without an active Virginia firm CPA license.

Based on the violations, Dolan agreed to (1) be reprimanded; and (2) to report the Board's order as an adverse administrative action to any present or future regulatory authority before which he practices.

**Unlicensed activity**

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Dolan Group, LLC | Not licensed as a firm | Lynchburg, Va. | Unlicensed activity | 4/28/17 | § 54.1-4412.1 |

**Consent Order**

Dolan Group, LLC violated the Code of Virginia for providing services that are restricted to licensed CPA firms.

Based on the violations, Dolan Group, LLC agreed to (1) be reprimanded; (2) pay a monetary penalty of $500 for performing attest services, compilation services or financial statement preparation services without an active Virginia firm CPA license; (3) pay an administrative fee of $500 for the investigation of this matter; (4) notify its affected clients, and provide proof of such notification, that services provided in 2013, 2014, 2015 and 2016 were performed without an active firm license; and (5) report the Board's order as an adverse administrative action to any present or future regulatory authority before which it practices.

**Crowe Donahue, PLLC | License #134413| Ashburn, Va. | 12/4/18**

Unlicensed activity

§ 54.1-4412.1; § 54.1-4413.3(4) and (5); AICPA ET § 1.400.090

# VBOA Disciplinary Actions

**Consent Order**

Crowe Donahue, PLLC violated the Code of Virginia when it promoted, advertised and provided services that were restricted to licensed CPA firms without an active Virginia firm CPA license.

Based on the violations, Crowe Donahue, PLLC agreed to (1) be reprimanded and (2) report this order as an adverse administrative action to any present and future regulatory authority before which it practices. Crowe Donahue, PLLC, further agreed to 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.

| Professional violations | | | | | |
|---|---|---|---|---|---|
| Name | License number | City, State | Violation | Date | Authority |
| Daniel K. Dorsey | Never licensed | Washington, D.C. | Unlicensed activity | 1/27/13 | § 54.1-4414 (1) (3) and § 54.1-111 (A) (1) (4) |

**Final Order**

The Board ordered Daniel K. Dorsey to: (1) refrain from practicing as a CPA in the Commonwealth until the VBOA has granted Dorsey a CPA license; (2) pay a monetary penalty of $25,000; and (3) understand that the Board will notify all relevant professional organizations and licensing authorities of this violation.

**Caitlin Elizabeth McMahon Duff | License #45346 | Charlotte, NC | 7/11/2022**

Unlicensed activity

§54.1-4409.1(A); §54.1-4414(2)(3)(4)

Caitlin Elizabeth McMahon Duff violated the Code of Virginia in that she used the CPA title on a resume and on social media while not in possession of an Active CPA license.

Based on this violation, Duff was assessed a monetary penalty of $1,000.

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## E

| Suspensions and revocations | | | | | |
|---|---|---|---|---|---|
| Name | License number | City, State | Violation | Date | Authority |
| Robert Edley Jr. | 23085 | Richmond, Va. | Discreditable act – Sanctioned by state bar | 12/15/11 | § 54.1-4413.4 (B) |

**Consent Order**

The Board ordered the suspension of Robert Edley Jr.'s CPA license for a period of no less than three years starting from Dec. 15, 2011. In addition, the Board ordered Edley to: (1) remove the CPA title from all signage, business cards, letterhead, resume, print/internet advertisements, email, software, websites and search engines; and (2) reimburse the VBOA $500 for investigative costs. For the Board to consider license

# VBOA Disciplinary Actions

reinstatement Edley is required to appear before the Board after the three-year suspension to demonstrate his competency, provide proof of having met his CPE requirements with certificates of completion and describe his responsibilities as a CPA under Virginia law.

Professional violations

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| J. Barton Edmunds | 11026 | Roanoke, Va. | Practicing with expired license; Use of CPA title | 1/28/14 | § 54.1-4414, § 54.1-4409.1 and § 54.1-111 |

**Consent Order**

J. Barton Edmunds agreed to: (1) refrain from practicing as a CPA in the Commonwealth until the VBOA has granted reinstatement of his CPA license; (2) pay a $1,000 monetary penalty; and (3) reimburse the VBOA $500 for investigative costs. As a condition of reinstatement of his expired CPA license, Edmunds shall provide the Board with a 1,000-word essay on the requirements of licensure as an individual CPA referencing the importance of those requirements in protecting the public. Edmunds understood that failure to complete all terms and conditions of this Order will result in the automatic suspension of his CPA license.

**Laura B. Edwards | License #15380 | Aylett, Va. | 8/11/2020**

CPE deficiency

18VAC5-22-90

**Consent Order**

Laura B. Edwards violated the VBOA's regulations by failing to meet the total 120 hours of CPE requirements for the reporting period of 2017, 2018 and 2019.

Edwards's CPA license was suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. Edwards agreed to: (1) pay a monetary penalty of $1,500; (2) remove the CPA designation from all advertisements, etc.; and (3) be subject to a CPE compliance review prior to reinstatement.

CPE deficiency

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Charles Andrew Eidson | 26181 | Kingsport, TN | CPE deficiency | 11/30/15 | 18VAC5-22-90 |

**Consent Order**

Charles Andrew Eidson violated the Board's Regulations by not obtaining a minimum number of hours of continuing professional education. He failed to meet the total 120 hours CPE requirements, which includes an ethics course of at least two hours for calendar years 2012, 2013, and 2014.

Based on the violations, Eidson's CPA license shall be placed on suspension for a period of no less than one year from the entry date of the Order. Upon completion of the one year suspension, he shall be required to come before the Board as a condition of reinstatement and present proof of 120 hours of CPE. Eidson

# VBOA Disciplinary Actions

understands that during the time his license is suspended, the CPA title cannot be used nor any services provided restricted to CPAs until the CPA license has been reinstated. He also agreed to: (1) pay a monetary penalty of $1,000 for the deficiency of 120 CPE; (2) remove the CPA title from all advertisements, business cards, magazines, business letterhead, social media, email address and signatures, phone book registries including web search engines and any and all listings that implies the individual is currently licensed; and (3) submit to the Board verification of CPE compliance for the three calendar years of 2015, 2016 and 2017, including the Virginia-Specific Ethics Course for each year. Eidson understands that failure to meet any terms and conditions of this Order will result in the automatic suspension of his CPA license until such time that the terms and conditions have been met.

Professional violations

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Marcel Chigozie Enwerem, III | 25606 | Alexandria, Va. | Due professional care | 11/14/11 | § 54.1-4413.3 and IRS Circular 230 § 10.22 (A) |

**Final Order**

The Board ordered Marcel Chigozie Enwerem to: (1) complete eight hours of CPE in IRS Circular 230; (2) complete five hours of CPE in Best Practices in Tax Preparation and the AICPA's Statements on Standards for Tax Services; (3) send a letter to all his clients that he has voluntarily surrendered his individual and firm licenses; (4) pay $1,000 monetary penalty; (5) reimburse the VBOA $500 for investigative costs; (6) remove the CPA title from all signage, business cards, letterhead, resume, print/internet advertisements, email, software, websites and search engines; and (7) provide a signed and notarized Affidavit stating that he understood that he cannot sign a Power of Attorney or a federal tax return as a CPA. For the Board to consider license reinstatement Enwerem is required to complete all terms and conditions of this order. The Board makes the final approval for reinstatement.

**Ernst & Young LLP – License #132249 | Richmond, VA | 9/16/25**
Acts discreditable
§54.1-4413.3(6)

Ernst & Young LLP was fined $15,000 for conduct identified in the Securities and Exchange Commission enforcement order dated June 28, 2022.

Professional violations

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Ernst & Young LLP | 132249 Firm license | McLean, Va. | Standards of Conduct and Practice | 2/19/15 | § 54.1-4413.3 ((1) (2) (3) |

**Consent Order**

Ernst & Young LLP violated the Code of Virginia with respect to the conduct described in the Non-Prosecution Agreement (NPA) that EY entered into with the U.S. Department of Justice on February 26, 2013, that was the subject of sanctions by the North Carolina Board of Accountancy.

# VBOA Disciplinary Actions

Based on the violations, EY agreed to: (1) be formally reprimanded by the VBOA with respect to the conduct described in the NPA in that there were 12 transactions involving 13 taxpayers based in Virginia; (2) pay a monetary penalty of $12,000 with 90 days of the entry date of the Order; and (3) reimburse the VBOA $500 for the investigation of this matter.

**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.

**Timothy Thaxter Ewing | License #44263 Livingston, TX | 6/12/23**
Due professional care
18VAC5-22-170 (B)(2)

Timothy Thaxter Ewing was fined $300 for not reporting CPE disciplinary order from Texas.

CPE deficiency

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Shanel Renee Evans | 26835 | Woodbridge, Va. | CPE deficiency; false certifications on renewal applications | 7/31/17 | § 54.1-4413.3(1)-(4), (7), § 54.1-4413.4, 18VAC5-22-90 |

**Consent Order**
Shanel Renee Evans violated the Board's regulations by failing to meet the total 120 hours of CPE requirements, including the annual Virginia-Specific Ethics Course, for the reporting period of 2013, 2014 and 2015.
Evan's CPA license is suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. Evans also agreed to: (1) pay a monetary penalty of $1,750; (2) remove the CPA title from all signage and any and all listings that implies licensure; (3) submit proof of completion of the current year's Virginia-Specific Ethics Course within 90 days; and (4) be subject to a CPE compliance review for the three year reporting period following reinstatement.

Professional violations

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|

# VBOA Disciplinary Actions

| | | | | | |
|---|---|---|---|---|---|
| William H. Everett | 3647 | Midlothian, Va. | Practicing with expired license; Use of CPA title | 12/10/13 | § 54.1-4414, § 54.1-4409.1 and § 54.1-111 |

**Consent Order**

The Board ordered William H. Everett to: (1) refrain from practicing as a CPA in the Commonwealth until the VBOA has granted reinstatement of Everett's CPA license; (2) remove all signage to include business cards, letterhead, wall certificates, email addresses and signatures, resumes, social media, newspaper and internet ads with the CPA title on it until he has been granted reinstatement of his CPA license; (3) be reprimanded for the unlicensed use of the CPA title by hanging his wall certificate on his office wall; and (4) pay a monetary penalty of $500. Everett understood that completion of all terms and conditions of the Order is required prior to the consideration of any application for reinstatement of his CPA license.

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

Unlicensed activity

§ 54.1-4414(i)(4)

**Consent Order**

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

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

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## F

**Perry Gubatan Fabi | License #33790 | Fairfax, VA | 11/29/2022**

Unlicensed activity

§54.1-4409.1; §54.1-4414(2)(4); §54.1-111

Perry Gubatan Fabi violated the Code of Virginia by identifying as a CPA in Virginia on his LinkedIn profile at the time when his license was suspended.

Based on this violation, Fabi was assessed a monetary penalty of $1,000.

Unlicensed activity

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Julian Francis Facenda | 5043 | Norfolk, Va. | Unlicensed activity | 4/28/17 | § 54.1-4414 |

**Consent Order**

# VBOA Disciplinary Actions

Julian Francis Facenda violated the Code of Virginia when he used the CPA title on his business cards and his email signature after his CPA license had expired.

Based on the violations, Facenda agreed to (1) be reprimanded; (2) pay a monetary penalty of $200; (3) remove the CPA title from all signage and any and all listings that implies he is currently licensed; and (4) report the Board's order as an adverse administrative action to any present or future regulatory authority before which he practices.

**Jason Ryan Fair | License #17982| Fort Lauderdale, FL| 3/27/23**
Unlicensed Activity
§54.1-111(A)(3) | §54.1-4409.1(A) | §54.1-4414(2) and (4)

Jason Ryan Fair was fined $500 for unlicensed use of the CPA title on LinkedIn and his employer biography.

**Di Fan | License #27999 | Darien, CT | 6/26/18**
CPE deficiency
18VAC5-22-90

**Consent Order**
Di Fan violated the VBOA's regulations by failing to meet the total 120 hours of CPE requirements for the reporting period of 2014, 2015 and 2016.

Fan's CPA license is suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. Fan agreed to: (1) pay a monetary penalty of $1,500; (2) submit proof of completion of the current year's Virginia-Specific Ethics Course; and (3) be subject to a CPE compliance review for the reporting period following reinstatement.

CPE deficiency

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Gail Morris Fernandez | 33701 | Harrisonburg, Va. | CPE deficiency | 2/12/16 | 18VAC5-22-90 |

**Consent Order**
Gail Morris Fernandez violated the Board's regulations by not obtaining a minimum number of hours of continuing professional education. She failed to meet the total 120 hours CPE requirements, which includes an ethics course of at least two hours for calendar years 2012, 2013, and 2014.

Based on the violations, Fernandez's CPA license shall be placed on suspension for a period of no less than one year from the entry date of the Order. Upon completion of the one year suspension, she shall be required to come before the Board as a condition of reinstatement and present proof of 120 hours of CPE. Fernandez understands that during the time her license is suspended, the CPA title cannot be used nor any services provided restricted to CPAs until the CPA license has been reinstated. She also agreed to: (1) pay a monetary penalty of $1,000 for the deficiency of 101 CPE; (2) pay $100 for failing to respond to the Board's

# VBOA Disciplinary Actions

notices regarding the CPE audit; (3) remove the CPA title from all signage and any and all listings that implies she is currently licensed; and (4) submit verification of CPE compliance for the three calendar years of 2016, 2017, and 2018, including the Virginia-Specific Ethics Course for each year. Fernandez understands that failure to meet any terms and conditions of this Order will result in the automatic suspension of her CPA license until such time that the terms and conditions have been met.

**Suspensions and revocations**

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Cheryl Lynn Ferrara | 37372 | Silver Spring, Md. | Discreditable act – Pled guilty in U.S. District Court | 12/7/11 | § 54.1-4413.4 (B) |

**Consent Order**

The Board ordered the suspension of Cheryl Lynn Ferrara's CPA license for a period of no less than three years starting from Dec. 7, 2011. In addition, the Board ordered Ferrara to reimburse the VBOA $500 for investigative costs. For the Board to consider license reinstatement Ferrara is required to: (1) complete 40 hours of CPE ethics approved by the Board and provide certificates of completion; and (2) appear before the Board after the three-year suspension to demonstrate the importance of exercising sensitive professional and moral judgment in all activities and acting in a way that serves the public interest, honors the public trust and commitment to professionalism.

**Financial Target Solutions Group LLC – License #134528 | Leesburg, VA | 9/16/25**
Peer review
18VAC5-22-170(B)(6)

Financial Target Solutions Group LLC was reprimanded for failing to notify the VBOA regarding a failed peer review and being dropped from the AICPA peer review program.

**Professional violations**

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Philip W. Finch | 1785 | Yorktown, Va. | Tax-related issues: Sanctioned by the IRS | 1/20/11 | § 54.1-4413.4 (B.4.) and AICPA Rule 501.7 |

**Consent Order**

Philip W. Finch agreed to: (1) provide transcripts from IRS and VATAX verifying tax returns had been filed for 2002-09; (2) complete 10 hours CPE to include three hours of professional ethics; (3) disclose to firm owners/partners that he is not authorized to practice before IRS or file for reinstatement with IRS within 30 days; and 4) reimburse the VBOA $300 for investigative costs.

**John R. Fischel | License #16546 | Venice, CA | 10/20/2022**
Due professional care
§54.1-4413.3(1)(2)(3)(4)(7)

John R. Fischel plead guilty to a single count of conspiracy to commit money laundering for the purpose of laundering proceeds of unlawfully distributed marijuana, THC and other marijuana-related products.

# VBOA Disciplinary Actions

Based on this violation, Fischel was assessed a monetary penalty of $100,000 and his CPA license was revoked.

CPE deficiency

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Christy Phipps Fleming | 21619 | Clintwood, Va. | CPE deficiency | 10/19/15 | 18VAC5-22-90 |

**Consent Order**

Christy Phipps Fleming violated the Board's regulations by not obtaining a minimum number of hours of continuing professional education. She failed to meet the total 120 hours CPE requirements, which includes an ethics course of at least two hours for calendar years 2012, 2013, and 2014.

Based on the violations, Fleming's CPA license shall be placed on suspension for a period of no less than one year from the entry date of the Order. Upon completion of the one year suspension, she shall be required to come before the Board as a condition of reinstatement and present proof of 120 hours of CPE. Fleming understands that during the time her license is suspended, the CPA title cannot be used nor any services provided restricted to CPAs until the CPA license has been reinstated. She also agreed to: (1) pay a monetary penalty of $1,000 for the deficiency of 118 CPE; (2) remove the CPA title from all signage and any and all listings that implies the individual is currently licensed; and (3) submit verification of CPE compliance for the three calendar years of 2015, 2016, and 2017, including the Virginia-Specific Ethics Course for each year. Fleming understands that failure to meet any terms and conditions of this Order will result in the automatic suspension of her CPA license until such time that the terms and conditions have been met.

**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.

**Kimberly K. Flora | No license | Glade Hill, VA | 10/20/2022**

Unlicensed activity

§54.1-4412.1(A); §54.1-4414.1(1)(5)

Kimberly K. Flora violated the Code of Virginia in that she prepared an audit report without possessing a firm license in Virginia.

Based on this violation, Flora was assessed a monetary penalty of $2,500.

**Heather Bowers Foley | License #16945 | Fredericksburg, Va. | 6/4/19**

# VBOA Disciplinary Actions

| CPE deficiency<br>18VAC5-22-90 |
|---|
| **Consent Order**<br>Heather Bowers Foley violated the VBOA's regulations by failing to meet the CPE requirements for the reporting period of 2015, 2016 and 2017.<br><br>Foley's CPA license is suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. Foley agreed to: (1) pay a monetary penalty of $1,500; (2) be subject to a CPE compliance review for the reporting period following reinstatement; (3) submit proof of completion of the current year's Virginia-Specific Ethics Course; (4) not use the CPA title nor provide services restricted to CPAs; and (5) remove the CPA title from all signage and all listings that implies licensure. |

Professional violations

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| John J. Foster | 20433 | Sterling, Va. | Unlicensed firm activity; CPE deficiency | 1/28/16 | § 54.1-4412.1; 18VAC5-22-150 and 18VAC5-22-140 |
| **Consent Order**<br>John J. Foster violated the Code of Virginia by providing attest services without a valid CPA firm license.<br><br>Based on the violations, Foster shall not provide any attest services, compilation services, or financial statement preparation services to persons or entities located in Virginia until he is licensed as a CPA firm by the VBOA. He also agreed to: (1) pay a monetary penalty of $10,000 for conducting four audits without a valid firm license and for failing to be enrolled in a peer review practice monitoring program; (2) pay a monetary penalty of $250 for failing to obtain the required 8 hours of A&A CPE in 2014; (3) submit verification of CPE compliance for the three calendar years of 2016, 2017, and 2018, including the Virginia-Specific Ethics Course for each year; (4) pay a monetary penalty of $250 for failing to obtain the annual minimum 20 hours of CPE for 2014; and (5) reimburse the VBOA $500 for the investigation of this matter. | | | | | |

| **Brenda Lee Fowler – No license \| Winchester, VA \| 4/22/26**<br>Unlicensed activity<br>§ 54.1-4414(i)(2-4); § 54.1-4409.1(A)(1) |
|---|
| Brenda Lee Fowler was fined $2,500 for unlicensed use of the CPA title on her resume and resume cover letter. |

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# VBOA Disciplinary Actions

## G

| **Cynthia Jane Gallagher - License #40758 \| Oak Hill, VA \| 8/29/24**<br>Unlicensed activity<br>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**<br>Unlicensed activity<br>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. |

| **Michael Gardner \| License #25095 \| Ashburn, VA \| 8/29/23**<br>Unlicensed activity<br>54.1-4409.1 (A), 54.1-4414 (4), 54.1-111 (A) (2) |
|---|
| Michael Gardner was reprimanded and fined $750 for unlicensed use of the CPA title on LinkedIn. |

| **Edward D. Garris \| License #6944\|Charlottesville, VA \| 2/25/2020**<br>Unlicensed activity<br>§ 54.1-4414(i)(4) |
|---|
| **Consent Order**<br>Edward D. Garris violated the Code of Virginia when he used the CPA title in his email address when he did not hold a Virginia license or meet the requirements to use the CPA title in Virginia under the substantial equivalency provisions of Code of Virginia § 54.1-4411.<br><br>Based on these violations, Garris agreed to be reprimanded and to immediately discontinue any act in violation of Code of Virginia § 54.1-4414. |

| Professional violations | | | | | |
|---|---|---|---|---|---|
| Name | License number | City, State | Violation | Date | Authority |
| Nathan Richard Geesaman | 36255 | Alexandria, Va. | Unlicensed activity | 11/10/16 | § 54.1-4400, § 54.1-4403, § 54.1-4414 and § 54.1-4413.4 |
| **Consent Order**<br>Nathan Richard Geesaman violated the Code of Virginia for the unlicensed use of the CPA title during the time his CPA individual license was expired and using the CPA title on his email signature, business cards, | | | | | |

# VBOA Disciplinary Actions

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

**James Caesar Ghaisar, C.P.A., P.C. | License #134418 | McLean, VA | 1/7/2020**
Unlicensed activity
§ 54.1-4412.1(A)(B), § 54.1-4414(1)

**Consent Order**
James Caesar Ghaisar, C.P.A., P.C. (Ghaisar PC) violated the Code of Virginia when the firm performed services restricted to licensed CPA firms prior to obtaining a firm license. Based on the violations Ghaisar PC agreed to be reprimanded.

**Michael D. Gilman | License #22193 | Powhatan, VA | 10/20/2022**
Unlicensed activity
§54.1-4409.1(A); §54.1-4414(2)(4); §54.1-111(A)(3)

Michael D. Gilman violated the Code of Virginia by using the CPA title on his work biography on his employers' website and for using the CPA title on an advertisement. This was done at a time when Gilman did not possess a valid license in Virginia.

Based on this violation, Gilman was assessed a monetary penalty of $1,000.

**Leslye Givarz | License #15597 | Williamsburg, Va. | 1/29/18**
Unlicensed activity
§ 54.1-4414

**Consent Order**
Leslye Givarz violated the Code of Virginia by disclosing on her reinstatement application that she used the CPA title in a publication, despite not having an active individual CPA license.

Givarz agreed to: (1) pay a monetary penalty of $200 for using the CPA title when she did not hold a Virginia license or did not meet the requirements in Virginia under the substantial equivalency provisions; and (2) not use the CPA title and remove the CPA title from all signage and any and all listings until such time her license is reinstated. Givarz shall comply with all terms and conditions prior to the consideration of any and all applications for CPA licensure or renewal of CPA licensure in Virginia.

Professional violations

# VBOA Disciplinary Actions

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Roy F. Goggin Jr. | 5737 | Fairfax, Va. | Practicing with expired license; Use of the CPA title | 7/9/14 | § 54.1-4414, § 54.1-4409.1, § 54.1-4412.1 and § 54.1-111 |

**Consent Order**

Roy F. Goggin Jr. violated the Code of Virginia by representing himself on business letterhead and billing statements as a CPA during the time his CPA license was expired. Goggin's CPA license expired on Jan. 31, 2003. Based on the violations, Goggin agreed to: (1) not practice as a CPA in the Commonwealth until the VBOA grants reinstatement; (2) remove all signage, to include business cards, letterhead, email signatures, resumes, newspaper, internet ads, all social media and software with the CPA title on it; (3) pay a monetary penalty of $1,000 for the unlicensed use of the CPA title; and (4) reimburse the VBOA $500 for the investigation of this matter. Goggin understood that completion of all the terms and conditions of this Consent Order are required prior to the consideration of any application for reinstatement.

Suspensions and revocations

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Roy F. Goggin Jr. | 5737 | Fairfax, Va. | Practicing with expired Virginia firm license | 9/29/15 | § 54.1-4412.1 and 18VAC5-22-150 |

**Final Order**

Roy F. Goggin Jr. violated the Code of Virginia, which provides that only a firm can provide attest services, compilation services, or financial statement preparation services to persons or entities located in Virginia. A firm that provides these services shall obtain a Virginia license if the principal place of business in which it provides those services is in Virginia. Goggin provided attest services without a valid CPA firm license. Based on the violations, the Board revoked Goggin's expired CPA license and ordered him to pay a monetary penalty of $10,000 for providing auditing services without a valid CPA firm license, individual CPA license, and without enrollment in peer review.

**Dhanashree Gokhale | Delaware License #0014533 | 4/12/24 | Fort Mill, SC**

Unlicensed activity

§54.1-4409.1 (A)(1), §54.1-4414(i)(1), §54.1-111 (A)(1)

Dhanashree Gokhale was fined $250 for providing services to the public with a principal place of business in Virginia and using the CPA title without a Virginia CPA license.

**Jeffrey C. Goodman | License #16960| Middleburg, Va. | 9/25/18**

Due professional care; Standards of conduct and practice; CPE deficiency

§ 54.1-4413.3(2) and (4); AICPA ET § 1.300.001.01; AICPA ET § 0.300.060.06; AICPA ET § 1.400.001.01; AICPA ET § 1.600.010; 18VAC5-22-90(A)

**Consent Order**

Jeffrey C. Goodman violated the standards of conduct and practice in that he failed to exercise due professional care in the performance of professional services in the preparation and timely filing of

# VBOA Disciplinary Actions

paperwork to settle a decedent's estate. He also failed to act in a way that served the public interest, honored the public trust, and demonstrated commitment to professionalism and advertised or otherwise solicited in a manner that was false, misleading or deceptive in that he permitted a person whom he had the authority or capacity to control to carry out on his behalf promotion or advertisement that Goodman & Associates could perform services restricted to a licensed CPA firm when it did not hold a Virginia firm CPA license. He further violated the VBOA's regulations by failing to meet the CPE requirements for the reporting period of 2014, 2015 and 2016.

Based on these violations, Goodman agreed to be (1) reprimanded; (2) pay a total monetary penalty of $2,000; (3) submit the deficient CPE hours; (4) submit proof of completion of the current year's annual Virginia-Specific Ethics Course; (5) be subject to a CPE compliance review for the reporting period of 2018, 2019, 2020; and (6) report this order as an adverse administrative action to any present and future regulatory authority before which it practices. Goodman further agreed to 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.

**John Ramon Gramstad | License #47070 | McKinney, TX | 09/30/21**
Due professional care
§§ 54.1-4413.3 and 54.1-4425

**Consent Order**
John Ramon Gramstad violated the Code of Virginia when he failed to return financial records to his client in a timely manner and when he failed to disclose that he had been disciplined by the Texas State Board of Public Accountancy in 2020.

Among the terms and conditions of the Order, Gramstad agreed to be reprimanded and pay a monetary penalty of $750.

Suspensions and revocations

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Stewart N. Grant | 15134 | Virginia Beach, Va. | Due professional care; CPE deficiency | 11/2/11 | § 54.1-4413.3 and 18VAC5-22-170 (A, D) |

**Consent Order**
The Board ordered the suspension of Stewart N. Grant's CPA license until he comes into compliance with all the requirements of this order. The Board ordered Grant to: (1) complete 120 hours of CPE for 2008, 2009 and 2010, including two hours of Virginia-Specific ethics (all of which shall not fulfill the CPE requirements for 201(1); (2) submit to the Board a written summary of the statutes and regulations encompassing the requirements and responsibilities of being licensed as a CPA in Virginia; and (3) reimburse the VBOA $500 for investigative costs.

Suspensions and revocations

# VBOA Disciplinary Actions

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Peter D. Green | 12270 | Fairfax, Va. | Failed to follow Code of Conduct; CPE deficiency | 9/29/15 | § 54.1-4413.3 and 18VAC5-22-90 |

**Consent Order**

Peter D. Green violated the Code of Virginia by failing to exercise sensitive professional and moral judgment in all activities; act in a way that services the public interest, honors the public trust, and demonstrates commitment to professionalism; and not to engage in any activity that is false, misleading or deceptive. He also was deficient in CPE credits.

Based on the violations, Green's license shall be placed on suspension for a period of no less than two years from the entry date of this Order. Green shall be required to come before the Board when applying for the reinstatement of his CPA license. He also agreed to: (1) pay a monetary penalty of $5,000 for the violation of § 54.1-4413.3 subsection 1, 2 and 7; (2) pay a monetary penalty of $1,000 for the deficiency of 104 CPE credits for the 2012, 2013 and 2014 reporting period; and (3) pay a reasonable administrative fee of $500 for the investigation of this matter.

**Peter D. Green | License #12270 | Fairfax, Va. | 9/25/18**

Eligibility

§ 54.1-4403(9); § 54.1-4409.1(C)

**Final Order**

The VBOA granted Peter D. Green the privilege of using the CPA title in Virginia and accepted his application for reinstatement of his suspended Virginia individual CPA license based on findings that Green had not demonstrated he was unfit or unsuited to use the CPA title in Virginia, and based on findings that there was no just cause to refuse to reinstate his Virginia individual CPA license.

Professional violations

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Joseph F. Greeves | Never licensed in Virginia/Inactive license in Maryland | Herndon, Va. | Unlicensed activity; Use of the CPA title | 3/1/13 | § 54.1-4414, § 54.1-4409.1 and § 54.1-111 |

**Consent Order**

The Board ordered Joseph F. Greeves to: (1) refrain from practicing as a CPA in the Commonwealth until the VBOA has granted Greeves a CPA license; (2) remove all signage that refers to him as a CPA to include but not limited to business cards, business letterhead, email signatures, resumes, newspaper and internet ads, company websites, social media and computer software until he has been granted a CPA license; (3) pay a monetary penalty of $8,000 for the unlicensed use of the CPA title; and (4) reimburse the VBOA $500 for the investigation of this matter.

CPE deficiency

# VBOA Disciplinary Actions

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

**Consent Order**

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

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

CPE deficiency

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Ryan Grisard | 29419 | Vienna, Va. | CPE deficiency | 12/11/15 | 18VAC5-22-90 |

**Consent Order**

Ryan Grisard violated the Board's regulations by not obtaining a minimum number of hours of continuing professional education. He failed to meet the total 120 hours CPE requirements, which includes an ethics course of at least two hours for calendar years 2012, 2013, and 2014.

Based on the violations, Grisard's CPA license shall be placed on suspension for a period of no less than one year from the entry date of the Order. Upon completion of the one year suspension, he shall be required to come before the Board as a condition of reinstatement and present proof of 120 hours of CPE. Grisard understands that during the time his license is suspended, the CPA title cannot be used nor any services provided restricted to CPAs until the CPA license has been reinstated. He also agreed to: (1) pay a monetary penalty of $1,000 for the deficiency of 107 CPE; (2) remove the CPA title from all signage and any and all listings that implies the individual is currently licensed; and (3) submit verification of CPE compliance for

# VBOA Disciplinary Actions

the three calendar years of 2015, 2016, and 2017, including the Virginia-Specific Ethics Course for each year. Grisard understands that failure to meet any terms and conditions of this Order will result in the automatic suspension of his CPA license until such time that the terms and conditions have been met.

CPE deficiency

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

**Consent Order**

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

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

**Catherine Julia Guiler | License #19697 | Jacksonville, Fla. | 2/27/18**

CPE deficiency

18VAC5-22-90

**Consent Order**

Catherine Julia Guiler violated the VBOA's regulations by failing to meet the total 120 hours of CPE requirements for the reporting period of 2014, 2015 and 2016.

Guiler's CPA license is suspended for one year. Guiler agreed to: (1) pay a monetary penalty of $1,500; (2) submit proof of completion of the current year's Virginia-Specific Ethics Course; and (3) be subject to a CPE compliance review for the reporting period following reinstatement.

**Roger L. Guilliams | License #3799 | Manassas, VA | 8/29/23**

Due professional care

54.1-4413.3 (1)-(7), 18VAC5-22-90(A), 18VAC5-22-170

Roger L. Guilliams' license was revoked and Guilliams was fined $15,000 for performing an employee benefit plan audit containing 18 deficiencies identified by the Department of Labor. Additionally, Guilliams

# VBOA Disciplinary Actions

failed to respond to VBOA communications and failed a CPE audit and was fined $300 and $1,375 respectively for these violations.

**Gina Milaine Guinn | License #12271 | Sterling, Va. | 4/19/18**
Unlicensed activity
§ 54.1-4414, § 54.1-4413.4

**Consent Order**
Gina Milaine Guinn violated the Code of Virginia when she used the CPA title on her resume and business cards despite not having an active CPA license.

Based on the violations, Guinn agreed to: (1) be reprimanded; (2) pay a monetary penalty of $350; (3) remove the CPA title from all signage and any and all listings that implies licensure until granted reinstatement; and (4) report this order as an adverse administrative action to any present or future regulatory authority before which she practices.

CPE deficiency

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Hongyan Guo | 28122 | Great Falls, Va. | CPE deficiency; false certifications on renewal applications | 3/20/17 | § 54.1-4413.3(1)-(4), (7), § 54.1-4413.4, 18VAC5-22-90(A) and/or (B) |

**Consent Order**
Hongyan Guo violated the Board's regulations by failing to meet the total 120 hours CPE requirements, which includes the Virginia-Specific Ethics Course for each calendar year, for the reporting period of 2013, 2014 and 2015.

Guo's CPA license is suspended for no less than one year. Upon completion of the suspension, she shall be required to come before the Board as a condition of reinstatement. During the time her license is suspended, the CPA title cannot be used nor any services provided restricted to CPAs. She also agreed to: (1) pay a monetary penalty of $1,000; (2) remove the CPA title from all signage and any and all listings that implies she is currently licensed; and (3) submit verification of CPE compliance for the three calendar years of 2017, 2018 and 2019, including the Virginia-Specific Ethics Course for each year. Guo shall comply with all terms and conditions prior to the consideration of any and all applications for CPA licensure or renewal of CPA licensure in Virginia

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# VBOA Disciplinary Actions

## H

| **Roma Elmeda Hanley-Merchant \| License #27965 \| 5/15/24 \| Charlestown, Nevis**<br>Unlicensed activity<br>§54.1-111 (A)(2) and (3), §54.1-4409.1 (A), §54.1-4414(i)(2) and (4) |
|---|
| Roma Elmeda Hanley-Merchant was fined $750 for unlicensed use of the CPA title on social media. |

CPE deficiency

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Satnarine Prasad Hariprasad | 24400 | Roslindale, Mass. | CPE deficiency | 9/14/15 | 18VAC5-22-90 |

**Consent Order**

Satnarine Prasad Hariprasad violated the Board's regulations by not obtaining a minimum number of hours of continuing professional education. He failed to meet the total 120 hours CPE requirements, which includes an ethics course of at least two hours for calendar years 2012, 2013, and 2014.

Based on the violations, Hariprasad's CPA license shall be placed on suspension for a period of no less than one year from the entry date of the Order. Upon completion of the one year suspension, he shall be required to come before the Board as a condition of reinstatement and present proof of 120 hours of CPE. Hariprasad understands that during the time his license is suspended, the CPA title cannot be used nor any services provided restricted to CPAs until the CPA license has been reinstated. He also agreed to: (1) pay a monetary penalty of $1,000 for the deficiency of 92 CPE; (2) remove the CPA title from all signage and any and all listings that implies the individual is currently licensed; and (3) submit to the Board verification of CPE compliance for the three calendar years of 2015, 2016, and 2017, including the Virginia-Specific Ethics Course for each year. Hariprasad understands that failure to meet any terms and conditions of this Order will result in the automatic suspension of his CPA license until such time that the terms and conditions have been met.

| **Clarence Edward Harris Jr. \| License #39762 \| Chesapeake, VA \| 11/30/21**<br>Due professional care<br>§ 54.1-4412 |
|---|
| **Final Order**<br>Clarence Edward Harris Jr. was the principal licensee of record for the firm, Turner Group LLC, and the firm offered, advertised, and/or performed services restricted to licensed CPA firms while not possessing a Virginia issued CPA firm license.<br><br>Based on these violations, Harris was reprimanded. |

Professional violations

# VBOA Disciplinary Actions

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Paul M. Harris | 10174 | Chesapeake, Va. | Practicing with expired license; Use of CPA title | 1/15/13 | § 54.1-4414, § 54.1-4409.1 (A) (1) and § 54.1-111 (A) (1) (2) (3) |

**Final Order**

The Board ordered Paul M. Harris to: (1) refrain from practicing as a CPA in the Commonwealth until the VBOA has granted reinstatement of Harris' CPA license; (2) any application for reinstatement of Harris' expired CPA license submitted within three years must come before the Board for consideration; (3) remove all signage with the CPA title to include but not limited to websites, business cards, social media, computer software, new client packages, email addresses and signatures, marketing materials, tax organizers and privacy notices; (4) pay a monetary penalty of $36,000; and (5) reimburse the VBOA $1,000 for the investigation of this matter.

Professional violations

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Sharon H. Hart | 17110 | Glen Allen, Va. | AICPA bylaw 7.4.6 and VSCPA bylaw Article VII, section 7.4.2.6 | 1/8/13 | N/A |

**Consent Order**

The Board ordered Sharon H. Hart to: (1) be reprimanded for the expulsion of Hart's membership in the AICPA and the VSCPA in that Hart failed to comply with the educational and remedial corrective actions as directed by the Ethics Charging Authority (ECA) in two letters of Required Corrective Action (RCA); (2) complete all directives of both RCA letters and provide the VBOA with written verification of compliance; and (3) reimburse the VBOA $500 for the investigation of this matter. Hart understand that failure to comply with the provisions of the Order shall result in the automatic suspension of her CPA license.

**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.

Unlicensed activity

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Sheila René Hayden | 13546 | Johnson City, Tenn. | Unlicensed activity | 8/31/17 | § 54.1-4414 |

**Consent Order**

Sheila René Hayden violated the Code of Virginia when she used the CPA title on her business cards and email signatures despite not having an active CPA license.

# VBOA Disciplinary Actions

Based on the violations, Hayden agreed to (1) be reprimanded; (2) pay a monetary penalty of $100; (3) remove the CPA title from all signage and any and all listings that implies licensure until she has been granted a license by the VBOA; and (4) report this order as an adverse administrative action to any present or future regulatory authority before which she practices.

CPE deficiency

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Eva Lorene Haynes | 32557 | Alexandria, Va. | CPE deficiency | 8/3/15 | 18VAC5-22-90 |

**Consent Order**

Eva Lorene Haynes violated the Board's regulations by not obtaining a minimum number of hours of continuing professional education. She failed to meet the total 120 hours CPE requirements, which includes an ethics course of at least two hours for calendar years 2012, 2013, and 2014.

Based on the violations, Haynes' CPA license was placed on suspension for a period of no less than one year from the entry date of the Order. Upon completion of the one year suspension, she shall be required to come before the Board as a condition of reinstatement and present proof of 120 hours of CPE. Haynes understands that during the time her license is suspended, the CPA title cannot be used nor any services provided restricted to CPAs until the CPA license has been reinstated. She also agreed to: (1) pay a monetary penalty of $1,000 for the deficiency of 96.5 CPE; (2) remove the CPA title from all signage and any and all listings that implies the individual is currently licensed; and (3) submit verification of CPE compliance for the three calendar years of 2015, 2016, and 2017, including the Virginia-Specific Ethics Course for each year. Haynes understands that failure to meet any terms and conditions of this Order will result in the automatic suspension of her CPA license until such time that the terms and conditions have been met.

**Mohammad Himas Hazam | License #40538 | Falls Church, VA | 10/12/21**
CPE deficiency
18VAC5-22-90

**Consent Order**

Mohammad Himas Hazam violated VBOA regulation 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.

**Liang He | License #47564 | Harrisonburg, Va. | 4/22/2021**
Unlicensed activity
§ 54.1-4413.3(1), (2), (3), and (4)
AICPA ET §§ 0.300.030, 1.400.001, and 1.400.020

**Consent Order**

Liang He violated the Code of Virginia and the AICPA Code of Professional Conduct when he created online chat groups and shared his QQ account username and password, thereby facilitating the posting and sharing of CPA exam content.

# VBOA Disciplinary Actions

Based on this violation, He agreed to submit evidence of completion of at least four CPE hours of the AICPA course entitled, *Professional Ethics: The American Institute of Certified Public Accountants Comprehensive Course (For Licensure)*, within 90 days of the entry date of the Order, submit evidence of completion of four hours of CPE related to data confidentiality and data access within 90 days of the entry date of the Order, and 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.

**Liang He | License #47564 | Laurel, MD | 8/29/23**
Due professional care
§54.1-4413.3 (1), (2), (4) and (6)

Liang He was reprimanded for failing to enter the correct entity creation date on a tax filing and failing to timely communicate with client.

**Jodee Lynn Hecht | License #10525| Clifton, Va. | 11/15/2019**
Due professional care
§ 54.1-4413.3(4)

**Consent Order**
Jodee Lynn Hecht violated the Code of Virginia when she failed to comply with AICPA Code of Professional Conduct ET. § 1.400.001.01 AICPA by failing to return all the client's records when requested by the client.

Hecht's license is suspended for one year. Hecht agreed to: (1) pay a monetary penalty of $1,500; (2) return all client records to the client and submit documentation to the VBOA of her compliance with this term; (3) submit 8 hours of CPE related to AICPA Code of Professional Conduct to ET. § 1.400.205; (4) submit 8 hours of CPE related to IRS Circular 230; (5) submit proof of completion of the 2019 Virginia-Specific Ethics Course; (6) not use the CPA title nor provide any services restricted to CPAs during the time her Virginia individual CPA license is suspended; and (7) be required to come before the VBOA as a condition of reinstatement of her Virginia individual CPA license.

**Julia Henderson | License #46556 | Washington, D.C. | 8/18/2020**
Unlicensed activity
§ 54.1-4414(i)(4)

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

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

CPE deficiency

# VBOA Disciplinary Actions

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Carl David Henne | 11342 | Reston, Va. | CPE deficiency | 1/11/16 | 18VAC5-22-90 |

**Consent Order**

Carl David Henne violated the Board's regulations by not obtaining a minimum number of hours of continuing professional education. He failed to meet the total 120 hours CPE requirements, which includes an ethics course of at least two hours for calendar years 2011, 2012, and 2013.

Based on the violations, Henne's CPA license shall be placed on suspension for a period of no less than one year from the entry date of the Order. Upon completion of the one year suspension, he shall be required to come before the Board as a condition of reinstatement and present proof of 120 hours of CPE. Henne understands that during the time his license is suspended, the CPA title cannot be used nor any services provided restricted to CPAs until the CPA license has been reinstated. He also agreed to: (1) pay a monetary penalty of $1,000 for the deficiency of 120 CPE for calendar years 2011, 2012 and 2013; (2) remove the CPA title from all signage and any and all listings that implies he is currently licensed; and (3) submit verification of CPE compliance for the three calendar years of 2015, 2016, and 2017, including the Virginia-Specific Ethics Course for each year. Henne understands that failure to meet any terms and conditions of this Order will result in the automatic suspension of his CPA license until such time that the terms and conditions have been met.

Unlicensed activity

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Kristin Lindgren Henningsen | 23363 | Charlottesville, Va. | Unlicensed activity | 6/14/17 | § 54.1-4414 |

**Consent Order**

Kristin Lindgren Henningsen violated the Code of Virginia when she used the CPA title on her LinkedIn profile, business cards and work profile.

Based on the violations, Henningsen agreed to: (1) be reprimanded; (2) pay a monetary penalty of $100; and (3) remove the CPA title from all signage and any and all listings that implies licensure until she has been granted a license by the Board.

**Erica Herberg | No license | Amsterdam | 10/24/23**

Unlicensed activity

§54.1-4409.1 (A) §54.1-4414(2) and (4) §54.1-111 (A) (2)

**Consent Order**

Erica Herberg was fined $3,000 for unlicensed use of the CPA title on her employment biography on her employer's website. Herberg identified herself as a Virginia CPA. Herberg was never a licensed CPA.

# VBOA Disciplinary Actions

| **Katya Hernandez – No license \| Woodbridge, VA \| 11/6/25**<br>Unlicensed activity<br>§54.1.4412.1(A), §54.1-4414(ii)(5) |
|---|
| Katya Hernandez was fined $1,000 for advertising for services restricted to firm license holders. |

CPE deficiency

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Perpetua Bongay Hernandez | 33882 | Lorton, Va. | CPE deficiency | 3/09/16 | 18VAC5-22-90 |

**Consent Order**

Perpetua Bongay Hernandez violated the Board's regulations by not obtaining a minimum number of hours of continuing professional education and failed to meet the total 120 hours CPE requirements, which includes an ethics course of at least two hours for calendar years 2012, 2013, and 2014.

Based on the violations, Hernandez's CPA license shall be placed on suspension for a period of no less than one year from the entry date of the Order. Upon completion of the one year suspension, Hernandez shall be required to come before the Board as a condition of reinstatement and present proof of 120 hours of CPE. Hernandez understands that during the time the Virginia CPA license is suspended, the CPA title cannot be used nor any services provided restricted to CPAs until the CPA license has been reinstated. Hernandez also agreed to: (1) pay a monetary penalty of $1,000 for the deficiency of 120 CPE; (2) remove the CPA title from all signage and any and all listings that implies the individual is currently licensed; and (3) submit to the Board verification of CPE compliance for the three calendar years of 2016, 2017, and 2018, including the Virginia-Specific Ethics Course for each year. Hernandez understands that failure to meet any terms and conditions of this Order will result in the automatic suspension of the CPA license until such time that the terms and conditions have been met.

Professional violations

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Horace R. Higgins III | 21632 | Charlottesville, Va. | Practicing with expired license; Use of CPA title | 6/26/12 | § 54.1-4414, § 54.1-4409.1 and § 54.1-111 |

**Consent Order**

Horace R. Higgins III agreed to: (1) refrain from practicing as a CPA and/or using the CPA title in Virginia until duly licensed by the Board or until he meets the substantially equivalent provisions through licensure in another jurisdiction; (2) remove the CPA title from all signage, business cards, letterhead, resume, print/internet advertisements, email, software, websites and search engines; (3) receive a written reprimand for the unauthorized use of the CPA title in Virginia; (4) provide to the Board a five-page essay explaining when a person can and cannot use the CPA title in Virginia (to include references of past Board disciplinary actions); and (5) reimburse the VBOA $500 for investigative costs. For the Board to consider license reinstatement, Higgins is required to complete all terms and conditions of the Order.

Professional violations

# VBOA Disciplinary Actions

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Charles Stephen High | 20283 | South Hill, Va. | Practicing with expired license | 11/13/12 | § 54.1-4412.1 (A) (D) (6) and § 54.1-111 |

**Consent Order**

The Board ordered Charles Stephen High and High and Associates to: (1) refrain from performing attest services without a valid CPA firm license; (2) provide the Board with documentation confirming that High and Associates has completed all terms and conditions of the previous Consent Order No. 2010-PR-0018 by April 30, 2013; (3) pay a monetary penalty of $10,000 for providing attest services with an expired CPA firm license, for failure to complete the required peer review and for failing to complete all terms and conditions of the previous Consent Order; and (4) reimburse the VBOA for the reasonable cost of $500 for the investigation of this matter. High understand that he shall not use the CPA title or provide any services that are restricted to CPA's while his license is expired and that timely completion of the terms and conditions shall be considered upon review of any application for reinstatement.

**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 when they used the CPA title while not in possession of a Virginia issued CPA license. Hill further violated the code of Virginia when they failed to respond to VBOA communications within 30 days.

Based on this violation, 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, 54.4412.1

Shari Himelbloom violated the Code of Virginia in that she performed services restricted to licensed CPA firms while not in possession of a valid Virginia issued CPA firm license and in that she failed her CPE audit.

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

CPE deficiency

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

**Consent Order**

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

Hine's CPA license is suspended for no less than one year. Upon completion of the suspension, he shall be

# VBOA Disciplinary Actions

required to come before the Board as a condition of reinstatement and present proof of 120 hours of CPE. During the time his license is suspended, the CPA title cannot be used nor any services provided restricted to CPAs. He also agreed to: (1) pay a monetary penalty of $1,000; (2) remove the CPA title from all signage and any and all listings that implies he is currently licensed; and (3) submit verification of CPE compliance for the three calendar years of 2016, 2017 and 2018, including the Virginia-Specific Ethics Course for each year. Failure to meet any terms and conditions of this order will result in the automatic suspension of his CPA license.

Suspensions and revocations

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| David J. Hoare | 19371 | Mechanicsville, Va. | Discreditable acts; Due professional care | 5/9/14 | § 54.1-4413.3 |

**Final Order**

The Board ordered an immediate revocation of David J. Hoare's CPA license and for him to pay monetary penalties totaling $200,000 for failing to file his client's personal and business payroll tax returns, failing to return client records upon many requests and court orders, and failing to remit the client's personal and business payroll tax deposits to the IRS and to the Virginia Department of Taxation.

**Michael Douglas Hoehn| License #16806| Leesburg, Va. | 9/25/18**

Eligibility

§ 54.1-4403(9); § 54.1-4409.1(C)

**Final Order**

The VBOA denied Hoehn's application for reinstatement of his suspended Virginia individual CPA license based on findings that he was unfit or unsuited to use the CPA title in Virginia in that he provided inconsistent and contradictory testimony about the timing and truthfulness of disclosures to his employer regarding his prior VBOA history, and based on his lack of candor in mischaracterizing the factual basis for the VBOA's action in his disclosures to his employer.

**Hogan & Reed, P.C. | License #50329 | Annandale, VA | 1/9/23**

Due professional care

§54.1-4413.3(1)-(4) and (6)

Hogan & Reed, P.C. was fined $5,000 for failing to file tax returns and return documentation to a client.

**Timothy Christopher Holley | License #39677 | Spencerville, MD | 02/05/21**

CPE deficiency

18VAC5-22-90

# VBOA Disciplinary Actions

**Final Order**

Timothy Christopher Holley violated the VBOA's regulations by failing to meet the CPE requirements for the reporting period of 2016, 2017 and 2018. Holley had been previously disciplined by the VBOA for CPE deficiencies.

Based on this second CPE violation, Holley was ordered to (1) pay a total monetary penalty of $1,000; (2) submit the deficient 3.5 CPE hours prior to reinstatement of his Virginia individual CPA license; (3) be subject to a CPE compliance review for the reporting period that begins the calendar year following the reinstatement of his individual CPA license; (4) not use the CPA title nor provide services restricted to CPAs during the time his individual CPA license is expired; and (5) remove, or cause to be removed, the CPA title from all signage and listings that implies licensure until his license is reinstated.

**Jin Sung Hong | License #41838 | 5/15/24 | Centerville, VA**

Unlicensed activity

§54.1-111 (A)(2) and (3), §54.1-4409.1 (A), §54.1-4414(i)(2) and (4)

Jin Sung Hong was fined $1,000 for unlicensed use of the CPA title on Hong's social media and resume.

**Elizabeth Ann Hoover | License #30070 | Nokesville, VA | 8/29/23**

Unlicensed activity

§54.1-4409.1 (A), 54.1-4414 (4), 54.1-111 (A) (2)

Elizabeth Ann Hoover was reprimanded and fined $1,000 for unlicensed use of the CPA title on LinkedIn.

**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.

**Penelope Gayle Howard | License #24107 | Buffalo, N.Y. | 8/27/2020**

CPE deficiency

18VAC5-22-90

**Consent Order**

Penelope Gayle Howard violated the VBOA's regulations by failing to meet the total 120 hours of CPE requirements for the reporting period of 2017, 2018 and 2019.

Howard's CPA license was suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. Howard agreed to: (1) pay a monetary penalty of $1,500; (2) remove the CPA designation from all advertisements, etc.; and (3) be subject to a CPE compliance review prior to reinstatement.

# VBOA Disciplinary Actions

**Jing Huang Day | License #37773 | Springfield, Va. | 5/21/18**
CPE deficiency
18VAC5-22-90

**Consent Order**
Jing Huang Day violated the VBOA's regulations by failing to meet the total 120 hours of CPE requirements for the reporting period of 2014, 2015 and 2016.

Huang Day's CPA license is suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. Huang Day also agreed to: (1) pay a monetary penalty of $1,500; (2) submit proof of completion of the current year's Virginia-Specific Ethics Course; and (3) be subject to a CPE compliance review for the reporting period following reinstatement.

**R.K. Hudson, PLLC | License # 132968 | Fairfax, VA | 12/06/21**
Due professional care
18VAC5-22-150; 18VAC5-22-170; 18VAC-22-90

**Final Order**
R.K. Hudson, PLLC, violated the Code of Virginia when they failed to comply with all components of a practice-monitoring program and failing to notify the VBOA within 30 calendar days that it was disciplined by the Wyoming Board of Certified Public Accountants.

R.K. Hudson, PLLC, further violated the Code of Virginia when it failed to maintain 120 CPE hours for the reporting period of 2016, 2017 and 2018.

Based on these violations R.K. Hudson, PLLC was reprimanded. The firm will also be subject to a compliance review for the years 2021, 2022 and 2023. It shall submit to the VBOA, within 30 days of receipt, a Completion Letter issued by the independent peer reviewer who completed the peer review. If the peer reviewer has not issued the letter on or before May 31, 2022, a written explanation shall be submitted with 14 days to explain the delay. R.K. Hudson, PLLC, must comply with all terms and conditions of the Order and to come before the Board, prior to the consideration of any and all applications for CPA licensure in Virginia.

Professional violations

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Kelly D. Hughes | 13761 | Fredericksburg, Va. | Due professional care | 8/21/12 | § 54.1-4413.3 |

**Consent Order**
The Board ordered Kelly D. Hughes to: (1) be reprimanded for failing to revoke a Power of Attorney with the IRS within a reasonable time; and (2) reimburse the VBOA for the reasonable cost of $500 for the investigation of this matter.

Professional violations

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|

# VBOA Disciplinary Actions

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|---|---|---|---|---|---|
| William Hunter | 7752 | Forest, Va. | Unlicensed activity; Use of CPA title | 1/20/11 | § 54.1-4414, § 54.1-4409.1 and § 54.1-111 |
| **Consent Order**<br>William Hunter agreed to: (1) refrain from practicing as a CPA and/or using the CPA title in the Commonwealth until duly reinstated by the Board; (2) remove the CPA title from all signage, business cards, letterhead, resume, print/internet advertisements, email, software, websites and search engines; and (3) pay $14,000 monetary penalty. | | | | | |

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|---|
| **Adeola Ibikunle \| License #34576\| Columbia, MD\| 6/22/2020**<br>CPE deficiency<br>18VAC5-22-90 |
| **Consent Order**<br>Adeola Ibikunle violated the VBOA's regulations by failing to meet the CPE requirements for the reporting period of 2016, 2017, and 2018.<br><br>Ibikunle's CPA license was suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. Ibikunle agreed to: (1) pay a monetary penalty of $1,500; (2) submit proof of completion of the current year's Virginia-Specific Ethics Course; (3) be subject to a CPE compliance review for the reporting period following reinstatement; (4) not use the CPA title nor provide services restricted to CPAs; and (5) remove the CPA title from all signage and all listings that implies licensure. |

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|---|
| **Intentional Accounting \| No license \| Winchester, VA \| 10/22/24**<br>Unlicensed activity<br>§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. |

Professional violations

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Issifu Ibrahim | 23478 | Alexandria, Va. | Unlicensed firm activity | 6/16/16 | § 54.1-4413.3, § 54.1-4412.1 and |

# VBOA Disciplinary Actions

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|---|---|---|---|---|---|
| | | | | | 18VAC5-22-170 (A) (3) |

**Final Order**
Issifu Ibrahim's individual CPA license shall be revoked for providing services restricted to licensed CPA firms, for failing to be enrolled in a practice monitoring program and for failing to follow the technical standards issued by the AICPA in a 2011 attestation engagement.

Based on the violations, Ibrahim shall come before the Board as a condition of reinstatement of his individual CPA license. The Board ordered him to: (1) pay a monetary penalty of $12,500 for performing one attest engagement without possessing a CPA firm license; (2) pay a monetary penalty of $12,500 for failing to perform appropriate audit procedures as required for employee benefit plan financial statements; (3) pay a monetary penalty of $100 for failing to respond to the Board's notices; (4) shall not use the CPA title nor provide any services restricted to CPAs and remove the CPA title from all signage and any and all listings that implies he is currently licensed; and (5) report this order as an adverse administrative action to any present or future regulatory authority before which he practices. Ibrahim shall comply with all terms and conditions prior to the consideration of any and all applications for CPA licensure or renewal of CPA licensure in Virginia.

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## J

**David Jackson & Associates, PC | License #132777 | Gate City, VA | 2/25/2020**
Peer Review
§ 54.1-4412(D)(6)

**Consent Order**
David Jackson & Associates, PC violated the Code of Virginia when it failed to enroll in an approved peer review program from November 1, 2007 to December 31, 2014. Based on these violations, David Jackson & Associates, PC agreed to be reprimanded.

**Brandon E. Jacobs | License #36714 | Arlington, Va. | 4/29/19**
CPE deficiency
18VAC5-22-90

**Consent Order**
Brandon E. Jacobs violated the VBOA's regulations by failing to meet the CPE requirements for the reporting period of 2015, 2016 and 2017.

Jacobs' CPA license is suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. Jacobs agreed to: (1) pay a monetary penalty of $1,500; (2) be subject to a CPE compliance review for the reporting period following reinstatement; (3) submit proof of

# VBOA Disciplinary Actions

completion of the current year's Virginia-Specific Ethics Course; and (4) not use the CPA title nor provide services restricted to CPAs.

CPE deficiency

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Karen C. James | 3402 | Crested Butte, Colo. | CPE deficiency; false certifications on renewal applications | 9/12/17 | § 54.1-4413.3(1)-(4), (7), § 54.1-4413.4 and 18VAC5-22-90 |

**Consent Order**

Karen C. James violated the VBOA's regulations by failing to meet the total 120 hours of CPE requirements, including the annual Virginia-Specific Ethics Course, for the reporting period of 2014, 2015 and 2016.

James' CPA license is suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. James also agreed to: (1) pay a monetary penalty of $1,750; (2) remove the CPA title from all signage and any and all listings that implies licensure; (3) be subject to a CPE compliance review for the three year reporting period following reinstatement; and (4) submit to the VBOA proof of completion of the current year's Virginia-Specific Ethics Course.

**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.

**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.

**Sivasubramaniam Janarththan | License #30877| Brampton, Ontario Canada | 6/23/2020**

CPE deficiency

18VAC5-22-90

**Final Order**

Sivasubramaniam Janarththan violated the VBOA's regulations by failing to meet the CPE requirements for the reporting period of 2014, 2015, and 2016. Janarththan also violated the VBOA's regulations by failing to respond to the VBOA's notices regarding the CPE Audit and investigation of their CPE compliance for calendar years 2014, 2015, and 2016.

Janarththan's CPA license was suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. Janarththan was also required to (1) pay a monetary penalty of $1,750 and shall be required to come before VBOA as a condition of reinstatement of their Virginia

# VBOA Disciplinary Actions

individual CPA license, and shall 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.

Professional violations

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Karen Johnson | Never licensed | Virginia Beach, Va. | Advertising services restricted to CPA firms: Use of the CPA title | 6/20/13 | § 54.1-4414, § 54.1-4412.1 and § 54.1-111 |

**Consent Order**

The Board ordered Karen Johnson to: (1) remove all CPA signage and references to restricted CPA services to include but not limited to any and all website tag lines, business letterhead, email signatures, business cards, resumes, email names or domains, social media, newspaper and internet ads and website listings with the CPA title on it until she and www.mybookkeeperusa.com has been granted a CPA license by the VBOA; (2) pay a monetary penalty of $2,000; and (3) reimburse the VBOA $500 for the investigation of this matter. Neither Johnson nor My Bookkeeper USA Inc. shall practice as a CPA or CPA firm in Virginia until they are issued CPA licenses.

**Michael Wayne Johnson – License #6556 | Roanoke, VA | 6/17/26**

Due professional care

§ 54.1-4413.3(1-5); 18VAC5-22-90

Michael Wayne Johnson was fined $5,670 for failing to timely file multiple years of tax returns for a client and failing to complete all required CPE for the period of 2022-2024.

CPE deficiency

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Pamela Costello Johnson | 16816 | Centreville, Va. | CPE deficiency | 10/1/15 | 18VAC5-22-90 |

**Consent Order**

Pamela Costello Johnson violated the Board's Regulations by not obtaining a minimum number of hours of continuing professional education. She failed to meet the total 120 hours CPE requirements, which includes an ethics course of at least two hours for calendar years 2012, 2013, and 2014.

Based on the violations, Johnson's CPA license shall be placed on suspension for a period of no less than one year from the entry date of the Order. Upon completion of the one year suspension, she shall be

# VBOA Disciplinary Actions

required to come before the Board as a condition of reinstatement and present proof of 120 hours of CPE. Johnson understands that during the time her license is suspended, the CPA title cannot be used nor any services provided restricted to CPAs until the CPA license has been reinstated. She also agreed to: (1) pay a monetary penalty of $1,000 for the deficiency of 96 CPE; (2) remove the CPA title from all signage and any and all listings that implies the individual is currently licensed; and (3) submit verification of CPE compliance for the three calendar years of 2015, 2016, and 2017 including the Virginia-Specific Ethics Course for each year. Johnson understands that failure to meet any terms and conditions of this Order will result in the automatic suspension of her CPA license until such time that the terms and conditions have been met.

**Sally Johnstone | License #27405 | Ontario, Canada | 7/10/18**
CPE deficiency
18VAC5-22-90

**Consent Order**
Sally Johnstone violated the VBOA's regulations by failing to meet the CPE requirements for the reporting period of 2015, 2016 and 2017.

Johnstone's CPA license is suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. Johnstone agreed to: (1) pay a monetary penalty of $1,500; (2) submit proof of completion of the current year's Virginia-Specific Ethics Course; (3) be subject to a CPE compliance review for the reporting period following reinstatement; (4) not use the CPA title nor provide services restricted to CPAs; and (5) remove the CPA title from all signage and all listings that implies licensure.

**Carol Anne Jones | License #25895 | Woodbridge, VA | 10/20/2022**
Due professional care
§54.1-4413.3(1)(2)(3)(4)(7); 18VAC5-22-90

Carol Anne Jones violated the Code of Virginia by misappropriating a client's retirement funds. Additionally, Jones failed to maintain CPE compliance.

Based on these violations, Jones' license was revoked and she was assessed a monetary penalty of $100,000 for misappropriation and $1,375 for CPE deficiency.

**Marlyn Jones | Unlicensed | Midlothian, Va. | 4/22/21**
Unlicensed activity
§ 54.1-4414(i)(4)

**Consent Order**
Marlyn Jones violated the Code of Virginia when she used the CPA title on her LinkedIn profile, on her company checks, and on an engagement letter despite not having an Active CPA license.

Based on this violation, Jones agreed to be reprimanded, pay a $2,500 monetary penalty, comply with all terms and conditions of the Order prior to the consideration of any and all applications for CPA licensure or

# VBOA Disciplinary Actions

renewal of CPA licensure in Virginia, and to immediately discontinue any act in violation of Code of Virginia § 54.1-4414.

**George William Jordan | License #29471 | Leesburg, Va. | 09/30/21**
Acts discreditable
§ 54.1-4413.3 (1)(2)(3)(4) and (7)

**Final Order**
George William Jordan violated the Code of Virginia when he submitted falsified documentation of his CPE compliance to the VBOA.

Among the terms and conditions of the Order, the Board revoked Jordan's individual CPA license. Jordan is prohibited from petitioning the Board for reinstatement of his license for a minimum of five years.

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**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 in that he used 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.

**Xinye Kang | License #35468 |Xicheng District, Beijing | 6/19/19**
CPE deficiency
18VAC5-22-90

**Consent Order**
Xinye Kang violated the VBOA's regulations by failing to meet the CPE requirements for the reporting period of 2015, 2016 and 2017.

Kang's CPA license is suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. Kang agreed to: (1) pay a monetary penalty of $1,500; (2) be subject to a CPE compliance review for the reporting period following reinstatement; (3) submit proof of completion of the current year's Virginia-Specific Ethics Course; and (4) not use the CPA title nor provide services restricted to CPAs.

| Professional violations | | | | | |
|---|---|---|---|---|---|
| Name | License number | City, State | Violation | Date | Authority |

# VBOA Disciplinary Actions

| | | | | | |
|---|---|---|---|---|---|
| David E. Karr | 12456 | Rockville, Md. | Due professional care; CPE deficiency | 5/27/14 | § 54.1-4413.3 (2) and 18VAC5-22-90 (A) |

**Consent Order**

David E. Karr was reprimanded for failing to provide due professional care in the performance of professional services to his client. He agreed to: (1) pay a $750 monetary penalty; (2) complete 34.5 hours of CPE; (3) submit CPE certificates of completion to the Board for the next three calendar years beginning in 2014; (4) reimburse the VBOA $500 for investigative costs; and (5) submit to the Board a 1,000 word essay on best practices for client-related correspondence and how and when to document attempts to ensure the client understood tax results and taxing positions taken.

**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 when they used the CPA title both generally and on business cards despite not possessing a Virginia issued CPA license.

Based on this violation, Kasun was reprimanded.

Professional violations

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Divya Katyal | 23700 | Lorton, Va. | Standards of conduct and practice and CPE deficiency | 12/10/13 | § 54.1-4413.3 ((1) (2) (3) (7) and 18VAC5-22-90 (B) |

**Consent Order**

The Board ordered Divya Katyal to: (1) be reprimanded for forging checks and beneficiary designation forms, violating the terms of a Last Will and Testament, failing to release personal property as mandated by the Last Will and Testament and by misrepresenting to the IRS her capacity as the Executor of an Estate; (2) submit to the Board a 1,000 word essay regarding the responsibilities of the probate process in Virginia; (3) pay monetary penalties of $750; (4) submit to the Board proof of completion of 20 hours of CPE in Estate Administration; (5) submit to the Board proof of satisfactory completion of the required 120 CPE; and (6) reimburse the VBOA for $1,000 for the investigation of this matter. Katyal understood that failure to comply with the provisions of the signed and notarized Order shall result in the automatic suspension of her Virginia CPA license.

Professional violations

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Robert L. Kelly III | 132443 | Roanoke, Va. | Practicing with expired Virginia firm license | 9/29/15 | § 54.1-4412.1 |

**Consent Order**

Robert L. Kelly III violated the Code of Virginia, which provides that only a firm can provide attest services, compilation services, or financial statement preparation services to persons or entities located in Virginia.

# VBOA Disciplinary Actions

A firm that provides these services shall obtain a Virginia license if the principal place of business in which it provides those services is in Virginia. Kelly provided attest services without a valid CPA firm license.

Based on the violations, Kelly agreed to: (1) pay a monetary penalty of $10,000 for providing auditing services without a valid CPA firm license and without enrollment in peer review; (2) pay a reasonable administrative fee of $500 for the investigation of this matter; and (3) provide the result of his completed peer review for 2012 and 2015 to the Board prior to the reinstatement of his CPA firm license.

CPE deficiency

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

**Consent Order**

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

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

**Khalid Yousif and Associates, P.C. | License #134213 | Arlington, VA | 8/29/23**

Unlicensed activity

§54.1-4412.1 (A) & (B)

Khalid Yousif and Associates, P.C. was reprimanded for advertising financial statement preparation services without a firm CPA license.

**Choduraa N. Khandy | License #27800 | London, United Kingdom | 4/19/18**

CPE deficiency; false certifications on renewal applications

18VAC5-22-90, § 54.1-4413.3(1)-(4), (7), § 54.1-4413.4

**Final Order**

Choduraa N. Khandy violated the VBOA's regulations by failing to meet the total 120 hours of CPE requirements for the reporting period of 2013, 2014 and 2015.

# VBOA Disciplinary Actions

Khandy's CPA license is suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. The VBOA ordered Khandy to: (1) pay a monetary penalty of $1,750; and (2) submit proof of completion of the current year's Virginia-Specific Ethics Course.

**Dae C. Kim | License #28217| Annandale, VA | 6/27/2019**
Unlicensed activity
§ 54.1-4412.1; 18 VAC5-22-150; 18 VAC5-22-90(A)

**Consent Order**

Dae C. Kim violated the Code of Virginia when he provided auditing services without a valid CPA firm license, and was not enrolled in a peer review monitoring program during the time he provided said auditing services. He also violated the VBOA's regulations by failing to meet the CPE requirements for the reporting period of 2011, 2012 and 2013.

Based on these violations, Kim agreed to (1) not perform any services that are restricted to licensed CPA firms until he is licensed by the VBOA as a CPA firm; (2) not perform attest services; (3) pay a monetary penalty of $10,500; and (4) provide proof of CPE compliance to the VBOA for the next three calendar years by December 31 of each calendar year.

**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.

Professional violations

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Woon S. Kim | 23904 | Annandale, Va. | Due professional care; Practicing with expired firm license; CPE deficiency | 1/8/15 | § 54.1-4413.3 (4) (5) (6), § 54.1-4412.1, 18VAC5-22-150 and 18VAC5-22-140 |

**Consent Order**

Woon S. Kim violated the Code of Virginia regarding due professional care by failing to comply with the technical standards issued by the AICPA (Generally Accepted Auditing Standards) and the Financial Accounting Standards Board (Generally Accepted Accounting Principles). He also violated the Code of Virginia regarding licensing requirements for firms by providing auditing services to CalUMS VA without a valid CPA firm license. He also violated the Board's regulations by failing to be enrolled in a peer review monitoring program during the time he provided auditing services and failing to obtain the required eight hours of A&A CPE for the reporting period of 2011.

Based on the violations, Kim agreed to the following: (1) he shall not perform any services that are restricted to licensed CPA firms until his CPA firm license has been reinstated by the VBOA; (2) pay a monetary penalty of $5,000 for providing services that are restricted to licensed CPA firms; (3) reimburse

# VBOA Disciplinary Actions

the VBOA $1,000 for the investigation of this matter; (4) pay $250 for failing to obtain the required eight hours of A&A CPE and making up the deficient hours within 90 days; and (5) pay a monetary penalty of $10,000 for the non-compliance with technical standards issued by the AICPA and the Financial Accounting Standards Board. Kim understood that any and all firm license applications for the reinstatement of his expired firm CPA license shall be placed on hold for a period of no less than five years. Upon completion of the five years, Kim will be required to come before the Board to demonstrate his competency.

**Angelica W. Kimani | License #34061 | Princeton Junction, N.J. | 5/8/18**
CPE deficiency
18VAC5-22-90

**Consent Order**

Angelica W. Kimani violated the VBOA's regulations by failing to meet the total 120 hours of CPE requirements for the reporting period of 2014, 2015 and 2016.

Kimani's CPA license is suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. Kimani agreed to: (1) pay a monetary penalty of $1,500; (2) submit proof of completion of the current year's Virginia-Specific Ethics Course; and (3) be subject to a CPE compliance review for the reporting period following reinstatement.

Professional violations

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| William Bovee King | 6852 | Forest, Va. | Practicing with expired license; Use of CPA title | 11/13/12 | § 54.1-4414, § 54.1-4409.1 and § 54.1-111 |

**Consent Order**

The Board ordered William Bovee King to: (1) refrain from practicing as a CPA in the Commonwealth until the VBOA has granted reinstatement of King's CPA license; (2) remove all signage, to include business cards, letterhead, email signatures, resumes, newspaper, internet ads and software with the CPA title on it until his CPA license has been reinstated; (3) reimburse the VBOA for the reasonable cost of $500 for the investigation of this matter; and (4) pay a monetary penalty of $5,000 for the unlicensed use of the CPA title during the time his license was expired.

**Jeffery Hisashi Kishaba | License #23981 | Manassas, Va. | 9/30/2019**
CPE deficiency; Failing to respond
18VAC5-22-90; 18VAC5-22-170

**Final Order**

Jeffery Hisashi Kishaba violated the VBOA's regulations for failing to meet the CPE requirements for the reporting period of 2014, 2015 and 2016, and failing to respond to the VBOA.

Kishaba's CPA license is suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. The VBOA ordered Kishaba to: (1) pay a monetary penalty of

# VBOA Disciplinary Actions

$1,750; (2) remove the CPA title from all signage and all listings that implies licensure; and (3) report the Order as an adverse administrative action to any present and future regulatory authority before which he practices. Kishaba is also required to 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.

| Professional violations | | | | | |
|---|---|---|---|---|---|
| Name | License number | City, State | Violation | Date | Authority |
| Karen A. Kitching | 20592 | Fairfax, Va. | Practicing with expired license; Use of the CPA title | 11/13/14 | § 54.1-4414, § 54.1-4409.1 and § 54.1-111 |

**Consent Order**

Karen A. Kitching violated the Code of Virginia by using the CPA title in her signature block of her university email address and by hanging her wall certificate in her office without a valid CPA license. Kitching's CPA license expired on Nov. 30, 2007.

Based on the violations, Kitching agreed to: (1) not practice as a CPA in the Commonwealth unless she is duly licensed as a CPA by the VBOA; (2) pay a monetary penalty of $1,000 for the unlicensed use of the CPA title during the time her license had been expired; (3) reimburse the VBOA $500 for the investigation of this matter; and (4) submit a 1,000-word essay to the Board on the requirements of licensure as an individual CPA. Kitching understood that completion of all the terms and conditions of this Consent Order are required prior to the consideration of any application for reinstatement of her expired CPA license.

**Jo Ann Blevins Kittrell| License #26367| Virginia Beach, VA | 2/25/2020**

CPE deficiency

18VAC5-22-90

**Consent Order**

Jo Ann Blevins Kittrell violated the VBOA's regulations by failing to meet the CPE requirements for the reporting period of 2015, 2016 and 2017. Kittrell also violated the VBOA's regulations by failing to respond to the VBOA's notices regarding the CPE audit and investigation of her CPE compliance for calendar years 2015, 2016 and 2017.

Kittrell's CPA license was suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. Kittrell was also required to (1) pay a monetary penalty of $1,750 and shall be required to come before the VBOA as a condition of reinstatement of her Virginia individual CPA license, and shall 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.

| Professional violations | | | | | |
|---|---|---|---|---|---|
| Name | License number | City, State | Violation | Date | Authority |
| Marshall B. Knox | 5754 | Roanoke, Va. | Due professional care; CPE deficiency | 2/19/15 | § 54.1-4413.4, § 54.1-4413.3 ((1) (2) (3) (4) and 18VAC5- |

# VBOA Disciplinary Actions

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|---|---|---|---|---|---|
| | | | | | 22-90 (B) |

**Final Order**

Marshall B. Knox violated the Code of Virginia regarding failure to timely communicate with the client and failure to complete agreed upon services, as well as Board regulations regarding Continuing Professional Education requirements.

The Board ordered Knox to pay a monetary penalty of $1,000 for the deficiency of 120 CPE for calendar years 2010, 2011 and 2012, and pay a monetary penalty of $100 for failure to respond to the Second Notice CPE compliance review notice and the Final Notice CPE compliance review notice. Knox's CPA license has been voluntarily surrendered as of November 14, 2014 and shall not be eligible for reinstatement for a period of one year and completion of all terms and conditions of the order. He shall be required to come before the Board as a condition of reinstatement of his CPA license and understood that during the time he is not licensed as a CPA, the CPA title cannot be used nor any services provided that are restricted to licensed CPAs until his individual CPA license has been reinstated. Knox shall also remove the CPA title from all advertisements, business cards, magazines, business letterhead, social media, email address and signatures, phone book registries including web search engines and any and all listings that implies the individual is currently licensed. Knox understood that all terms and conditions of this Order shall be completed prior to the consideration of any and all applications for CPA licensure in Virginia.

**David Neil Kossler | License # 18155 | Herndon, VA | 12/06/21**

Unlicensed activity

§ 54.1-4414; 18VAC5-22-170; 18VAC5-22-90

**Final Order**

Kossler violated the Code of Virginia by using the title of CPA when he did not possess a Virginia issued CPA license. He also violated the Code of Virginia when he failed to respond to a VBOA communication within 30 calendar days and failed to maintain a minimum of 20 CPE hours for calendar years 2016 and 2017.

Based on these violations, Kossler was ordered to pay a $5,500 monetary penalty, ordered to remove or cause to be removed, all remaining signage with the CPA title, and comply with all terms and conditions of the Order, and to come before the Board, prior to the consideration of any and all applications for CPA licensure in Virginia.

**Kossler and Company, PLLC | License # 134220 | Herndon, VA | 12/06/21**

Unlicensed activity

§ 54.1-4412.1; 18VAC5-22-170

**Final Order**

Kossler and Company, PLLC, violated the Code of Virginia by offering, advertising, and/or providing services restricted to licensed CPA firms while not in possession of a Virginia issued CPA firm license.

# VBOA Disciplinary Actions

Kossler and Company, PLLC also violated the Code of Virginia when they failed to respond to a VBOA communication within 30 calendar days.

Based on these violations, Kossler and Company, PLLC was ordered to pay a $5,250 monetary penalty, ordered to remove or cause to be removed, all remaining signage with the CPA title, comply with all terms and conditions of the Order, and to come before the Board prior to the consideration of any and all applications for CPA licensure in Virginia.

**Tera Dawn Kovanes | License #22554 | 5/15/24 | Manakin Sabot, VA**
Due professional care
§54.1-4413.3 (2),(4)-(6), §54.1-111 (A)(2) and (3)

Tera Down Kovanes was fined $2,167.50 for failing to timely communicate with client and return documentation and continuing professional education noncompliance.

**KPMG LLP | License #132275 | Richmond, VA | 10/24/23**
Acts discreditable
§54.1-4313.3 (1)-(4)

KPMG LLP was fined $15,000 for firm misconduct identified in the Securities and Exchange Commission's Enforcement Order dated June 17, 2019.

Unlicensed activity

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Matthew Thomas Kranz | 16315 | Warrenton, Va. | Unlicensed activity; CPE deficiency; false certifications on renewal applications | 1/25/17 | § 54.1-4414, § 54.1-4413.3(1)-(4), (7), § 54.1-4413.4, 18VAC5-22-90(A) and/or (B) |

**Consent Order**
Matthew Thomas Kranz violated the Code of Virginia for using the CPA title despite not having an active CPA license, and violated the Board's regulations for failing to meet the Board's CPE requirements in calendar years 2013 and 2014.

Based on these violations, Kranz agreed to: (1) pay a monetary penalty of $1,000; (2) remove the CPA title from all signage and any and all listings that implies he is currently licensed; (3) submit a 1,000 word essay on the topic of "the importance of renewing your individual CPA license with the Virginia Board of Accountancy;" (4) pay a monetary penalty of $500 for failing to meet the Board's CPE requirements; (5) submit verification of CPE compliance for the three calendar years of 2016, 2017 and 2018, including the Virginia-Specific Ethics Course for each year; (6) report this order as an adverse administrative action to

# VBOA Disciplinary Actions

any present or future regulatory authority before which he practices; and (7) pay the reasonable administrative fee of $500 for the investigation of this matter.

| Professional violations | | | | | |
|---|---|---|---|---|---|
| Name | License number | City, State | Violation | Date | Authority |
| George H. Kresslein Jr. | 9996 | Annandale, Va. | Due professional care | 1/24/12 | § 54.1-4413.3 (3) |
| **Consent Order**<br>George H. Kresslein Jr. agreed to: (1) receive a written reprimand for failing to complete a client's tax return; (2) prepare and submit to the Board a 1,000 word essay detailing the requirements of being licensed as a CPA in Virginia; and (3) reimburse the VBOA $500 for investigative costs. | | | | | |

**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 in that he used 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.

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## L

**Brian Anthony Lalonde | License #9997 | Mechanicsville, Va. | 02/05/21**
Unlicensed activity
§ 54.1-4414(i)(4)

**Final Order**
Brian Anthony Lalonde violated the Code of Virginia when he used the CPA title on his LinkedIn profile despite not having an active CPA license.

Based on the violation, Lalonde was (1) reprimanded; (2) ordered to pay a $1,000 monetary penalty; (3) not use the CPA title nor provide services restricted to CPAs during the time his individual CPA license is expired; and (4) remove, or cause to be removed, the CPA title from all signage and all listings that implies licensure until his CPA license is reinstated.

| CPE deficiency | | | | | |
|---|---|---|---|---|---|
| Name | License number | City, State | Violation | Date | Authority |

VIRGINIA BOARD OF ACCOUNTANCY

# VBOA Disciplinary Actions

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| Priscilla Hoi-Yan Lam | 25632 | Hong Kong | CPE deficiency | 7/2/15 | 18VAC5-22-90 |

**Consent Order**

Priscilla Hoi-Yan Lam violated the Board's regulations by not obtaining a minimum number of hours of continuing professional education. Lam failed to meet the total 120 hours CPE requirements, which includes an ethics course of at least two hours for calendar years 2011, 2012, and 2013.

Based on the violations, Lam's CPA license shall be placed on suspension for a period of no less than one year from the entry date of the Order. Upon completion of the one year suspension, Lam shall be required to come before the Board as a condition of reinstatement and present proof of 120 hours of CPE. Lam understands that during the time her license is suspended, the CPA title cannot be used nor any services provided restricted to CPAs until the CPA license has been reinstated. She also agreed to: (1) pay a monetary penalty of $1,000 for the deficiency of 120 CPE; (2) remove the CPA title from all signage and any and all listings that implies she is currently licensed; and (3) submit to the Board verification of CPE compliance for the three calendar years of 2015, 2016, and 2017, including the Virginia-Specific Ethics Course for each year. Lam understands that failure to meet any terms and conditions of this Order will result in the automatic suspension of her CPA license until such time that the terms and conditions have been met.

Unlicensed activity

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Peter Mathias Lampert | 11361 | Arlington, Va. | Unlicensed activity | 4/28/17 | § 54.1-4414 |

**Consent Order**

Peter Mathias Lampert violated the Code of Virginia when he used the CPA title on his Forms ADV despite not having an active CPA license.

Based on the violations, Lampert agreed to (1) be reprimanded; (2) pay a monetary penalty of $100; (3) remove the CPA title from all signage and any and all listings that implies he is currently licensed; and (4) report the Board's order as an adverse administrative action to any present or future regulatory authority before which he practices.

**Lane & Associates PC – License #51621 | Richmond, VA | 9/16/25**

Unlicensed activity

§54.1.4412.1(A)(B), §54.1-4414(ii)(1)(2)(4)(5)

Lane & Associates PC was fined $1,000 for performing services for which a firm license is required, while their Virginia CPA license was expired.

CPE deficiency

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|

# VBOA Disciplinary Actions

| | | | | | |
|---|---|---|---|---|---|
| Kevin Andrew Lane | 37732 | Herndon, Va. | CPE deficiency | 12/11/15 | 18VAC5-22-90 |

**Consent Order**

Kevin Andrew Lane violated the Board's regulations by not obtaining a minimum number of hours of continuing professional education. He failed to meet the total 120 hours CPE requirements, which includes an ethics course of at least two hours for calendar years 2011, 2012, and 2013.

Based on the violations, Lane's CPA license shall be placed on suspension for a period of no less than one year from the entry date of the Order. Upon completion of the one year suspension, he shall be required to come before the Board as a condition of reinstatement and present proof of 120 hours of CPE. Lane understands that during the time the Virginia CPA license is on suspension the CPA title cannot be used nor any services provided restricted to CPAs until the CPA license has been reinstated. He also agreed to: (1) pay a monetary penalty of $1,000 for the deficiency of 120 CPE; (2) remove the CPA title from all signage and any and all listings that implies the individual is currently licensed; and (3) submit to the Board verification of CPE compliance for the three calendar years of 2015, 2016, and 2017, including the Virginia-Specific Ethics Course for each year. Lane understands that failure to meet any terms and conditions of this Order will result in the automatic suspension of his CPA license until such time that the terms and conditions have been met.

**Cynthia B. Laporta | License #12796| Washington, D.C. | 6/23/2020**

Due professional care; Standards of conduct and practice

§ 54.1-4413.3 (1), (2), (3), (4), and (7)

AICPA ET §§ 0.300.040, 0.300.060, 1.100.001.01, 1.300.001.01, and 1.400.001.01

**Consent Order**

Cynthia B. Laporta violated the standards of conduct and practice in that she failed to act in a way that served the public interest, honored the public trust and demonstrated commitment to professionalism. Specifically, Laporta knowingly reported fraudulent information to the IRS on behalf of a client when filing the client's 2014 and 2015 federal tax returns, as well as, reported to financial institutions, on behalf of the client, an inflated income and provided other fraudulent information in an effort to assist the client with securing loans.

Laporta's CPA license was revoked and she shall not petition the VBOA for reinstatement of her Virginia individual CPA license for at least five (5) years from the entry date of the Order. During the revocation, the CPA title cannot be used nor any services provided restricted to CPAs. Laporta agreed to: (1) report the Order as an adverse administrative action to any regulatory authority before which she currently practiced, within ninety (90) days of the entry date of this Order or when she applied for renewal to practice before a regulatory authority, whichever occurred soonest; (2) report this Order as an adverse administrative action to any future regulatory authority when she applies for professional licensure; (3) not use the CPA title nor provide services restricted to CPAs; (4) remove the CPA title from all signage and all listings that implies licensure; (5) comply with all terms and conditions of this Order prior to the consideration of any and all applications for CPA licensure or renewal of CPA licensure in Virginia; and (6) come before the VBOA as a condition of reinstatement of her Virginia individual CPA licensure.

# VBOA Disciplinary Actions

**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.

**India Lawson | No license | Lorton, VA | 10/24/23**
Unlicensed activity
§54.1-4409.1 (A) §54.1-4414(2) and (4) §54.1-111 (A) (2)

India Lawson was fined $2,500 for unlicensed use of the CPA title on her resume and with her employer. Lawson never held a CPA license.

**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.

Unlicensed activity

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Pauline Ngocdung Le | 31096 | Richmond, TX | Unlicensed activity | 8/31/17 | § 54.1-4414 |

**Consent Order**
Pauline Ngocdung Le violated the Code of Virginia when she used the CPA title on her business cards, résumé, social media account, and when speaking at professional conferences despite not having an active CPA license.

Based on the violations, Le agreed to (1) be reprimanded; (2) pay a monetary penalty of $500; (3) remove the CPA title from all signage and any and all listings that implies licensure until she has been granted a license by the VBOA; and (4) report this order as an adverse administrative action to any present or future regulatory authority before which she practices.

**Emily Jean Ledbetter | License #22355 | Panama City Beach, Fla. | 3/5/18**
CPE deficiency
18VAC5-22-90

**Consent Order**
Emily Jean Ledbetter violated the VBOA's regulations by failing to meet the total 120 hours of CPE requirements for the reporting period of 2014, 2015 and 2016.
Ledbetter's CPA license is suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. Ledbetter agreed to: (1) pay a monetary penalty of $1,500; (2)

# VBOA Disciplinary Actions

submit proof of completion of the current year's Virginia-Specific Ethics Course; and (3) be subject to a CPE compliance review for the reporting period following reinstatement.

**Doo Young G. Lee | License #31775 | Rockville, Md. | 6/21/18**
CPE deficiency
18VAC5-22-90

**Consent Order**
Doo Young G. Lee violated the VBOA's regulations by failing to meet the total 120 hours of CPE requirements for the reporting period of 2015, 2016 and 2017.

Lee's CPA license is suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. Lee agreed to: (1) pay a monetary penalty of $1,500; (2) submit proof of completion of the current year's Virginia-Specific Ethics Course; and (3) be subject to a CPE compliance review for the reporting period following reinstatement.

CPE deficiency

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Kyoung Sook Lee | 30413 | Burke, Va. | CPE deficiency | 9/16/15 | 18VAC5-22-90 |

**Consent Order**
Kyoung Sook Lee violated the Board's regulations by not obtaining a minimum number of hours of continuing professional education. He failed to meet the total 120 hours CPE requirements, which includes an ethics course of at least two hours for calendar years 2012, 2013, and 2014.

Based on the violations, Lee's CPA license shall be placed on suspension for a period of no less than one year from the entry date of the Order. Upon completion of the one year suspension, he shall be required to come before the Board as a condition of reinstatement and present proof of 120 hours of CPE. Lee understands that during the time his license is suspended, the CPA title cannot be used nor any services provided restricted to CPAs until the CPA license has been reinstated. He also agreed to: (1) pay a monetary penalty of $1,000 for the deficiency of 120 CPE; (2) remove the CPA title from all signage and any and all listings that implies the individual is currently licensed; and (3) submit to the Board verification of CPE compliance for the three calendar years of 2015, 2016, and 2017, including the Virginia-Specific Ethics Course for each year. Lee understands that failure to meet any terms and conditions of this Order will result in the automatic suspension of his CPA license until such time that the terms and conditions have been met.

CPE deficiency

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Phoebe Lee | 26112 | Flushing, NY | CPE deficiency; false certifications on renewal | 5/1/17 | § 54.1-4413.3(1)-(4), (7), § 54.1- |

# VBOA Disciplinary Actions

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|---|---|---|---|---|---|
| | | | applications | | 4413.4, 18VAC5-22-90(A) and/or (B) |

**Consent Order**

Phoebe Lee violated the Board's regulations by failing to meet the total 120 hours of CPE requirements, which includes the Virginia-Specific Ethics Course for each calendar year, for the reporting period of 2013, 2014 and 2015.

Lee's CPA license is suspended for no less than one year. During the time her license is suspended, the CPA title cannot be used nor any services provided restricted to CPAs. She also agreed to: (1) pay a monetary penalty of $1,000; (2) remove the CPA title from all signage and any and all listings that implies she is currently licensed; and (3) submit verification of CPE compliance for the three calendar years of 2017, 2018 and 2019, including the Virginia-Specific Ethics Course for each year.

**Richard Mimms Lee, Jr. | License #26385 | Richmond, VA | 3/10/2020**

CPE deficiency

18VAC5-22-90

**Consent Order**

Richard Mimms Lee, Jr. violated the VBOA's regulations by failing to meet the CPE requirements for the reporting period of 2016, 2017 and 2018.

Lee's CPA license was suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. Lee agreed to: (1) pay a monetary penalty of $1,500; (2) submit proof of completion of the current year's Virginia-Specific Ethics Course; (3) be subject to a CPE compliance review for the reporting period following reinstatement; (4) not use the CPA title nor provide services restricted to CPAs; and (5) remove the CPA title from all signage and all listings that implies licensure.

CPE deficiency

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Youn Kyung Lee | 32409 | Centreville, Va. | CPE deficiency; false certifications on renewal applications | 6/1/17 | § 54.1-4413.3(1)-(4), (7), § 54.1-4413.4, 18VAC5-22-90(A) and/or (B) |

**Consent Order**

Youn Kyung Lee violated the Board's regulations by failing to meet the total 120 hours of CPE requirements, including the annual Virginia-Specific Ethics Course, for the reporting period of 2013, 2014 and 2015.

Lee's CPA license is suspended for no less than one year. During the time the license is suspended, the CPA title cannot be used nor any services provided restricted to CPAs. Lee also agreed to: (1) pay a monetary penalty of $1,750; (2) remove the CPA title from all signage and any and all listings that implies licensure; (3) submit proof of completion of the current year's Virginia-Specific Ethics Course within 60 days; and (4)

# VBOA Disciplinary Actions

be subject to a CPE compliance review for the three year reporting period following reinstatement.

**Lada Leffler | License #41088 | Virginia Beach, VA | 1/26/2022**
Unlicensed Use
54.1-4409.1, 54.1-4414

Lada Leffler violated the Code of Virginia in that they continued to use the CPA designation after their license had expired.

Based on this violation, Leffler was reprimanded.

Suspensions and revocations

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Glen D. Leftwich | 17133 | Keene, NH | SEC judgment | 12/4/12 | § 54.1-4413.4 (B) and 18VAC5-22-90 (B) |

**Final Order**
The Board ordered that Glen D. Leftwich's CPA license be placed on suspension for a period of no less than one year and for Leftwich to: (1) remove all CPA signage to include but not limited to business cards, letterhead, email signatures, resumes, newspaper, internet ads and software; (2) pay a monetary penalty of $10,000; and (3) reimburse the VBOA for the reasonable cost of $1,000 for the investigation of this matter.

Professional violations

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Thomas R. Leggett | Never licensed | Richmond, Va. | Unlicensed activity; Use of CPA title | 5/27/14 | § 54.1-4414, § 54.1-4412.1 and § 54.1-111 |

**Consent Order**
Thomas R. Leggett agreed to: (1) refrain from practicing as a CPA and/or using the CPA title in the Commonwealth until granted a license by the Board; (2) remove the CPA title from all signage, business cards, letterhead, resume, print/internet advertisements, email, software, websites and search engines; (3) pay $1,000 monetary penalty; (4) reimburse the VBOA $500 for investigative costs; and (5) refrain from using the language CPA or offering to provide services restricted to licensed CPAs or CPA firms on the website of www.anchoraccounting.com.

**Robert Edward Lemay – License #2055 | Springfield, VA | 6/17/26**
Due professional care
§ 54.1-4413.3(1-5); 18VAC5-22-90

Robert Edward Lemay was fined $10,000 for failing to properly identify, forecast and communicate tax obligations to a client in the handling and preparation of their 2023 business and personal income tax returns with the IRS, commonwealth of Virginia and state of Louisiana.

# VBOA Disciplinary Actions

**Lemay & Company | License #133282 | Springfield, VA | 6/17/26**
*Due professional care*
§ 54.1-4413.3(1-5)

Lemay & Company was fined $10,000 for failing to properly identify, forecast and communicate tax obligations to a client in the handling and preparation of their 2023 business and personal income taxes returns with the IRS, commonwealth of Virginia and state of Louisiana.

CPE deficiency

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Joanne Gail Leuterio | 16322 | Alexandria, VA | CPE deficiency; false certifications on renewal applications | 11/21/16 | § 54.1-4403(6), (9), (12), (13), (15), § 54.1-4413.3(1)-(4), (7), § 54.1-4413.4(A)(2), (6)-(7), (B)(1)-(2), 18VAC5-22-40, 18VAC5-22-90(A) and/or (B) and AICPA ET § 0.300.040.01, .02 and .04, and AICPA ET § 54.01 and .03 |

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

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

**Jacob Edward Liebler | License #30394 | Williamsburg, Va. | 8/23/18**
CPE deficiency
18VAC5-22-90

**Consent Order**
Jacob Edward Liebler violated the VBOA's regulations by failing to meet the CPE requirements for the reporting period of 2015, 2016 and 2017.

Liebler's CPA license is suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. Liebler agreed to: (1) pay a monetary penalty of $1,500; (2) submit

# VBOA Disciplinary Actions

proof of completion of the current year's Virginia-Specific Ethics Course; (3) be subject to a CPE compliance review for the reporting period following reinstatement; (4) not use the CPA title nor provide services restricted to CPAs; and (5) remove the CPA title from all signage and all listings that implies licensure.

**Xiyao Lin | License #44107 | Jersey City, N.J. | 8/18/2020**
Unlicensed activity
§ 54.1-4414(i)(4)

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

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

CPE deficiency

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Arnold Little Jr. | 6741 | Richmond, Va. | CPE deficiency; Failure to respond | 5/3/16 | 18VAC5-22-90 and 18VAC5-22-170 (A) (3) |

**Consent Order**
Arnold Little Jr. violated the Board's regulations by not obtaining a minimum number of hours of continuing professional education. He failed to meet the total 120 hours CPE requirements, which includes an ethics course of at least two hours for calendar years 2012, 2013, and 2014, and failed to meet the annual 20 hours CPE minimum requirement. He also failed to respond to CPE audit notifications.

Based on the violations, Little's CPA license shall be placed on suspension for a period of no less than one year from the entry date of the Order. Upon completion of the one year suspension, he shall be required to come before the Board as a condition of reinstatement. Little agreed to: (1) pay a monetary penalty of $1,000 for the deficiency of 118.5 CPE; (2) pay a monetary penalty of $100 for failing to respond to three CPE audit notifications; (3) reimburse the Board of the reasonable cost of $500 for the investigation of this matter; (4) remove the CPA title from all signage and any and all listings that implies he is currently licensed; (5) not use the CPA title or provide any services restricted to CPAs until his Virginia individual CPA license is reinstated; (6) report this Order as an adverse administrative action to any present or future regulatory authority before which he practices; (7) submit proof of completion of the current year's Virginia-Specific Ethics Course; and (8) submit verification of CPE compliance for the reporting period following his reinstatement. Little shall comply with all terms and conditions of this Order prior to the consideration of any and all applications for CPA licensure in Virginia.

**Qinyu Liu | License #23916 | Hong Kong | 5/12/2020**
CPE deficiency
18VAC5-22-90

**Consent Order**

# VBOA Disciplinary Actions

Qinyu Liu violated the VBOA's regulations by failing to meet the CPE requirements for the reporting period of 2016, 2017 and 2018.

Liu's CPA license is suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. Liu agreed to: (1) pay a monetary penalty of $1,500; (2) submit proof of completion of the current year's Virginia-Specific Ethics Course; (3) be subject to a CPE compliance review for the reporting period following reinstatement; (4) not use the CPA title nor provide services restricted to CPAs; and (5) remove the CPA title from all signage and all listings that implies licensure.

**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 they 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. Long was also ordered to submit the deficient CPE hours within 90 days, including the current years Virginia-Specific Ethics Course. Long will also 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.

**Chesleigh Mack Long | License #6570 | Westminster, Colo. | 4/30/19**
CPE deficiency
18VAC5-22-90

**Final Order**
Chesleigh Mack Long violated the VBOA's regulations by failing to meet the CPE requirements for the reporting period of 2014, 2015, and 2016.

Long's CPA license is suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. Long is required to: (1) pay a monetary penalty of $1,500; (2) submit proof of completion of the current year's Virginia-Specific Ethics Course; and (3) not use the CPA title nor provide services restricted to CPAs.

Professional violations

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|

# VBOA Disciplinary Actions

| | | | | | |
|---|---|---|---|---|---|
| Mario Antonio Lopez | 20965 | Alexandria, Va. | Due professional care; Standards of conduct and practice | 4/15/16 | § 54.1-4413.3 (1) - (3) and AICPA ET § 201.01 |

**Final Order**

Mario Antonio Lopez violated the Code of Virginia regarding failure to communicate with the client, failing to file his client's IRS tax extension in a timely manner, failing to reconcile the amount of tax due reported, failing to obtain a signed and authorized Power of Attorney from the client, and jeopardizing the client's tax deduction for her 401K due to delay in filing the required extension.

The Board ordered Lopez to pay a monetary penalty of $5,000 for failing to exercise due professional care. He shall submit proof of satisfactory completion of 20 hours of CPE on the topic of IRS Circular 230. These additional CPE requirements shall not count towards the current year's annual CPE requirements. He shall also report the Order as an adverse administrative action to any present or future regulatory authority before which he practices. Lopez shall comply with all terms and conditions of this Order prior to the consideration of any and all applications for CPA licensure in Virginia.

**Mario Lopez | License #20965 |Lake Mary, FL | 1/9/23**

Unlicensed Activity

§54.1-111(A)(3) | §54.1-4409.1(A) | §54.1-4414(2) and (4)

Mario Lopez was fined $750 for unlicensed use of the CPA title.

**Ralph Giovanni Loretta | License #26197 | Alexandria, Va. | 9/30/2019**

Unlicensed activity

§ 54.1-4414(i)(4)

**Consent Order**

Ralph Giovanni Loretta violated the Code of Virginia when he used the CPA title on his resume contained within his LinkedIn profile when his Virginia CPA license was expired.

Based on the violation, Loretta agreed to (1) be reprimanded; and (2) pay a monetary penalty of $200.

Suspensions and revocations

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| John M. Lorusso Jr. | 14260 | South Riding, Va. | Discreditable acts; Due professional care | 5/2/12 | § 54.1-4413.3 |

**Final Order**

The Board ordered the suspension of John M. Lorusso Jr.'s Virginia CPA license for a period of no less than one year from the entry date of the Final Order. In addition, the Board ordered Lorusso to: (1) remove the CPA title from all signage, business cards, letterhead, resume, print and internet advertisements, email, software, websites and search engines; (2) complete the following CPE and provide certificates of completion to the Board for: a) 8 hours in IRS Circular 230; b) 8 hours in the AICPA Code of Professional

# VBOA Disciplinary Actions

Conduct; c) 8 hours in the Statement of Standards for Tax Services (SSTS); d) 8 hours in ethics (may not be considered part of the annual CPE ethics requirements for the reporting years of 2012 or 2013); and e) 20 hours in Practice Management; (3) make a presentation before the Board on the responsibilities of a Virginia CPA to his clients and to regulatory boards, such as the VBOA; (4) pay $2,500 monetary penalty for failing to provide to the Board upon request all CPE certificates of completion for the reporting years of 2008, 2009 and 2010; (5) pay $250 monetary penalty for failing to communicate with the Board upon request within the required 30 days; and (6) reimburse the VBOA $500 for investigative costs. For the Board to consider license reinstatement Lorusso is required to complete all terms and conditions of the Order.

| Professional violations | | | | | |
|---|---|---|---|---|---|
| Name | License number | City, State | Violation | Date | Authority |
| John M. Lorusso Jr. | 14260 suspended | South Riding, Va. | Due professional Care; Acts discreditable | 6/27/13 | § 54.1-4413.3 (3), IRS Circular 230 (B) 10.28, ET Section 02.501-1, and ET Section 53 Article II of the AICPA Code of Professional Conduct |

**Final Order**

The Board ordered John M. Lorusso Jr. to: (1) be reprimanded for the violation of due professional care in the performance of professional services by failing to communicate with the client and by failing to return the client's records upon numerous requests made by the client; (2) For the VBOA to consider reinstatement of his CPA license, he will be required to have completed all terms and conditions of this and any previous or other Final Order which would include the requirement to come before the Board; (3) Provide the VBOA with proof of the satisfactory return of the client's records; and (4) Reimburse the VBOA $500 for the investigation of this matter.

| Professional violations | | | | | |
|---|---|---|---|---|---|
| Name | License number | City, State | Violation | Date | Authority |
| John M. Lorusso Jr. | 14260 suspended | South Riding, Va. | Due professional Care; Acts discreditable | 6/27/13 | § 54.1-4413.3 (3), IRS Circular 230 (B) 10.28, ET Section 02.501-1, and ET Section 53 Article II of the AICPA Code of Professional Conduct |

**Final Order**

The Board ordered John M. Lorusso Jr. to: (1) be reprimanded for failing to communicate with the client, failing to complete the client's tax returns to include the client's 5500's, failing to file the returns correctly in that Lorusso failed to obtain the required K-1's from the client's corporation and for failing to respond to the client upon numerous requests for the client's records; (2) for the VBOA to consider reinstatement of his CPA license, he will be required to have completed all terms and conditions of this and any previous or other Final Order which would include the requirement to come before the Board; (3) pay a monetary penalty of $250; and (4) reimburse the VBOA $500 for the investigation of this matter.

# VBOA Disciplinary Actions

**Susan Lovallo | License #27985 | Fairfield, CT | 7/11/2022**
Unlicensed activity
§54.1-4409.1

Susan Lovallo violated the Code of Virginia in that she used the CPA title while not in possession of an Active CPA license.

Based on this violation, Lovallo was assessed a monetary penalty of $1,000.

CPE deficiency

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Stephen Mark Lovell | 16595 | Williamsburg, Va. | CPE deficiency | 9/2/15 | 18VAC5-22-90 |

**Consent Order**
Stephen Mark Lovell violated the Board's regulations by not obtaining a minimum number of hours of continuing professional education. He failed to meet the total 120 hours CPE requirements, which includes an ethics course of at least two hours for calendar years 2012, 2013, and 2014.

Based on the violations, Lovell's CPA license shall be placed on suspension for a period of no less than one year from the entry date of the Order. Upon completion of the one year suspension, he shall be required to come before the Board as a condition of reinstatement and present proof of 120 hours of CPE. Lovell understands that during the time his license is suspended, the CPA title cannot be used nor any services provided restricted to CPAs until the CPA license has been reinstated. He also agreed to: (1) pay a monetary penalty of $1,000 for the deficiency of 104 CPE; (2) remove the CPA title from all signage and any and all listings that implies he is currently licensed; and (3) submit verification of CPE compliance for the three calendar years of 2015, 2016, and 2017, including the Virginia-Specific Ethics Course for each year. Lovell understands that failure to meet any terms and conditions of this Order will result in the automatic suspension of his CPA license until such time that the terms and conditions have been met.

**Lucas, Moreland and Mastbrook, Inc. | Unlicensed | McLean, Va. | 12/1/2020**
Unlicensed activity
§ 54.1-4414(3)

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

Based on the violation, LMM was reprimanded.

**Elias Erakeli Luka | License #38528| Silver Spring, Md. | 10/12/18**
CPE deficiency
18VAC5-22-90

# VBOA Disciplinary Actions

**Consent Order**

Elias Erakeli Luka violated the VBOA's regulations by failing to meet the CPE requirements for the reporting period of 2014, 2015 and 2016.

Luka's CPA license is suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. Luka agreed to: (1) pay a monetary penalty of $1,500; (2) submit proof of completion of the current year's Virginia-Specific Ethics Course; and (3) be subject to a CPE compliance review for the reporting period following reinstatement.

Professional violations

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Steven L. Lurus | 8033 | Virginia Beach, Va. | Practicing with expired license; Use of CPA title | 10/1/13 | § 54.1-4414, § 54.1-4409.1 and § 54.1-111 |

**Consent Order**

The Board ordered Steven L. Lurus to: (1) refrain from practicing as a CPA in the Commonwealth until the VBOA has granted reinstatement of Lurus' CPA license; (2) remove all signage to include business cards, letterhead, email addresses and signatures, resumes, social media, newspaper and internet ads and all software with the CPA title on it until he has been granted reinstatement of his CPA license; (3) pay a monetary penalty of $1,000; (4) reimburse the VBOA $500 for the investigation of this matter; (5) complete all terms and conditions of the Order prior to consideration of any application for reinstatement of his CPA license; and (6) provide the Board with a 1,000 word essay on the requirements of licensure as an individual CPA referencing the importance of those requirements in protecting the public.

**Salusthian Lutamila | License #27277| Hyattsville, MD| 1/9/23**

Due professional care

§54.1-4413.3(1)-(4) and (7) | 18VAC5-22-90 | 18VAC5-22-170(B)(3) and (4)

Salusthian Lutamila's license was revoked and Lutamila was fined $100,000 for multiple guilty pleas in federal court for stealing money from his employer, $1,125 for failing to complete CPE requirements and $300 for failing to notify the VBOA of a criminal conviction.

**Christopher Stanley Lyons | Arizona License #14104 | 4/12/24 | Phoenix, AZ**

Unlicensed activity

§54.1-4409.1 (A)(1) | §54.1-4414(i)(1)

Christopher Stanley Lyons was fined $250 for providing services to the public with a principal place of business in Virginia, and using the CPA title without a Virginia CPA license.

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# VBOA Disciplinary Actions

## M

| **Michael John Maccaroni \| License #37325 \| Richmond, VA \| 7/11/2022**<br>Due professional care<br>§54.1-4413.3(2)(3)(4) |
|---|
| Michael John Maccaroni violated the Code of Virginia in that he failed to respond to client communications.<br><br>Based on this violation, Maccaroni was assessed a monetary penalty of $1,000. |

| **Michael John Maccaroni \| License #37325 \| Midlothian, VA \| 5/15/24**<br>Due professional care<br>§54.1-111 (A)(2) and (3) \| §54.1-4409.1 (A) \| §54.1-4414 (i)(2) and (4) |
|---|
| Michael John Maccaroni was fined $1,500 for continuing to use the CPA title on social media after his license was suspended due to a prior enforcement matter. |

| **Dr. Eldar Maksymov \| License # 33300 (Expired) \|Gilbert, AZ\| 5/25/2022**<br>Unlicensed Activity<br>54.1-4409.1(A) |
|---|
| Dr. Eldar Maksymov violated the Code of Virginia in that he used the CPA designation while not in possession of an Active CPA license.<br><br>Based on this violation, Dr. Maksymov was assessed a monetary penalty of $750. |

| **Carl W. Mankowski \| License #15011 \|Ashton, MD \| 2/2/2022**<br>Unlicensed Activity, CPE deficiency |
|---|
| Carl W. Mankowski violated the Code of Virginia in that he continued to use the CPA designation after his licensed had expired.<br><br>Based on this violation, Mankowski was reprimanded and assessed a monetary penalty of $750. |

Professional violations

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Jan C. Mansfield | 18293 | Glen Allen, Va. | Practicing with expired license; Use of CPA title | 10/1/13 | § 54.1-4414, § 54.1-4409.1 and § 54.1-111 |

**Consent Order**

The Board ordered Jan C. Mansfield to: (1) refrain from practicing as a CPA in the Commonwealth until the VBOA has granted reinstatement of Mansfield's CPA license; (2) remove all signage to include but not limited to business cards, letterhead, email addresses and signatures, resumes, social media, newspaper and internet ads and all software with the CPA title on it until she has been granted reinstatement of her CPA license; (3) pay a monetary penalty of $1,000; (4) reimburse the VBOA $1,000 for the investigation of this matter; (5) complete all terms and conditions of the Order prior to reinstatement of her CPA license;

# VBOA Disciplinary Actions

| |
|---|
| and (6) provide the Board with a 1,000 word essay on the requirements of licensure as an individual CPA referencing the importance of those requirements in protecting the public. |

| **Jessica I. Marschall – License #55078 \| Fredericksburg, VA \| 4/22/26**<br>*Unlicensed activity*<br>§ 54.1-4414(i)(2-4); § 54.1-4409.1(A)(1-2) |
|---|
| Jessica I. Marschall was fined $500 for unlicensed use of the CPA title. |

| **Mahemuti Mayier \| California License #141264 \| 4/12/24 \| Irvine, CA**<br>Unlicensed Activity<br>§54.1-4409.1 (A)(1) \| §54.1-4414 (i)(1) \| §54.1-111 (A)(1) |
|---|
| Mahemuti Mayier was fined $250 for providing services to the public with a principal place of business in Virginia, and using the CPA title without a Virginia CPA license. |

| **Sishah Lilly Mbinglo – License #48006 \| Newport News, VA \| 11/6/25**<br>Due professional care<br>§54.1-4413.3(1)-(4), 18VAC5-22-90 |
|---|
| Sishah Lilly Mbinglo was fined $5,250 for failing to properly prepare and file a client's business tax returns and timely return documentation. Mbinglo also failed to take a Virginia-specific ethics CPE course for 2022. |

| **Frankline Nforbou Mbunu – License #39019 \| Alexandria, VA \| 12/4/25**<br>Acts discreditable<br>§54.1-4413.3(1)-(3)(7), 18VAC5-22-170(B)(2) |
|---|
| Frankline Nforbou Mbunu was fined $25,500 for failing to disclose discipline from the Virginia State Corporations Commission, where he was penalized for operating as an investment advisor without proper registration. |

| **McDemus & Co, CPA \| License #132789 \| Gainesville, VA \| 3/18/25**<br>Peer review<br>§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. |

| **William Ellis McGregor, II \| License #30450\| 4/12/24 \| Bolton, MA**<br>Unlicensed Activity<br>§54.1-111 (A)(2) and (3) \| §54.1-4409.1 (A) \| §54.1-4414 (i)(2) and (4) |
|---|
| William Ellis McGregor, II was fined $1,000 for unlicensed use of the CPA title as a credential after his name. |

| **Ryan Joseph McKenny \| License #35831 \| Houston, TX \| 6/12/23** |
|---|

# VBOA Disciplinary Actions

| Due professional care<br>18VAC5-22-170(B)(2) |
| --- |
| Ryan Joseph McKenny was fined $300 for not reporting a CPE disciplinary order from Texas to the VBOA. |

| **Alphonzo J. McNear \| License #21666 \| Woodbridge, Va. \| 5/22/18**<br>CPE deficiency<br>18VAC5-22-90 |
| --- |
| **Consent Order**<br>Alphonzo J. McNear violated the VBOA's regulations by failing to meet the total 120 hours of CPE requirements for the reporting period of 2014, 2015 and 2016.<br><br>McNear's CPA license is suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. McNear agreed to: (1) pay a monetary penalty of $1,500; (2) submit proof of completion of the current year's Virginia-Specific Ethics Course; and (3) be subject to a CPE compliance review for the reporting period following reinstatement. |

| **Charles Dennison McPhatter\| License #32004\| Woodbridge, Va. \| 11/9/18**<br>CPE deficiency<br>18VAC5-22-90 |
| --- |
| **Consent Order**<br>Charles Dennison McPhatter violated the VBOA's regulations by failing to meet the CPE requirements for the reporting period of 2015, 2016 and 2017.<br><br>McPhatter's CPA license is suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. McPhatter agreed to: (1) pay a monetary penalty of $1,500; (2) submit proof of completion of the current year's Virginia-Specific Ethics Course; (3) be subject to a CPE compliance review for the reporting period following reinstatement; (4) not use the CPA title nor provide services restricted to CPAs; and (5) remove the CPA title from all signage and all listings that implies licensure. |

| **Kathryn B. McQuade \| License #6007 \| Mesquite, N.V. \| 8/18/2020**<br>Unlicensed activity<br>§ 54.1-4414(i)(4) |
| --- |
| **Consent Order**<br>Kathryn B. McQuade violated the Code of Virginia when she used the CPA title in her LinkedIn profile, resume/curriculum vitae, and company biography despite not having an active CPA license.<br><br>Based on the violation, McQuade was reprimanded and agreed to pay a $2,000 monetary penalty. |

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

# VBOA Disciplinary Actions

| Due professional care<br>§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. |

| **Michael Allan Mehnert \| License #35872 \| Keswick, Va. \| 01/25/21**<br>CPE deficiency<br>18VAC5-22-90 |
|---|
| **Consent Order**<br>Michael Allan Mehnert violated the VBOA's regulations by failing to meet the CPE requirements for the reporting period of 2017, 2018 and 2019.<br><br>Mehnert's CPA license is suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. Mehnert agreed to: (1) pay a monetary penalty of $1,500; (2) submit proof of completion of the current year's VBOA-approved ethics course; (3) be subject to a CPE compliance review for the reporting period following reinstatement; (4) not use the CPA title nor provide services restricted to CPAs; (5) remove the CPA title from all signage and all listings that implies licensure; and (6) comply with all term and conditions of the Order prior to the consideration of any and all application for reinstatement of CPA licensure or renewal. |

| **Shilpa Mitesh Mehta \| License #37114 \| Leesburg, VA \| 1/7/2020**<br>Due professional care; Standards of conduct and practice<br>§ 54.1-4413.3 (2)(3), AICPA ET §§ 0.300.060.06, 1.400.090, and 1.600.010 |
|---|
| **Consent Order**<br>Shilpa Mitesh Mehta violated the standards of conduct and practice in that she failed to act in a way that served the public interest, honored the public trust and demonstrated commitment to professionalism in that she permitted a person whom she had the authority or capacity to control to carry out on her behalf, either with or without compensation, the promotion or advertisement that her CPA firm could perform services restricted to an actively licensed CPA firm when it did not hold a Virginia firm CPA license.<br><br>Based on these violations, Mehta agreed to (1) be reprimanded; (2) pay a total monetary penalty of $1,000; and (3) report the order as an adverse administrative action to any present and future regulatory authority before which she practiced. Mehta further agreed to 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. |

CPE deficiency

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Emilio E. Mendoza | 27538 | Riverview, Fla. | CPE deficiency | 7/25/16 | 18VAC5-22-90 |
| **Consent Order**<br>Emilio E. Mendoza violated the Board's regulations by not obtaining a minimum number of hours of | | | | | |

# VBOA Disciplinary Actions

continuing professional education. He failed to meet the total 120 hours CPE requirements, which includes the Virginia-Specific Ethics Course for each calendar year, for the reporting period of 2013, 2014 and 2015.

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

**Professional violations**

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Shannon M. Menjivar | 25950 | Woodbridge, Va. | Practicing with expired license; Use of CPA title | 8/22/13 | § 54.1-4414, § 54.1-4409.1 and § 54.1-111 |

**Consent Order**

The Board ordered Shannon M. Menjivar to: (1) refrain from practicing as a CPA in the Commonwealth until the VBOA has granted reinstatement of Menjivar's CPA license; (2) remove all signage to include business cards, letterhead, email addresses and signatures, resumes, social media, newspaper and internet ads and software with the CPA title on it until she has been granted reinstatement of her CPA license; (3) pay a monetary penalty of $1,000; (4) reimburse the VBOA $1,000 for the investigation of this matter; (5) understand that completion of all terms and conditions of this Order are required prior to the consideration of her application for the reinstatement of her CPA license; and (6) provide the Board with a 1,000 word essay on the requirements of licensure as an individual CPA referencing the importance of those requirements in protecting the public.

**Unlicensed activity**

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Karl Bryan Menk | 26374 | Pittsburg, Pa. | Unlicensed activity; CPE deficiency; false certifications on renewal applications | 8/31/17 | § 54.1-4414, § 54.1-4413.3(1)-(4), (7), § 54.1-4413.4 and 18VAC5-22-90 |

**Consent Order**

Karl Bryan Menk violated the Code of Virginia when he used the CPA title on his faculty directory profile page despite not having an active CPA license. He also failed to take the 2014 Virginia-Specific Ethics Course.

Based on the violations, Menk agreed to (1) pay a monetary penalty of $700; (2) submit proof of completion of the current year's Virginia-Specific Ethics Course; (3) be subject to a CPE compliance review for the three

# VBOA Disciplinary Actions

year reporting period following reinstatement; and (4) report this order as an adverse administrative action to any present or future regulatory authority before which he practices.

**Metropolitan Accounting Services | No license |Powhatan, VA| 3/16/2022**
Unlicensed Activity
54.1-4412(A)(B)

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

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

CPE deficiency

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Francis J. Meyer | 21594 | Chantilly, Va. | CPE deficiency; false certifications on renewal applications | 12/18/17 | § 54.1-4413.3(1)-(4), (7), § 54.1-4413.4, 18VAC5-22-90 |

**Consent Order**
Francis J. Meyer violated the VBOA's regulations by failing to meet the total 120 hours of CPE requirements, including the annual Virginia-Specific Ethics Course, for the reporting period of 2014, 2015 and 2016.

Meyer's CPA license is suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. Meyer also agreed to: (1) pay a monetary penalty of $1,750; (2) remove the CPA title from all signage and any and all listings that implies licensure; (3) be subject to a CPE compliance review for the three year reporting period following reinstatement; and (4) submit to the VBOA proof of completion of the current year's Virginia-Specific Ethics Course.

**Elizabeth Miller | License #10267 | 6/11/24 | Henrico, VA**
Unlicensed Activity
§54.1-111 (A)(2) | §54.1-4409.1 (A) | §54.1-4414 (i)(2) and (4)

Elizabeth Miller was fined $2,000 for unlicensed use of the CPA title on social media.

**Gregory L. Miller | License #41609 | Silver Spring, MD | 1/26/2022**
Unlicensed Use
54.1-4409.1, 54.1-4414

Gregory L. Miller violated the Code of Virginia in that they continued to use the CPA designation after their license had expired.

Based on this violation, Miller was reprimanded.

Suspensions and revocations

VIRGINIA BOARD OF ACCOUNTANCY

# VBOA Disciplinary Actions

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Walter P. Miller Jr. | 16852 | Roanoke, Va. | Unlicensed firm activity | 9/29/15 | § 54.1-4412.1 and 18VAC5-22-150 |

**Final Order**

Walter P. Miller Jr. violated the Code of Virginia, which provides that only a firm can provide attest services, compilation services, or financial statement preparation services to persons or entities located in Virginia. A firm that provides these services shall obtain a Virginia license if the principal place of business in which it provides those services is in Virginia. Miller provided audits without a valid CPA firm license and has never been licensed by the VBOA as a firm. He also was not enrolled in a practice monitoring program prior to providing auditing and compilation services for firms located in Virginia.

Based on the violations, the Board revoked Miller's CPA license and ordered him to pay a monetary penalty of $50,000 for providing audit and compilation services without a valid CPA firm license and without enrollment in peer review.

Unlicensed activity

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Ana Fontes Mills | 9476 | Alexandria, Va. | Unlicensed activity | 2/22/17 | § 54.1-4414 and § 54.1-4413.4 |

**Consent Order**

Ana Fontes Mills violated the Code of Virginia when she used the CPA title on her LinkedIn profile, business card and two IRS Forms despite not having an active CPA license.

Based on the violations, Mills agreed to: (1) pay a monetary penalty of $3,000; (2) remove the CPA title from all signage and any and all listings until she has been granted a license; (3) write a 1,000 word essay on the topic of "integrity and its impact on public trust in the CPA profession;" and (4) pay the reasonable administrative fee of $500 for the investigation of this matter.

Unlicensed activity

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Mills Associates CPAs, LLC | Never licensed | Fairfax Station, Va. | Unlicensed firm activity | 2/22/17 | § 54.1-4414, § 54.1-4412.1 and § 54.1-4413.4 |

**Consent Order**

Mills Associates CPAs, LLC violated the Code of Virginia when it used the CPA title in its name, on its business card and website despite not having an active CPA license or meeting the requirements of § 54.1-4412.1 (B)(1).

# VBOA Disciplinary Actions

Based on the violations, Mills Associates CPAs, LLC agreed to: (1) be reprimanded for using the CPA title; and (2) Mills Associates CPAs, LLC shall remove the CPA title from all signage and any and all listings that implies it is currently licensed.

**Cynthia Leigh Minter – License #27217 | Bumpass, VA | 6/17/26**
*Acts discreditable*
18VAC5-22-90; 18VAC5-22-170(B)(6)

Cynthia Leigh Minter was fined $5,000 for failing to inform the VBOA about discipline from the Alabama Board of Accountancy, the Florida Board of Accountancy and the AICPA. Minter also failed to take a 2022 Virginia-approved ethics course.

Professional violations

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Marie S. Minton | 12678 | Alexandria, Va. | Practicing with expired license; Use of CPA title | 12/10/13 | § 54.1-4414, § 54.1-4409.1 and § 54.1-111 |

**Consent Order**

The Board ordered Marie S. Minton to: (1) refrain from practicing as a CPA in the Commonwealth until the VBOA has granted reinstatement of Minton's CPA license; (2) remove all signage to include business cards, letterhead, company bios, email addresses and signatures, resumes, social media, newspaper and internet ads and all software with the CPA title on it until she has been granted reinstatement of her CPA license; (3) pay a monetary penalty of $1,000; (4) reimburse the VBOA $500 for the investigation of this matter; and (5) provide the Board with a 1,000 word essay on the requirements of licensure as an individual CPA referencing the importance of those requirements in protecting the public. Minton understood that completion of all terms and conditions of this Order are required prior to the consideration of her application for reinstatement of her CPA license.

**Caroline Armistead Molina | License #19155 | Alexandria, Va. | 6/24/21**
CPE deficiency
18VAC5-22-90, 18VAC5-22-170(A)(3)

**Consent Order**

Caroline Armistead Molina violated the VBOA's regulations by failing to meet the CPE requirements for the reporting period of 2017, 2018 and 2019. Molina also failed to respond to VBOA's notices regarding a CPE Audit and investigation of her CPE compliance for the reporting period.

Molina's CPA license is suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. Molina is required to: (1) pay a monetary penalty of $1,750; (2) be subject to a CPE compliance review for the reporting period following reinstatement; (3) not use the CPA title nor provide services restricted to CPAs; (4) remove the CPA title from all signage and all listings that implies licensure; (5) comply with all term and conditions of VBOA's Order prior to the consideration of any and all application for reinstatement of CPA licensure or renewal of CPA licensure in Virginia.

# VBOA Disciplinary Actions

| CPE deficiency | | | | | |
|---|---|---|---|---|---|
| Name | License number | City, State | Violation | Date | Authority |
| Javier E. Molina | 26426 | Washington, D.C. | CPE deficiency | 1/11/17 | 18VAC5-22-90 |

**Consent Order**

Javier E. Molina violated the Board's regulations by failing to meet the total 120 hours CPE requirements, which includes the Virginia- Specific Ethics Course for each calendar year, for the reporting period of 2013, 2014 and 2015.

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

**Cara K. Mongelli | License #42038 | Reston, VA | 10/24/23**

Due professional care and continuing professional education

§54.1-4313.3 (1)-(4) and (7) 18VAC5-22-90

Cara K. Mongelli was fined $5,000 for poor communication with a client and errors related to passthrough entity tax return preparation, as well as $750 for being CPE deficient. Mongelli must complete 16 hours of CPE in passthrough entity tax return preparation.

**Nick Morrison – No license | Charlottesville, VA | 12/4/25**

Unlicensed activity

§54.1.4412.1(F), §54.1-4414(i)(ii)(2)-(4)

Nick Morrison was fined $5,000 for unlicensed use of the CPA title in firm name and marketing materials.

**David Leahan Mortimer – License #21703 | Alexandria, VA | 6/17/26**

*Due professional care*

§ 54.1-4413.3(1-4)

David Leahan Mortimer was fined $10,000 for failing to timely and accurately file multiple state tax returns for a client and providing poor communication.

**David Mortimer CPA PC, DBA Alexandria Tax CPA and Alexandria Tax | License #134488 | Alexandria, VA | 6/17/26**

*Due professional care*

§ 54.1-4413.3(1-4)

David Mortimer CPA PC was fined $10,000 for failing to timely and accurately file multiple state tax

# VBOA Disciplinary Actions

returns for a client and providing poor communication.

**David Alan Mountcastle | License #18057 | Fairfax, Va. | 2/14/19**
CPE deficiency
18VAC5-22-90

**Consent Order**
David Alan Mountcastle violated the VBOA's regulations by failing to meet the CPE requirements for the reporting period of 2015, 2016 and 2017.

Mountcastle's CPA license is suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. Mountcastle agreed to: (1) pay a monetary penalty of $1,500; (2) submit proof of completion of the current year's Virginia-Specific Ethics Course; (3) be subject to a CPE compliance review for the reporting period following reinstatement; (4) not use the CPA title nor provide services restricted to CPAs; and (5) remove the CPA title from all signage and all listings that implies licensure.

**Lindsey DeWeese Moyer | License #38714 | Frederick, Md. | 8/18/2020**
Unlicensed activity
§ 54.1-4414(i)(4)

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

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

CPE deficiency

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| German Mundarain | 32801 | Arlington, Va. | CPE deficiency | 9/2/15 | 18VAC5-22-90 |

**Consent Order**
German Mundarain violated the Board's regulations by not obtaining a minimum number of hours of continuing professional education. He failed to meet the total 120 hours CPE requirements, which includes an ethics course of at least two hours for calendar years 2012, 2013, and 2014.

Based on the violations, Mundarain's CPA license shall be placed on suspension for a period of no less than one year from the entry date of the Order. Upon completion of the one year suspension, he shall be required to come before the Board as a condition of reinstatement and present proof of 120 hours of CPE. Mundarain understands that during the time his license is suspended, the CPA title cannot be used nor any services provided restricted to CPAs until the CPA license has been reinstated. He also agreed to: (1) pay a monetary penalty of $1,000 for the deficiency of 120 CPE; (2) remove the CPA title from all signage and any and all listings that implies he is currently licensed; and (3) submit verification of CPE compliance for the

# VBOA Disciplinary Actions

three calendar years of 2015, 2016, and 2017, including the Virginia-Specific Ethics Course for each year. Mundarain understands that failure to meet any terms and conditions of this Order will result in the automatic suspension of his CPA license until such time that the terms and conditions have been met.

**Jerri Marie Murchison | License #35489 | Washington, D.C. | 6/5/19**
CPE deficiency
18VAC5-22-90

**Consent Order**
Jerri Marie Murchison violated the VBOA's regulations by failing to meet the CPE requirements for the reporting period of 2015, 2016 and 2017.

Murchison's CPA license is suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. Murchison agreed to: (1) pay a monetary penalty of $1,500; (2) be subject to a CPE compliance review for the reporting period following reinstatement; (3) submit proof of completion of the current year's Virginia-Specific Ethics Course; (4) not use the CPA title nor provide services restricted to CPAs; and (5) remove the CPA title from all signage and all listings that implies licensure.

Professional violations

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| William E. Murphy IV | 6763 | Jacksonville, Fla. | Practicing with expired license; Use of CPA title | 11/13/12 | § 54.1-4414, § 54.1-4409.1 and § 54.1-111 |

**Consent Order**
The Board ordered William E. Murphy IV to: (1) refrain from practicing as a CPA or use the CPA title in the Commonwealth until the VBOA has granted reinstatement of Murphy's CPA license; (2) remove the CPA title from his resume until such time as the Board has granted reinstatement of his CPA license; (3) reimburse the VBOA $500 for the investigation of this matter; and (4) complete a 1,000 word essay explaining what the requirements are to use the CPA title prior to the approval of his application for reinstatement.

Professional violations

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Paul B. Murray Jr. | 13805 | Alexandria, Va. | Practicing with expired license; Use of CPA title | 6/20/13 | § 54.1-4414, § 54.1-4409.1 and § 54.1-111 |

**Consent Order**
The Board ordered Paul B. Murray Jr. to: (1) refrain from practicing as a CPA in the Commonwealth until the VBOA has granted reinstatement of Murray's CPA license; (2) remove all signage to include business cards, letterhead, email addresses and signatures, resumes, newspaper and internet ads, social media and software with the CPA title on it until he has been granted reinstatement of his CPA license; (3) pay a

# VBOA Disciplinary Actions

monetary penalty of $1,000; and (4) be reprimanded for the unlicensed use of the CPA title during the time his CPA license was expired. Murray understood that completion of all terms and conditions of the Order is required prior to consideration of his application for reinstatement of his CPA license.

**Yusufali F. Musaji – License #20CC03225800 - New Jersey | Short Hills, NJ | 11/6/25**
Due professional care
§54.1-4413.3(1)-(7), 18VAC5-22-170(B)(2)(6)

Yusufali F. Musaji was reprimanded and barred from performing audit work in Virginia for three years for failing to notify the VBOA of PCAOB discipline for an audit that failed to meet standards for a Virginia company.

**Daniel Muse | License #24167 | Bethesda, MD | 1/9/23**
Unlicensed activity
§54.1-4409.1(A) | §54.1-4414(i)(2) and (4) | §54.1-111(A)(2)

Daniel Muse was fined $1,000 and reprimanded for unlicensed use of the CPA title.

Unlicensed activity

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Lenard Tyrone Myers | 5146 | Chesapeake, Va. | Unlicensed activity | 8/31/17 | § 54.1-4414, § 54.1-4413.3, § 54.1-4413.4 and 18VAC5-22-140 |

**Consent Order**
Lenard Tyrone Myers violated the Code of Virginia when he used the CPA title on his resume, social media accounts and website despite not having an active CPA license. Myers also violated the Code of Virginia for providing services that are restricted to licensed CPA firms.

Based on the violations, Myers agreed to (1) pay a monetary penalty of $2,750; (2) submit the deficient eight hours of CPE, related to attest or compilation services; (3) be subject to a CPE compliance review for the three year reporting period following reinstatement; and (4) report this order as an adverse administrative action to any present or future regulatory authority before which he practices.

Professional violations

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Pamela F. Myers | Never licensed | Lynchburg, Va. | Unlicensed activity; Use of CPA title | 4/26/12 | § 54.1-4414, § 54.1-4409.1 and § 54.1-111 |

**Consent Order**
Pamela F. Myers agreed to: (1) refrain from practicing as a CPA and/or using the CPA title in Virginia until she is duly licensed by the Board or until she meets the substantially equivalent provisions through licensure in another jurisdiction; (2) remove the CPA title from all signage, business cards, letterhead, resume,

# VBOA Disciplinary Actions

print/internet advertisements, email, software, websites and search engines; and (3) pay a $2,000 monetary penalty.

**Heather Dandridge Myles | License #22421 | Wilmington, Del. | 1/3/19**
CPE deficiency
18VAC5-22-90

**Consent Order**
Heather Dandridge Myles violated the VBOA's regulations by failing to meet the CPE requirements for the reporting period of 2015, 2016 and 2017.

Myles' CPA license is suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. Myles agreed to: (1) pay a monetary penalty of $1,500; (2) submit proof of completion of the current year's Virginia-Specific Ethics Course; (3) be subject to a CPE compliance review for the reporting period following reinstatement; and (4) not use the CPA title nor provide services restricted to CPAs.

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## N

Professional violations

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| James Narron | Never licensed | Stephens City, Va. | Unlicensed activity | 3/1/13 | § 54.1-4414, § 54.1-4409.1 and § 54.1-111 |

**Consent Order**
The Board ordered James Narron to: (1) refrain from practicing as a CPA in the Commonwealth until the VBOA has granted Narron a CPA license; (2) remove all signage that refers to him as a CPA to include Shenandoah Valley Baptist Church bulletins, church correspondence, any and all church documents, business cards, letterhead, email signatures, resumes, social media, newspaper and internet ads and software with the CPA title on it until he has been granted a CPA license; (3) pay a monetary penalty of $8,000; and ( 4) reimburse the VBOA $1,000 for the investigation of this matter.

CPE deficiency

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Sahar Saad Nasr | 27187 | North Bergen, NJ | CPE deficiency | 5/31/16 | 18VAC5-22-90 |

**Consent Order**
Sahar Saad Nasr violated the Board's regulations by not obtaining a minimum number of hours of continuing professional education. He failed to meet the total 120 hours CPE requirements, which includes an ethics course of at least two hours for calendar years 2013, 2014, and 2015.

# VBOA Disciplinary Actions

Based on the violations, Nasr's CPA license shall be placed on suspension for a period of no less than one year from the entry date of the Order. Upon completion of the one year suspension, he shall be required to come before the Board as a condition of reinstatement and present proof of 120 hours of CPE. Nasr understands that during the time his license is suspended, the CPA title cannot be used nor any services provided restricted to CPAs until the CPA license has been reinstated. He also agreed to: (1) pay a monetary penalty of $1,000 for the deficiency of 120 CPE; (2) pay a monetary penalty of $100 for failing to respond to the Board's notice regarding the CPE audit; (3) remove the CPA title from all signage and any and all listings that implies the individual is currently licensed; and (4) submit verification of CPE compliance for the three calendar years of 2016, 2017, and 201, including the Virginia-Specific Ethics Course for each year. Nasr understands that failure to meet any terms and conditions of this Order will result in the automatic suspension of the CPA license until such time that the terms and conditions have been met.

Professional violations

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Joshua Michael Neff | 42808 | Culpeper, Va. | Advertising practices | 4/28/17 | § 54.1-4413.3(2) and (4) |

**Consent Order**

Joshua Michael Neff violated the Code of Virginia when he promoted professional services in a manner that is false, misleading or deceptive by permitting a person whom he had authority over to promote or advertise that his entity could perform services that are restricted to actively licensed CPA firms.

Based on the violations, Neff agreed to (1) be reprimanded; (2) pay a monetary penalty of $1,000; and (3) report the Board's order as an adverse administrative action to any present or future regulatory authority before which he practices.

Professional violations

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Larry E. Neff | 5147 | Chantilly, Va. | Practicing with expired license; Use of CPA title | 10/1/13 | § 54.1-4414, § 54.1-4409.1, § 54.1-111 and § 54.1-4412.1 (A) (D) (6) |

**Consent Order**

The Board ordered Larry E. Neff to: (1) refrain from practicing as a CPA in the Commonwealth until the VBOA has granted reinstatement of Neff's CPA license; (2) refrain from providing public accounting services as a firm to include the preparation of compiled financial statements under the AICPA standards or provide review reports without a valid firm license and peer review prior to providing those services; (3) remove all signage to include but not limited to business cards, letterhead, email addresses and signatures, invoices, resumes, social media, newspaper and internet ads, 2848 Power of Attorney forms, and all software with the CPA title on it until he has been granted reinstatement of his CPA license; (4) pay monetary penalties of $20,000; (5) reimburse the VBOA $1,000 for the investigation of this matter; and (6) complete all terms and conditions of the Order, and provide evidence of CPE and a completed Peer Review prior to the

# VBOA Disciplinary Actions

consideration of reinstatement of his CPA individual or firm CPA license.

CPE deficiency

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Michael Stevens Newton | 32276 | Gainesville, Va. | CPE deficiency; false certifications on renewal applications | 5/1/17 | § 54.1-4413.3(1)-(4), (7), § 54.1-4413.4, 18VAC5-22-90(A) and/or (B) |

**Consent Order**

Michael Stevens Newton violated the Board's regulations by failing to meet the total 120 hours of CPE requirements, which includes the Virginia-Specific Ethics Course for each calendar year, for the reporting period of 2013, 2014 and 2015.

Newton's CPA license is suspended for no less than one year. During the time his license is suspended, the CPA title cannot be used nor any services provided restricted to CPAs. He also agreed to: (1) pay a monetary penalty of $1,000; (2) remove the CPA title from all signage and any and all listings that implies he is currently licensed; and (3) submit verification of CPE compliance for the three calendar years of 2017, 2018 and 2019, including the Virginia-Specific Ethics Course for each year.

**Thi K. Nguyen-Viet | License #38374 | Washington, D.C. | 3/5/19**

CPE deficiency

18VAC5-22-90

**Consent Order**

Thi K. Nguyen-Viet violated the VBOA's regulations by failing to meet the CPE requirements for the reporting period of 2015, 2016 and 2017.

Nguyen-Viet's CPA license is suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. Nguyen-Viet agreed to: (1) pay a monetary penalty of $2,125; (2) submit proof of completion of the current year's Virginia-Specific Ethics Course; (3) be subject to a CPE compliance review for the reporting period following reinstatement; and (4) not use the CPA title nor provide services restricted to CPAs.

Professional violations

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Raymond J. Nigh | 4182 | Alexandria, Va. | Practicing with expired license; Use of CPA title | 3/31/13 | § 54.1-4414, § 54.1-4409.1 and § 54.1-111 (A) ((1) (2) (3) |

# VBOA Disciplinary Actions

**Final Order**

The Board ordered Raymond J. Nigh to: (1) refrain from practicing as a CPA in the Commonwealth until the VBOA has granted reinstatement of Nigh's CPA license; (2) remove all signage to include but not limited to, any and all business cards, letterhead, email addresses and signatures, email names or domains, resumes, social media, newspaper and internet ads and software with the CPA title on it until he has been granted reinstatement of his CPA license; (3) pay a monetary penalty of $24,000; (4) reimburse the VBOA $1,000 for the investigation of this matter; and (5) prior to the reinstatement of his CPA license, he shall: a) Provide proof of CPE compliance by submitting the required 120 CPE; b) Provide documentation confirming he has completed the peer review process by submitting the final letter of acceptance with the review concentrating on all audit reports issued in the calendar year of 2012; and c) Report to the Board on his CPE compliance for the next three calendar years.

CPE deficiency

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Kyungtaek Noh | 34711 | Fairfax, Va. | CPE deficiency | 8/27/15 | 18VAC5-22-90 |

**Consent Order**

Kyungtaek Noh violated the Board's regulations by not obtaining a minimum number of hours of continuing professional education. He failed to meet the total 120 hours CPE requirements, which includes an ethics course of at least two hours for calendar years 2012, 2013, and 2014.

Based on the violations, Noh's CPA license was placed on suspension for a period of no less than one year from the entry date of the Order. Upon completion of the one year suspension, he shall be required to come before the Board as a condition of reinstatement and present proof of 120 hours of CPE. Noh understands that during the time the Virginia CPA license is suspended, the CPA title cannot be used nor any services provided restricted to CPAs until the CPA license has been reinstated. He also agreed to: (1) pay a monetary penalty of $1,000 for the deficiency of 112 CPE; (2) remove the CPA title from all signage and any and all listings that implies the individual is currently licensed; and (3) submit to the Board verification of CPE compliance for the three calendar years of 2015, 2016, and 2017, including the Virginia-Specific Ethics Course for each year. Noh understands that failure to meet any terms and conditions of this Order will result in the automatic suspension of his CPA license until such time that the terms and conditions have been met.

Unlicensed activity

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Eli Jay Novich | 36470 | Reston, Va. | Unlicensed activity; CPE deficiency; failure to disclose | 4/28/17 | § 54.1-4414, 18VAC5-22-90(A) and/or (B) |

**Consent Order**

# VBOA Disciplinary Actions

Eli Jay Novich violated the Code of Virginia when he used the CPA title on his LinkedIn profile despite not having an active CPA license. Novich also violated the Board's regulations by failing to complete any CPE in 2013 and 2014.

Based on the violations, Novich agreed to (1) pay a monetary penalty of $100; (2) pay a monetary penalty for $250 for failure to obtain a minimum of 20 CPE hours in 2013 and 2014; and (3) pay a monetary penalty for $250 for failure to complete the annual Virginia-Specific Ethics Course in 2013 and 2014. Novich shall submit proof of completion of the current year's Virginia-Specific Ethics Course on or before June 30, 2017.

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## O

Professional violations

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Michael Francis O'Conner | 33704 | Woodbridge, Va. | Due professional care | 9/16/11 | § 54.1-4413.3 and IRS Circular 230 § 10.33 |

**Final Order**

The Board ordered Michael Francis O'Conner to complete the following CPE and submit certificates of completion to the Board: (1) 8 hours in IRS Circular 230 and the AICPA's Statements on Standards for Tax Services; (2) 4 hours in Best Practices for Tax Preparers; (3) 20 hours in accounting and auditing, especially focusing on preparation of financial statements; and (4) 2 hours in Virginia-Specific ethics (may be used for annual CPE requirement). In addition, the Board ordered O'Conner to reimburse the VBOA $500 for investigative costs.

CPE deficiency

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Warren Edward O'Hearn | 10851 | Montclair, Va. | CPE deficiency | 4/12/16 | 18VAC5-22-90 |

# VBOA Disciplinary Actions

**Consent Order**

Warren Edward O'Hearn violated the Board's regulations by not obtaining a minimum number of hours of continuing professional education. He failed to meet the total 120 hours of CPE requirements, which includes an ethics course of at least two hours for calendar years 2011, 2012, and 2013.

Based on the violations, O'Hearn's CPA license shall be placed on suspension for a period of no less than six months from the entry date of the Order. O'Hearn shall not use the CPA title nor provide any services restricted to CPAs during the time his individual CPA license is suspended until his license has been reinstated. He also agreed to: (1) pay a monetary penalty of $1,000 for the deficiency of 120 CPE; (2) submit the deficient 120 CPE hours within six months of the entry date of the Order and if he fails to submit the deficient hours, his license shall be suspended for an additional period of no less than six months; (3) submit proof of completion of the current year's Virginia-Specific Ethics Course by June 30, 2016; (4) remove the CPA title from all signage and any and all listings that implies he is currently licensed; and (5) submit verification of CPE compliance for the three calendar years of 2016, 2017, and 2018, including the Virginia-Specific Ethics Course for each year. O'Hearn understands that failure to meet any terms and conditions of this Order will result in the automatic suspension of his CPA license until such time that the terms and conditions have been met.

**Ray Ryan Olson, Jr. | License #14650 | Midlothian, Va. | 8/22/2019**

Unlicensed activity

§ 54.1-4414(i)(4)

**Consent Order**

Ray Ryan Olson, Jr. violated the Code of Virginia when he used the CPA title on his business website and LinkedIn profile despite not having an active CPA license.

Based on the violation, Olson agreed to (1) be reprimanded; (2) pay a monetary penalty of $300; and (3) report the Order as an adverse administrative action to any present and future regulatory authority before which he practices. Olson further agreed to 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.

Professional violations

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Henry O. Omozee | 17769 | Woodbridge, Va. | Standards of conduct and practice | 11/6/13 | § 54.1-4413.4 (B) (6) (7) |

**Consent Order**

The Board ordered Henry O. Omozee to: (1) be reprimanded for failing to correctly file his personal Federal and State taxes for the tax reporting years of 2001, 2002, and 2003 and for being suspended from practice before the IRS; (2) prior to providing services as a CPA, Omozee must complete and provide certificates of completion of 120 CPE credits or contact the Board to work out a CPE schedule; and (3) reimburse the VBOA $500 for the investigation of this matter.

**Harriet A. Omuse | License #33456 | Washington, D.C. | 1/2/19**

# VBOA Disciplinary Actions

CPE deficiency
18VAC5-22-90

**Consent Order**

Harriet A. Omuse violated the VBOA's regulations by failing to meet the CPE requirements for the reporting period of 2015, 2016 and 2017.

Omuse's CPA license is suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. Omuse agreed to: (1) pay a monetary penalty of $1,500; (2) submit proof of completion of the current year's Virginia-Specific Ethics Course; (3) be subject to a CPE compliance review for the reporting period following reinstatement; (4) not use the CPA title nor provide services restricted to CPAs; and (5) remove the CPA title from all signage and all listings that implies licensure.

Professional violations

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Moises J. Oropeza | Never licensed | Falls Church, Va. | Advertising services restricted to CPA firms | 6/20/13 | § 54.1-4414, § 54.1-4412.1 and § 54.1-111 |

**Consent Order**

The Board ordered Moises J. Oropeza to: (1) be reprimanded for unauthorized reference to AICPA compilation standards in their compilation reports without a valid CPA firm or individual CPA license; (2) remove all restricted CPA language from his website to include but not limited to CPA compilation language referenced in any and all compilation reports; (3) reimburse the VBOA $1,000 for the investigation of this matter; and (4) refrain from providing compilation reports using language that is restricted to licensed CPAs and CPA firms until the VBOA has granted Oropeza a CPA firm and individual license.

**David Thomas O'Shaughnessy | License #30641 | Alexandria, Va. | 8/20/2020**
CPE deficiency
18VAC5-22-90

**Consent Order**

David Thomas O'Shaughnessy violated the VBOA's regulations by failing to meet the total 120 hours of CPE requirements for the reporting period of 2017, 2018 and 2019.

O'Shaughnessy's CPA license was suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. O'Shaughnessy agreed to: (1) pay a monetary penalty of $1,500; (2) remove the CPA designation from all advertisements, etc.; and (3) be subject to a CPE compliance review prior to reinstatement.

**Yvette Owo – No license | Midlothian, VA | 3/20/26**
*Unlicensed activity*
§ 54.1-4409.1(A); § 54.1-4414(i)(2)(4)

Yvette Owo was fined $2,000 for unlicensed use of the CPA title in her email address and business domain.

# VBOA Disciplinary Actions

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| **Martin Osae Owusu \| License #36516 \| Lorton, VA \| 8/29/24**<br>Unlicensed activity<br>§54.1-111(A)(2) \| §54.1-4409.1(A) \| §54.1-4414 (i)(2)(4) |
| Martin Osae Owusu was fined $1,500 for unlicensed use of the CPA title on social media between 2018 and 2024. |

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|---|
| **Olufemi Olusola Oyesanmi \| License #39435 \| Fairfax, Va. \| 8/29/18**<br>CPE deficiency<br>18VAC5-22-90 |
| **Consent Order**<br>Olufemi Olusola Oyesanmi violated the VBOA's regulations by failing to meet the CPE requirements for the reporting period of 2015, 2016 and 2017.<br><br>Oyesanmi's CPA license is suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. Oyesanmi agreed to: (1) pay a monetary penalty of $1,500; (2) submit proof of completion of the current year's Virginia-Specific Ethics Course; (3) be subject to a CPE compliance review for the reporting period following reinstatement; and (4) not use the CPA title nor provide services restricted to CPAs. |

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|---|
| **Martinson Osae Owusu \| License #36516 \| Lorton, Va. \| 4/19/18**<br>CPE deficiency; false certifications on renewal applications<br>18VAC5-22-90, § 54.1-4413.3(1)-(4), (7), § 54.1-4413.4 |
| **Final Order**<br>Martinson Osae Owusu violated the VBOA's regulations by failing to meet the total 120 hours of CPE requirements for the reporting period of 2013, 2014 and 2015.<br><br>Owusu's CPA license is suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. The VBOA ordered Owusu to: (1) pay a monetary penalty of $1,750; (2) submit proof of completion of the current year's Virginia-Specific Ethics Course; and (3) be subject to a CPE compliance review for the reporting period following reinstatement. |

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## P

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| **Daniel Mark Pacomio \| License #33079\| Chesapeake, Va. \| 10/21/2019**<br>CPE deficiency<br>18VAC5-22-90 |
| **Consent Order**<br>Daniel Mark Pacomio violated the VBOA's regulations by failing to meet the total 120 hours of CPE requirements for the reporting period of 2012, 2013 and 2014. |

# VBOA Disciplinary Actions

Pacomio's CPA license is suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. Pacomio agreed to: (1) pay a monetary penalty of $1,000; (2) remove the CPA designation from all advertisements, etc.; and (3) be subject to a CPE compliance review prior to reinstatement.

By an Order Permitting Reinstatement entered November 5, 2019, Pacomio's request for permission to reinstate his Virginia individual CPA license was granted.

**Javier Jose Pagan | License #47420 | 6/11/24 | Alexandria, VA**
Unlicensed activity
§54.1-111 (A)(2) | §54.1-4409.1 (A) | §54.1-4414 (i)(2) and (4)

Javier Jose Pagan was fined $750 for unlicensed use of the CPA title on social media.

**Kishore Pandey – License #36942 | Centerville, VA | 9/16/25**
Unlicensed activity
§54.1.4412.1(A), 18VAC5-22-90

Kishore Pandey was fined $2,240 for advertising services restricted to firm license holders and failing a CPE audit for the three-year period of 2022, 2023 and 2024.

Professional violations

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Sumit Panjabi | Never licensed | Sterling, Va. | Advertising services restricted to CPA firms | 11/13/12 | §54.1-4414, §54.1-4412.1 and §54.1-111 |

**Consent Order**
The Board ordered the President and CEO of Advantage One, Sumit Panjabi to: (1) refrain from providing or offering to provide services restricted to licensed CPA's and licensed CPA firms in the Commonwealth; (2) remove all public accounting advertisements to include the use or reference of any restricted term to licensed CPA firms from the website of Advantage One at www.aotax.com, under any and all links on that website; (3) reimburse the VBOA for the reasonable cost of $500 for the investigation of this matter; and (4) pay a monetary penalty of $6,000.

**Jung Sik Park | License #48333 | 5/15/24 | La Verne, CA**
Due professional care
§54.1-4412.1 (D)(7)

Jung Sik Park was fined $5,000 for using a misleading firm name.

**Joseph R. Parker | License #5321 | Fredericksburg, VA | 11/29/2022**
Due professional care
§54.1-4413.3(1)(2)(3)(4)(7); 18VAC5-22-90

Joseph R. Parker violated the Code of Virginia by pressuring a client into signing his wife's name on the couple's 2020 income tax return, without proper authorization from the complainant's wife. Additionally, Parker failed to maintain CPE compliance.

# VBOA Disciplinary Actions

Based on these violations, Parker was assessed a monetary penalty of $10,500.

CPE deficiency

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Robin Tracey Parrish | 21036 | White Marsh, Va. | CPE deficiency; false certifications on renewal applications | 9/11/17 | § 54.1-4413.3(1)-(4), (7), § 54.1-4413.4 and 18VAC5-22-90 |

**Consent Order**

Robin Tracey Parrish violated the VBOA's regulations by failing to meet the total 120 hours of CPE requirements, including the annual Virginia-Specific Ethics Course, for the reporting period of 2014, 2015 and 2016.

Parrish's CPA license is suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. Parrish also agreed to: (1) pay a monetary penalty of $1,750; (2) remove the CPA title from all signage and any and all listings that implies licensure; (3) be subject to a CPE compliance review for the three year reporting period following reinstatement; and (4) submit to the VBOA proof of completion of the current year's Virginia-Specific Ethics Course.

**Alpa Kiran Patel | License #36633 | Reston, Va. | 3/12/18**

CPE deficiency

18VAC5-22-90

**Consent Order**

Alpa Kiran Patel violated the VBOA's regulations by failing to meet the total 120 hours of CPE requirements for the reporting period of 2014, 2015 and 2016.

Patel's CPA license is suspended for one year. Patel agreed to: (1) pay a monetary penalty of $1,500; (2) submit proof of completion of the current year's Virginia-Specific Ethics Course; and (3) be subject to a CPE compliance review for the reporting period following reinstatement.

**Jennifer Fairweather Paulin| License #34361| Powhatan, VA | 6/27/2019**

Unlicensed activity

§ 54.1-4414(i)(4)

**Consent Order**

Jennifer Fairweather Paulin violated the Code of Virginia when she used the CPA title despite not having an active CPA license.

Based on the violation, Paulin agreed to (1) be reprimanded; (2) pay a monetary penalty of $500; and (3) report the Order as an adverse administrative action to any present and future regulatory authority before

# VBOA Disciplinary Actions

which she practices. Paulin further agreed to 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.

**Professional violations**

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Kenna R. Payne | 5784 | Richmond, Va. | Practicing with expired license; Use of CPA title | 10/1/13 | § 54.1-4414, § 54.1-4409.1 and § 54.1-111 |

**Consent Order**

The Board ordered Kenna R. Payne to: (1) refrain from practicing as a CPA in the Commonwealth until the VBOA has granted reinstatement of Payne's CPA license; (2) remove all signage to include business cards, letterhead, email addresses and signatures, resumes, social media, newspaper articles and internet ads and all software with the CPA title on it until she has been granted reinstatement of her CPA license; (3) pay a monetary penalty of $1,000; (4) reimburse the VBOA $1,000 for the investigation of this matter; (5) complete all terms and conditions of the Order prior to the consideration of any application for the reinstatement of her CPA license; and (6) provide the Board with a 1,000 word essay on the requirements of licensure as an individual CPA referencing the importance of those requirements in protecting the public.

**Gary Pecher CPA LLC – License #134235 | Virginia Beach, VA | 12/4/25**

Due professional care
§54.1-4413.3(4)

Gary Pecher CPA LLC was fined $25,000 for failing to properly notify clients regarding the transfer of files and personal information relative to the sale of firm assets.

**Gary Pecher – License #40883 | Virginia Beach, VA | 12/4/25**

Due professional care
§54.1-4413.3(4)

Gary Pecher CPA LLC was fined $25,000 for failing to properly notify clients regarding the transfer of files and personal information relative to the sale of firm assets.

**Professional violations**

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Fernando S. Perez | 30225 | Virginia Beach, Va. | Unlicensed firm activity; CPE deficiency | 9/29/15 | § 54.1-4412.1, § 54.1-4413.3, 18VAC5-22-150 and 18VAC5-22-90 |

**Consent Order**

Fernando S. Perez violated the Code of Virginia, which provides that only a firm can provide attest services, compilation services, or financial statement preparation services to persons or entities located in Virginia. A firm that provides these services shall obtain a Virginia license if the principal place of business in which it provides those services is in Virginia. Perez provided attest services without a valid CPA firm license in

# VBOA Disciplinary Actions

that he has never been licensed as a CPA firm in Virginia. He also violated the Code of Virginia by failing to exercise sensitive professional and moral judgment in all activities and failed to follow the Code of Professional Conduct and the related interpretive guidance, and well as violating regulations of CPE deficiency.

Based on the violations, Perez shall be reprimanded for not exercising due professional care in the performance of professional services and for providing attest services without a valid CPA firm license. Upon completion of all terms and conditions of this Order, Perez shall be required to come before the Board when applying for a firm license to demonstrate his competency to the Board. He also agreed to: (1) pay a monetary penalty of $750 for the deficiency of 76 CPE credits for the 2012, 2013 and 2014 reporting period; (2) make up the deficient CPE credits for each year of the reporting cycle; (3) provide proof of CPE compliance for the next three calendar years, including the Virginia-Specific Ethics course; (4) pay a monetary penalty of $5,000 for providing auditing services without a valid CPA firm license or peer review; and (5) pay a reasonable administrative fee of $500 for the investigation of this matter.

Professional violations

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Carleen Peterson | Never licensed | Williamsburg, Va. | Unlicensed activity; Use of CPA title | 5/27/14 | § 54.1-4414, § 54.1-4412.1 and § 54.1-111 |

**Consent Order**

Carleen Peterson agreed to: (1) refrain from practicing as a CPA and/or using the CPA title in the Commonwealth until granted a license by the Board; (2) remove the CPA title from all signage, business cards, letterhead, resume, company bios, print/internet advertisements, email, software, websites and search engines; (3) pay $1,000 monetary penalty; (4) reimburse the VBOA $500 for investigative costs; and (5) refrain from using the language CPA on business cards or offering to provide public accounting services on the website of www.petersonaccountinginc.com.

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

Acts discreditable

§54.1-4313.3(1)-(4)(7)

Robert Mclarty Pfleghardt 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.

**Anh Phuong Pham | License #45387 | Clearwater, FL | 6/12/23**

Unlicensed activity

§54.1-111(A)(2) | §54.1-4409.1(A) | §54.1-4414(i)(2) and (4)

Anh Phuong Pham was fined $250 and reprimanded for unlicensed use of the CPA title.

**Ted Willim Phillips – License #43091 | Alexandria, VA | 4/22/26**

*Due professional care*

§ 54.1-4409.1(A); § 54.1-4414(i)(2-4)

# VBOA Disciplinary Actions

Ted Willim Phillips was fined $3,000 for failing to appropriately file an amended tax return for a client. Additionally, Phillips' firm was using the CPA title without a Virginia CPA license.

**Evelyn Roberge Piggott | License #9224 | Virginia Beach, Va. | 8/22/2019**
Unlicensed activity
§ 54.1-4414(i)(4)

**Consent Order**
Evelyn Roberge Piggott violated the Code of Virginia when she used the CPA title on business cards, in her email signature, company biography, membership affiliations and correspondence, and signed IRS Power of Attorney forms despite not having an active CPA license.

Based on the violation, Piggott agreed to (1) be reprimanded; and (2) pay a monetary penalty of $100. Piggott further agreed to 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.

Professional violations

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Steven Dwight Pigott | Mississippi license 4459 | Alexandria, Va. | Expired license; Use of the CPA title | 6/16/16 | § 54.1-4414 |

**Consent Order**
Steven Dwight Pigott violated the Code of Virginia when he did not hold an active Virginia license and used the CPA title on his employer's website both prior to and after being notified of the violation.

Based on the violations, Pigott agreed to (1) pay a monetary penalty of $12,000 for using the CPA title when he did not hold an active Virginia license or meet the requirements for substantial equivalency; (2) not use the CPA title and immediately remove all remaining signage with the CPA title on it and any and all listings that implies he is currently licensed; (3) remove any statement on his employer's website that states, explicitly or implicitly, that he is a CPA, certified public accountant, public accountant, or "Certified Public Accountant (certified but not licensed)"; (4) report this order as an adverse administrative action to any present or future regulatory authority before which he practices; and (5) pay the reasonable administrative fee of $500 for the investigation of this matter. Pigott shall comply with all terms and conditions prior to the consideration of any and all applications for CPA licensure or renewal of CPA licensure in Virginia.

**Michael Ted Porter | License #17547 | Alexandria, Va. | 04/22/21**
Unlicensed activity
§ 54.1-4414(i)(1) and (i)(4)

**Consent Order**
Michal Ted Porter violated the Code of Virginia when he did not hold a Virginia license, nor meet the requirements to use the CPA title in Virginia under the substantial equivalency provisions of Code of Virginia § 54.1-4411, but practiced public accounting and used the CPA title on his letterhead and signature line.

# VBOA Disciplinary Actions

Based on this violation, Porter was reprimanded. Porter was also ordered to pay a $5,750 monetary penalty, not use the CPA title nor provide any services restricted to CPA licensure, and 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.

**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.

Professional violations

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| James V. Poti | 3823 | Midlothian, Va. | Failing to follow the Code of Professional Conduct | 11/13/14 | § 54.1-4413.3 (4), (5) and (6) |

**Consent Order**
James V. Poti violated the Code of Virginia by failing to follow the Code of Professional Conduct, and the related interpretive guidance, issued by the AICPA, or any successor standard-setting authorities. This failure resulted in an allowance for loan and lease losses (ALLL) audit documentation deficiency.

Based on the violations, Poti agreed to be reprimanded for the allowance for loan and lease losses (ALLL) audit documentation deficiency and for the violation of the Code of Virginia. He also agreed to: (1) pay a monetary penalty of $25,000 for the documentation deficiency; and (2) reimburse the VBOA $1,000 for the investigation of this matter. Poti understood that failure to complete all terms and conditions of this Consent Order may result in the automatic suspension of his CPA license.

**Keith N. Poulsen | License #20772 | Chantilly, Va. | 8/22/2019**
Unlicensed activity
§ 54.1-4414(i)(4)

**Consent Order**
Keith N. Poulsen violated the Code of Virginia when he used the CPA title on his resume, LinkedIn profile, business cards, and his company's biography webpage despite not having an active CPA license.

Based on the violation, Poulsen agreed to (1) be reprimanded; (2) pay a monetary penalty of $1,500; (3) not use the CPA title in the Commonwealth and shall immediately remove, or cause to be removed, all remaining signage with the CPA title on it, until such time as he has been granted an individual Virginia CPA license by the VBOA; and (4) report the Order as an adverse administrative action to any present and future regulatory authority before which he practices. Poulsen further agreed to 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.

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# VBOA Disciplinary Actions

**Celia Louise (Broadus) Powell | License #36373 | Richmond, VA | 2/25/2020**
Peer Review
§ 54.1-4412.1(D)(6)

**Consent Order**
Celia Louise (Broadus) Powell violated the Code of Virginia when she knowingly failed to enroll her firm in a practice-monitoring program and allowed the firm to issue independent auditor's reports on financial statements, and subsequently enrolled her firm in a practice-monitoring program and received a peer review rating of fail.

Based on these violations, Powell agreed to (1) be reprimanded; (2) pay a total monetary penalty of $2,500; and (3) report the order as an adverse administrative action to any present and future regulatory authority before which she practiced. Powell further agreed to 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.

**Practical Audit Solutions | License #13983 – Oklahoma | Lawton, OK | 4/22/26**
*Due professional care*
§ 54.1-4413.3(1-6)

Practical Audit Solutions was reprimanded for failing to obtain sufficient evidence in numerous areas to support an audit opinion submitted to the U.S. Department of Labor.

**Ryan Price | Maryland license #0019961 | Ashburn, VA | 4/23/25**
Unlicensed activity
§54.1-4409.1(A) §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.

**Shannon Marie Prince | License #28778 | Aylett, Va. | 4/2/18**
CPE deficiency
18VAC5-22-90

**Consent Order**
Shannon Marie Prince violated the VBOA's regulations by failing to meet the total 120 hours of CPE requirements for the reporting period of 2014, 2015 and 2016.

Prince's CPA license is suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. Prince agreed to: (1) pay a monetary penalty of $1,500; (2) submit proof of completion of the current year's Virginia-Specific Ethics Course; and (3) be subject to a CPE compliance review for the reporting period following reinstatement.

**Keith Allen Prohaska – License #21368 | Fayetteville, GA | 3/20/26**
*Acts discreditable*
§ 54.1-4413.3(1)(2)(7); 18VAC5-22-170(B)(3-4); 18VAC5-22-90

Keith Allen Prohaska was fined $11,760 and his license was suspended for three years because he was

# VBOA Disciplinary Actions

convicted of unlawful entry, a felony, and failed to disclose the same to the VBOA. Prohaska also failed to comply with CPE requirements for 2022-2025.

**N. Wesley Pughsley | License # 15550 |Roanoke, VA | 5/25/2022**
Peer Review
54.1-4413.3

N. Wesley Pughsley violated the Code of Virginia in that he continued to provide services restricted to licensed CPA firms after being terminated from the peer review program.

Based on this violation, Pughsley was reprimanded.

Professional violations

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Noah Wesley Pughsley | 15550 | Roanoke, Va. | Failing to follow the Code of Professional Conduct | 11/13/14 | § 54.1-4413.3 (4), (5) and (6) and AICPA Rule 202, 203 and 501 |

**Consent Order**

Noah Wesley Pughsley violated the Code of Virginia by failing to follow the Code of Professional Conduct, and the related interpretive guidance, issued by the AICPA, or any successor standard-setting authorities. This failure resulted in a violation of AICPA Rule 202 regarding Compliance with Standards. In addition, Pughsley violated AICPA's Rule 203 regarding Accounting Principles and Rule 501 regarding acts discreditable in that he misrepresented his practice and as a result an appropriate peer review was not performed.

Based on the violations, Pughsley agreed to the following: (1) be reprimanded for the violations of § 54.1-4413.3 (4), (5) and (6) of the Code of Virginia and AICPA Rule 202, 203 and 501; (2) pay a monetary penalty of $5,000; (3) reimburse the VBOA $1,000 for the investigation of this matter; and (4) provide proof of completion of all directives by the AICPA's ECA as referenced in the signed Settlement Agreement. Pughsley understood that failure to complete all terms and conditions of this Consent Order may result in the automatic suspension of his CPA license.

**Deborah Purcell | No license | Vienna, VA | 8/29/23**
Unlicensed activity
§54.1-4409.1 (A), 54.1-4414 (4), 54.1-111 (A) (2)

Deborah Purcell was fined $1,500 for unlicensed use of the CPA title on LinkedIn and on Purcell's resume.

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Professional violations

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# VBOA Disciplinary Actions

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Barbara Rahm | 11742 | Richmond, Va. | Standards of conduct and practice; Unlicensed firm activity | 1/28/16 | § 54.1-4413.3; § 54.1-4412.1; 18VAC5-22-150 and 18VAC5-22-140 |

**Consent Order**

Barbara Rahm violated the Code of Virginia by providing compilation services without a valid CPA firm license in Virginia, for failing to obtain a peer review prior to issuing the letter of assurance, was deficient eight hours of A&A for 2012 and 2013, and did not follow the SSARS compilation reporting standards.

Based on the violations, Rahm shall not provide any attest services, compilation services, or financial statement preparation services to persons or entities located in Virginia until she is licensed as a CPA firm by the VBOA. She also agreed to: (1) pay a monetary penalty of $1,000 for providing compilation services without a firm license, for not enrolling in a peer review monitoring program, and for not following SSARS standards in connection with the compilation services performed; (2) pay a monetary penalty of $250 for failure to obtain 8 hours of A&A in 2012 and 2013; (3) provide proof of CPE compliance in the subsequent three years by December 31 of each year; and (4) reimburse the VBOA $500 for the investigation of this matter.

Professional violations

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Ayesha Rahman | Never licensed | Gainsville, Va. | Unlicensed activity; Use of CPA title | 12/11/15 | § 54.1-4414; § 54.1-111 and § 54.1-4409.1 |

**Consent Order**

Ayesha Rahman violated the Code of Virginia by representing herself as a CPA in Outlook and on her profile page on the social media page of LinkedIn without a valid CPA license in Virginia. She completed the Virginia CPA exam on Sept. 12, 2014, but never applied for a CPA license in Virginia.

Based on the violations, Rahman shall not practice as a CPA in the Commonwealth until the VBOA has granted her a CPA license. She also agreed to: (1) immediately remove all signage, to include business cards, letterhead, email signatures or addresses, resumes, newspaper, internet ads, all social media to include but not limited to LinkedIn, Facebook, and any and all software with the CPA title on it until she has been duly licensed as a CPA; (2) submit to the Board a 1,000 word essay encompassing the requirements for CPA licensure in Virginia, for the unlicensed use of the CPA title with 90 days of the entry date of this Order; (3) pay a reasonable administrative fee of $500 for the investigation of this matter; and (4) submit to the Board verification that she has read and understands that pursuant to § 54.1-4409.1 of the Code of Virginia, a person must be licensed in order to use the CPA title in Virginia and that the person shall hold a Virginia

# VBOA Disciplinary Actions

license if he/she provides services to the public using the CPA title and the principal place of business in which he/she provides those services are in Virginia.

**Dominic Raices | License #33527 | Orange Park, Fla. | 6/29/18**
CPE deficiency
18VAC5-22-90

**Consent Order**
Dominic Raices violated the VBOA's regulations by failing to meet the total 120 hours of CPE requirements for the reporting period of 2014, 2015 and 2016.

Raices's CPA license is suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. Raices agreed to: (1) pay a monetary penalty of $1,500; (2) submit proof of completion of the current year's Virginia-Specific Ethics Course; and (3) be subject to a CPE compliance review for the reporting period following reinstatement.

**Dennis D. Ramprashad | License #31427| Reston, VA | 5/21/2019**
Unlicensed activity
§ 54.1-4412.1(A); § 54.1-4412.1(B); § 54.1-4412.1(D)(6)

**Final Order**
Dennis D. Ramprashad violated the Code of Virginia when he, in his individual capacity, performed employee benefit plan audits without obtaining a Virginia firm license when his principal place of business was in Virginia, and without enrolling in the practice monitoring program of the American Institute of Certified Public Accountants or its successor, or in another monitoring program for attest services, and compilation services that is approved by the VBOA.

Based on these violations, Ramprashad is required to (1) pay a monetary penalty of $25,000; (2) not provide attest services, compilation services, or financial statement preparation services to persons or entities located in Virginia without first obtaining a Virginia firm CPA licensed from the VBOA; (3) report the Order as an adverse administrative action to any regulatory authority before which he currently practices within 90 days of the entry date of the Order or when he applies for renewal to practice before a regulatory authority, whichever occurs soonest; (4) report the Order as an adverse administrative action to any future regulatory authority when he applies for professional licensure; and (5) 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.

**Jonathan David Ray | License #42022 | Richmond, Va. | 9/30/2019**
CPE deficiency; Failing to respond
18VAC5-22-90; 18VAC5-22-170

**Final Order**
Jonathan David Ray violated the VBOA's regulations for failing to meet the CPE requirements for the reporting period of 2015, 2016 and 2017, and failing to respond to the VBOA.

# VBOA Disciplinary Actions

Ray's CPA license is suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. The VBOA ordered Ray to: (1) pay a monetary penalty of $1,750; (2) remove the CPA title from all signage and all listings that implies licensure; and (3) report the Order as an adverse administrative action to any present and future regulatory authority before which he practices. Ray is also required to 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.

| Professional violations | | | | | |
|---|---|---|---|---|---|
| Name | License number | City, State | Violation | Date | Authority |
| Gregory Allen Reed | 14228 | Purcellville, Va. | Unlicensed activity; Use of CPA title; CPE deficiency | 11/2/11 | § 54.1-4414, § 54.1-4409.1 and § 54.1-111 |

**Consent Order**

Gregory Allen Reed agreed to: (1) refrain from practicing as a CPA and/or using the CPA title in the Commonwealth until duly reinstated by the Board; (2) remove the CPA title from all signage, business cards, letterhead, resume, print/internet advertisements, email, software, websites and search engines; and (3) pay $8,000 monetary penalty. In addition, the Board ordered Reed to complete the following CPE and submit certificates of completion to the Board: a) 8 hours in IRS Circular 230; b) 16 hours in the AICPA's Code of Conduct; and c) 4 hours in the AICPA's Statements on Standards for Tax Services. The Board ordered Reed to submit certificates of completion for all CPE completed in 2012, 2013 and 2014. For the Board to consider license reinstatement Reed is required to complete all terms and conditions of this order. The Board makes the final approval for reinstatement.

**James Reed | License #18073| Annandale, VA | 1/9/23**
Due professional care
§54.1-4413.3 (1)-(4) and (6)

James Reed was fined $5,000 for failing to file tax returns and return documentation to a client.

| Professional violations | | | | | |
|---|---|---|---|---|---|
| Name | License number | City, State | Violation | Date | Authority |
| Patricia S. Reed | 11881 | Springfield, Va. | Practicing with expired license; Use of the CPA title | 10/7/14 | § 54.1-4414, § 54.1-4409.1 and § 54.1-111 |

**Consent Order**

Patricia S. Reed violated the Code of Virginia in using the CPA title on the IRS PTIN application in 2012 and 2013, and on seven 2848 Power of Attorney forms for various years without a valid CPA license. Reed's CPA license expired on Sept. 30, 1995.

Based on the violations, Reed agreed to: (1) not practice as a CPA in the Commonwealth until the VBOA grants reinstatement; (2) remove all signage, to include business cards, letterhead, email signatures, resumes, company bios, newspaper, internet ads, all social media and software with the CPA title on it; (3)

# VBOA Disciplinary Actions

submit a 1,000 word essay to the Board encompassing the requirements to be licensed as a CPA in Virginia; (4) pay a monetary penalty of $10,000 for the unlicensed use of the CPA title during the time her license had been expired; and (5) reimburse the VBOA $500 for the investigation of this matter. Reed understood that completion of all the terms and conditions of this Consent Order are required prior to the consideration of any application for reinstatement of her expired CPA license.

Professional violations

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

**Consent Order**

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

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

Professional violations

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Robert F. Reinert Jr. | 7933 | Ashburn, Va. | Unlicensed activity; Use of CPA title | 1/20/11 | § 54.1-4414, § 54.1-4409.1 and § 54.1-111 |

**Consent Order**

Robert F. Reinert Jr. agreed to: (1) refrain from practicing as a CPA and/or using the CPA title in the Commonwealth until duly reinstated by the Board; (2) remove the CPA title from all signage, business cards, letterhead, resume, print/internet advertisements, email, software, websites and search engines; (3) refrain from signing a Power of Attorney to represent clients before IRS until duly licensed; (4) Complete 40 hours of CPE; (5) write an essay covering requirements of holding a license, CPE and ethics training; and (6) pay $2,000 monetary penalty.

CPE deficiency

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Anne L. Reinstein | 32336 | Fort Lauderdale, Fla. | CPE deficiency; false certifications | 12/14/16 | § 54.1-4403(6), (9), (12), (13), (15), § 54.1 4413.3(1)-(4), (7), § 54.1-4413.4(A)(2), (6)-(7) and (B)(1)-(2), |

# VBOA Disciplinary Actions

| | | | | | |
|---|---|---|---|---|---|
| | | | on renewal applications | | 18VAC5-22-40, 18VAC5-22-90(A) and/or (B), AICPA ET § 0.300.040.01, .02 and .04, and AICPA ET § 54.01, .03 |

**Consent Order**

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

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

**Kimberly Helen Relue | License #48141 | Moneta, VA | 7/11/2022**

Unlicensed activity

§54.1-4412.1(B)

Kimberly Helen Relue violated the Code of Virginia in that she provided services restricted to licensed CPA firms while not in possession of a Virginia CPA firm license.

Based on this violation, Relue was reprimanded and assessed a monetary penalty of $5,250.

**Stacy Lee Rembold – License #34404 | Inwood, WV | 9/16/25**

Acts discreditable

§54.1-4413.3(1)-(4)(7), 18VAC5-22-170(B)(4)

Stacy Lee Rembold's license was revoked and she was fined $1,250 after pleading guilty to obstruction of justice, a misdemeanor, in connection with the embezzlement of funds from a youth gymnastics group and failing to notify the VBOA regarding the same.

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

Due professional care

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

**Consent Order**

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

# VBOA Disciplinary Actions

Based on the violation, Remias was reprimanded.

**James Matthew Rensen – License #31105 | Washington, D.C. | 1/6/26**
*Unlicensed activity*
§ 54.1-4409.1(A); § 54.1-4414(i)(2)(4)

James Matthew Rensen was fined $2,000 for unlicensed use of the CPA title in a company work biography and on social media.

**Preeti Revankar| License #35339| Hillsborough, NJ | 11/7/18**
CPE deficiency
18VAC5-22-90

**Final Order**
Preeti Revankar violated the VBOA's regulations by failing to meet the CPE requirements for the reporting period of 2013, 2014 and 2015.

Revankar's CPA license is suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. The VBOA ordered Revankar to: (1) pay a monetary penalty of $1,500; (2) submit proof of completion of the current year's Virginia-Specific Ethics Course; (3) not use the CPA title nor provide services restricted to CPAs; and (4) remove the CPA title from all signage and all listings that implies licensure.

**Jae-Ho Rhee| License #37160| Los Angeles, Calif. | 11/2/18**
CPE deficiency
18VAC5-22-90

**Consent Order**
Jae-Ho Rhee violated the VBOA's regulations by failing to meet the CPE requirements for the reporting period of 2015, 2016 and 2017.

Rhee's CPA license is suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. Rhee agreed to: (1) pay a monetary penalty of $1,500; (2) submit proof of completion of the current year's Virginia-Specific Ethics Course; (3) be subject to a CPE compliance review for the reporting period following reinstatement; (4) not use the CPA title nor provide services restricted to CPAs; and (5) remove the CPA title from all signage and all listings that implies licensure.

**Jason Louis Righter| License #27693| Derwood, Md. | 10/1/18**
CPE deficiency
18VAC5-22-90

**Consent Order**
Jason Louis Righter violated the VBOA's regulations by failing to meet the CPE requirements for the reporting period of 2015, 2016 and 2017.

# VBOA Disciplinary Actions

Righter's CPA license is suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. Righter agreed to: (1) pay a monetary penalty of $1,500; (2) submit proof of completion of the current year's Virginia-Specific Ethics Course; (3) be subject to a CPE compliance review for the reporting period following reinstatement; (4) not use the CPA title nor provide services restricted to CPAs; and (5) remove the CPA title from all signage and all listings that implies licensure.

Professional violations

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Dennis Roberts | 6368 | Haymarket, Va. | Practicing with expired license; Use of the CPA title | 11/13/14 | § 54.1-4414, § 54.1-4409.1 and § 54.1-111 |

**Consent Order**

Dennis Roberts violated the Code of Virginia. He allowed himself to be referenced as a CPA in the bio of his company's website and in a press release without a valid CPA license. Robert's CPA license expired on Sept. 30, 1998.

Based on the violations, Roberts agreed to: (1) not practice as a CPA in the Commonwealth unless he is duly licensed as a CPA by the VBOA; (2) pay a monetary penalty of $1,000 for the unlicensed use of the CPA title during the time his license was expired; and (3) reimburse the VBOA $500 for the investigation of this matter. Roberts understood that completion of all the terms and conditions of this Consent Order are required prior to the consideration of any application for reinstatement of his expired CPA license.

**Frederick Mark Robertson | License #33362 | Suffolk, VA | 11/29/2022**
Due professional care
§54.1-4413.3(1)(2)

Frederick Mark Robertson violated the Code of Virginia by showing a lack of due professional care in that he failed to respond to communication and to file his client's taxes in a timely manner.

Based on this violation, Robertson was reprimanded by the VBOA.

**Robinson Farmer Cox & Associates PLLC | License #40278 | Charlottesville, VA | 6/17/26**
*Unlicensed activity*
§ 54.1-4412.1(A)(B); § 54.1-4414(ii)(1)(2)(4)(5)

Robinson Farmer Cox & Associates PLLC was fined $25,000 for performing services for which a firm license is required, while having an expired firm license.

**Sheree Brooke Rodgers | License #35645 | Seattle, WA | 2/1/2020**
CPE deficiency
18VAC5-22-90

# VBOA Disciplinary Actions

**Consent Order**

Sheree Brooke Rodgers violated the VBOA's regulations by failing to meet the CPE requirements for the reporting period of 2016, 2017 and 2018.

Rodgers's CPA license was suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. Rodgers agreed to: (1) pay a monetary penalty of $1,500; (2) submit proof of completion of the current year's Virginia-Specific Ethics Course; (3) be subject to a CPE compliance review for the reporting period following reinstatement; (4) not use the CPA title nor provide services restricted to CPAs; and (5) remove the CPA title from all signage and all listings that implies licensure.

**Manjit Kaur Rodriguez | License #37528 | Ashburn, Va. | 9/8/2020**

CPE deficiency

18VAC5-22-90

**Consent Order**

Manjit Kaur Rodriguez violated the VBOA's regulations by failing to meet the total 120 hours of CPE requirements for the reporting period of 2017, 2018 and 2019.

Rodriguez's CPA license was suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. Rodriguez agreed to: (1) pay a monetary penalty of $1,500; (2) remove the CPA designation from all advertisements, etc.; and (3) be subject to a CPE compliance review prior to reinstatement.

CPE deficiency

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Diana H. Rogers | 23527 | Newport News, Va. | CPE deficiency | 4/13/2016 | 18VAC5-22-90 |

**Consent Order**

Diana H. Rogers violated the Board's regulations by not obtaining a minimum number of hours of continuing professional education. She failed to meet the total 120 hours CPE requirements, which includes an ethics course of at least two hours for calendar years 2012, 2013, and 2014.

Based on the violations, Rogers' CPA license shall be placed on suspension for a period of no less than one year from the entry date of the Order. Upon completion of the one year suspension, she shall be required to come before the Board as a condition of reinstatement and present proof of 120 hours of CPE. Rogers understands that during the time her license is suspended, the CPA title cannot be used nor any services provided restricted to CPAs until the CPA license has been reinstated. She also agreed to: (1) pay a monetary penalty of $1,000 for the deficiency of 120 CPE; (2) remove the CPA title from all signage and any and all listings that implies she is currently licensed; and (3) submit verification of CPE compliance for the three calendar years of 2016, 2017, and 2018, including the Virginia-Specific Ethics Course for each year. Rogers understands that failure to meet any terms and conditions of this Order will result in the automatic suspension of the CPA license until such time that the terms and conditions have been met.

# VBOA Disciplinary Actions

| Professional violations | | | | | |
|---|---|---|---|---|---|
| Name | License number | City, State | Violation | Date | Authority |
| Jeffery R. Rogers | 8413 | Forest, Va. | Standards of conduct and practice | 12/10/13 | § 54.1-4413.3 |

**Consent Order**

The Board ordered Jeffery R. Rogers to: (1) be reprimanded for failing to be in compliance with GAAP and GAAS regarding the substandard disclosure and substandard audit procedures causing the deficiencies evident in the audit of World Help Organization as presented to the Board; (2) have any and all future audit work be reviewed by a third party CPA firm prior to the issuance of any and all audit reports for the next two years; (3) submit proof of satisfactory completion of 16 hours of Audit and Accounting CPE, specifically covering "disclosure requirements;" (4) provide a list to the Board of any and all audit reports issued to include the client name and the CPA reviewer name for all such reports issued for the years ending Dec. 31, 2014, and Dec. 31, 2015; (5) pay a monetary penalty of $1,000; and 6) reimburse the VBOA for $1,000 for the investigation of this matter.

**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.

**Edward M. Ross | License #20996 | Springfield, VA | 3/23/2020**

CPE deficiency

18VAC5-22-90

**Consent Order**

Edward M. Ross violated the VBOA's regulations by failing to meet the CPE requirements for the reporting period of 2016, 2017 and 2018.

Ross's CPA license was suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. Ross agreed to: (1) pay a monetary penalty of $1,500; (2) submit proof of completion of the current year's Virginia-Specific Ethics Course; (3) be subject to a CPE compliance review for the reporting period following reinstatement; (4) not use the CPA title nor provide services restricted to CPAs; and (5) remove the CPA title from all signage and all listings that implies licensure.

**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 in that he failed to properly file his client's taxes.

Based on this violation, Ross was reprimanded.

# VBOA Disciplinary Actions

**Kimberly Anne Ross | License #29973 | Monrovia, Md. | 12/18/19**
CPE deficiency
18VAC5-22-90

**Consent Order**
Kimberly Anne Ross violated the VBOA's regulations by failing to meet the CPE requirements for the reporting period of 2016, 2017 and 2018.

Ross' CPA license is suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. Ross agreed to: (1) pay a monetary penalty of $1,500; (2) be subject to a CPE compliance review for the reporting period following reinstatement; (3) remove the CPA title from all signage and all listings that implies licensure; and (4) submit proof of completion of the current year's Virginia-Specific Ethics Course.

Professional violations

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Philip S. Rovner | Never licensed | Virginia Beach, Va. | Unlicensed activity; Use of CPA title | 9/8/11 | § 54.1-4414, § 54.1-4409.1 and § 54.1-111 |

**Consent Order**
Philip S. Rovner agreed to: (1) refrain from practicing as a CPA and/or using the CPA title in the Commonwealth until duly licensed by the Board or until he meets the substantially equivalent provisions through licensure in another state; (2) remove the CPA title from all signage, business cards, letterhead, resume, print/internet advertisements, email, software, websites and search engines; and (3) pay $2,000 monetary penalty.

**Ross & Associates, P.C. | License #133279 | 5/15/24 | McLean, VA**
Peer review
§54.1-4412.1 (D)(5)-(6)

Ross & Associates, P.C. was fined $2,500 and terminated from peer review for noncompliance and for continuing to advertise for audit and attest services after being terminated from peer review.

**Harry M. Ross | License #8673 | 5/15/24 | McLean, VA**
Peer review
§54.1-4412.1 (D)(5)-(6)

Ross & Associates, P.C. was fined $2,500 and terminated from peer review for noncompliance and for continuing to advertise for audit and attest services after being terminated from peer review. As the individual licensee responsible for the firm, the action and violations also appear against Harry M. Ross.

Professional violations

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Sally Lawson Roy | 1374 | Williamsburg, Va. | Due professional care | 9/8/11 | § 54.1-4413.3 |

# VBOA Disciplinary Actions

**Consent Order**
Sally Lawson Roy agreed to: (1) receive a reprimand from the Board for failing to complete and file the client's fiduciary income tax for a trust and return phone calls in a timely manner; and (2) reimburse the VBOA $500 for investigative costs.

**Payton Alan Rubin | License #50191 | Charlotte, NC | 1/26/2022**
Unlicensed Use
54.1-4409.1, 54.1-4414

Payton Alan Rubin violated the Code of Virginia in that they continued to use the CPA designation after their license had expired.

Based on this violation, Rubin was reprimanded.

CPE deficiency

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

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

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

**Rue Ward & Company and Rebecca Powers | No license | Ashland, VA | 3/27/23**
Unlicensed activity
§54.1-111(A)(3) | §54.1-4409.1(A) | §54.1-4414 (i)(2) and (4) and (ii)(2) and (4)

Rue Ward & Company and Rebecca Powers were fined $500 for unlicensed use of the CPA title on their website.

CPE deficiency

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|

# VBOA Disciplinary Actions

| | | | | | |
|---|---|---|---|---|---|
| Diamanta Rusu | 38455 | Vienna, Va. | CPE deficiency; false certifications on renewal applications | 4/28/17 | § 54.1-4413.3(1)-(4), (7), § 54.1-4413.4, 18VAC5-22-90(A) and/or (B) |

**Final Order**

Diamanta Rusu violated the Board's regulations by failing to meet the total 120 hours of CPE requirements, which includes the Virginia-Specific Ethics Course for each calendar year, for the reporting period of 2013, 2014 and 2015.

Rusu's CPA license is suspended for no less than one year. During the time her license is suspended, the CPA title cannot be used nor any services provided restricted to CPAs. She also agreed to: (1) pay a monetary penalty of $750; and (2) remove the CPA title from all signage and any and all listings that implies she is currently licensed.

Professional violations

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Charles William Rutledge Jr. | Never licensed | Alexandria, Va. | Unlicensed activity; Use of CPA title | 1/20/11 | § 54.1-4414, § 54.1-4409.1 and § 54.1-111 |

**Consent Order**

Charles William Rutledge Jr. agreed to: (1) refrain from practicing as a CPA and/or using the CPA title in the Commonwealth until duly reinstated by the Board; (2) remove the CPA title from all signage, business cards, letterhead, resume, print/internet advertisements, email, software, websites and search engines; (3) pay $500 monetary penalty; and 4) reimburse the VBOA $300 for investigative costs.

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## S

**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.

**Jayne Salo | Unlicensed | Glen Allen, Va. | 9/30/2019**

Unlicensed activity

§ 54.1-4414(i)(4)

**Consent Order**

Jayne Salo violated the Code of Virginia when she used the CPA title on the IRS PTIN Directory, on her LinkedIn profile, and on her employer's website when she did not hold a Virginia CPA license.

Based on the violation, Salo agreed to (1) be reprimanded; (2) pay a monetary penalty of $1,000; (3) remove the CPA title from the IRS PTIN Directory and from her employer's website and submit documentation to the

# VBOA Disciplinary Actions

VBOA of her compliance with this term; and (4) report the Order as an adverse administrative action to any present and future regulatory authority before which she practices. Salo further agreed to 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.

**Sareen and Associates, Inc. | License #133685 | Manassas, VA | 4/22/26**
*Peer review*
18VAC5-22-170(B)(6); § 54.1-4412.1(D)(5)

Sareen and Associates, Inc. was fined $1,000 for failing to report a failed peer review to the VBOA from 2022.

**Roland Savage | License #22558| Petersburg, Va. | 3/19/21**
CPE deficiency
18VAC5-22-90

**Consent Order**

Roland Savage violated the VBOA's regulations by failing to meet the CPE requirements for the reporting period of 2017, 2018 and 2019.

Savage's CPA license is suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. Savage also agreed to: (1) pay a monetary penalty of $1,500; (2) be subject to a CPE compliance review for the reporting period following reinstatement; (3) not use the CPA title nor provide services restricted to CPAs; (4) remove the CPA title from all signage and all listings that implies licensure; (5) comply with all term and conditions of VBOA's Order prior to the consideration of any and all application for reinstatement of CPA licensure or renewal of CPA licensure in Virginia.

Professional violations

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Peter N. Savarino | 12354 | Arlington, Va. | Practicing with expired license; Use of CPA title | 6/20/13 | § 54.1-4414, § 54.1-4409.1 and § 54.1-111 |

**Consent Order**

The Board ordered Peter N. Savarino to: (1) refrain from practicing as a CPA in the Commonwealth until the VBOA has granted reinstatement of Savarino's CPA license; (2) remove all signage to include business cards, letterhead, email addresses and signatures, resumes, social media, newspaper and internet ads and software with the CPA title on it until he has been granted reinstatement of his CPA license; (3) pay monetary penalties of $1,750; (4) reimburse the VBOA $500 for the investigation of this matter; (5) complete all terms and conditions of the Order prior to reinstatement of his CPA license; and (6) report to the Board his CPE compliance for the next three calendar years.

**Jason Andrew Sayre | License #34108 | Littleton, CO | 2/05/21***
Acts discreditable; lack of due professional care; CPE deficiency
§ 54.1-4413.3(1)-(4), (7); 18VAC5-22-90

**Final Order**

# VBOA Disciplinary Actions

Jason Andrew Sayre violated the Code of Virginia and the AICPA Code of Professional Conduct when he was convicted of theft, a felony, in violation of § 18-4-401(1) and (2)(h) in Jefferson County District Court in the State of Colorado, and failed to disclosure said conviction to VBOA at license renewal. Sayre also failed to complete the annual Virginia-Specific Ethics Course for calendar year 2019.

Sayre's CPA license was revoked and he shall not petition the VBOA for reinstatement of his Virginia individual CPA license for at least five years from the entry date of the Order. Sayre was also ordered to pay a $250 monetary penalty. During the revocation, the CPA title cannot be used nor any services provided restricted to CPAs. Additionally, Sayre shall remove the CPA title from all signage and all listings that implies licensure; comply with all terms and conditions of the Order prior to the consideration of any and all applications for CPA licensure or renewal in Virginia; and be required to come before the VBOA as a condition of reinstatement.

*** The board reinstated Jason Andrew Sayre's license #34108 on 9/17/2026.**

**Joseph E. Schaben | License #20977 | Cloverdale, Va. | 09/30/21**
Due professional care
§ 54.1-4413.3 (4)(5) and (6)

**Consent Order**
Joseph E. Schaben violated the Code of Virginia when he failed to comply with disclosure requirements and audit documentation and evidence standards in accordance with generally accepted accounting standards.

Among the terms and conditions of the Order, Schaben agreed to be reprimanded and pay a monetary penalty of $5,000.

**Maura Lea Schauss | License #25275 | Falls Church, VA | 6/12/23**
Unlicensed activity
§54.1-4409.1(A) | §54.1-4414(i)(2) and (4)

Maura Lea Schauss was fined $1,750 and reprimanded for unlicensed use of the CPA title.

**Amy Corsetti Schepker | License #35736 | Chesterfield, Va. | 8/22/2019**
Unlicensed activity
§ 54.1-4414(i)(4)

**Consent Order**
Amy Corsetti Schepker violated the Code of Virginia when she used the CPA title on Power of Attorney forms, tax returns, and her business cards despite not having an active CPA license from January 31, 2016, to August 9, 2018.

Based on the violation, Schepker agreed to (1) be reprimanded; and (2) report the Order as an adverse administrative action to any present and future regulatory authority before which she practices. Schepker further agreed to 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.

# VBOA Disciplinary Actions

**James Scott, Jr. | License #34237 | Ellicot City, MD | 12/1/23**
Due professional care
§54.1-4413.3(4)-(5)

James Scott, Jr., was restricted in his ability to perform Uniform Guidance Audits for persons or entities located in Virginia based on a Consent Order entered into by Scott with the AICPA.

**Joseph Scott | License #9092 | Suffolk, VA | 1/9/23**
Due professional care
§54.1-4413.3(4)-(6)

Joseph Scott was fined $5,000 and restricted on EBP and ERISA audits for failure to perform an EBP audit to professional standards.

**Scott Bradshaw & Rawls, P.C. | License #134261 | Suffolk, VA | 1/9/23**
Due professional care
§54.1-4413.3 (4)-(6)

Scott Bradshaw & Rawls, P.C. was fined $5,000 and had restrictions placed on his ability to perform EBP and ERISA audits for failure to perform an EBP audit to professional standards.

**Jeffrey Michael Scribner | License #17494 | Roanoke, Va. | 4/30/19**
CPE deficiency
18VAC5-22-90

**Final Order**
Jeffrey Michael Scribner violated the VBOA's regulations by failing to meet the CPE requirements for the reporting period of 2015, 2016 and 2017.

Scribner's CPA license is suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. Scribner is required to: (1) pay a monetary penalty of $1,500; (2) submit proof of completion of the current year's Virginia-Specific Ethics Course; and (3) not use the CPA title nor provide services restricted to CPAs.

**Terry Lee Settle| License #24511| Sterling, VA | 6/27/2019**
Unlicensed activity
§ 54.1-4414(i)(4)

**Consent Order**
Terry Lee Settle violated the Code of Virginia when she used the CPA title despite not having an active CPA license.

Based on the violation, Settle agreed to (1) be reprimanded; (2) pay a monetary penalty of $200; and (3) report the Order as an adverse administrative action to any present and future regulatory authority before which she practices. Settle further agreed to 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.

# VBOA Disciplinary Actions

| Professional violations | | | | | |
|---|---|---|---|---|---|
| Name | License number | City, State | Violation | Date | Authority |
| SGS Associates, LLC | 134225 | Fairfax, Va. | Peer review | 6/16/16 | § 54.1-4412.1 (D) (6) |

**Final Order**

SGS Associates, LLC violated the Code of Virginia for performance of at least one audit engagement without enrolling in a practice monitoring program of the AICPA or its successor.

The Board ordered SGS Associates, LLC's Virginia firm CPA license to be suspended for failing to be enrolled in a practice monitoring program. SGS Associates, LLC shall (1) pay a monetary penalty of $7,500 for performing at least one audit engagement; (2) not use the CPA title nor provide any services restricted to CPA firms; (3) remove the CPA title from all signage and any and all listings that implies it is currently licensed; (4) report this order as an adverse administrative action to any present or future regulatory authority before which it practices; and (5) be required to come before the Board as a condition of reinstatement. SGS Associates, LLC shall comply with all terms and conditions prior to the consideration of any and all applications for CPA licensure or renewal of CPA licensure in Virginia.

| Professional violations | | | | | |
|---|---|---|---|---|---|
| Name | License number | City, State | Violation | Date | Authority |
| Gwendolyn K. Shaffrey | 25056 | Ashburn, Va. | Practicing with expired license; Use of CPA title | 11/6/13 | § 54.1-4414, § 54.1-4409.1 and § 54.1-111 |

**Consent Order**

The Board ordered Gwendolyn K. Shaffrey to: (1) refrain from practicing as a CPA in the Commonwealth until the VBOA has granted reinstatement of Shaffrey's CPA license; (2) remove all signage to include business cards, letterhead, email addresses and signatures, resumes, social media, newspaper and internet ads and all software with the CPA title on it until she has been granted reinstatement of her CPA license; (3) pay a monetary penalty of $1,000; (4) reimburse the VBOA $500 for the investigation of this matter; and (5) provide the Board with a 1,000 word essay on the requirements of licensure as an individual CPA referencing the importance of those requirements in protecting the public. Shaffrey understood that completion of all terms and conditions of this Order is required prior to the consideration of her application for reinstatement of her CPA license.

**Fardiss Frank Shafian | License #18943 | 5/15/24 | Arlington, VA**

Unlicensed activity

§54.1-111 (A)(2)-(3) | §54.1-4409.1 (A) | §54.1-4414 (i)(2) and (4)

Fardiss Frank Shafian was fined $2,000 for using the CPA title on his business website and social media after his license was suspended due to a prior enforcement matter.

# VBOA Disciplinary Actions

**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 when he provided services restricted to licensed CPA firms, when he failed to enroll in a practice-monitoring program, and when he failed to respond to the VBOA within 30 days.

Based on this violation, Shah was reprimanded and assessed a monetary penalty of $3,000.

**Reza Shakoori – License #49523 | Great Falls, VA | 3/20/26**
Due Professional Care
§ 54.1-4413.3(1)(2)(4); 18VAC5-22-90

Reza Shakoori was fined $1,000 for disclosing confidential client information by including a third party on a client email. Shakoori also failed to comply with CPE regulations for 2023-2024.

Unlicensed activity

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Philip B. Shane | Never licensed in Virginia | Williamsburg, Va. | Unlicensed activity | 4/28/17 | § 54.1-4414 |

**Consent Order**
Philip B. Shane violated the Code of Virginia when he used the CPA title on his College of William and Mary faculty profile, curriculum vitae and in other professional settings despite not having an active CPA license.

Based on the violations, Shane agreed to (1) be reprimanded; (2) pay a monetary penalty of $500; and (3) write a 1,000 word essay on the topic of "The Value of the CPA Title in Academia" that must be submitted to the Board for its approval.

**Devika Sharma | License #37538 | 6/11/24 | Madison, NJ**
Unlicensed activity
§54.1-111 (A)(2) | §54.1-4409.1 (A) | §54.1-4414 (i)(2) and (4)

Devika Sharma was fined $750 for unlicensed use of the CPA title on social media.

**Hari Sharma | Unlicensed | Sterling, Va. | 12/1/2020**
Unlicensed activity
§ 54.1-4414(i)(4)

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

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

# VBOA Disciplinary Actions

**Michael Baruch Shekel | License #27937 | Bethesda, MD | 7/11/2022**
Unlicensed activity
§54.1-4409.1(A); §54.1-111(A)(2)(4)

Michael Baruch Shekel violated the Code of Virginia in that he used the CPA title while not in possession of an Active CPA license.

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

**Deborah Shen | License #41753 | San Francisco, Calif. | 8/18/2020**
Unlicensed activity
§ 54.1-4414(i)(4)

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

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

**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.

**Cynthia L. Shiflet | License #20842 | Bristow, Va. | 1/31/18**
CPE deficiency; false certifications on renewal applications
§ 54.1-4413.3(1)-(4), (7), § 54.1-4413.4, 18VAC5-22-90

**Consent Order**
Cynthia L. Shiflet violated the VBOA's regulations by failing to meet the total 120 hours of CPE requirements, including the annual Virginia-Specific Ethics Course, for the reporting period of 2014, 2015 and 2016.

Shiflet's CPA license is suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. Shiflet also agreed to: (1) pay a monetary penalty of $1,250; (2) submit proof of completion of the current year's Virginia-Specific Ethics Course; and (3) be subject to a CPE compliance review for the three year reporting period following reinstatement.

Professional violations

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Ryan Elton Shipley | 42032 | Chesterfield, Va. | Acts discreditable | 5/24/17 | § 54.1-4413.3 (1)-(4), (7), § 54.1-4413.4 |

# VBOA Disciplinary Actions

**Final Order**

Ryan Elton Shipley violated the Code of Virginia when he failed to follow the standards of conduct and practice and engaged in dishonesty, fraud or gross negligence in providing services to an employer, by stealing money from his employer, falsifying documents and forging signatures.

The Board ordered Shipley's CPA license to be revoked. It was ordered that he (1) pay a monetary penalty of $5,000; (2) remove the CPA title from all signage and any and all listings that implies he holds an active license; and (3) not have the privilege of using the CPA title in Virginia if he holds a CPA license of substantially equivalent jurisdiction.

**Belinda Benton Short | License #14290 | Smithfield, Va. | 8/22/2019**

Unlicensed activity

§ 54.1-4414(i)(4)

**Consent Order**

Belinda Benton Short violated the Code of Virginia when she used the CPA title on her LinkedIn profile despite not having an active CPA license.

Based on the violation, Short agreed to (1) be reprimanded; (2) pay a monetary penalty of $200; and (3) report the Order as an adverse administrative action to any present and future regulatory authority before which she practices. Short further agreed to 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.

**Doris Clendenen Shuman | License #9833| Abingdon, VA | 4/30/2019**

Due professional care

§ 54.1-4413.3(4); § 54.1-4413.3(5); § 54.1-4413.3(6); 18VAC5-22-90(A); 18VAC5-22-140

**Consent Order**

Doris Clendenen Shuman violated the standards of conduct and practice in that, in completing attest services, she failed to comply with the AICPA Code of Professional Conduct ET. § 0.300.060 and § 1.300.001.01 when she failed to exercise due professional care; the Auditing Standards Board of the AICPA as to reporting and evidential matter; and the standards of the Financial Accounting Standards Board as to financial statement presentation and disclosure in completing attest services.

Shuman also violated the VBOA's regulations by failing to meet the CPE requirements for the 2014, 2015 and 2016 reporting period.

Based on these violations, Shuman agreed to (1) be reprimanded; (2) pay a total monetary penalty of $8,750; (3) submit the deficient hours of CPE; (4) submit proof of completion of the 2019 Virginia-Specific Ethics Course; (5) be subject to a CPE compliance review for the 2019, 2020 and 2021 reporting periods; and (6) not release or authorize the release of reports on attest services, compilation services, or financial statement preparation services for persons or entities located in Virginia from one year from the entry date of the Order.

# VBOA Disciplinary Actions

**Doris Clendenen Shuman, CPA, PC | License #134409 | Abingdon, VA | 4/30/2019**
Unlicensed activity
§ 54.1-4412.1(A)(B)

**Final Order**
Doris Clendenen Shuman, CPA, PC violated the Code of Virginia when it did not comply with the licensing requirements for CPA firms in Virginia.

Based on this violation, Doris Clendenen Shuman, CPA, PC voluntarily surrendered its Virginia CPA firm license. Doris Clendenen Shuman, CPA, PC, is also required to pay a monetary penalty of $7,500.

**Bilal Sidat | License #30496 | Dubai, UAE | 9/14/2020**
CPE deficiency
18VAC5-22-90

**Consent Order**
Bilal Sidat violated the VBOA's regulations by failing to meet the total 120 hours of CPE requirements for the reporting period of 2017, 2018 and 2019.

Sidat's CPA license was suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. Sidat agreed to: (1) pay a monetary penalty of $1,500; (2) remove the CPA designation from all advertisements, etc.; and (3) be subject to a CPE compliance review prior to reinstatement.

Unlicensed activity

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Larissa Simkovich | 41859 | Arlington, Va. | Unlicensed activity | 1/25/17 | § 54.1-4414 and § 54.1-4413.4 |

**Consent Order**
Larissa Simkovich violated the Code of Virginia when she used the CPA title on her business card and LinkedIn profile despite not having an active CPA license.

Based on the violations, Simkovich agreed to: (1) be reprimanded; (2) pay a monetary penalty of $100; (3) not use the CPA title and remove the CPA title from all signage and any and all listings until such time her license is reinstated; and (4) report this Order as an adverse administrative action to any present or future regulatory authority before which she practices.

**David Sims | License #32636 | Mechanicsville, VA | 1/9/23**
Unlicensed activity
§54.1-4409.1(A) | §54.1-4414(i)(2)-(4) | §54.1-111(A)(3)

David Sims was fined $500 and reprimanded for unlicensed use of the CPA title.

# VBOA Disciplinary Actions

| CPE deficiency | | | | | |
|---|---|---|---|---|---|
| Name | License number | City, State | Violation | Date | Authority |
| Harminder Singh | 28364 | Lorton, Va. | CPE deficiency; false certifications on renewal applications | 9/12/17 | § 54.1-4413.3(1)-(4), (7), § 54.1-4413.4 and 18VAC5-22-90 |

**Consent Order**

Harminder Singh violated the VBOA's regulations by failing to meet the total 120 hours of CPE requirements, including the annual Virginia-Specific Ethics Course, for the reporting period of 2014, 2015 and 2016.

Singh's CPA license is suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. Singh also agreed to: (1) pay a monetary penalty of $1,750; (2) remove the CPA title from all signage and any and all listings that implies licensure; (3) be subject to a CPE compliance review for the three year reporting period following reinstatement; and (4) submit to the VBOA proof of completion of the current year's Virginia-Specific Ethics Course.

| Professional violations | | | | | |
|---|---|---|---|---|---|
| Name | License number | City, State | Violation | Date | Authority |
| Indu Singh | 43785 | Broadlands, Va. | Advertising practices | 8/31/17 | § 54.1-4413.3(2),(4) |

**Consent Order**

Indu Singh violated the Code of Virginia when she permitted a vendor whom she had the authority or capacity to control to promote or advertise that her entity could perform firm-only services despite it not having an active CPA firm license.

Based on the violations, Singh agreed to (1) pay a monetary penalty of $1,000; and (2) report this order as an adverse administrative action to any present or future regulatory authority before which she practices.

**Joginder "Joe" Singh – License #29978 | Sterling, VA | 11/6/25**

Due professional care

§54.1-4413.3(1)-(5)(7)

Joginder Singh was fined $2,000 for failing to have a client sign IRS form 8879, prior to filing their income tax return.

**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)

# VBOA Disciplinary Actions

| |
|---|
| 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. |

| **Joe Singh & Associates, P.C. \| License #134489 \| Sterling, VA \| 12/5/24**<br>Peer review<br>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. |

| **Joe Singh & Associates, P.C. – License #134489 \| Sterling, VA \| 11/6/25**<br>Due professional care<br>§54.1-4413.3(1)-(5)(7) |
|---|
| Joe Singh & Associates, P.C. was fined $2,000 for failing to have a client sign IRS form 8879, prior to filing their income tax return. |

CPE deficiency

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Lawrence William Sinnott | 10400 | Frederick, Md. | CPE deficiency | 12/16/15 | 18VAC5-22-90 |

**Consent Order**

Lawrence William Sinnott violated the Board's regulations by not obtaining a minimum number of hours of continuing professional education. He failed to meet the total 120 hours CPE requirements, which includes an ethics course of at least two hours for calendar years 2011, 2012, and 2013.

Based on the violations, Sinnott's CPA license shall be placed on suspension for a period of no less than one year from the entry date of the Order. Upon completion of the one year suspension, he shall be required to come before the Board as a condition of reinstatement and present proof of 120 hours of CPE. Sinnott understands that during the time his license is suspended, the CPA title cannot be used nor any services provided restricted to CPAs until the CPA license has been reinstated. He also agreed to: (1) pay a monetary penalty of $1,000 for the deficiency of 118 CPE; (2) remove the CPA title from all signage and any and all listings that implies he is currently licensed; and (3) submit to the Board verification of CPE compliance for the three calendar years of 2015, 2016, and 2017, including the Virginia-Specific Ethics Course for each year. Sinnott understands that failure to meet any terms and conditions of this Order will result in the automatic suspension of his CPA license until such time that the terms and conditions have been met.

CPE deficiency

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Cleveland Eugene Slade | 15787 | Great Falls, Va. | CPE deficiency | 9/16/15 | 18VAC5-22-90 |

# VBOA Disciplinary Actions

**Consent Order**

Cleveland Eugene Slade violated the Board's regulations by not obtaining a minimum number of hours of continuing professional education. He failed to meet the total 120 hours CPE requirements, which includes an ethics course of at least two hours for calendar years 2012, 2013, and 2014.

Based on the violations, Slade's CPA license shall be placed on suspension for a period of no less than one year from the entry date of the Order. Upon completion of the one year suspension, he shall be required to come before the Board as a condition of reinstatement and present proof of 120 hours of CPE. Slade understands that during the time his license is suspended, the CPA title cannot be used nor any services provided restricted to CPAs until the CPA license has been reinstated. He also agreed to: (1) pay a monetary penalty of $1,000 for the deficiency of 92 CPE; (2) remove the CPA title from all signage and any and all listings that implies he is currently licensed; and (3) submit to the Board verification of CPE compliance for the three calendar years of 2015, 2016, and 2017, including the Virginia-Specific Ethics Course for each year. Slade understands that failure to meet any terms and conditions of this Order will result in the automatic suspension of his CPA license until such time that the terms and conditions have been met.

**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 in that she failed to comply with a prior Consent Order.

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

Unlicensed activity

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Darcel A. Smith | 41882 | Miami, Fla. | Unlicensed activity | 2/22/17 | § 54.1-4414 and § 54.1-4413.4 |

**Consent Order**

Darcel A. Smith violated the Code of Virginia when she used the CPA title on her resume and LinkedIn profile despite not having an active CPA license.

Based on the violations, Smith agreed to: (1) be reprimanded; (2) pay a monetary penalty of $250; (3) not use the CPA title and remove it from all signage and any and all listings until such time her license is reinstated; and (4) report this Order as an adverse administrative action to any present or future regulatory authority before which she practices.

**Edmond H. Smith | License #4193| Richmond, Va. | 9/25/18**

Due professional care; Standards of conduct and practice; CPE deficiency

§ 54.1-4413.3(4); AICPA ET § 1.300.001.01; AICPA ET § 1.400.200.02

# VBOA Disciplinary Actions

**Consent Order**

Edmond H. Smith violated the standards of conduct and practice in that he failed to timely file a decedent's individual and trust tax returns, failed to return client records and failed to respond to client communications.

Based on these violations, Smith agreed to be (1) reprimanded and (2) to pay a monetary penalty of $1,500. Smith understands that failure to meet any terms and conditions of the order would result in the suspension of his individual CPA license.

**Garrett Alexander Smith | License #44037 | Richmond, Va. | 1/7/2020**

Due professional care; Standards of conduct and practice

§ 54.1-4413.3 (1)(2)(3)(4)(7), AICPA ET §§ 0.300.040, 0.300.060, 1.300.001.01, 1.400.001.01, and 1.400.070

**Consent Order**

Garrett Alexander Smith violated the standards of conduct and practice in that he failed to act in a way that served the public interest, honored the public trust and demonstrated commitment to professionalism. Specifically, Smith photographed a spreadsheet containing client billing information and retained and emailed the photograph containing client billing information without the permission, proper authority or specific consent of his prior employer and/or the respective clients.

Based on the violations Smith agreed to: (1) be reprimanded; (2) pay a monetary penalty of $2,000; (3) submit evidence of completion of the AICPA four CPE hour credit course entitled, *Ethics and Professional Conduct: Updates and Practical Application*; (4) submit four hours of CPE related to ethical decision-making; and (5) report the order as an adverse administrative action to any present and future regulatory authority before which he practiced. Smith further agreed to comply with all terms and conditions prior to the consideration of any and all applications for CPA licensure or renewal of CPA licensure in Virginia.

**Kennard G. Smith – License #45150 | Sterling, VA | 9/23/25 ($350 fine)**

Unlicensed activity

§54.1-4409.1(A), §54.1-4414(i)(2)(4)

Kennard G. Smith was fined $350 for failing to have a client sign IRS form 8879, prior to filing their income tax return.

Professional violations

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Larry Eugene Smith | 6347 | Vienna, Va. | Failure to respond | 6/16/16 | 18VAC5-22-170 (A)(3) |

**Final Order**

Larry Eugene Smith violated the Code of Virginia for failing to respond to multiple notices from the Board regarding his firm's (SGS Associates, LLC) alleged violations.

# VBOA Disciplinary Actions

Based on the violations, the Board ordered Smith to (1) pay a monetary penalty of $100 for failing to respond to multiple notices and requests for information from the Board and (2) report this order as an adverse administrative action to any present or future regulatory authority before which he practices. Smith shall comply with all terms and conditions prior to the consideration of any and all applications for CPA licensure or renewal of CPA licensure in Virginia.

**Hyungbong Sohn | License #40795 | Burke, VA | 10/20/2022**
Due professional care
18VAC5-22-170(A)

Hyungbong Sohn violated VBOA regulations for failing to respond to Board communications regarding a disciplinary matter.

Based on this violation, Sohn was assessed a monetary penalty of $300.

Suspensions and revocations

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Boonlomp Soonthornchai | 5155 | Berryville, Va. | Discreditable acts | 3/20/14 | § 54.1-4413.3 ((1), (2), (3), (7) |

**Final Order**
The Board ordered the immediate revocation of Boonlomp Soonthornchai's CPA license and for him to pay monetary penalties totaling $200,000 for misappropriating client funds, misappropriation of firm funds, practicing law without a proper license and performing a professional service for one client to the detriment of another client thereby creating a conflict of interest.

**Stephanie Anne Stanberry | License #20262 | Fairfax, Va. | 8/22/2019**
Unlicensed activity
§ 54.1-4414(i)(4)

**Final Order**
Stephanie Anne Stanberry violated the Code of Virginia when she used the CPA title despite not having an active CPA license.

Based on the violation, Stanberry was reprimanded and is required to report the Order as an adverse administrative action to any present and future regulatory authority before which she practices. Stanberry is also required to 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.

**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.

# VBOA Disciplinary Actions

| **Gary Matthew Starbuck \| License #15895 \| Williamsburg, VA \| 3/25/25**<br>Due professional care<br>§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. |

Professional violations

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Mary K. Stern | 11747 | Hampton, Va. | Practicing with expired license; Use of CPA title | 4/30/14 | § 54.1-4414 (2), (4), § 54.1-4409.1 and § 54.1-111 |

**Consent Order**

Mary K. Stern agreed to: (1) refrain from practicing as a CPA in the Commonwealth until the VBOA has granted reinstatement of her CPA license; (2) remove all signage, to include business cards, letterhead, email signatures, resumes, newspaper, internet ads and software with the CPA title on it; (3) pay a $1,000 monetary penalty; and (4) reimburse the VBOA $1,000 for investigative costs. As a condition of reinstatement of her expired CPA license, Stern shall provide the Board with a 1,000-word essay on the requirements of licensure as an individual CPA referencing the importance of those requirements in protecting the public. For the Board to consider license reinstatement, Stern is required to complete all terms and conditions of the Order.

CPE deficiency

| Name | License # | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Matthew Russell Steinberg | 25188 | Atlanta, Ga. | CPE deficiency | 12/17/15 | 18VAC5-22-90 |

Matthew Russell Steinberg violated the Board's regulations by not obtaining a minimum number of hours of continuing professional education. He failed to meet the total 120 hours CPE requirements, which includes an ethics course of at least two hours for calendar years 2012, 2013, and 2014.

Steinberg's CPA license shall be placed on suspension for a period of no less than one year from the entry date of the Order. Upon completion of the one year suspension, he shall be required to come before the Board as a condition of reinstatement and present proof of 120 CPE hours. Steinberg understands that during the time his license is suspended, the CPA title cannot be used nor any services provided restricted to CPAs until the CPA license has been reinstated. He also agreed to: (1) pay a monetary penalty of $1,000 for the deficiency of 104 CPE; (2) remove the CPA title from all signage and any and all listings that implies he is currently licensed; and (3) submit to the Board verification of CPE compliance for the three calendar years of 2015, 2016, and 2017, including the Virginia-Specific Ethics Course for each year. Steinberg understands that failure to meet any terms and conditions of this Order will result in the automatic suspension of his CPA license until such time that the terms and conditions have been met.

# VBOA Disciplinary Actions

**Mark Stelzner | No license | Virginia Beach, VA | 8/29/23**
Unlicensed activity
§54.1-4409.1(A), 54.1-4414(i)(2) & (4), (ii)(2) & (4), 54.1-4412.1 (A)(B) and (D) and 54.1-111(A)

Mark Stelzner was fined $10,000 for unlicensed use of the CPA title and performing financial statement preparation for which a firm license was required.

**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.

**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.

**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.

**Ronald Keith Stith | License #6791| Herndon, Va. | 2/5/19**
Unlicensed activity
§ 54.1-4414(i)(4)

**Consent Order**
Ronald Keith Stith violated the Code of Virginia when he used the CPA title despite not having an active CPA license.

Based on the violations, Stith agreed to (1) pay a monetary penalty of $2,000; (2) be reprimanded; and (3) report this order as an adverse administrative action to any present and future regulatory authority before which he practices. Stith further agreed to 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.

CPE deficiency

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| C. Jeffrey Stump | 6242 | Pulaski, Va. | Virginia-Specific Ethics | 1/10/11 | Written reprimand |

# VBOA Disciplinary Actions

**Consent Order**

Jeffrey C. Stump neglected to take the Virginia-Specific Ethics Course during the previous three-year reporting period.

**Mark B. Sullivan| License #11254| Reston, VA | 1/7/2020**

Due professional care; Standards of conduct and practice

§ 54.1-4413.3 (1)(2)(3)(4), AICPA ET §§ 0.300.040, 0.300.060, 1.300.001.01, and 1.400.001.01

**Consent Order**

Mark B. Sullivan violated the standards of conduct and practice in that he failed to act in a way that served the public interest, honored the public trust and demonstrated commitment to professionalism when he made personal threats to his clients and engaged in unauthorized use of his clients' personal information without their consent.

Based on these violations, Sullivan agreed to (1) be reprimanded; (2) pay a total monetary penalty of $500; and (3) report this order as an adverse administrative action to any present and future regulatory authority before which he practiced. Sullivan further agreed to 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.

CPE deficiency

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Patrick Joseph Sullivan | 30285 | Halethorpe, Md. | CPE deficiency; Failure to respond | 4/15/16 | 18VAC5-22-90 and 18VAC5-22-170 (A) (3) |

**Final Order**

Patrick Joseph Sullivan violated the Board's regulations by not obtaining a minimum number of hours of continuing professional education. He failed to meet the total 120 hours CPE requirements, which includes an ethics course of at least two hours for calendar years 2012, 2013, and 2014, and failed to meet the annual 20 hours CPE minimum requirement. He also failed to respond to CPE audit notifications.

Based on the violations, Sullivan's CPA license shall be placed on suspension for a period of no less than one year from the entry date of the Order. Upon completion of the one year suspension, he shall be required to come before the Board as a condition of reinstatement. The Board ordered him to: (1) pay a monetary penalty of $1,000 for the deficiency of 120 CPE; (2) pay a monetary penalty of $100 for failing to respond to the Board's notices regarding the CPE audit; (3) remove the CPA title from all signage and any and all listings that implies he is currently licensed; (4) not use the CPA title nor provide any services restricted to CPAs during the time his individual CPA license is suspended; (5) report the Board's Order as an adverse administrative action to any present or future regulatory authority before which he practices; and (6) submit verification of CPE compliance for the reporting period following his reinstatement. Sullivan shall comply with all terms and conditions of this Order prior to the consideration of any and all applications for CPA licensure in Virginia.

# VBOA Disciplinary Actions

**Summit Financial Group Inc. | 6/11/24 | No license | Loveland, OH**
Unlicensed activity
18VAC5-22-150| §54.1-4412.1(A)(B) and (D)(6)| §54.1-4414(ii)(1) and (5) | §54.1-111(A)(1)(5) and (8)

Summit Financial Group Inc. was fined $2,500 for performing an audit for a Virginia business without a CPA firm license or being enrolled in the AICPA peer review monitoring program.

**Yihong Sun | License #33024 | Gaithersburg, Md. | 9/5/18**
CPE deficiency
18VAC5-22-90

**Consent Order**
Yihong Sun violated the VBOA's regulations by failing to meet the CPE requirements for the reporting period of 2013, 2014 and 2015.

Sun's CPA license is suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. Sun agreed to: (1) pay a monetary penalty of $1,500; (2) submit proof of completion of the current year's Virginia-Specific Ethics Course; (3) be subject to a CPE compliance review for the reporting period following reinstatement; and (4) not use the CPA title nor provide services restricted to CPAs.

Unlicensed activity

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Samuel Brown Suttle | 26702 | Henrico, Va. | Unlicensed activity | 8/31/17 | § 54.1-4414 |

**Consent Order**
Samuel Brown Suttle violated the Code of Virginia when he used the CPA title on his LinkedIn profile despite not having an active CPA license.

Based on the violations, Suttle agreed to (1) be reprimanded; (2) pay a monetary penalty of $100; (3) remove the CPA title from all signage and any and all listings that implies licensure; and (4) report this order as an adverse administrative action to any present or future regulatory authority before which he practices.

**Roselle Sy | License #37494 | Metuchen, NJ | 11/8/18**
CPE deficiency
18VAC5-22-90

**Consent Order**
Roselle Sy violated the VBOA's regulations by failing to meet the CPE requirements for the reporting period of 2014, 2015 and 2016.

# VBOA Disciplinary Actions

Sy's CPA license is suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. Sy agreed to: (1) pay a monetary penalty of $1,625; (2) submit proof of completion of the current year's Virginia-Specific Ethics Course; (3) be subject to a CPE compliance review for the reporting period following reinstatement; and (4) not use the CPA title nor provide services restricted to CPAs.

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Unlicensed activity

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Kevin Edem Tamekloe | 40920 | Silver Springs, Md. | Unlicensed activity | 10/12/17 | § 54.1-4414 |

**Consent Order**

Kevin Edem Tamekloe violated the Code of Virginia when he used the CPA title on his LinkedIn profile despite not having an active CPA license.

Based on the violations, Tamekloe agreed to (1) be reprimanded; (2) pay a monetary penalty of $250; (3) remove the CPA title from all signage and any and all listings that implies licensure; and (4) report this order as an adverse administrative action to any present or future regulatory authority before which he practices.

CPE deficiency

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Rudolph Tarlosky Jr. | 10622 | Springfield, Va. | CPE deficiency; false certifications on renewal applications | 10/3/17 | § 54.1-4413.3(1)-(4), (7), § 54.1-4413.4 and 18VAC5-22-90 |

**Consent Order**

Rudolph Tarlosky Jr. violated the VBOA's regulations by failing to meet the total 120 hours of CPE requirements for the reporting period of 2014, 2015 and 2016.

Tarlosky's CPA license is suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. Tarlosky also agreed to: (1) pay a monetary penalty of $1,500; (2) remove the CPA title from all signage and any and all listings that implies licensure; (3) be subject to a CPE compliance review for the three year reporting period following reinstatement; and (4) submit to the VBOA proof of completion of the current year's Virginia-Specific Ethics Course.

**Brian Charles Tatum | License #29656 | Potomac Falls, Va. | 5/4/18**

CPE deficiency

18VAC5-22-90

# VBOA Disciplinary Actions

**Consent Order**

Brian Charles Tatum violated the VBOA's regulations by failing to meet the total 120 hours of CPE requirements for the reporting period of 2014, 2015 and 2016.

Tatum's CPA license is suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. Tatum agreed to: (1) pay a monetary penalty of $1,500; (2) submit proof of completion of the current year's Virginia-Specific Ethics Course; and (3) be subject to a CPE compliance review for the reporting period following reinstatement.

**Tax Temple Financials LLC | License #134444 | Bramble, VA | 12/1/23**

Unlicensed activity

§54.1.4412.1 (A), (B) and (D)(6) §54.1-111(3) §54.1-4413.3 (4) and (7)

Tax Temple Financials LLC was fined $500 for using the CPA title, advertising audit, reviews and compilations after the expiration of its firm license in June 2023, and performing an attest engagement without being enrolled in peer review.

Professional violations

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Henok Mekonnen Tedla | Never licensed (at time of violation) | Alexandria, Va. | Unlicensed activity | 9/18/12 | § 54.1-4414, § 54.1-4409.1 and § 54.1-111 |

**Consent Order**

The Board ordered Henok Mekonnen Tedla to: (1) refrain from practicing as a CPA in the Commonwealth until the VBOA has granted him a CPA license; (2) remove all signage, to include business cards, letterhead, email signatures, resumes, newspaper, internet ads and software with the CPA title on it until he has been granted a CPA license; and (3) reimburse the VBOA for a reasonable cost of $500 for the investigation of this matter. As a condition of licensure, Tedla shall submit to the Board a 1,000 word essay encompassing the use of the CPA title and why the requirement to be licensed as a CPA is important.

Professional violations

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| James L. Tew | 6151 | Fork Union, Va. | Practicing with expired license; Use of CPA title | 6/24/14 | § 54.1-4414, § 54.1-4409.1 and § 54.1-111 |

**Consent Order**

James L. Tew agreed to: (1) refrain from practicing as a CPA in the Commonwealth until the VBOA has granted reinstatement of his CPA license; (2) remove all signage, to include business cards, letterhead, email signatures, resumes, company bios, newspaper, internet ads and software with the CPA title on it until his CPA license has been reinstated; (3) be reprimanded for not being cognizant of the rules and regulations regarding the use of the CPA title; (4) pay a $4,000 monetary penalty; and (5) reimburse the VBOA $500 for investigative costs. Tew understood that completion of all terms and conditions of this Order are required prior to the consideration of his application for the reinstatement of his expired CPA license.

# VBOA Disciplinary Actions

| Professional violations | | | | | |
|---|---|---|---|---|---|
| Name | License number | City, State | Violation | Date | Authority |
| Stephen H. Thomas | Never licensed in Virginia/Inactive license in Maryland | Fairfax, Va. | Unlicensed activity; Use of CPA title | 11/6/13 | § 54.1-4414, § 54.1-4409.1 and § 54.1-111 |

**Consent Order**

The Board ordered Stephen H. Thomas to: (1) refrain from practicing as a CPA in the Commonwealth until the VBOA has granted Thomas a CPA license or until he has obtained "active" status of his Maryland CPA license; (2) remove all signage to include business cards, letterhead, email signatures and addresses, resumes, newspaper and internet ads, firm websites, social media and all computer software with the CPA title on it until he has been licensed by the VBOA or until he has obtained "active" status of his Maryland CPA license; (3) pay a monetary penalty of $1,000; (4) reimburse the VBOA $500 for the investigation of this matter; and (5) provide the Board with a 1,000 word essay on the requirements of licensure as an individual CPA referencing the importance of those requirements in protecting the public. Thomas understood that completion of all terms and conditions of this Order are required prior to the consideration of any application for licensure in Virginia and that a copy of the Order shall be sent to the Maryland Board of Accountancy.

| Professional violations | | | | | |
|---|---|---|---|---|---|
| Name | License number | City, State | Violation | Date | Authority |
| Marguerite Thompson | Never licensed (at time of violation) | Vienna, Va. | Unlicensed activity | 2/19/15 | § 54.1-4414, § 54.1-4412.1 and § 54.1-111 |

**Consent Order**

Marguerite Thompson violated the Code of Virginia by performing services restricted to licensed CPAs and CPA firms in Virginia without a valid individual or firm CPA license.

Based on the violations, Thompson agreed to: (1) pay a monetary penalty of $10,000 for providing financial reviews/services for the years 2001, 2002, 2004, 2006 and 2007 that are restricted to licensed CPAs and CPA firms without a valid individual or firm license in the Commonwealth; (2) immediately refrain from providing any service that is restricted to licensed CPAs and CPA firms and to remove all references on her website regarding the offering to perform any and all services that are restricted to licensed CPAs and CPA firms until Thompson and Thompson Tiller Group, Ltd has been granted a CPA license by the VBOA; and (3) reimburse the VBOA $500 for the investigation of this matter.

| Unlicensed activity | | | | | |
|---|---|---|---|---|---|
| Name | License number | City, State | Violation | Date | Authority |
| Naqiong Tong | 38373 | Edison, N.J. | Unlicensed activity | 8/31/17 | § 54.1-4414 |

**Consent Order**

# VBOA Disciplinary Actions

Naqiong Tong violated the Code of Virginia when she used the CPA title in her email signature, CV, online resume, her employer's website and other professional settings despite not having an active CPA license. Based on the violations, Tong agreed to (1) pay a monetary penalty of $100; (2) remove the CPA title from all signage and any and all listings that implies licensure; (3) write a 1,000 word essay on the topic of "The value of the CPA title in academia;" and (4) report this order as an adverse administrative action to any present or future regulatory authority before which she practices.

**The Ark NPS, LLC – License #134797 | Newport News, VA | 11/6/25**
Due professional care
§54.1-4413.3(1)-(4)

The Ark NPS, LLC was fined $5,000 for failing to properly prepare and file a client's business tax returns and timely return documentation.

CPE deficiency

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Teresa Alderson Torborg | 30136 | Danville, Va. | CPE deficiency; false certifications on renewal applications | 9/27/17 | § 54.1-4413.3(1)-(4), (7), § 54.1-4413.4, 18VAC5-22-90 |

**Consent Order**
Teresa Alderson Torborg violated the Board's regulations by failing to meet the total 120 hours of CPE requirements for the reporting period of 2014, 2015 and 2016.

Torborg's CPA license is suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. Torborg also agreed to: (1) pay a monetary penalty of $1,500; (2) remove the CPA title from all signage and any and all listings that implies licensure; (3) be subject to a CPE compliance review for the three year reporting period following reinstatement; and (4) submit to the VBOA proof of completion of the current year's Virginia-Specific Ethics Course.

**Orlando Torrez | No license | Alexandria, VA | 8/29/23**
Unlicensed activity
§54.1-4409.1 (A), 54.1-4414 (4), 54.1-111 (A) (2)

Orlando Torrez was reprimanded and fined $1,000 for unlicensed use of the CPA title on LinkedIn.

**Rachel Trumbore | License #41795 | Dumfries, Va. | 8/10/18**
CPE deficiency
18VAC5-22-90

**Consent Order**

# VBOA Disciplinary Actions

Rachel Trumbore violated the VBOA's regulations by failing to meet the CPE requirements for the reporting period of 2015, 2016 and 2017.

Trumbore's CPA license is suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. Trumbore agreed to: (1) pay a monetary penalty of $1,250; (2) submit proof of completion of the current year's Virginia-Specific Ethics Course; (3) be subject to a CPE compliance review for the reporting period following reinstatement; and (4) not use the CPA title nor provide services restricted to CPAs.

**Gregg Harrison Turk | Unlicensed | Reston, Va. | 6/21/18**
Unlicensed activity
§ 54.1-4414

**Consent Order**

Gregg Harrison Turk violated the Code of Virginia when he did not hold an active Virginia license and used the CPA title in his email correspondence, letterhead and Form ADV.

Turk agreed to: (1) pay a monetary penalty of $12,000 for using the CPA title when he did not hold a Virginia license or did not meet the requirements in Virginia under the substantial equivalency provisions; and (2) discontinue use of and remove the CPA title from all signage and any and all listings until such time he has been granted a license by the VBOA.

**Darryl Turnbull – License #16279-Oklahoma | Lawton, OK | 4/22/26**
Unlicensed activity
§ 54.1-4413.3(1-6)

Darryl Turnbull was reprimanded for failing to obtain sufficient evidence in numerous areas to support an audit opinion submitted to the U.S. Department of Labor.

Suspensions and revocations

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| George Turner Jr. | 29447 | Culpeper, Va. | Discreditable acts; Failed to submit the required CPE | 8/21/12 | § 54.1-4413.3 and 18VAC5-22-90 (B) |

**Final Order**

The Board ordered the immediate revocation of George Turner Jr.'s CPA license and for him to: (1) return his wall certificate; (2) pay a monetary penalty of $50,000; (3) remove all signage, business cards, letterhead, websites, telephone directory listings, advertising and other items containing the CPA title; and (4) reimburse the VBOA for the reasonable cost of $500 for the investigation of this matter.

**Jared Ulysses Turner | Unlicensed | Draper, UT | 11/30/21**
Unlicensed activity
§ 54.1-4414 (i)(4)

**Consent Order**

# VBOA Disciplinary Actions

Jared Ulysses Turner violated the Code of Virginia when he did not hold a Virginia CPA license or meet the requirements to use the CPA title in Virginia under the substantial equivalency provisions of Code of Virginia § 54.1-4411. Turner used the CPA title on his LinkedIn profile.

Based on these violations Turner was reprimanded, ordered to pay a $250 monetary penalty, and comply with all terms and conditions of the Order, and to come before the Board prior to the consideration of any and all applications for CPA licensure in Virginia.

| Professional violations | | | | | |
|---|---|---|---|---|---|
| Name | License number | City, State | Violation | Date | Authority |
| Kathryn A. Edwards Turner | Expired | Woodbridge, Va. | Practicing with expired license; Use of CPA title | 1/15/13 | § 54.1-4409.1 (A) ((1) |

**Final Order**

The Board ordered Kathryn A. Edwards Turner to: (1) refrain from practicing as a CPA in the Commonwealth until the VBOA has granted reinstatement of Turner's CPA license; (2) remove all signage with the CPA title to include but not limited to websites, business cards, social media, buildings, doors, computer software, new client packages, email addresses and signatures, marketing materials, tax organizers, and privacy notices; (3) pay a monetary penalty of $5,000; and (4) reimburse the VBOA $1,000 for the investigation of this matter. The VBOA accepted Turner's position that she was licensed as a CPA and will allow reinstatement of her CPA license upon receipt of all current requirements and completion of all terms and conditions of the Final Order.

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## U

**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.

**Murat Unal | License #26633 | Fairfax, Va. | 3/20/18**

CPE deficiency

18VAC5-22-90

**Consent Order**

Murat Unal violated the Board's regulations by failing to meet the total 120 hours of CPE requirements for the reporting period of 2014, 2015 and 2016.

Unal's CPA license is suspended for one year. Unal agreed to: (1) pay a monetary penalty of $1,250; (2) submit proof of completion of the current year's Virginia-Specific Ethics Course; and (3) be subject to a CPE compliance review for the reporting period following reinstatement.

# VBOA Disciplinary Actions

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V

| Professional violations | | | | | |
|---|---|---|---|---|---|
| Name | License number | City, State | Violation | Date | Authority |
| Scott A. Vance | 21071 | Virginia Beach, Va. | Due professional care | 1/24/12 | § 54.1-4413.3 |

**Consent Order**

Scott A. Vance agreed to: (1) receive a written reprimand for failing to exercise sensitive professional and moral judgment in all activities; (2) complete additional CPE and provide certificates of completion to the Board by June 30, 2012, for: a) 20 hours in IRS Circular 230, the AICPA Code of Professional Conduct and the AICPA Statement on Standards for Tax Services (SSTS); and b) 20 hours on Federal Income Tax laws (the 40 additional hours may not be considered part of the annual CPE requirements for reporting years of 2011 or 2012); and (3) reimburse the VBOA $500 for investigative costs. Failure to complete all terms and conditions of the Order will result in the automatic suspension of his Virginia CPA license.

**Scott A. Vance | License #21071 | Norfolk, VA | 2/25/2020**

Unlicensed Activity

§ 54.1-4414(i)(4)

**Consent Order**

Scott A. Vance violated the Code of Virginia when he used the CPA title when he did not hold a Virginia license or meet the requirements to use the CPA title in Virginia under the substantial equivalency provisions of Code of Virginia § 54.1-4411.

Based on these violations, Vance agreed to be reprimanded and to report this order as an adverse administrative action to any present and future regulatory authority before which he practiced. Vance further agreed to 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.

**Mark A. Van Deveer | License #15296 | Virginia Beach, VA | 7/11/2022**

Due professional care

§54.1-4413.3(2)(3)(4); 18VAC5-22-170

Mark A. Van Deveer violated the Code of Virginia in that he failed to properly file clients' taxes and failed to respond to VBOA communications within 30 days.

Based on this violation, Van Deveer was assessed a monetary penalty of $5,000.

**Amy L. Vay | License #20458 | Dumfries, Va. | 6/22/18**

CPE deficiency

# VBOA Disciplinary Actions

18VAC5-22-90

**Consent Order**

Amy L. Vay violated the VBOA's regulations by failing to meet the total 120 hours of CPE requirements for the reporting period of 2015, 2016 and 2017.

Vay's CPA license is suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. Vay agreed to: (1) pay a monetary penalty of $1,500; (2) submit proof of completion of the current year's Virginia-Specific Ethics Course; and (3) be subject to a CPE compliance review for the reporting period following reinstatement.

**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 when he continued 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.

Unlicensed activity

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Susan Maria Verrocchio | 28092 | Chantilly, Va. | Unlicensed activity | 1/25/17 | § 54.1-4414 and § 54.1-4413.4 |

**Consent Order**

Susan Maria Verrocchio violated the Code of Virginia for using the CPA title on her resume and LinkedIn profile despite not having an active CPA license.

Based on the violations, Verrocchio agreed to: (1) be reprimanded; (2) pay a monetary penalty of $100; (3) not use the CPA title and remove the CPA title from all signage and any and all listings until such time her license is reinstated; and (4) report this Order as an adverse administrative action to any present or future regulatory authority before which she practices.

**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.

**Nancy R. Volante | License #14661 | Richmond, Va. | 3/6/18**

CPE deficiency

18VAC5-22-90

**Consent Order**

# VBOA Disciplinary Actions

Nancy R. Volante violated the VBOA's regulations by failing to meet the total 120 hours of CPE requirements for the reporting period of 2014, 2015 and 2016.

Volante's CPA license is suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. Volante agreed to: (1) pay a monetary penalty of $1,500; (2) submit proof of completion of the current year's Virginia-Specific Ethics Course; and (3) be subject to a CPE compliance review for the reporting period following reinstatement.

**Diane Marie Volonoski | License #25999 | Falls Church, Va. | 11/15/18**
CPE deficiency
18VAC5-22-90

**Consent Order**

Diane Marie Volonoski violated the VBOA's regulations by failing to meet the CPE requirements for the reporting period of 2015, 2016 and 2017.

Volonoski's CPA license is suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. Volonoski agreed to: (1) pay a monetary penalty of $1,250; (2) submit proof of completion of the current year's Virginia-Specific Ethics Course; (3) be subject to a CPE compliance review for the reporting period following reinstatement; (4) not use the CPA title nor provide services restricted to CPAs; and (5) remove the CPA title from all signage and all listings that implies licensure.

CPE deficiency

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| George Joseph Vrtiak | 9108 | Midlothian, Va. | CPE deficiency; false certifications on renewal applications | 6/20/17 | § 54.1-4413.3(1)-(4), (7), § 54.1-4413.4, 18VAC5-22-90(A) and/or (B) |

**Consent Order**

George Joseph Vrtiak violated the Board's regulations by failing to meet the total 120 hours of CPE requirements, including the annual Virginia-Specific Ethics Course, for the reporting period of 2014, 2015 and 2016.

Vrtiak's CPA license is suspended for one year. During his license suspension, the CPA title cannot be used nor any services provided restricted to CPAs. He also agreed to: (1) pay a monetary penalty of $1,750; (2) remove the CPA title from all signage and any and all listings that implies he is currently licensed; and (3) submit to a CPE compliance review for the three-year reporting period following his reinstatement.

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# VBOA Disciplinary Actions

## W

| **W. Jeffrey Dalton, CPA, PC \| License #132874 \| Charlottesville, VA \| 8/29/23**<br>Due professional care<br>§54.1-4412.1(D)(6) and 54.1-4413.3 (1), (2), (3), (4), (5) and (6) |
|---|
| W. Jeffrey Dalton, CPA, PC was reprimanded and fined $5,000 for performing an audit with multiple deficiencies identified by the Department of Labor. Firm was not enrolled in peer review. |

| **Andrew J. Walker \| License #35135 4/12/24 \| Washington, D.C.**<br>Unlicensed activity<br>§54.1-111 (A)(2) and (3) \| §54.1-4409.1 (A) \| §54.1-4414(i)(2) and (4) \| §54.1-4412.1(A)(B) and (F) |
|---|
| Andrew J. Walker was fined $10,000 for (a) using the CPA title in Virginia while not holding an active Virginia CPA license, and (b) having a principal place of business located in Virginia and offering services restricted to licensed CPA firms while not having a Virginia firm CPA license. |

CPE deficiency

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

**Consent Order**

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

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

| **John Wall \| License #24368 \| Manassas, VA \| 7/11/2022**<br>Unlicensed activity<br>§54.1-4412.1 (A)(B) |
|---|

# VBOA Disciplinary Actions

John Wall violated the Code of Virginia in that he provided services restricted to licensed CPA firms while not in possession of a Virginia CPA firm license.

Based on this violation, Wall was assessed a monetary penalty of $5,000.

**Stuart Flay Wallace, Jr. | License #14151 | Chesterfield, VA | 2/25/2020**
Due professional care; Standards of conduct and practice
§ 54.1-4413.3 (1)(2)(3)(4), AICPA ET §§ 0.300.040, 0.300.060, 1.300.001.01, 1.400.001.01, and 1.400.070

**Consent Order**

Stuart Flay Wallace, Jr., violated the standards of conduct and practice in that he failed to act in a way that served the public interest, honored the public trust and demonstrated commitment to professionalism when he established a competing CPA firm in violation of his employment agreement and firm employee manual, diverted confidential client documents from his prior employer without the permission, proper authority or specific consent of the prior employer or the respective clients, and took confidential client contact information for the purpose of diverting activity to his new CPA firm.

Based on these violations, Wallace agreed to be (1) suspended for a period of one year from the entry date of the Consent Order (2) pay a monetary penalty of $5,000; (3) provide evidence of completion of eight hours of continuing professional education related to professional ethics within 24 months of the entry date of the Consent Order; and (4) to report the order as an adverse administrative action to any present and future regulatory authority before which he practiced. Wallace further agreed to 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.

Professional violations

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Chao Wang | 35668 | Bethesda, Md. | Practicing with expired license; Use of the CPA title | 12/11/15 | § 54.1-4414, § 54.1-4409.1 and § 54.1-111 |

**Consent Order**

Chao Wang violated the Code of Virginia by representing herself as a CPA on her business cards and in her email signature during the time her CPA license was expired. Wang's CPA license expired on Dec. 31, 2013.

Based on the violations, Wang shall not practice as a CPA in the Commonwealth until the VBOA has granted reinstatement of her expired CPA license. She also agreed to: (1) immediately remove all signage, to include business cards, letterhead, email signatures or addresses, resumes, newspaper, internet ads, all social media to include but not limited to LinkedIn, Facebook, and any and all software with the CPA title on it until she has been granted reinstatement of her expired CPA license; and (2) be reprimanded for the unlicensed use of the CPA title during the time her CPA license had been expired.

Professional violations

# VBOA Disciplinary Actions

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Pauline D. Wang | 19276 | Springfield, Va. | Practicing with expired license | 11/13/12 | § 54.1-4414, § 54.1-4409.1 and § 54.1-111 |

**Consent Order**

The Board ordered Pauline D. Wang to: (1) refrain from practicing as a CPA in the Commonwealth until the VBOA has granted reinstatement of Wang's CPA license; (2) remove all signage, to include business cards, letterhead, email signatures, resumes, newspaper, internet ads, social media to include but not limited to LinkedIn, Facebook and any internet advertisements; (3) reimburse the VBOA for the reasonable cost of $500 for the investigation of this matter; (4) pay a monetary penalty of $2,000 for the unlicensed use of the CPA title during the time her license was expired; and (5) complete a 1,000 word essay on the requirements of using the CPA title in Virginia referencing the importance of those requirements in protecting the public.

**David Claude Warlick | License #15813 | Decatur, GA | 11/2/21**

CPE deficiency

18VAC5-22-90

**Consent Order**

David Claude Warlick violated VBOA regulation 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.

CPE deficiency

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Muhammad Waqas | 34372 | Jamaica, NY | CPE deficiency | 11/18/15 | 18VAC5-22-90 |

**Consent Order**

Muhammad Waqas violated the Board's regulations by not obtaining a minimum number of hours of continuing professional education. He failed to meet the total 120 hours CPE requirements, which includes an ethics course of at least two hours for calendar years 2012, 2013, and 2014.

Based on the violations, Waqas' CPA license shall be placed on suspension for a period of no less than one year from the entry date of the Order. Upon completion of the one year suspension, he shall be required to come before the Board as a condition of reinstatement and present proof of 120 hours of CPE. Waqas understands that during the time this license is suspended, the CPA title cannot be used nor any services provided restricted to CPAs until the CPA license has been reinstated. He also agreed to: (1) pay a monetary penalty of $1,000 for the deficiency of 120 CPE; (2) remove the CPA title from all signage and any and all listings that implies he is currently licensed; and (3) submit to the Board verification of CPE compliance for the three calendar years of 2015, 2016, and 2017, including the Virginia-Specific Ethics Course for each year. Waqas understands that failure to meet any terms and conditions of this Order will result in the automatic suspension of his CPA license until such time that the terms and conditions have been met.

# VBOA Disciplinary Actions

| Unlicensed activity | | | | | |
|---|---|---|---|---|---|
| Name | License number | City, State | Violation | Date | Authority |
| William Henry Webster | 23179 | Falls Church, Va. | Unlicensed activity | 10/12/17 | § 54.1-4414 |

**Consent Order**

William Henry Webster violated the Code of Virginia when he used the CPA title on his LinkedIn profile, resume and in two email addresses despite not having an active CPA license.

Based on the violations, Webster agreed to (1) be reprimanded; (2) pay a monetary penalty of $200; (2) remove the CPA title from all signage and any and all listings that implies licensure; and (3) report this order as an adverse administrative action to any present or future regulatory authority before which he practices.

**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.

| Unlicensed activity | | | | | |
|---|---|---|---|---|---|
| Name | License number | City, State | Violation | Date | Authority |
| Jason Andrew Weippert | 37343 | Richmond, Va. | Unlicensed activity | 6/14/17 | § 54.1-4414 |

**Consent Order**

Jason Andrew Weippert violated the Code of Virginia when he used the CPA title on his LinkedIn profile despite not having an active CPA license.

Based on the violations, Weippert agreed to: (1) be reprimanded; (2) pay a monetary penalty of $200; (3) remove the CPA title from all signage and any and all listings that implies licensure until he has been granted a license by the Board; and (4) report this order as an adverse administrative action to any present or future regulatory authority before which he practices.

**Wells, Coleman & Co LLP – License #132475 | Richmond, VA | 9/16/25**
Unlicensed activity
§54.1.4412.1(A)(B), §54.1-4414(ii)(1)(2)(4)(5)

Wells, Coleman & Co LLP was fined $2,500 for performing services for which a firm license is required, while their Virginia CPA license was expired.

| Professional violations | | | | | |
|---|---|---|---|---|---|
| Name | License number | City, State | Violation | Date | Authority |

# VBOA Disciplinary Actions

| | | | | | |
|---|---|---|---|---|---|
| Harold R. Whitbey | 12005 | Hamilton, Va. | Providing public accounting services without a valid CPA firm license | 1/8/13 | § 54.1-4412.1, § 54.1-4414, § 54.1-111 and 18VAC5-22-150 |

**Consent Order**

The Board ordered Harold R. Whitbey to: (1) be reprimanded for providing attest services to persons or entities located in Virginia with an expired CPA firm license; (2) pay a monetary penalty of $1,000; and (3) reimburse the VBOA $1,000 for the investigation of this matter.

**Travis Scott Whitcomb | License #34440 | Waterford, WI | 2/25/2020**

CPE deficiency

18VAC5-22-90

**Final Order**

Travis Scott Whitcomb violated the VBOA's regulations by failing to meet the CPE requirements for the reporting period of 2015, 2016 and 2017. Whitcomb also violated the VBOA's regulations by failing to respond to the VBOA's notices regarding the CPE audit and investigation of his CPE compliance for calendar years 2015, 2016 and 2017.

Whitcomb's CPA license was suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. Whitcomb was also required to pay a monetary penalty of $1,750 and shall be required to come before the VBOA as a condition of reinstatement of his Virginia individual CPA license, and shall 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.

Professional violations

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Steven R. Whitehead | Never licensed | Virginia Beach, Va. | Unlicensed activity; Use of CPA title | 4/30/14 | § 54.1-4414, § 54.1-4409.1 and § 54.1-111 |

**Consent Order**

Steven R. Whitehead agreed to: (1) refrain from practicing as a CPA in the Commonwealth until granted a license by the Board; (2) remove all signage, to include business cards, letterhead, email signatures, resumes, newspaper, internet ads and software with the CPA title on it; (3) pay a $3,000 monetary penalty; and (4) reimburse the VBOA $500 for investigative costs. Whitehead shall provide the Board with a 1,000-word essay on the requirements of licensure as an individual CPA referencing the importance of those requirements in protecting the public. Whitehead is required to complete all terms and conditions of the Order prior to the consideration of any application for CPA licensure.

**Richard Herbert Wildes Jr. | License #11464 | Midlothian, Va. | 02/05/21**

Lack of due professional care; failure to respond; CPE deficiency

§ 54.1-4413.3(1)-(4); 18VAC5-22-90; 18VAC5-22-170(A)

**Final Order**

# VBOA Disciplinary Actions

Richard Herbert Wildes Jr. violated the Code of Virginia and the AICPA Code of Professional Conduct when he failed to exercise due professional care in that he failed to perform services for which he was engaged in a timely manner, and failed to file a client's IRS Form 990 for fiscal years ending June 30, 2009, and June 30, 2012, in a timely manner. Wildes also violated the VBOA's regulations in that he failed to respond to VBOA's requests for additional information and failed to meet the total 120 hour of CPE requirements for the reporting period of 2016, 2017 and 2018.

Based on the violation, Wildes' individual CPA license was suspended for one year. The VBOA also ordered Wildes to (1) be reprimanded; (2) pay a total monetary penalty of $6,750; (3) be subject to a CPE compliance review for the reporting period that begins in the calendar year following the reinstatement of Wildes's individual CPA license; (4) not use the CPA title nor provide services restricted to CPAs during the time his Virginia individual CPA license is expired; (5) shall remove the CPA title from all signage and all listings that implies licensure; and (6) comply with all terms and conditions of the Order prior to the consideration of any and all applications for CPA licensure or renewal.

**Richard Herbert Wildes Jr. | License #11464 | Midlothian, Va. | 09/30/21**
Due professional care
§ 54.1-4413.3 (1)(2)(3) and (4)

**Final Order**
Richard Herbert Wildes, Jr. violated the Code of Virginia when he failed to perform tax preparation services for which he was engaged in a timely manner and by not responding to his client in a timely manner regarding the status of the client's tax returns. Wildes also failed to respond to a request for information from the VBOA within 30 calendar days.

Among the terms and conditions of the Order, the Board reprimanded Wildes and assessed him monetary penalties totaling $1,000.

**Nannette Williams – License #26468 | Henrico, VA | 9/16/25**
Unlicensed activity
§54.1-4409.1(A)(1)(2), §54.1-4414(i)(1)-(4)

Nannette Williams was fined $1,000 for unlicensed use of the CPA title as a credential on her resume, employer website and social media.

**Wills & Associates, P.C. – License #132964 | Charlottesville, VA | 11/6/25**
Due professional care
§54.1-4413.3(1)(7), §54.1.4412.1(D)(7)

Wills & Associates, P.C. was fined $30,000 for failing to properly notify clients regarding the transfer of files and personal information relative to the sale of the firm's assets. The firm's actions surrounding the sale and continuation of the firm was found to be misleading to the public.

**Stapleton W. Wills – License #4291 | Gordonsville, VA | 11/6/25**
Due professional care

# VBOA Disciplinary Actions

| §54.1-4413.3(4)(7), §54.1.4412.1(D)(7) |
|---|
| Stapleton W. Wills was fined $30,000 for failing to properly notify clients regarding the transfer of files and personal information relative to the sale of his firm's assets. Wills' actions surrounding the sale and continuation of the firm were also found to be misleading to the public. |

Suspensions and revocations

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| John Council Wilroy | 27525 | Williamsburg, Va. | Discreditable acts; Sanctioned by the SEC | 5/26/11 | § 54.1-4413.4 (B) |

**Consent Order**

The Board ordered the suspension of John Council Wilroy's CPA license for a period of no less than five years starting from Nov. 12, 2009.

**Matthew Winter | License #36134 |Midlothian, VA | 1/26/2022**
Unlicensed Use
54.1-4409.1, 54.1-4414

Matthew Winter violated the Code of Virginia in that they continued to use the CPA designation after their license had expired.

Based on this violation, Winter was reprimanded.

**Albert Joseph Wood | License #8296 | Pebble Beach, Calif.| 11/7/18**
CPE deficiency
18VAC5-22-90

**Final Order**

Albert Joseph Wood violated the VBOA's regulations by failing to meet the CPE requirements for the reporting period of 2014, 2015 and 2016.

Wood's CPA license is suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. The VBOA ordered Wood to: (1) pay a monetary penalty of $1,500; (2) submit proof of completion of the current year's Virginia-Specific Ethics Course; (3) not use the CPA title nor provide services restricted to CPAs; and (4) remove the CPA title from all signage and all listings that implies licensure.

CPE deficiency

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Rodger Mark Wood | 24618 | Potomac Falls, Va. | CPE deficiency | 9/21/15 | 18VAC5-22-90 |

**Consent Order**

Rodger Mark Wood violated the Board's regulations by not obtaining a minimum number of hours of continuing professional education. He failed to meet the total 120 hours CPE requirements, which includes

# VBOA Disciplinary Actions

an ethics course of at least two hours for calendar years 2012, 2013, and 2014.

Based on the violations, Wood's CPA license shall be placed on suspension for a period of no less than one year from the entry date of the Order. Upon completion of the one year suspension, he shall be required to come before the Board as a condition of reinstatement and present proof of 120 hours of CPE. Wood understands that during the time his license is suspended, the CPA title cannot be used nor any services provided restricted to CPAs until the CPA license has been reinstated. He also agreed to: (1) pay a monetary penalty of $1,000 for the deficiency of 120 CPE; (2) remove the CPA title from all signage and any and all listings that implies he is currently licensed; and (3) submit to the Board verification of CPE compliance for the three calendar years of 2015, 2016, and 2017, including the Virginia-Specific Ethics Course for each year. Wood understands that failure to meet any terms and conditions of this Order will result in the automatic suspension of his CPA license until such time that the terms and conditions have been met.

**Chuanchieh Wu | License #36382 | Rockville, Md. | 9/30/2019**
CPE deficiency; Failing to respond
18VAC5-22-90; 18VAC5-22-170

**Final Order**

Chuanchieh Wu violated the VBOA's regulations for failing to meet the CPE requirements for the reporting period of 2014, 2015 and 2016, and failing to respond to the VBOA.

Wu's CPA license is suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. The VBOA ordered Wu to: (1) pay a monetary penalty of $1,750; (2) remove the CPA title from all signage and all listings that implies licensure; and (3) report the Order as an adverse administrative action to any present and future regulatory authority before which he practices. Wu is also required to 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.

**Ge Wu | License #36949 | New York, NY | 11/30/21**
CPE deficiency
18VAC5-22-90

**Consent Order**

Ge Wu violated VBOA regulation 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.

**Suirong Wu | License # 45047 |Gaithersburg, MD| 3/16/2022**
Unlicensed Activity
54.1-4412. (A)(B)

Suirong Wu violated the Code of Virginia in that they used 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.

# VBOA Disciplinary Actions

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## Y

CPE deficiency

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Hiroko Yagisawa | 35480 | Chiba, Japan | CPE deficiency; false certifications on renewal applications | 5/12/17 | § 54.1-4413.3(1)-(4), (7), § 54.1-4413.4, 18VAC5-22-90(A) and/or (B) |

**Consent Order**

Hiroko Yagisawa violated the Board's regulations by failing to meet the total 120 hours of CPE requirements, including the annual Virginia-Specific Ethics Course, for the reporting period of 2013, 2014 and 2015.

Yagisawa's CPA license is suspended for no less than one year. During the time her license is suspended, the CPA title cannot be used nor any services provided restricted to CPAs. She also agreed to: (1) pay a monetary penalty of $1,000; (2) remove the CPA title from all signage and any and all listings that implies she is currently licensed; and (3) submit verification of CPE compliance for the three calendar years of 2017, 2018 and 2019, including the annual Virginia-Specific Ethics Course.

**Xuelu Yan – License #45224 | Tuckahoe, NY | 11/6/25**

Unlicensed activity

§54.1-4409.1(A), §54.1-4414(i)(2)(4)

Xuelu Yan was fined $1,000 for unlicensed use of the CPA title on social media.

Professional violations

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Quinton E. Yancey | 7971 | Stephens City, Va. | Due professional care | 11/6/13 | § 54.1-4413.3 ((1) (2) |

**Consent Order**

The Board ordered Quinton E. Yancey to: (1) be reprimanded for his unprofessional responses in his emailed communications with his client; (2) reimburse the VBOA $500 for the investigation of this matter; and (3) understood that failure to comply with the provisions of the signed and entered Order shall result in the automatic suspension of his CPA license.

**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.

# VBOA Disciplinary Actions

**Khalid Yousif | License #29967 | Arlington, VA | 8/29/23**
Unlicensed activity
§54.1-4412.1 (A) & (B)

Khalid Yousif was reprimanded for advertising financial statement preparation services without a firm CPA license.

CPE deficiency

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Yousif Musa Yousif | 28143 | Woodbridge, Va. | CPE deficiency; false certifications on renewal applications | 6/14/17 | § 54.1-4413.3(1)-(4), (7), § 54.1-4413.4, 18VAC5-22-90(A) and/or (B) |

**Final Order**
Yousif Musa Yousif violated the Board's regulations by failing to meet the total 120 hours of CPE requirements, including the annual Virginia-Specific Ethics Course, for the reporting period of 2013, 2014 and 2015.

The Board ordered Yousif's CPA license to be suspended for no less than one year. During the time his license is suspended, the CPA title cannot be used nor any services provided restricted to CPAs. He must also pay a monetary penalty of $1,000 and remove the CPA title from all signage and any and all listings that implies he is currently licensed.

**Lan Yue | License #32459 | Falls Church, Va. | 8/29/18**
CPE deficiency
18VAC5-22-90

**Consent Order**
Lan Yue violated the VBOA's regulations by failing to meet the CPE requirements for the reporting period of 2015, 2016 and 2017.

Yue's CPA license is suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. Yue agreed to: (1) pay a monetary penalty of $1,250; (2) submit proof of completion of the current year's Virginia-Specific Ethics Course; (3) be subject to a CPE compliance review for the reporting period following reinstatement; (4) not use the CPA title nor provide services restricted to CPAs; and (5) remove the CPA title from all signage and all listings that implies licensure.

**Yusufali & Associates – License #20CB00603500 - New Jersey | Short Hills, NJ | 11/6/25**
Due professional care
18VAC5-22-170(B)(2)(6), §54.1-4413.3(1)-(7)

Yusufali & Associates was reprimanded and barred from performing audit work in Virginia for three years

# VBOA Disciplinary Actions

for failing to notify the VBOA of PCAOB discipline for an audit that failed to meet standards for a Virginia company.

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## Z

Suspensions and revocations

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Kenneth A. Zelubowski | 5992 | Virginia Beach, Va. | Discreditable acts; Due professional care | 4/26/12 | § 54.1-4413.3 (1, 2, 4) and 18VAC5-22-170 (A.3) |

**Consent Order**

The Board ordered the immediate revocation of Kenneth A. Zelubowski's Virginia CPA license for the failure to protect confidential financial client records and failing to respond to the Board upon request to a filed complaint. In addition, he agreed to: (1) return his wall certificate within 30 days of the entry date of the Order; and (2) reimburse the VBOA $500 for investigative costs.

**Lin T. Zexter | License #38586 | Marysville, Mich. | 8/22/2019**
Unlicensed activity
§ 54.1-4414(i)(4)

Lin T. Zexter violated the Code of Virginia when she used the CPA title on numerous occasions despite not having an active CPA license from June 30, 2016, to November 1, 2017.

Based on the violation, Zexter agreed to (1) be reprimanded; (2) pay a monetary penalty of $100; (3 report the Order as an adverse administrative action to any present and future regulatory authority before which she practices. Zexter further agreed to 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.

Unlicensed activity

| Name | License number | City, State | Violation | Date | Authority |
|---|---|---|---|---|---|
| Carol Anne Zirkle | 10133 | Lorton, Va. | Unlicensed activity | 11/7/17 | § 54.1-4414 |

**Consent Order**

Carol Anne Zirkle violated the Code of Virginia when she used the CPA title on her LinkedIn profile, business cards and in other professional settings despite not having an active CPA license.
Based on the violations, Zirkle agreed to (1) pay a monetary penalty of $1,500; (2) remove the CPA title from all signage and any and all listings that implies licensure; (3) write a 1,000 word essay on the topic of "integrity and its impact on public trust in the CPA profession;" and (4) report this order as an adverse administrative action to any present or future regulatory authority before which she practices.

# VBOA Disciplinary Actions

| Unlicensed activity | | | | | |
|---|---|---|---|---|---|
| Name | License number | City, State | Violation | Date | Authority |
| Carol Zirkle, CPA, PLLC | Not licensed as a firm | Fairfax, Va. | Unlicensed activity | 11/7/17 | § 54.1-4414 |

**Consent Order**

Carol Zirkle, CPA, PLLC, violated the Code of Virginia when it used the CPA title in its name, on its business cars and on its website not meeting the ownership and voting equity interest requirements of subdivision D 1 § 54.1-4412.1, Code of Virginia.

Based on the violations, Carol Zirkle, CPA, PLLC, agreed to (1) remove the CPA title from all signage and any and all listings that implies firm licensure; and (2) report this order as an adverse administrative action to any present or future regulatory authority before which it practices.

| CPE deficiency | | | | | |
|---|---|---|---|---|---|
| Name | License number | City, State | Violation | Date | Authority |
| Jonathan B. Zurick | 29063 | Atlanta, Ga. | CPE deficiency; false certifications on renewal applications | 8/30/17 | § 54.1-4413.3(1)-(4), (7), § 54.1-4413.4 and 18VAC5-22-90 |

**Consent Order**

Jonathan B. Zurick violated the VBOA's regulations by failing to meet the total 120 hours of CPE requirements, including the annual Virginia-Specific Ethics Course, for the reporting period of 2014, 2015 and 2016.

Zurick's CPA license is suspended for one year. During the suspension, the CPA title cannot be used nor any services provided restricted to CPAs. Zurick also agreed to: (1) pay a monetary penalty of $1,750; (2) remove the CPA title from all signage and any and all listings that implies licensure; (3) be subject to a CPE compliance review for the three year reporting period following reinstatement; and (4) submit to the VBOA proof of completion of the current year's Virginia-Specific Ethics Course.

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