

## Board Disciplinary Actions

### Policy notice

It is the policy of the VBOA to publish the information of licensees against whom the Board has taken a disciplinary action resulting in suspensions and revocations and for other professional violations. The VBOA publishes information of licensees found to be deficient in CPE credit hours in the event of a previous CPE deficiency or previous professional violation or a disciplinary action resulting in suspensions or revocations. The Board also publishes information of exam applicants and unlicensed individuals and firms against whom the Board has taken a disciplinary action. This policy is subject to change without notice.

Monetary penalties are deposited into the Commonwealth Literary Fund and not available for use by the Virginia Board of Accountancy.

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### 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	<a href="#">§ 54.1-4413.3</a>

#### 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	<a href="#">§ 54.1-4413.3</a>

#### 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.

## Board Disciplinary Actions

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	<a href="#">§ 54.1-4413.3 (2) and (3)</a> ; 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.

CPE deficiency					
Name	License number	City, State	Violation	Date	Authority
Scott Randall Allen	16047	Santa Clara, Calif	CPE deficiency	9/27/16	<a href="#">18VAC5-22-90</a>

### 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.

## Board Disciplinary Actions

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	<a href="#">§ 54.1-4414</a> ; <a href="#">§ 54.1-111</a> and <a href="#">§ 54.1-4409.1</a>
<p><b>Consent Order</b></p> <p>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.</p> <p>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.</p>					

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## B

CPE deficiency					
Name	License number	City, State	Violation	Date	Authority
John Nelson Batchelor	29433	Philadelphia, Pa.	CPE deficiency	7/13/15	<a href="#">18VAC5-22-90</a>
<p><b>Consent Order</b></p> <p>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.</p> <p>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.</p>					

## Board Disciplinary Actions

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	<a href="#">§ 54.1-4414</a> , <a href="#">§ 54.1-4409.1</a> and <a href="#">§ 54.1-111</a>
<p><b>Consent Order</b></p> <p>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 review requirements.</p>					

Professional violations					
Name	License number	City, State	Violation	Date	Authority
Lyn A. Becker	32040	Norfolk, Va.	Due professional care	5/2/12	<a href="#">§ 54.1-4413.3</a> and <a href="#">18VAC5-22-170</a>
<p><b>Final Order</b></p> <p>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.</p>					

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	<a href="#">§ 54.1-4414</a> , <a href="#">§ 54.1-4409.1</a> and <a href="#">§ 54.1-111</a>
<p><b>Final Order</b></p> <p>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.</p>					

## Board Disciplinary Actions

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	<a href="#">18VAC5-22-90</a> and <a href="#">18VAC5-22-170 (A) (3)</a>
<p><b>Consent Order</b></p> <p>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.</p> <p>Bindert’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.</p>					

CPE deficiency					
Name	License number	City, State	Violation	Date	Authority
Donald Charles Bernarding	17661	Fairfax Station, Va.	CPE deficiency	9/18/15	<a href="#">18VAC5-22-90</a>
<p><b>Consent Order</b></p> <p>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.</p> <p>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.</p>					

## Board Disciplinary Actions

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	<a href="#">§ 54.1-4414</a> , <a href="#">§ 54.1-4409.1</a> and <a href="#">§ 54.1-111</a>
<p><b>Consent Order</b></p> <p>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 &amp; Canoles PC; his LinkedIn profile page; and his adjunct faculty biography and outlines for courses that he has taught on behalf of the National Business Institute (NBI). Bergethon’s CPA license expired on Aug. 31, 2010.</p> <p>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.</p>					

CPE deficiency					
Name	License number	City, State	Violation	Date	Authority
Nadeem M. Beydoun	37371	Beirut, Lebanon	CPE deficiency	12/2/16	<a href="#">18VAC5-22-90</a>
<p><b>Consent Order</b></p> <p>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.</p> <p>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.</p>					

## Board Disciplinary Actions

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	<a href="#">§ 54.1-4414</a> , <a href="#">§ 54.1-4409.1</a> and <a href="#">§ 54.1-111</a>
<p><b>Consent Order</b></p> <p>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.</p>					

CPE deficiency					
Name	License number	City, State	Violation	Date	Authority
Peter C. Bohn	21435	Reston, Va.	CPE deficiency	9/2/16	<a href="#">18VAC5-22-90</a>
<p><b>Consent Order</b></p> <p>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.</p> <p>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 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.</p>					

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	<a href="#">§ 54.1-4413.3</a>
<p><b>Consent Order</b></p> <p>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.</p>					

## Board Disciplinary Actions

CPE deficiency					
Name	License number	City, State	Violation	Date	Authority
Andrew P. Broadhead	33899	Hanover, Md.	CPE deficiency; Failure to respond	5/6/16	<a href="#">18VAC5-22-90 and 18VAC5-22-170 (A) (3)</a>
<p><b>Final Order</b></p> <p>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.</p> <p>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.</p>					

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	<a href="#">§ 54.1-4414</a>
<p><b>Consent Order</b></p> <p>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.</p> <p>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.</p>					

## Board Disciplinary Actions

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	<a href="#">§ 54.1-4414</a> , <a href="#">§ 54.1-4409.1</a> and <a href="#">§ 54.1-111</a>
<p><b>Consent Order</b></p> <p>The Board ordered Roland S. Buchanan to: (1) refrain from practicing as a CPA in the Commonwealth until 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.</p>					

Professional violations					
Name	License number	City, State	Violation	Date	Authority
Anthony L. Burgess	39160	Herndon, Va.	Due professional care	8/22/13	<a href="#">§ 54.1-4413.3</a> (2) (3) (4), ET Section 01.201B of the AICPA Code of Professional Conduct, IRS Circular 230 (B) 10.25, and <a href="#">18VAC5-22-90</a>
<p><b>Consent Order</b></p> <p>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.</p>					

## Board Disciplinary Actions

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	<a href="#">§ 54.1-4402</a> , <a href="#">§ 54.1-4403</a> , <a href="#">§ 54.1-4414</a> and <a href="#">§ 54.1-4413.4</a>
<p><b>Consent Order</b> 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 &amp; Tax website.</p> <p>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.</p>					

Professional violations					
Name	License number	City, State	Violation	Date	Authority
Rebecca H. Butler	8164	Newport News, Va.	Due professional care	3/1/13	<a href="#">§ 54.1-4413.3</a>
<p><b>Consent Order</b> 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.</p>					

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### C

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	<a href="#">§ 54.1-4414</a> , <a href="#">§ 54.1-4409.1</a> and <a href="#">§ 54.1-111</a>
<p><b>Consent Order</b> 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.</p>					

## Board Disciplinary Actions

Professional violations					
Name	License number	City, State	Violation	Date	Authority
Maria T. Carrillo	Never licensed	Clifton, Va.	Unlicensed activity	3/31/13	<a href="#">§ 54.1-4414</a> , <a href="#">§ 54.1-4409.1</a> and <a href="#">§ 54.1-111</a> (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	<a href="#">18VAC5-22-90</a>

### **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.

## Board Disciplinary Actions

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	<a href="#">§ 54.1-4414</a> ; <a href="#">§ 54.1-111</a> ; and <a href="#">§ 54.1-4409.1</a>
<p><b>Consent Order</b></p> <p>Virgil A. Chan violated the Code of Virginia by using language and offering services restricted to licensed CPAs and CPA firms on his website.</p> <p>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.</p>					

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	<a href="#">§ 54.1-4414</a> , <a href="#">§ 54.1-4409.1</a> and <a href="#">§ 54.1-111</a>
<p><b>Consent Order</b></p> <p>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.</p>					

Suspensions and revocations					
Name	License number	City, State	Violation	Date	Authority
Stanley Kyung Jin Cho	20391	Oak Hill, Va.	Discreditable acts	10/8/15	<a href="#">§ 54.1-4413.3</a> and <a href="#">§ 54.1-4412.1</a>
<p><b>Final Order</b></p> <p>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.</p> <p>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.</p>					

## Board Disciplinary Actions

CPE deficiency					
Name	License number	City, State	Violation	Date	Authority
Candice Chung	31072	San Bruno, Calif.	CPE deficiency	1/4/16	<a href="#">18VAC5-22-90</a>

### Consent Order

Candice Chung 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 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.

Suspensions and revocations					
Name	License number	City, State	Violation	Date	Authority
James C. Cilenti	27230	Leesburg, Va.	Discreditable acts	8/21/12	<a href="#">§ 54.1-4413.3</a> and <a href="#">18VAC5-22-90</a>

### 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 cost of \$500 for the investigation of this matter.

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	<a href="#">§ 54.1-4414</a> , <a href="#">§ 54.1-4409.1</a> and <a href="#">§ 54.1-111</a>

### 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.

## Board Disciplinary Actions

Professional violations					
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	<a href="#">§ 54.1-4414</a> ; <a href="#">§ 54.1-4409.1</a> ; <a href="#">§ 54.1-4412.1</a> ; and <a href="#">§ 54.1-111</a>

**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.

CPE deficiency					
Name	License number	City, State	Violation	Date	Authority
Warren Kyle Coleman	8168	Richmond, Va.	CPE deficiency	3/21/16	<a href="#">18VAC5-22-90</a>

**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.

## Board Disciplinary Actions

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	<a href="#">§ 54.1-4413.3</a> (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	<a href="#">§ 54.1-4414</a> , <a href="#">§ 54.1-4409.1</a> and <a href="#">§ 54.1-111</a>

### 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.

## Board Disciplinary Actions

Suspensions and revocations					
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	<a href="#">§ 54.1-4412.1</a> , <a href="#">§ 54.1-4413.3</a> <a href="#">18VAC5-22-90</a> (A), <a href="#">18VAC5-22-140</a> (A) and <a href="#">18VAC5-22-170</a> (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	<a href="#">§ 54.1-4414</a> , <a href="#">§ 54.1-4409.1</a> (A) ((1), <a href="#">§ 54.1-111</a> (A) ((1) (2) (3) (4) (7), <a href="#">§ 54.1-4413.3</a> ((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.

## Board 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	<a href="#">§ 54.1-4413.3</a> and <a href="#">18VAC5-22-170</a> (A.3)
<b>Final Order</b> 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.					

Professional violations					
Name	License number	City, State	Violation	Date	Authority
Karen Crosswhite	Never licensed	Herndon, Va.	Unlicensed activity	12/4/12	<a href="#">§ 54.1-4414</a> , <a href="#">§ 54.1-4409.1</a> and <a href="#">§ 54.1-111</a>
<b>Final Order</b> 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.					

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### D

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	<a href="#">§ 54.1-4413.3</a>
<b>Final Order</b> 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.					

## Board Disciplinary Actions

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	<a href="#">§ 54.1-4412.1</a>
<p><b>Consent Order</b></p> <p>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.</p>					

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	<a href="#">§ 54.1-4413.3 (3)</a> and IRS Circular 230
<p><b>Final Order</b></p> <p>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.</p> <p>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 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.</p>					

## Board Disciplinary Actions

Professional violations					
Name	License number	City, State	Violation	Date	Authority
Thomas M. Diehl	Never licensed	Charles Town, W.Va.	Unlicensed activity	6/27/13	<a href="#">§ 54.1-4414</a> , <a href="#">§ 54.1-4409.1</a> and <a href="#">§ 54.1-111</a> (A) ((1) (2) (3))
<p><b>Final Order</b></p> <p>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.</p>					

CPE deficiency					
Name	License number	City, State	Violation	Date	Authority
Jonathan Dietz	24067	Falls Church, Va.	CPE deficiency; Failure to respond	6/16/16	<a href="#">§ 54.1-4413.3</a> , <a href="#">18VAC5-22-90 (A)</a> and <a href="#">(B)(2)</a> ; and <a href="#">18VAC5-22-170 (A)(3)</a>
<p><b>Final Order</b></p> <p>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.</p> <p>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 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.</p>					

## Board Disciplinary Actions

Professional violations					
Name	License number	City, State	Violation	Date	Authority
Daniel K. Dorsey	Never licensed	Washington, D.C.	Unlicensed activity	1/27/13	<a href="#">§ 54.1-4414</a> ((1) (3) and <a href="#">§ 54.1-111</a> (A) ((1) (4)
<p><b>Final Order</b></p> <p>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.</p>					

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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	<a href="#">§ 54.1-4413.4</a> (B)
<p><b>Consent Order</b></p> <p>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 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.</p>					

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	<a href="#">§ 54.1-4414</a> , <a href="#">§ 54.1-4409.1</a> and <a href="#">§ 54.1-111</a>
<p><b>Consent Order</b></p> <p>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.</p>					

## Board Disciplinary Actions

CPE deficiency					
Name	License number	City, State	Violation	Date	Authority
Charles Andrew Eidson	26181	Kingsport, TN	CPE deficiency	11/30/15	<a href="#">18VAC5-22-90</a>

### 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 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	<a href="#">§ 54.1-4413.3</a> 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.

## Board Disciplinary Actions

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	<a href="#">§ 54.1-4413.3</a> ((1) (2) (3))
<p><b>Consent Order</b></p> <p>Ernst &amp; 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.</p> <p>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.</p>					

Professional violations					
Name	License number	City, State	Violation	Date	Authority
William H. Everett	3647	Midlothian, Va.	Practicing with expired license; Use of CPA title	12/10/13	<a href="#">§ 54.1-4414</a> , <a href="#">§ 54.1-4409.1</a> and <a href="#">§ 54.1-111</a>
<p><b>Consent Order</b></p> <p>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.</p>					

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## Board Disciplinary Actions

### F

CPE deficiency					
Name	License number	City, State	Violation	Date	Authority
Gail Morris Fernandez	33701	Harrisonburg, Va.	CPE deficiency	2/12/16	<a href="#">18VAC5-22-90</a>
<p><b>Consent Order</b></p> <p>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.</p> <p>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 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.</p>					

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	<a href="#">§ 54.1-4413.4 (B)</a>
<p><b>Consent Order</b></p> <p>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.</p>					

## Board Disciplinary Actions

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	<a href="#">§ 54.1-4413.4</a> (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.

CPE deficiency					
Name	License number	City, State	Violation	Date	Authority
Christy Phipps Fleming	21619	Clintwood, Va.	CPE deficiency	10/19/15	<a href="#">18VAC5-22-90</a>

### 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.

## Board Disciplinary Actions

Professional violations					
Name	License number	City, State	Violation	Date	Authority
John J. Foster	20433	Sterling, Va.	Unlicensed firm activity; CPE deficiency	1/28/16	<a href="#">§ 54.1-4412.1</a> ; <a href="#">18VAC5-22-150</a> and <a href="#">18VAC5-22-140</a>

### Consent Order

John J. Foster violated the Code of Virginia by providing attest services without a valid CPA firm license.

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.

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## G

Professional violations					
Name	License number	City, State	Violation	Date	Authority
Nathan Richard Geesaman	36255	Alexandria, Va.	Unlicensed activity	11/10/16	<a href="#">§ 54.1-4400</a> , <a href="#">§ 54.1-4403</a> , <a href="#">§ 54.1-4414</a> and <a href="#">§ 54.1-4413.4</a>

### Consent Order

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, 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.

## Board Disciplinary Actions

Professional violations					
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	<a href="#">§ 54.1-4414</a> , <a href="#">§ 54.1-4409.1</a> , <a href="#">§ 54.1-4412.1</a> and <a href="#">§ 54.1-111</a>
<p><b>Consent Order</b></p> <p>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.</p>					

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	<a href="#">§ 54.1-4412.1</a> and <a href="#">18VAC5-22-150</a>
<p><b>Final Order</b></p> <p>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.</p> <p>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.</p>					

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	<a href="#">§ 54.1-4413.3</a> and <a href="#">18VAC5-22-170</a> (A, D)
<p><b>Consent Order</b></p> <p>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.</p>					

## Board Disciplinary Actions

Suspensions and revocations					
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	<a href="#">§ 54.1-4413.3</a> and <a href="#">18VAC5-22-90</a>
<p><b>Consent Order</b></p> <p>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.</p> <p>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 <a href="#">§ 54.1-4413.3</a> 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.</p>					

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	<a href="#">§ 54.1-4414</a> , <a href="#">§ 54.1-4409.1</a> and <a href="#">§ 54.1-111</a>
<p><b>Consent Order</b></p> <p>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.</p>					

## Board Disciplinary Actions

CPE deficiency					
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
<p><b>Consent Order</b></p> <p>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. Her failure to meet the CPE requirements raises the inference she made false certifications on her renewal applications.</p> <p>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.</p>					

## Board Disciplinary Actions

CPE deficiency					
Name	License number	City, State	Violation	Date	Authority
Ryan Grisard	29419	Vienna, Va.	CPE deficiency	12/11/15	<a href="#">18VAC5-22-90</a>

**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 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	<a href="#">18VAC5-22-90</a>

**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.

## Board Disciplinary Actions

### H

CPE deficiency					
Name	License number	City, State	Violation	Date	Authority
Satnarine Prasad Hariprasad	24400	Roslindale, Mass.	CPE deficiency	9/14/15	<a href="#">18VAC5-22-90</a>

#### 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.

Professional violations					
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	<a href="#">§ 54.1-4414</a> , <a href="#">§ 54.1-4409.1</a> (A) (1) and <a href="#">§ 54.1-111</a> (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.

## Board Disciplinary Actions

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.

CPE deficiency					
Name	License number	City, State	Violation	Date	Authority
Eva Lorene Haynes	32557	Alexandria, Va.	CPE deficiency	8/3/15	<a href="#">18VAC5-22-90</a>

### 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.

## Board Disciplinary Actions

CPE deficiency					
Name	License number	City, State	Violation	Date	Authority
Carl David Henne	11342	Reston, Va.	CPE deficiency	1/11/16	<a href="#">18VAC5-22-90</a>

**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.

CPE deficiency					
Name	License number	City, State	Violation	Date	Authority
Perpetua Bongay Hernandez	33882	Lorton, Va.	CPE deficiency	3/09/16	<a href="#">18VAC5-22-90</a>

**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.

## Board Disciplinary Actions

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	<a href="#">§ 54.1-4414</a> , <a href="#">§ 54.1-4409.1</a> and <a href="#">§ 54.1-111</a>
<p><b>Consent Order</b></p> <p>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.</p>					

Professional violations					
Name	License number	City, State	Violation	Date	Authority
Charles Stephen High	20283	South Hill, Va.	Practicing with expired license	11/13/12	<a href="#">§ 54.1-4412.1 (A) (D) (6)</a> and <a href="#">§ 54.1-111</a>
<p><b>Consent Order</b></p> <p>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.</p>					

## Board Disciplinary Actions

CPE deficiency					
Name	License number	City, State	Violation	Date	Authority
Jonathan David Hine	31697	New York, N.Y.	CPE deficiency	8/25/16	<a href="#">18VAC5-22-90</a>
<p><b>Consent Order</b></p> <p>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.</p> <p>Hine’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.</p>					

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	<a href="#">§ 54.1-4413.3</a>
<p><b>Final Order</b></p> <p>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.</p>					

Professional violations					
Name	License number	City, State	Violation	Date	Authority
Kelly D. Hughes	13761	Fredericksburg, Va.	Due professional care	8/21/12	<a href="#">§ 54.1-4413.3</a>
<p><b>Consent Order</b></p> <p>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.</p>					

## Board Disciplinary Actions

Professional violations					
Name	License number	City, State	Violation	Date	Authority
William Hunter	7752	Forest, Va.	Unlicensed activity; Use of CPA title	1/20/11	<a href="#">§ 54.1-4414</a> , <a href="#">§ 54.1-4409.1</a> and <a href="#">§ 54.1-111</a>

**Consent Order**

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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### I

Professional violations					
Name	License number	City, State	Violation	Date	Authority
Issifu Ibrahim	23478	Alexandria, Va.	Unlicensed firm activity	6/16/16	<a href="#">§ 54.1-4413.3</a> , <a href="#">§ 54.1-4412.1</a> and <a href="#">18VAC5-22-170 (A)</a> <a href="#">(3)</a>

**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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## Board Disciplinary Actions

### J

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	<a href="#">§ 54.1-4414</a> , <a href="#">§ 54.1-4412.1</a> and <a href="#">§ 54.1-111</a>
<p><b>Consent Order</b></p> <p>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 <a href="http://www.mybookkeeperusa.com">www.mybookkeeperusa.com</a> 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.</p>					

CPE deficiency					
Name	License number	City, State	Violation	Date	Authority
Pamela Costello Johnson	16816	Centreville, Va.	CPE deficiency	10/1/15	<a href="#">18VAC5-22-90</a>
<p><b>Consent Order</b></p> <p>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.</p> <p>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 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.</p>					

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## Board Disciplinary Actions

### K

Professional violations					
Name	License number	City, State	Violation	Date	Authority
David E. Karr	12456	Rockville, Md.	Due professional care; CPE deficiency	5/27/14	<a href="#">§ 54.1-4413.3</a> (2) and <a href="#">18VAC5-22-90</a> (A)
<p><b>Consent Order</b></p> <p>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.</p>					

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	<a href="#">§ 54.1-4413.3</a> ((1) (2) (3) (7) and <a href="#">18VAC5-22-90</a> (B)
<p><b>Consent Order</b></p> <p>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.</p>					

## Board Disciplinary Actions

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	<a href="#">§ 54.1-4412.1</a>
<p><b>Consent Order</b></p> <p>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. 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.</p> <p>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.</p>					

CPE deficiency					
Name	License number	City, State	Violation	Date	Authority
David A. Kemath	39690	Laurel, Md.	CPE deficiency	9/27/16	<a href="#">18VAC5-22-90</a>
<p><b>Consent Order</b></p> <p>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.</p> <p>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.</p>					

## Board Disciplinary Actions

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	<a href="#">§ 54.1-4413.3</a> (4) (5) (6), <a href="#">§ 54.1-4412.1</a> , <a href="#">18VAC5-22-150</a> and <a href="#">18VAC5-22-140</a>

### 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 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.

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	<a href="#">§ 54.1-4414</a> , <a href="#">§ 54.1-4409.1</a> and <a href="#">§ 54.1-111</a>

### 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.

## Board Disciplinary Actions

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	<a href="#">§ 54.1-4414</a> , <a href="#">§ 54.1-4409.1</a> and <a href="#">§ 54.1-111</a>

### 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.

Professional violations					
Name	License number	City, State	Violation	Date	Authority
Marshall B. Knox	5754	Roanoke, Va.	Due professional care; CPE deficiency	2/19/15	<a href="#">§ 54.1-4413.4</a> , <a href="#">§ 54.1-4413.3</a> ((1) (2) (3) (4) and <a href="#">18VAC5-22-90</a> (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.

## Board Disciplinary Actions

Professional violations					
Name	License number	City, State	Violation	Date	Authority
George H. Kresslein Jr.	9996	Annandale, Va.	Due professional care	1/24/12	<a href="#">§ 54.1-4413.3 (3)</a>
<p><b>Consent Order</b>            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.</p>					

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### L

CPE deficiency					
Name	License number	City, State	Violation	Date	Authority
Priscilla Hoi-Yan Lam	25632	Hong Kong	CPE deficiency	7/2/15	<a href="#">18VAC5-22-90</a>
<p><b>Consent Order</b>            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.</p> <p>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.</p>					

## Board Disciplinary Actions

CPE deficiency					
Name	License number	City, State	Violation	Date	Authority
Kevin Andrew Lane	37732	Herndon, Va.	CPE deficiency	12/11/15	<a href="#">18VAC5-22-90</a>

**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.

CPE deficiency					
Name	License number	City, State	Violation	Date	Authority
Kyoung Sook Lee	30413	Burke, Va.	CPE deficiency	9/16/15	<a href="#">18VAC5-22-90</a>

**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.

## Board Disciplinary Actions

Suspensions and revocations					
Name	License number	City, State	Violation	Date	Authority
Glen D. Leftwich	17133	Keene, NH	SEC judgment	12/4/12	<a href="#">§ 54.1-4413.4 (B)</a> and <a href="#">18VAC5-22-90 (B)</a>
<p><b>Final Order</b></p> <p>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.</p>					

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	<a href="#">§ 54.1-4414</a> , <a href="#">§ 54.1-4412.1</a> and <a href="#">§ 54.1-111</a>
<p><b>Consent Order</b></p> <p>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 <a href="http://www.anchoraccounting.com">www.anchoraccounting.com</a>.</p>					

## Board Disciplinary Actions

CPE deficiency					
Name	License number	City, State	Violation	Date	Authority
Joanne Gail Leuterio	16322	Alexandria, VA	CPE deficiency; false certifications on renewal applications	11/21/2016	§ 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. Her failure to meet the CPE requirements raises the inference she made false certifications on her renewal applications.

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.

## Board Disciplinary Actions

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

### 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.

Professional violations					
Name	License number	City, State	Violation	Date	Authority
Mario Antonio Lopez	20965	Alexandria, Va.	Due professional care; Standards of conduct and practice	4/15/16	<a href="#">§ 54.1-4413.3</a> (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.

## Board Disciplinary Actions

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	<a href="#">§ 54.1-4413.3</a>
<p><b>Final Order</b></p> <p>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 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.</p>					

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	<a href="#">§ 54.1-4413.3</a> (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
<p><b>Final Order</b></p> <p>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.</p>					

## Board Disciplinary Actions

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	<a href="#">§ 54.1-4413.3</a> (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.

CPE deficiency					
Name	License number	City, State	Violation	Date	Authority
Stephen Mark Lovell	16595	Williamsburg, Va.	CPE deficiency	9/2/15	<a href="#">18VAC5-22-90</a>

### 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.

## Board Disciplinary Actions

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	<a href="#">§ 54.1-4414</a> , <a href="#">§ 54.1-4409.1</a> and <a href="#">§ 54.1-111</a>
<p><b>Consent Order</b></p> <p>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.</p>					

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## M

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	<a href="#">§ 54.1-4414</a> , <a href="#">§ 54.1-4409.1</a> and <a href="#">§ 54.1-111</a>
<p><b>Consent Order</b></p> <p>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; 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.</p>					

## Board Disciplinary Actions

CPE deficiency					
Name	License number	City, State	Violation	Date	Authority
Emilio E. Mendoza	27538	Riverview, Fla.	CPE deficiency	7/25/16	<a href="#">18VAC5-22-90</a>
<p><b>Consent Order</b></p> <p>Emilio E. Mendoza 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.</p> <p>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.</p>					

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	<a href="#">§ 54.1-4414</a> , <a href="#">§ 54.1-4409.1</a> and <a href="#">§ 54.1-111</a>
<p><b>Consent Order</b></p> <p>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.</p>					

## Board Disciplinary Actions

Suspensions and revocations					
Name	License number	City, State	Violation	Date	Authority
Walter P. Miller Jr.	16852	Roanoke, Va.	Unlicensed firm activity	9/29/15	<a href="#">§ 54.1-4412.1</a> and <a href="#">18VAC5-22-150</a>
<p><b>Final Order</b></p> <p>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.</p> <p>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.</p>					

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	<a href="#">§ 54.1-4414</a> , <a href="#">§ 54.1-4409.1</a> and <a href="#">§ 54.1-111</a>
<p><b>Consent Order</b></p> <p>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.</p>					

## Board Disciplinary Actions

CPE deficiency					
Name	License number	City, State	Violation	Date	Authority
German Mundarain	32801	Arlington, Va.	CPE deficiency	9/2/15	<a href="#">18VAC5-22-90</a>
<p><b>Consent Order</b></p> <p>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.</p> <p>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 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.</p>					

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	<a href="#">§ 54.1-4414</a> , <a href="#">§ 54.1-4409.1</a> and <a href="#">§ 54.1-111</a>
<p><b>Consent Order</b></p> <p>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.</p>					

## Board Disciplinary Actions

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	<a href="#">§ 54.1-4414</a> , <a href="#">§ 54.1-4409.1</a> and <a href="#">§ 54.1-111</a>

### 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 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.

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	<a href="#">§ 54.1-4414</a> , <a href="#">§ 54.1-4409.1</a> and <a href="#">§ 54.1-111</a>

### 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, print/internet advertisements, email, software, websites and search engines; and (3) pay a \$2,000 monetary penalty.

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Professional violations					
Name	License number	City, State	Violation	Date	Authority
James Narron	Never licensed	Stephens City, Va.	Unlicensed activity	3/1/13	<a href="#">§ 54.1-4414</a> , <a href="#">§ 54.1-4409.1</a> and <a href="#">§ 54.1-111</a>

### 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.

## Board Disciplinary Actions

CPE deficiency					
Name	License number	City, State	Violation	Date	Authority
Sahar Saad Nasr	27187	North Bergen, NJ	CPE deficiency	5/31/16	<a href="#">18VAC5-22-90</a>

### 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.

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
Larry E. Neff	5147	Chantilly, Va.	Practicing with expired license; Use of CPA title	10/1/13	<a href="#">§ 54.1-4414</a> , <a href="#">§ 54.1-4409.1</a> , <a href="#">§ 54.1-111</a> and <a href="#">§ 54.1-4412.1</a> (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 consideration of reinstatement of his CPA individual or firm CPA license.

## Board Disciplinary Actions

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	<a href="#">§ 54.1-4414</a> , <a href="#">§ 54.1-4409.1</a> and <a href="#">§ 54.1-111</a> (A) ((1) (2) (3)

### 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	<a href="#">18VAC5-22-90</a>

### 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.

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## Board Disciplinary Actions

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Professional violations					
Name	License number	City, State	Violation	Date	Authority
Michael Francis O'Conner	33704	Woodbridge, Va.	Due professional care	9/16/11	<a href="#">§ 54.1-4413.3</a> and IRS Circular 230 § 10.33
<p><b>Final Order</b></p> <p>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.</p>					

CPE deficiency					
Name	License number	City, State	Violation	Date	Authority
Warren Edward O'Hearn	10851	Montclair, Va.	CPE deficiency	4/12/16	<a href="#">18VAC5-22-90</a>
<p><b>Consent Order</b></p> <p>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.</p> <p>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.</p>					

## Board Disciplinary Actions

Professional violations					
Name	License number	City, State	Violation	Date	Authority
Henry O. Omozee	17769	Woodbridge, Va.	Standards of conduct and practice	11/6/13	<a href="#">§ 54.1-4413.4</a> (B) (6) (7)
<p><b>Consent Order</b></p> <p>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.</p>					

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	<a href="#">§ 54.1-4414</a> , <a href="#">§ 54.1-4412.1</a> and <a href="#">§ 54.1-111</a>
<p><b>Consent Order</b></p> <p>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.</p>					

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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	<a href="#">§ 54.1-4414</a> , <a href="#">§ 54.1-4412.1</a> and <a href="#">§ 54.1-111</a>
<p><b>Consent Order</b></p> <p>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 <a href="http://www.aotax.com">www.aotax.com</a>, 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.</p>					

## Board Disciplinary Actions

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	<a href="#">§ 54.1-4414</a> , <a href="#">§ 54.1-4409.1</a> and <a href="#">§ 54.1-111</a>
<p><b>Consent Order</b></p> <p>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.</p>					

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	<a href="#">§ 54.1-4412.1</a> , <a href="#">§ 54.1-4413.3</a> , <a href="#">18VAC5-22-150</a> and <a href="#">18VAC5-22-90</a>
<p><b>Consent Order</b></p> <p>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 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.</p> <p>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.</p>					

## Board Disciplinary Actions

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	<a href="#">§ 54.1-4414</a> , <a href="#">§ 54.1-4412.1</a> and <a href="#">§ 54.1-111</a>
<p><b>Consent Order</b>            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 <a href="http://www.petersonaccountinginc.com">www.petersonaccountinginc.com</a>.</p>					

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	<a href="#">§ 54.1-4414</a>
<p><b>Consent Order</b>            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.</p> <p>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.</p>					

## Board Disciplinary Actions

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	<a href="#">§ 54.1-4413.3</a> (4), (5) and (6)
<p><b>Consent Order</b></p> <p>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.</p> <p>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.</p>					

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	<a href="#">§ 54.1-4413.3</a> (4), (5) and (6) and AICPA Rule 202, 203 and 501
<p><b>Consent Order</b></p> <p>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.</p> <p>Based on the violations, Pughsley agreed to the following: (1) be reprimanded for the violations of <a href="#">§ 54.1-4413.3</a> (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.</p>					

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## Board Disciplinary Actions

### R

Professional violations					
Name	License number	City, State	Violation	Date	Authority
Barbara Rahm	11742	Richmond, Va.	Standards of conduct and practice; Unlicensed firm activity	1/28/16	<a href="#">§ 54.1-4413.3</a> ; <a href="#">§ 54.1-4412.1</a> ; <a href="#">18VAC5-22-150</a> and <a href="#">18VAC5-22-140</a>
<p><b>Consent Order</b></p> <p>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&amp;A for 2012 and 2013, and did not follow the SSARS compilation reporting standards.</p> <p>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&amp;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.</p>					

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	<a href="#">§ 54.1-4414</a> ; <a href="#">§ 54.1-111</a> and <a href="#">§ 54.1-4409.1</a>
<p><b>Consent Order</b></p> <p>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.</p> <p>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 <a href="#">§ 54.1-4409.1</a> 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 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.</p>					

## Board Disciplinary Actions

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	<a href="#">§ 54.1-4414</a> , <a href="#">§ 54.1-4409.1</a> and <a href="#">§ 54.1-111</a>
<p><b>Consent Order</b></p> <p>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.</p>					

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	<a href="#">§ 54.1-4414</a> , <a href="#">§ 54.1-4409.1</a> and <a href="#">§ 54.1-111</a>
<p><b>Consent Order</b></p> <p>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.</p> <p>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) 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.</p>					

## Board Disciplinary Actions

Professional violations					
Name	License number	City, State	Violation	Date	Authority
Rebekah Kulak Reilly	20263	Fairfax, Va.	Unlicensed activity	8/17/16	<a href="#">§ 54.1-4414</a> and <a href="#">§ 54.1-4413.4</a>
<p><b>Consent Order</b></p> <p>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.</p> <p>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.</p>					

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	<a href="#">§ 54.1-4414</a> , <a href="#">§ 54.1-4409.1</a> and <a href="#">§ 54.1-111</a>
<p><b>Consent Order</b></p> <p>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.</p>					

## Board Disciplinary Actions

CPE deficiency					
Name	License number	City, State	Violation	Date	Authority
Anne L. Reinstein	32336	Fort Lauderdale, Fla.	CPE deficiency; false certifications on renewal applications	12/14/16	<a href="#">§ 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), 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</a>

### 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. Her failure to meet the CPE requirements raises the inference she made false certifications on her renewal applications.

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.

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	<a href="#">§ 54.1-4414, § 54.1-4409.1</a> and <a href="#">§ 54.1-111</a>

### 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.

## Board Disciplinary Actions

CPE deficiency					
Name	License number	City, State	Violation	Date	Authority
Diana H. Rogers	23527	Newport News, Va.	CPE deficiency	4/13/2016	<a href="#">18VAC5-22-90</a>
<p><b>Consent Order</b></p> <p>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.</p> <p>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.</p>					

Professional violations					
Name	License number	City, State	Violation	Date	Authority
Jeffery R. Rogers	8413	Forest, Va.	Standards of conduct and practice	12/10/13	<a href="#">§ 54.1-4413.3</a>
<p><b>Consent Order</b></p> <p>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.</p>					

## Board Disciplinary Actions

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	<a href="#">§ 54.1-4414</a> , <a href="#">§ 54.1-4409.1</a> and <a href="#">§ 54.1-111</a>
<p><b>Consent Order</b></p> <p>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.</p>					

Professional violations					
Name	License number	City, State	Violation	Date	Authority
Sally Lawson Roy	1374	Williamsburg, Va.	Due professional care	9/8/11	<a href="#">§ 54.1-4413.3</a>
<p><b>Consent Order</b></p> <p>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.</p>					

CPE deficiency					
Name	License number	City, State	Violation	Date	Authority
Jeffrey Scott Rudolph	29110	Woodstock, Ga.	CPE deficiency	10/20/16	<a href="#">18VAC5-22-90</a>
<p><b>Consent Order</b></p> <p>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.</p> <p>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.</p>					

## Board Disciplinary Actions

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	<a href="#">§ 54.1-4414</a> , <a href="#">§ 54.1-4409.1</a> and <a href="#">§ 54.1-111</a>
<p><b>Consent Order</b></p> <p>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.</p>					

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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	<a href="#">§ 54.1-4414</a> , <a href="#">§ 54.1-4409.1</a> and <a href="#">§ 54.1-111</a>
<p><b>Consent Order</b></p> <p>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.</p>					

Professional violations					
Name	License number	City, State	Violation	Date	Authority
SGS Associates, LLC	134225	Fairfax, Va.	Peer review	6/16/16	<a href="#">§ 54.1-4412.1 (D) (6)</a>
<p><b>Final Order</b></p> <p>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.</p> <p>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.</p>					

## Board Disciplinary Actions

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	<a href="#">§ 54.1-4414</a> , <a href="#">§ 54.1-4409.1</a> and <a href="#">§ 54.1-111</a>

### 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.

CPE deficiency					
Name	License number	City, State	Violation	Date	Authority
Lawrence William Sinnott	10400	Frederick, Md.	CPE deficiency	12/16/15	<a href="#">18VAC5-22-90</a>

### 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.

## Board Disciplinary Actions

CPE deficiency					
Name	License number	City, State	Violation	Date	Authority
Cleveland Eugene Slade	15787	Great Falls, Va.	CPE deficiency	9/16/15	<a href="#">18VAC5-22-90</a>

**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.

Professional violations					
Name	License number	City, State	Violation	Date	Authority
Larry Eugene Smith	6347	Vienna, Va.	Failure to respond	6/16/16	<a href="#">18VAC5-22-170 (A) (3)</a>

**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.

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.

## Board Disciplinary Actions

Suspensions and revocations					
Name	License number	City, State	Violation	Date	Authority
Boonlomp Soonthornchai	5155	Berryville, Va.	Discreditable acts	3/20/14	<a href="#">§ 54.1-4413.3</a> ((1), (2), (3), (7))
<p><b>Final Order</b></p> <p>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.</p>					

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	<a href="#">§ 54.1-4414</a> (2), (4), <a href="#">§ 54.1-4409.1</a> and <a href="#">§ 54.1-111</a>
<p><b>Consent Order</b></p> <p>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.</p>					

## Board Disciplinary Actions

CPE deficiency					
Name	License number	City, State	Violation	Date	Authority
Matthew Russell Steinberg	25188	Atlanta, Ga.	CPE deficiency	12/17/15	<a href="#">18VAC5-22-90</a>

**Consent Order**

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.

Based on the violations, 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 hours of CPE. 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 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. 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.

CPE deficiency					
Name	License number	City, State	Violation	Date	Authority
C. Jeffrey Stump	6242	Pulaski, Va.	Virginia-Specific Ethics	1/10/11	Written reprimand

**Consent Order**

Jeffrey C. Stump neglected to take the Virginia-Specific Ethics Course during the previous three-year reporting period.

## Board Disciplinary Actions

CPE deficiency					
Name	License number	City, State	Violation	Date	Authority
Patrick Joseph Sullivan	30285	Halethorpe, Md.	CPE deficiency; Failure to respond	4/15/16	<a href="#">18VAC5-22-90</a> and <a href="#">18VAC5-22-170 (A) (3)</a>
<p><b>Final Order</b></p> <p>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.</p> <p>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.</p>					

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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	<a href="#">§ 54.1-4414</a> , <a href="#">§ 54.1-4409.1</a> and <a href="#">§ 54.1-111</a>
<p><b>Consent Order</b></p> <p>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.</p>					

## Board Disciplinary Actions

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	<a href="#">§ 54.1-4414</a> , <a href="#">§ 54.1-4409.1</a> and <a href="#">§ 54.1-111</a>
<p><b>Consent Order</b></p> <p>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.</p>					

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	<a href="#">§ 54.1-4414</a> , <a href="#">§ 54.1-4409.1</a> and <a href="#">§ 54.1-111</a>
<p><b>Consent Order</b></p> <p>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.</p>					

## Board Disciplinary Actions

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	<a href="#">§ 54.1-4414</a> , <a href="#">§ 54.1-4412.1</a> and <a href="#">§ 54.1-111</a>

### 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.

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	<a href="#">§ 54.1-4413.3</a> and <a href="#">18VAC5-22-90</a> (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.

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	<a href="#">§ 54.1-4409.1</a> (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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## Board Disciplinary Actions

### V

Professional violations					
Name	License number	City, State	Violation	Date	Authority
Scott A. Vance	21071	Virginia Beach, Va.	Due professional care	1/24/12	<a href="#">§ 54.1-4413.3</a>
<p><b>Consent Order</b>            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.</p>					

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### W

CPE deficiency					
Name	License number	City, State	Violation	Date	Authority
David Niel Walker	7824	Warrenton, VA	CPE deficiency; failure to respond	10/25/16	<a href="#">18VAC5-22-90</a>
<p><b>Consent Order</b>            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.</p> <p>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.</p>					

## Board Disciplinary Actions

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	<a href="#">§ 54.1-4414</a> , <a href="#">§ 54.1-4409.1</a> and <a href="#">§ 54.1-111</a>
<p><b>Consent Order</b></p> <p>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.</p> <p>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.</p>					

Professional violations					
Name	License number	City, State	Violation	Date	Authority
Pauline D. Wang	19276	Springfield, Va.	Practicing with expired license	11/13/12	<a href="#">§ 54.1-4414</a> , <a href="#">§ 54.1-4409.1</a> and <a href="#">§ 54.1-111</a>
<p><b>Consent Order</b></p> <p>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.</p>					

## Board Disciplinary Actions

CPE deficiency					
Name	License number	City, State	Violation	Date	Authority
Muhammad Waqas	34372	Jamaica, NY	CPE deficiency	11/18/15	<a href="#">18VAC5-22-90</a>
<p><b>Consent Order</b></p> <p>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.</p> <p>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.</p>					

Professional violations					
Name	License number	City, State	Violation	Date	Authority
Harold R. Whitbey	12005	Hamilton, Va.	Providing public accounting services without a valid CPA firm license	1/8/13	<a href="#">§ 54.1-4412.1</a> , <a href="#">§ 54.1-4414</a> , <a href="#">§ 54.1-111</a> and <a href="#">18VAC5-22-150</a>
<p><b>Consent Order</b></p> <p>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.</p>					

## Board Disciplinary Actions

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	<a href="#">§ 54.1-4414</a> , <a href="#">§ 54.1-4409.1</a> and <a href="#">§ 54.1-111</a>

### 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.

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	<a href="#">§ 54.1-4413.4 (B)</a>

### 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.

CPE deficiency					
Name	License number	City, State	Violation	Date	Authority
Rodger Mark Wood	24618	Potomac Falls, Va.	CPE deficiency	9/21/15	<a href="#">18VAC5-22-90</a>

### 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 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.

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## Board Disciplinary Actions

### Y

Professional violations					
Name	License number	City, State	Violation	Date	Authority
Quinton E. Yancey	7971	Stephens City, Va.	Due professional care	11/6/13	<a href="#">§ 54.1-4413.3</a> ((1) (2))
<p><b>Consent Order</b></p> <p>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.</p>					

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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	<a href="#">§ 54.1-4413.3</a> (1, 2, 4) and <a href="#">18VAC5-22-170</a> (A.3)
<p><b>Consent Order</b></p> <p>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.</p>					

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