

# Board Disciplinary Actions

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## 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. This policy is subject to change without notice.

**Board Regulation 18VAC5-22-90** requires that licensees must obtain at least 120 hours of CPE during the three calendar-year period previous to the current calendar-year (currently, 2009, 2010 and 2011). Licensees must obtain at least 20 hours of CPE annually, to include two hours of Virginia-specific ethics. Licensees who release or authorize the release of reports on attest or compilation services must obtain a minimum of eight hours of CPE annually related to attest or compilation services (as part of the 20 hours annually, beginning in calendar-year 2011).

### CPE deficiency

Name	License #	City, State	Violation	Date	Board Action
Jeffrey C. Stump	6242	Pulaski, Va.	Virginia-Specific Ethics	1/10/11	Written Reprimand

### Other professional violations

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

### Consent Order

Mr. Finch agreed to: 1) Provide transcripts from IRS and VATAX verifying tax returns had been filed for 2002-2009; 2) Complete 10 hours CPE to include 3 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.

### Other professional violations

Name	License #	City, State	Violation	Date	Authority
William Hunter	7752 (Expired)	Forest, Va.	Unlicensed Activity; Use of CPA Title	1/20/11	§ 54.1-4414, § 54.1-4409.1 and § 54.1-111

### Consent Order

Mr. 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 designation from all signage, business cards, letterhead, resume, print/internet advertisements, email, software, websites and search engines; and 3) Pay \$14,000 monetary penalty.



- Suspensions and revocations
- CPE deficiencies
- Other professional violations

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## Other professional violations

Name	License #	City, State	Violation	Date	Authority
Robert F. Reinert, Jr.	7933 (Expired)	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>

### Consent Order

Mr. Reinert 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 designation 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.

## Other professional violations

Name	License #	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>

### Consent Order

Mr. Rutledge 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 designation 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.

## Other professional violations

Name	License #	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 Mr. 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 designation from all signage, business cards, letterhead, resume, print/internet advertisements, email, software, websites and search engines; and 3) Pay \$6,000 monetary penalty.



- Suspensions and revocations
- CPE deficiencies
- Other professional violations

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## Suspension and revocations

Name	License #	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</a> (B)

### Consent Order

The Board ordered the suspension of Mr. Wilroy's CPA License for a period of no less than 5 years starting from Nov. 12, 2009.

## Other professional violations

Name	License #	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>

### Consent Order

Mr. 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 designation 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.

## Other professional violations

Name	License #	City, State	Violation	Date	Authority
Stanley Kyung Jin Cho	20391 (Expired)	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>

### Consent Order

Mr. 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 designation from all signage, business cards, letterhead, resume, print/internet advertisements, email, software, websites and search engines; 3) Pay \$8,000 monetary penalty; and 4) Submit to the Board a written summary of the statutes and regulations encompassing the requirements and responsibilities of being licensed as a CPA in Virginia.



- Suspensions and revocations
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## Other professional violations

Name	License #	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>

### Consent Order

Mr. 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 designation from all signage, business cards, letterhead, resume, print/internet advertisements, email, software, websites and search engines; and 3) Pay \$2,000 monetary penalty.

## Other professional violations

Name	License #	City, State	Violation	Date	Authority
Sally Lawson Roy	1374	Williamsburg, Va.	Due Professional Care	9/8/11	§ <a href="#">54.1-4413.3</a>

### Consent Order

Ms. 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.

## Other professional violations

Name	License #	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

### Final Order

The Board ordered Mr. 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) two hours in Virginia-specific ethics (may be used for annual CPE requirement). In addition, the Board ordered Mr. O'Conner to reimburse the VBOA \$500 for investigative costs.



- Suspensions and revocations
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## Suspension and revocations

Name	License #	City, State	Violation	Date	Authority
Stewart N. Grant	15134	Virginia Beach, Va.	Due Professional Care; CPE Deficiency	11/2/11	§ <a href="#">54.1-441.3</a> and <a href="#">18VAC5-22-170</a> (A, D)

### Consent Order

The Board ordered the suspension of Mr. Grant's CPA License until he comes into compliance with all the requirements of this order. The Board ordered Mr. 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 2011); 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.

## Other professional violations

Name	License #	City, State	Violation	Date	Authority
Gregory Allen Reed	14228 (Expired)	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>

### Consent Order

Mr. 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 designation 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 Mr. 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 Mr. Reed to submit certificates of completion for all CPE completed in 2012, 2013 and 2014. For the Board to consider license reinstatement Mr. Reed is required to complete all terms and conditions of this order. The Board makes the final approval for reinstatement.

## Other professional violations

Name	License #	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 Mr. 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 designation 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 understands that he cannot sign a Power of Attorney or a federal tax return as a CPA. For the Board to consider license reinstatement Mr. Enwerem is required to complete all terms and conditions of this order. The Board makes the final approval for reinstatement.



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## Other professional violations

Name	License #	City, State	Violation	Date	Authority
Richard Kent Campbell	7383 (Expired)	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>

### Consent Order

Mr. 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 designation 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 Mr. Campbell is required to complete all terms and conditions of this order. The Board makes the final approval for reinstatement.

## Suspension and revocations

Name	License #	City, State	Violation	Date	Authority
Cheryl Lynn Ferrara	37372	Silver Spring, Md.	Discreditable Act – Pled Guilty in U.S. District Ct	12/7/11	§ <a href="#">54.1-4413.4</a> (B)

### Consent Order

The Board ordered the suspension of Ms. Ferrara's CPA License for a period of no less than three years starting from Dec. 7, 2011. In addition, the Board ordered Ms. Ferrara to reimburse the VBOA \$500 for investigative costs. For the Board to consider license reinstatement Ms. 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.

## Other professional violations

Name	License #	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>

### Final Order

The Board ordered Mr. Beeks 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 \$10,000 monetary penalty; and 3) Reimburse the VBOA \$500 for investigative costs.



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## Suspension and revocations

Name	License #	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)

### Final Order

The Board ordered the suspension of Mr. Edley’s CPA License for a period of no less than three years starting from Dec. 15, 2011. In addition, the Board ordered Mr. Edley to: 1) Remove the CPA designation 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 Mr. 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.

### Note on Monetary Penalties

**Monetary penalties are deposited into the state’s Literary Fund and not available for use by the Virginia Board of Accountancy.**



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*VIOLATION CATEGORIES*