

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.

Other professional violations

Name	License #	City, State	Violation	Date	Authority
George H. Kresslein, Jr.	9996	Annandale, Va.	Due Professional Care	1/24/12	§ 54.1-4413.3 (3)

Consent Order

Mr. Kresslein 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.

Other professional violations

Name	License #	City, State	Violation	Date	Authority
Scott A. Vance	21071	Virginia Beach, Va.	Due Professional Care	1/24/12	§ 54.1-4413.3

Consent Order

Mr. 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.



- Suspensions and revocations
- CPE deficiencies
- Other professional violations

Board Disciplinary Actions

Suspension and revocations

Name	License #	City, State	Violation	Date	Authority
Kenneth J. Abod, Jr.	12729	Annandale, Va.	Due Professional Care; SEC Suspension	2/21/12	§ 54.1-4413.3

Final Order

The Board ordered the suspension of Mr. Abod's Virginia CPA License to run concurrent with the SEC suspension that began on July, 23, 2010. In addition, the Board ordered Mr. 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.

Other professional violations

Name	License #	City, State	Violation	Date	Authority
Pamela F. Myers	Never Licensed	Lynchburg, Va.	Unlicensed Activity; Use of CPA Title	4/26/12	§ 54.1-4414 § 54.1-4409.1 , and § 54.1-111

Consent Order

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

Suspension and revocations

Name	License #	City, State	Violation	Date	Authority
Kenneth A. Zelubowski	5992	Virginia Beach, Va.	Discreditable Acts; Due Professional Care	4/26/12	§ 54.1-4413.3 (1, 2, 4) and 18VAC5-22-170 (A.3)

Consent Order

The Board ordered the immediate revocation of Mr. 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.



- Suspensions and revocations
- CPE deficiencies
- Other professional violations

Board Disciplinary Actions

Other professional violations

Name	License #	City, State	Violation	Date	Authority
Lyn A. Becker	32040	Norfolk, Va.	Due Professional Care	5/2/12	§ 54.1-4413.3 and 18VAC5-22-170

Final Order

The Board ordered Ms. 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) 8 hours in Practice Management; and b) 4 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 Ms. Becker's Virginia CPA license.

Other professional violations

Name	License #	City, State	Violation	Date	Authority
Robert W. Davis	15510	Syosset, N.Y.	Due Professional Care; SEC Suspension	5/2/12	§ 54.1-4413.3

Final Order

The Board ordered Mr. 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.

Suspension and revocations

Name	License #	City, State	Violation	Date	Authority
John M. Lorusso, Jr.	14260	South Riding, Va.	Discreditable Acts; Due Professional Care	5/2/12	§ 54.1-4413.3

Final Order

The Board ordered the suspension of Mr. Lorusso'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 Mr. Lorusso to: 1) Remove the CPA designation 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 Mr. Lorusso is required to complete all terms and conditions of the Order.



- Suspensions and revocations
- CPE deficiencies
- Other professional violations

Board Disciplinary Actions

Suspension and revocations

Name	License #	City, State	Violation	Date	Authority
John B. Covington, II	27679	Pamplin, Va.	Discreditable Acts; Due Professional Care	6/26/12	§ 54.1-4413.3 , and 18VAC5-22-170 (A.3)

Final Order

The Board ordered the revocation of Mr. 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.

Other professional violations

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

Consent Order

Mr. Higgins 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 designation 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 CPS Title in Virginia (to include references of past Board disciplinary actions); and 4) Reimburse the VBOA \$500 for investigative costs. For the Board to consider license reinstatement, Mr. Higgins is required to complete all terms and conditions of the Order.

Other professional violations

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

Consent Order

The Board ordered Mr. 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 designation on it until he has been granted reinstatement of his CPA license; and (3) Be reprimanded for the unlicensed use of the CPA designation during the time his CPA license was expired. As a condition of reinstatement of his expired CPA license, Mr. 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.



- Suspensions and revocations
- CPE deficiencies
- Other professional violations

Board Disciplinary Actions

Suspension and revocations

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

Final Order

The Board ordered the immediate revocation of Mr. 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.

Suspension and revocations

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

Final Order

The Board ordered the immediate revocation of Mr. 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 designation.

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 2 hours of Virginia-specific ethics CPE to become licensed in Virginia as a CPA.

Other professional violations

Name	License #	City, State	Violation	Date	Authority
Kelly D. Hughes	13761	Fredericksburg, Va.	Due Professional Care	8/21/12	§ 54.1-4413.3

Consent Order

The Board ordered Mr. 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.



- Suspensions and revocations
- CPE deficiencies
- Other professional violations

Board Disciplinary Actions

Suspension and revocations

Name	License #	City, State	Violation	Date	Authority
George Turner, Jr.	29447	Culpeper, Va.	Discreditable Acts; and Failed to submit the required CPE	8/21/12	§ 54.1-4413.3 and 18VAC5-22-90 (B)

Final Order

The Board ordered the immediate revocation of Mr. Turner'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 designation; and (4) Reimburse the VBOA for the reasonable cost of \$500 for the investigation of this matter.

Other professional violations

Name	License #	City, State	Violation	Date	Authority
Henok Mekonnen Tedla	Never Licensed (at time of violation)	Alexandria, Va.	Unlicensed Activity	9/18/12	§ 54.1-4414 , § 54.1-4409.1 and § 54.1-111

Consent Order

The Board ordered Mr. 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 designation on it until he has been granted a CPA license; and (3) Reimburse the VBOA for the reasonable cost of \$500 for the investigation of this matter. As a condition of licensure, Mr. Tedla shall submit to the Board a 1,000 word essay encompassing the use of the CPA designation and why the requirement to be licensed as a CPA is important.

Other professional violations

Name	License #	City, State	Violation	Date	Authority
Matthew Craig Green	Exam Candidate	Lansdowne, Va.	Eligibility	11/13/12	§ 54.1-4409.1 (C) and 18VAC5-22-80 (C) (4)

Consent Order

The Board ordered Mr. Green: (1) After successful completion of the CPA Examination, and in order to apply for a CPA license in Virginia, Green must demonstrate to the Board that he has achieved competency to independently evaluate and judge the reliability of information and to certify and opine on the material accuracy of financial statements to the extent it would warrant Green being entrusted with public trust; and (2) Green acknowledges he will not apply for licensure in any other jurisdiction without providing copy of the Consent Order.



- Suspensions and revocations
- CPE deficiencies
- Other professional violations

Board Disciplinary Actions

Other professional violations

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

Consent Order

The Board ordered Mr. 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 designation 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.

Other professional violations

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

Consent Order

The Board ordered Mr. King to: (1) Refrain from practicing as a CPA in the Commonwealth until the VBOA has granted reinstatement of Mr. King's CPA license; (2) Remove all signage, to include business cards, letterhead, email signatures, resumes, newspaper, internet ads and software with the CPA designation 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 designation during the time his license was expired.

Other professional violations

Name	License #	City, State	Violation	Date	Authority
William E. Murphy IV	6763	Jacksonville, Fla.	Practicing with Expired License; Use of CPA Title	11/13/12	§ 54.1-4414 , § 54.1-4409.1 and § 54.1-111

Consent Order

The Board ordered Mr. Murphy to: (1) Refrain from practicing as a CPA or use the CPA designation in the Commonwealth until the VBOA has granted reinstatement of Mr. Murphy's CPA license; (2) Remove the CPA designation 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 designation prior to the approval of his application for reinstatement.



- Suspensions and revocations
- CPE deficiencies
- Other professional violations

Board Disciplinary Actions

Other professional violations

Name	License #	City, State	Violation	Date	Authority
Sumit Panjabi	Never Licensed	Sterling, Va.	Advertising Services Restricted to CPA Firms	11/13/12	§ 54.1-4414, § 54.1-4412.1 and § 54.1-111

Consent Order

The Board ordered the President and CEO of Advantage One, Sumit Panjabi to: (1) Refrain from providing or offering to provide services restricted to licensed CPA's and licensed CPA firms in the Commonwealth; (2) Remove all public accounting advertisements to include the use or reference of any restricted term to licensed CPA firms from the website of Advantage One at www.aotax.com, under any and all links on that website; (3) Reimburse the VBOA for the reasonable cost of \$500 for the investigation of this matter; and (4) Pay a monetary penalty of \$6,000.

Other professional violations

Name	License #	City, State	Violation	Date	Authority
Pauline D. Wang	19276	Springfield, Va.	Practicing with Expired License	11/13/12	§ 54.1-4414, § 54.1-4409.1 and § 54.1-111

Consent Order

The Board ordered Ms. Wang to: (1) Refrain from practicing as a CPA in the Commonwealth until the VBOA has granted reinstatement of Ms. 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 designation during the time her license was expired; and (5) Complete a 1,000 word essay on the requirements of using the CPA designation in Virginia referencing the importance of those requirements in protecting the public.

Other professional violations

Name	License #	City, State	Violation	Date	Authority
Karen Crosswhite	Never Licensed	Herndon, Va.	Unlicensed Activity	12/4/12	§ 54.1-4414, § 54.1-4409.1 and § 54.1-111

Final Order

The Board ordered Ms. Crosswhite to: (1) Refrain from practicing as a CPA in the Commonwealth until the VBOA has granted Ms. Crosswhite 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 designation.



- Suspensions and revocations
- CPE deficiencies
- Other professional violations

Board Disciplinary Actions

Other Professional Violations

Name	License #	City, State	Violation	Date	Authority
Kevin C. Harney	Exam Candidate	Merry Point, Va.	Unfit/Unsuited to use the CPA Title in Virginia	12/4/12	§ 54.1-4409.1 , § 54.1-4403 (1) and § 54.1-4413.4 (C) (1)

Final Order

The Board ordered that Mr. Harney: (1) Shall be banned from sitting for the CPA Exam in Virginia for a period of no less than 5 years; (2) Mr. Harney may petition the Board, in person, after a period of 5 years from the entry date of the Final Board Order, to be permitted to sit for the CPA exam in Virginia. In determining Harney's eligibility to sit for the CPA Exam in Virginia, Harney must demonstrate to the Board that he is fit and suited to be a CPA in Virginia, to include demonstrated actions that he has taken to avoid prior behavioral issues that led to these recommended actions; and (3) If future authorization is granted to Harney to sit for the CPA Exam in Virginia, Harney must reapply as a new CPA Exam applicant to take the CPA Exam, and must meet all existing requirements at the time of application.

Suspension and revocations

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

Final Order

The Board ordered that Mr. 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.

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.



- Suspensions and revocations
- CPE deficiencies
- Other professional violations