

ACCRUED INTEREST



Biannual Newsletter



Ready for an evolution

From the VBOA Chair

Greetings everyone,

I know that for many of us, this time of year is often a busy one as we work to serve our clients, and I must say that the VBOA and our overall profession have been busy at work as well.

We can finally say that CPA Evolution is here! All testing for Business Environment Concepts (BEC) officially ended in December 2023, and in January 2024, all of the new disciplines have become available through the launch of a new Uniform CPA Examination. We will continue to monitor progress and be available for any questions regarding the new exam.



WENDY LEWIS,
CPA

One of the focal points of the VBOA that we discussed last year is to increase and enhance our CPA pipeline. This has been a topic of discussion at each recent board meeting and one that is top of mind for the entire profession. What can we do to educate students about all of the many wonderful careers in accounting—and hopefully, by doing so, increase our pipeline of future CPAs?

In response to this question, our board has increased our student outreach and board presence across college campuses. We just had a wonderful board meeting in December on the campus of the

continued on page 2

IN THIS ISSUE

**EXECUTIVE
DIRECTOR'S
MESSAGE**

**CPA EVOLUTION
LAUNCH: WHAT YOU
NEED TO KNOW**

**NASBA AWARD &
APPOINTMENTS**

**VBOA TRAVELS
TO UVA**

NEWS AND NOTES

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

University of Virginia (see page 9) and were able to dialogue and discuss accounting careers with some bright and exceptional students.

We are busy at work planning our next college visit for April 12 at Norfolk State University. We have also made it a point to ensure that we will visit a historically black college each year as we continue to strengthen our diversity, equity and inclusion efforts overall.

Incoming NASBA Chair Stephanie Saunders (former VBOA chair) has made the CPA pipeline an increased focus of NASBA as well. She established NASBA's Professional Licensure Task Force, who is tasked with considering new

concepts for CPA licensure. In December, the Task Force issued a [concept exposure now open for comment](#), addressing its recommendation of creating an additional path to licensure.

Despite the challenges, we have a lot to be proud of. We are making great strides to strengthen our profession and to ensure we have a diverse group of future CPAs. I am so glad that the VBOA continues to be on the front line. CPAs touch just about every facet of the business world and we need to always remember that!

Sincerely,

Wendy P. Lewis, CPA

BOARD OF ACCOUNTANCY

Wendy P. Lewis, CPA
Chair
Hanover, Virginia

Nadia A. Rogers, CPA
Vice Chair
Blacksburg, Virginia

Laurie A. Warwick, CPA
Ashburn, Virginia

William R. Brown, CPA
New Kent, Virginia

David Cotton, CPA, CFE, CGFM
Alexandria, Virginia

Dale Mullen
Hanover, Virginia

Angela Rudolph-Wiseman, CPA
Frederick County, Virginia



*Top row from left: Brown, Warwick, Mullen, Cotton, Rudolph-Wiseman.
Bottom row from left: Rogers, Lewis.*

CONTACT

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



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

 boa.virginia.gov

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

NEWS AND NOTES

From the executive director:

In the summer newsletter, I discussed the way continuing professional education, or CPE, sets CPAs apart as accounting professionals. This issue, I want to dive a little deeper into CPE requirements, especially documentation.

You are required to obtain CPE if you:

- Hold an active Virginia individual CPA license.
- Are applying for reinstatement.
- Are returning your license to active from inactive.

All active CPAs who work in any industry, not just public accounting, must complete 120 CPE hours over a rolling three-year period, with a minimum of 20 hours annually that must include a two-hour Virginia-approved ethics course. For licensees who authorize or release reports, eight of those annual hours must focus on audit and attest.

Every state requires CPE, and most require the equivalent of 40 hours each year. In fact, the [AICPA](#) also requires 120 credits over a three-year period for licensed members—just like Virginia. (Note: You can use your Virginia CPE to meet more than one requirement.)

Virginia's CPE requirements are different than many other states in two major ways:

1. VBOA does not require any specific topics to be covered, other than the two requirements mentioned above.
2. VBOA does not require CPE to be earned through NASBA-qualified vendors.

While you can receive CPE credit for trainings in other fields—medical, hotel operations, banking, homebuilders, utilities, etc.—finding the required documentation certifying the number of hours you

attended can be tricky. Before the event, reach out to the organizer and ask if they provide any continuing education credits. We accept CE, CEU, CLE and others.

CPE audits

The board audits approximately 1,600 CPAs each year. CPE audits look back at the last three calendar years. If you do not have the appropriate documentation, the credits will not be counted and you will fail your CPE audit, and an enforcement case will open.

Keep in mind, we do not count registration confirmation emails or payment receipts, certificates of completion that do not reflect the hours spent, PowerPoint presentations or agendas.

It can be difficult to obtain documentation for training that happened two or three years ago, so be sure to obtain CPE documentation at the time of an event.

Other documentation tips:

- If you are a presenter at an event, the host organization can send a letter certifying your presentation, date, and length.
- Earning higher education credits that are reflected on a transcript can also count for CPE—quite a lot in fact.
- Writing articles for a professional, peer-reviewed publication is also a way to earn CPE, just contact the board for the documentation requirements.

All the information on qualifying CPE can be found on our [website](#). As always do not hesitate to reach out to the board with any questions. — Nancy Glynn, CPA



NANCY GLYNN,
CPA

STAFF

Nancy Glynn, CPA, Executive Director

Renai Reinholtz, Deputy Director

Matthew Ross, Enforcement Director

Jeff Good, IT Specialist

Patti B. Hambright, CPE Administrator

Fergus Johnson, Virginia Management Fellow

Kelsie Mclellan, Enforcement Specialist

Veronica Paulson, Administrative Assistant

Nicole Reynolds, Licensing and Operations Support

Sandra Reysn, Financial and Procurement Coordinator

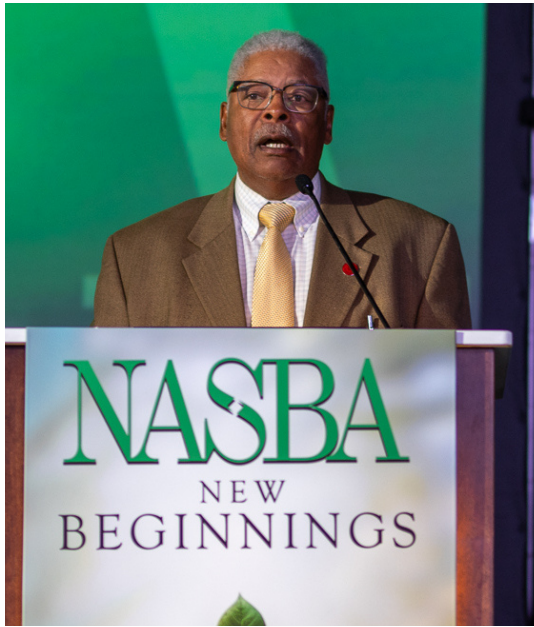
Michelle Strudgeon, Accounting Analyst

Nicholas Tazza, Manager, Licensing and Examination

Kelli Yoder, Communications Coordinator

NEWS AND NOTES

Dickerson receives NASBA Distinguished Service Award



Tyrone E. Dickerson, CPA, of Richmond, received the 2023 National Association of State Boards of Accountancy Distinguished Service Award in October at NASBA's annual meeting. Dickerson served eight years on the VBOA, with two years as chair. This award honors individuals who have demonstrated an unswerving commitment and dedication to enhancing the mission of NASBA.

In recent years, Dickerson served on the NASBA Board of Directors as director-at-large, treasurer and Middle Atlantic regional director. He is a former chair of NASBA's Administration and Finance Committee, CBT Administration Committee, CPE Committee, Diversity Committee and CPE Standards Working Group. He is a former member of NASBA's Relations with Member Boards Committee and Enforcement Resource Committee.

In 1984, he founded Tyrone E. Dickerson, CPA firm, following a successful career in the broadcasting industry. Currently, he practices as a sole practitioner specializing in auditing small businesses and not-for-profit organizations.

NASBA Board elections



- **Laurie Warwick, CPA**, of Ashburn, was elected Middle Atlantic regional director. She currently serves as the 2023-2024 chair of the NASBA Audit Committee and is a past member of its Audit, Regulatory Response and Administration and Finance Committees. Additionally, she has served on the Virginia Board of Accountancy as a member, vice chair and chair. Warwick is a managing director with EY, serving a broad base of industries, inclusive of private equity, healthcare, professional services, and emerging companies.



- **Stephanie M. Saunders, CPA**, of Virginia Beach, and former chair of the VBOA, acceded to the office of chair. She formerly served as chair of NASBA's Uniform Accountancy Act, Relations with Member Boards and Education Committees, and is a past member of NASBA's Communications and Nominating Committees. Previously, she was a NASBA representative on the AICPA's Professional Ethics Executive Committee (PEEC), an appointment she held for four years. In addition to her work with NASBA, Saunders served two four-year terms on the VBOA and was a member of the Ethics Committee, and former board member and chair of the Virginia Society of CPAs. Today, she is a shareholder of Saunders & Saunders, which provides tax planning and compliance for individuals and small businesses.

[See full media announcement here >>](#)

NASBA 2024 committee appointments

- William Brown, CPA - Enforcement Committee
- David Cotton, CPA, CFE, CGFM - Regulatory Response Committee
- Dale Mullen - Legislative Support Committee
- Nadia Rogers, CPA - Uniform Accountancy Act (UAA) Committee
- Laurie Warwick, CPA - Audit Committee
- Nancy Glynn, CPA - Executive Directors Committee

[View all 2024
NASBA committees
here >>](#)

NEWS AND NOTES

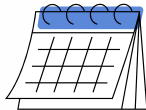
Set a reminder: renewal season is coming

You can renew your individual and firm licenses beginning March 1 and must renew by June 30 or you will need to reinstate your license. Reinstatement includes a CPE audit.

Make sure your email and mailing addresses are up to date [in our system](#) so that you receive our renewal reminders beginning in March. You can also **opt-in to text reminders** under the menu item: "Demographics Update."

Click below to add a reminder to your calendar:

 **Add to calendar**



New licenses July 1-Dec. 31

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

View the 480 individuals and firms licensed from July 1 to Dec. 31, 2023 at boa.virginia.gov/newlicenses.

NEW LICENSEES >>



VBOA Chair named "Person to Meet" in 2024, keynotes VCU luncheon

Board Chair Wendy Lewis shared her CPA journey as the guest speaker at the Virginia Commonwealth University School of Business annual Accounting Department Luncheon Dec. 8.

Lewis spoke to VCU accounting students, alumni, faculty and local accounting professionals about her career, which began at Virginia Union University and has so far encompassed over 26 years at KPMG, where she is a managing partner.

Lewis was also named to the [100 People to Meet in 2024](#) list in "Virginia Business," where she is described as "the first Black woman to become the Virginia Board of Accountancy's chair."



VBOA Chair Wendy Lewis addresses guests of the annual VCU Accounting Department Luncheon Dec. 8.

Meet our Virginia Management Fellow: Fergus Johnson



Fergus Johnson is serving the VBOA for eight months while participating in the Virginia Management Fellowship program. He is learning about the board's day-to-day work by helping out in nearly every department, and will complete a research paper as part of the program requirements. His paper will investigate the 150-hour educational requirement for licensure.

VBOA is the first of three commonwealth agency rotations he will complete. He was interested in VBOA because he believes that properly regulated industries and professions are "those that are the most capable to carry out their duties for customers and the public." He said: "The chance to work at a regulatory agency like the VBOA who is ensuring that I am gaining valuable experience in multiple aspects of public service and regulation is incredibly important to my development as a public servant."

Johnson spent five years in the Marine Corps and holds both a bachelor's and master's degree in Economics from Virginia Commonwealth University.

NEWS AND NOTES

Comment period for 30-month credit regulation change

The board periodically reviews policies and regulations and exposes proposed changes for public comment before they become effective. Comments are open to the public for 30 days before the amendment goes into effect. You can find all guidance documents open for public comment on the Virginia Town Hall website.

The following will be open for comments in Town Hall Feb. 12-March 13: "[Amendment to Education Regulations.](#)"

Invite the VBOA to your next event

Did you know board members and staff attend events where they can network with potential CPAs?

Typically this is on college campuses, job fairs (see VCU Accounting Expo, right) or at student professional organization meetings.

If you have an event coming up and would like a board member on hand to offer advice, speak or answer questions, we'd love to hear from you.

Email boa@boa.virginia.gov or call 804-367-8505.



VBOA staff field questions from attendees of VCU's Accounting Expo Nov. 9.

Firm reminders: Firm names

Fictitious names, assumed names, "T/A" trading as, "DBA" doing business as, "AKA" Also Known As



A licensed CPA firm must operate under the same name that is registered with the Virginia Board of Accountancy and that appears on its license. Generally, the name registered with the VBOA and that appears on the firm license is the person's or entity's legal name. If a firm licensee desires to operate under a name different than their legal name, a [fictitious name](#) or assumed name filing must be provided to the VBOA.

In the commonwealth of Virginia fictitious names or assumed names are registered with the [State Corporation Commission](#). If an initial firm licensee desires to operate using a fictitious or assumed name, the documentation should be included with their initial license application. If an existing firm licensee begins to operate using a fictitious or assumed name after initial licensure, such information shall be reported to the VBOA along with a copy of the fictitious or assumed name filing within 30 days of the change pursuant to 18VAC5-22-170 (B)(1).

If a CPA firm is found to be operating under a name not properly registered with the VBOA or that could be considered misleading, the VBOA can initiate disciplinary action against the firm licensee and the individual licensee responsible for the firm license. If found to be in violation of the VBOA's regulations or the Code of Virginia, penalties imposed upon the firm licensee and the individual licensee responsible for the firm license can include monetary penalties, restrictions on the firm's practice, or license suspension or revocation.

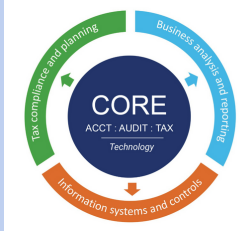
Without the fictitious name filing, a potential client will not be able to find these firms in the VBOA's [CPA firm look-up](#) or in the national database, [CPAVerify](#).

CANDIDATES' CORNER

CPA Evolution: What you need to know

A refresher on what's new:

The long-awaited new CPA Exam, CPA Evolution, launched Jan. 10. While the end of the Business Economic Concepts (BEC) section was a major focus in 2023, every section of the exam is new, representing the most significant change to the CPA Exam since computerization.



The new exam is a Core + Discipline model. The model starts with a required three-part core in accounting, auditing, and tax. In addition, each candidate must pass one exam discipline section. The new disciplines reflect three pillars of the CPA profession:

- Business analysis and reporting (BAR)
- Information systems and controls (ISC)
- Tax compliance and planning (TCP)

Credit extension, relief

The VBOA passed two motions in 2023 to help ease the transition into the new CPA exam.

30-month credit earning window

During its Aug. 29 meeting, the board approved a motion permanently changing the credit earning window from 18 to 30 months for all credits earned after Jan. 9, 2024.

Any credits that were still active on Dec. 15 were also extended to have a lifespan of at least 30 months.

Credit relief initiative

During its Oct. 24 meeting, the VBOA approved credit relief for those who had a credit that expired between January of 2020 and Nov. 30, 2023, and was not replaced with a new passing score. This was an expanded version of NASBA's [Credit Relief Initiative](#), a response to disruptions exam candidates faced during the COVID-19 pandemic.

For changes and updates:

Changes affecting credit expiration dates have already been made and are reflected in NASBA's CPA portal, [CPA Central](#).

Virginia-specific CPA Evolution changes and updates can be found at boa.virginia.gov/cpa-evolution.



CANDIDATES' CORNER

CPA Evolution: What you need to know



Helpful resources

- [VBOA's CPA Evolution page](#)
- [NASBA's Transition FAQs](#)
- [NASBA Candidate Guide](#)

While ultimately you are responsible for understanding what is required of you to pass the CPA Exam and become licensed, we are here to help where we can. [Contact us anytime.](#)

Q1 scheduling timelines

The Core sections (AUD, FAR and REG) will be available for scheduling through March 26, 2024.

However, the Discipline sections (BAR, ISC and TCP) will only be available through Feb. 6, 2024, in the first quarter.

Score releases

Both the testing schedules and the score release schedules will be atypical throughout 2024 and are subject to change.

Whenever a new exam is launched, additional analysis is needed to release candidate scores. The schedule for score releases in 2024 is similar to that in 2011 and 2017, when new versions of the CPA exam were launched.

With the new [exam blueprints](#), there is a good deal of new content on the exams, and this requires additional analysis after candidates have completed testing.

Accordingly, scores for the first quarter take longer than scores for subsequent quarters.

It is important to note that for each quarter in 2024, candidates will receive their scores in time to take the same exam section in the next quarter if they choose.

CORE Score release schedule (FAR, AUD, REG)

TEST DATES:	SCORES RELEASED:
Jan. 10-March 26	June 4
April 1-June 25	July 31
July 1-Sept. 25	Nov. 1
Oct. 1-Dec. 26	Early Feb. 2025

DISCIPLINE Score release schedule (BAR, ISC, TCP)

TEST DATES:	SCORES RELEASED:
Jan. 10-Feb. 6	April 24
April 20-May 19	June 28
July	Sept. 10
October	Dec. 10

Schedules are tentative and subject to change.

CANDIDATES' CORNER

UVA hosts Dec. 1 VBOA meeting



Board Chair Wendy Lewis calls on a University of Virginia student at the Dec. 1 meeting hosted by McIntire School of Commerce. (Photos courtesy of UVA.)

The board and staff traveled to Charlottesville for its Dec. 1 meeting hosted by the University of Virginia's McIntire School of Commerce. A group of 22 McIntire students attended to learn from a student-centered agenda, in which board members and guest speakers shared how the board operates, their varying journeys to CPAs and many relevant resources for students.

Dr. Nicole Jenkins, dean of McIntire School of Commerce welcomed all attendees and thanked the board for coming to UVA. She described the value and rewards of the CPA title in her own life. Stephanie Peters introduced the Virginia Society of CPAs and its mission, describing various resources available to students through membership.



Students participated throughout the Dec. 1 meeting.

NASBA Executive Vice President and Chief Operating Officer Colleen Conrad shared her own journey to accounting, then presented a high-level overview of NASBA, highlighting particular resources developed for students.

Wendy Lewis, CPA and managing partner at KPMG, led an informative presentation on the accounting profession and what it means to be a CPA, in which she corrected many misconceptions of accounting. She shared the possible career paths available to students and some of the varied and rewarding experiences she has had as a CPA over the course of her career.

Nadia A. Rogers, CPA and professor of practice at Virginia Tech, led a detailed presentation on the CPA Exam changes and the future of the accounting profession in general. She outlined content changes, described the value of each new discipline and offered advice for approaching the exam.

She also helped explain the recent extensions to Virginia credits and the education requirements for taking the exam.

VSCPA Academic and Diversity Outreach Director Molly Wash shared with attendees the ways in which VSCPA supports students on their pathway to the CPA, including a virtual CPA Exam Lunch and Learn, scholarship availability and a new mentoring program to be launched in the fall of 2023.

Students participated throughout the day with relevant questions and discussion.

DISCIPLINARY ACTIONS

POLICY NOTICE

The policy of the Virginia Board of Accountancy is to publish the information of licensees against whom the VBOA has taken disciplinary action resulting in suspensions, revocations and 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 suspension. The VBOA also publishes information of unlicensed individuals and firms against whom the VBOA has taken a disciplinary action.

Monetary penalties are deposited into the Commonwealth's Literary Fund and are not available for use by the VBOA.



VBOA disciplinary actions since 2011 are listed in alphabetical order by name on our website at boa.virginia.gov/enforcement/disciplinary-actions. Contact the VBOA for actions prior to 2011, or if additional information or documentation is needed

July-December

Ask International, Inc., License #133744 | Chantilly, VA | 8/29/23

Due professional care [§54.1-4413.3 \(1\)-\(7\)](#) [§54.1-4412.1\(D\)\(1\)\(a\),\(5\),\(6\)](#)

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

Ramgopal Rao Balmuri | License #37751 | Bramble, VA | 12/1/23

Unlicensed Activity [§54.1-4412.1\(A\),\(B\),\(D\)\(6\)](#) [§54.1-111\(3\)](#) [§54.1-4413.3 \(4\),\(7\)](#)

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

Clarke Financial Associates, P.C. | License #134003 | Richmond, VA | 8/29/23

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

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

Jerome R. Clarke | License #26694 | Richmond, VA | 8/29/23

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

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

William Jeffrey Dalton | License #14185 | Charlottesville, VA | 8/29/23

Due professional care [§54.1-4412.1\(D\)\(6\)](#) [§54.1-4413.3 \(1\)-\(6\)](#)

William Jeffrey Dalton was reprimanded and fined \$5,000 for performing an audit with multiple deficiencies identified by the Department of Labor. Firm was not enrolled in peer review.

Michael Gardner | License #25095 | Ashburn, VA | 8/29/23

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

Michael Gardner was reprimanded and fined \$750 for unlicensed use of the CPA title on LinkedIn.

DISCIPLINARY ACTIONS

July-December

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

Due professional care [§54.1-4413.3 \(1\)-\(6\)](#) [18VAC5-22-90\(A\)](#) [18VAC5-22-170](#)

Roger L. Guilliams' license was revoked and Guilliams was fined \$15,000 for performing an employee benefit plan audit containing 18 deficiencies identified by the Department of Labor. Additionally, Guilliams failed to respond to VBOA communications and failed a CPE audit and was fined \$300 and \$1,375 respectively for these violations.

Liang He | License #47564 | Laurel, MD | 8/29/23

Due professional care [§54.1-4413.3 \(1\), \(2\), \(4\) and \(6\)](#)

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

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

Unlicensed Activity [§54.1-4409.1 \(A\)](#) [§54.1-4414\(2\) and \(4\)](#) [§54.1-111 \(A\) \(2\)](#)

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

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

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

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

KPMG LLP | License #132275 | Richmond, VA | 10/24/23

Acts discreditable [§54.1-4313.3 \(1\)-\(4\)](#)

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

India Lawson | No license | Lorton, VA | 10/24/23

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

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

Cara K. Mongelli | License #42038 | Reston, VA | 10/24/23

Due professional care and continuing professional education [§54.1-4313.3 \(1\)-\(4\) and \(7\)](#) [18VAC5-22-90](#)

Cara K. Mongelli was fined \$5,000 for poor communication with a client and errors related to passthrough entity tax return preparation, as well as \$750 for being CPE deficient. Mongelli must complete 16 hours of CPE in passthrough entity tax return preparation.

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

Unlicensed activity [§54.1-4412.1 \(A\)-\(B\)](#)

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

Deborah Purcell | No license | Vienna, VA | 8/29/23

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

Deborah Purcell was fined \$1,500 for unlicensed use of the CPA title on LinkedIn and on Purcell's resume.

James Scott, Jr. | License #34237 | Ellicott City, MD | 12/1/23

Due professional care [§54.1-4413.3 \(4\)-\(5\)](#)

James Scott, Jr. was restricted in his ability to perform Uniform Guidance Audits for persons or entities located in Virginia based on a Consent Order entered into by Scott with the AICPA.

DISCIPLINARY ACTIONS

July-December

Mark Stelzner | No license | Virginia Beach, VA | 8/29/23

Unlicensed Activity [§54.1-4409.1 \(A\)](#) [§54.1-4414\(i\)\(2\) and \(4\), \(ii\)\(2\) and \(4\)](#) [§54.1-4412.1 \(A\)\(B\) and \(D\)](#) [§54.1-111 \(A\)](#)

Mark Stelzner was fined \$10,000 for unlicensed use of the CPA title and performing financial statement preparation for which a firm license was required.

Tax Temple Financials LLC | License #134444 | Bramble, VA | 12/1/23

Unlicensed Activity [§54.1-4412.1 \(A\), \(B\) and \(D\)\(6\)](#) [§54.1-111\(3\)](#) [§54.1-4413.3 \(4\) and \(7\)](#)

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

Orlando Torrez | No license | Alexandria, VA | 8/29/23

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

Orlando Torrez was reprimanded and fined \$1,000 for unlicensed use of the CPA title on LinkedIn.

W. Jeffrey Dalton, CPA, PC | License #132874 | Charlottesville, VA | 8/29/23

Due professional care [§54.1-4412.1\(D\)\(6\)](#) [§54.1-4413.3 \(1\)-\(6\)](#)

W. Jeffrey Dalton, CPA, PC was reprimanded and fined \$5,000 for performing an audit with multiple deficiencies identified by the Department of Labor. Firm was not enrolled in peer review.

Khalid Yousif | License #29967 | Arlington, VA | 8/29/23

Unlicensed activity [§54.1-4412.1 \(A\)-\(B\)](#)

Khalid Yousif was reprimanded for advertising financial statement preparation services without a firm CPA license.

Unlicensed activity guidelines

The following individuals entered into consent orders with the VBOA for unlicensed use of the CPA title and their specific conduct fell within the board's unlicensed use of the CPA title guidelines.

Reprimand and \$250 fine:

- **Tiffany L. Antognozzi** - License #47997 | Arvada, CO | 10/20/23
- **David Monroy** - License #31505 | Parkland, FL | 10/24/23
- **Arun Sundaram** - License #43954 | McLean, VA | 9/26/23
- **Kenneth Dean Thornsby** - No license | Roanoke, VA | 12/1/23

Reprimand and \$500 fine:

- **Gaurav Bidasaria** - License #33486 | Millburn, NJ | 7/26/23
- **Jordan Sparagana** - License #50794 | Fort Lauderdale, FL | 10/27/23

Reprimand and \$750 fine:

- **Salwa Khan** - License #41164 | Austin, TX | 12/1/23
- **Charley Wyatt Seligman** - License #49093 | Chicago, IL | 10/24/23

DISCIPLINARY ACTIONS

July-December

CPE deficiencies

The following CPAs violated VBOA regulation [18VAC5-22-90](#) by failing to meet the CPE requirements for a three-year reporting period. These disciplinary actions are for CPE violations that resulted in a suspension of the individual's license and/or was the individual's second or subsequent violation.

- Jeffrey Bartholomew - License #22976 | Rochester, NY | 8/29/23 (suspended)
- Corinne Q. Carson - License #14114 | Fort Smith, AR | 7/5/23 (suspended)
- Jeffrey Diebel - License #22692 | Glen Allen, VA | 10/24/23 (suspended)
- Michael Fisher - License #7875 | Midlothian, VA | 8/29/23 (suspended)
- Bruce Christopher Hayden - License #9618 | Edmond, OK | 7/11/23 (suspended)
- Wei Jin - License #29585 | Ontario, Canada | 12/1/23 (suspended)
- Pavel V. Katsiak - License #36297 | McLean, VA | 9/26/23 (second offense)
- Nary Khaoung - License #30222 | Falls Church, VA | 11/8/23 (second offense)
- Wilma G. Matthias - License #16971 | Upper Marlboro, MD | 10/18/23 (second offense)
- Francisco Martinez - License #13102 | Mineral, VA | 7/3/23 (suspended)
- Jaime L. O'Donnell - License #46785 | Baltimore, MD | 10/10/23 (second offense)
- Ajit Ramanlingam - License #34395 | Pleasonton, CA | 12/1/23 (suspended)
- Zachary Sampson - License #21938 | Houston, TX | 9/19/23 (suspended)
- Scott Arthur Stanberry - License #19863 | Derwood, MD | 12/1/23 (suspended)
- Michael Zolfaghari - License #47625 | Alexandria, VA | 7/11/23 (suspended)

Mark your calendars

Upcoming VBOA meetings:

- April 12 - To be held at Norfolk State University
- May 15 - Planning meeting
- June 12

Important dates for licensees:

- Feb. 1 - 2024 VBOA-approved ethics courses went live:

[VIEW COURSES >>](#)

- March 1 - License renewals open

[+ Add to calendar](#)

Office closures:

- May 27 - Memorial Day
- June 19 - Juneteenth



Find VBOA on:

