

West Virginia Board of Accountancy
CPA Exam Division
General Information and Application Instructions

Do NOT Return These Instruction Pages With Your Application

Please contact the Board Office at 304/558-3557 if you have any questions AFTER thoroughly reading the information enclosed.

GENERAL APPLICATION INFORMATION

1. Applications received without the required application fee will be returned to the applicant.
2. The Board has no provision for refunding or crediting a paid examination fee toward a future exam upon the non-appearance of a candidate.
3. Respond to all application questions in order to avoid delay in processing your application.
4. Please supply all information requested and answer all questions. If the questions do not apply, indicate with "N/A." Incomplete applications will be returned to the applicant.
5. If your name has been changed due to marriage and/or divorce or any court order, the proper documentation supporting this change must be included with your application (e.g., a *copy* of your official marriage certificate; a *copy* of your divorce decree – front page indicating Civil Action number and page pertaining to your name change only).
6. For security purposes, please provide your mother's maiden name on the application.
7. Applicants must supply valid college transcripts (not copies) signed by school officials. The transcripts must come to the Board office directly from the school and have an official raised seal. A transcript is required from each college/university attended even though the transcript from the institution conferring the degree may show all your transferred course credits. If your application is received in the Board office and transcripts have not been received from all colleges/universities, your application will be returned as incomplete.
8. DO NOT SUBMIT YOUR APPLICATION UNTIL YOU HAVE VERIFIED THAT YOUR DIRECTLY SUBMITTED TRANSCRIPTS HAVE BEEN RECEIVED IN THE BOARD OFFICE (304) 558-3557
9. The Board requires that the applicant supply a color passport-style photo with your application. The size should be 2" x 2", head and shoulders view with a plain background. The Board will not accept Polaroid photos, cut ups, snap shots, photos with family members, graduation photos, dress up photos or photos taken at parties, etc. Acceptable passport-style photos can be acquired at Sears, Photo One, Kinko's, Ritz and various other locations. Do not tape your photos to the application form.

FIRST TIME CANDIDATES:

10. First time applicants must complete the course matrix on pages 4 and 5 of the application. Board staff does not review academic course information in advance to determine if one has met the academic requirement. Please contact the academic advisor at your school to assist with this matter.

PREVIOUSLY APPROVED CANDIDATES

11. Most candidates who were previously approved and have missed 6 consecutive examinations or more will not need to complete the course matrix on pages 4 & 5 when updating their application. However, when a re-application process is required, the applicant must update information for the intervening period and meet the requirements existing at the time of re-application. If additional college course hours have been secured during the intervening period, please provide transcripts before submitting re-application. (Call the Board office to make sure copies of previously submitted transcripts are on file.)

GENERAL BACKGROUND INFORMATION

12. A copy of your military discharge or DD214 must accompany your application, if applicable.
13. Provide full disclosure for "YES" answers for questions 1-8 of this section.

EDUCATION INFORMATION

14. Complete the Education matrix by listing all applicable courses from your college transcripts. The form's programming will automatically tally course hours.
15. The West Virginia Board of Accountancy will accept:
 1. CLEP courses if the transcript indicates that the applicant has tested out of any class/course.
 2. Board of Regents degree (BOR) toward meeting the academic requirements to sit for the CPA Examination, provided the degree includes the specific accounting, business law and business course hours required by this Board.
 3. The MENTOR PROGRAM offered by the College of West Virginia has been approved as acceptable toward meeting the academic requirements for applicants applying for the CPA Examination.

READ and Sign the Non-Disclosure Agreement.

Complete the AFFIDAVIT and have your signature notarized.

Information Re: PASSING SCORES/CONDITIONAL CREDIT

In order to pass the examination, the candidate must attain the uniform passing score of 75 on each of the four parts of the examination within a rolling-eighteen-month period – which begins on the date the first test section is taken. In the event four Test Sections of the exam are not passed within the rolling eighteen-month period, credit for any Test Section passed outside the eighteen-month period will expire and that Test Section must be retaken.

A candidate shall be deemed to have passed the Uniform CPA Examination once the candidate holds at the same time valid credit for passing each of the four Test Sections of the examination. Credit for passing a Test Section of the computer-based examination is valid from the actual date of the testing event for that test section, regardless of the date the candidate actually receives notice of the passing grade.

A candidate shall retain credit for any and all Test Sections of an examination passed in another state if such credit would have been given, under then applicable requirements, if the candidate had taken the examination in this State.

You may review the Accountancy Law and Board Rules and Rules of Professional Conduct on our web site at www.boa.wv.gov.



**State of West Virginia
West Virginia Board of Accountancy**

405 Capitol Street, Suite 908
Charleston, WV 25301-1744
(304) 558-3557

wvboa@mail.wvnet.edu

BOARD USE ONLY

Application No:

Print your name on your application EXACTLY as it appears on the identification documents you will be presenting at the exam site.

\$10.00 Application Processing Fee

APPLICATION FOR CERTIFIED PUBLIC ACCOUNTANT EXAMINATION

Applicant's Full Name: _____

SSN: _____ Date of Birth: _____

Street Address of Current Residence: _____

City: _____ State _____ Zip _____

Telephone Number: Home: _____ Work: _____

E-mail Address: _____ Fax: _____

Employer: _____

Employer Address: _____

Employer City _____ State _____ Zip _____

The Computer Based Test (CBT) requires your mother's maiden name for security/identification purposes.

Please provide **your mother's** maiden name on the line above If married, provide **YOUR** maiden name on the line above

(Supply documentation of any name change due to marriage, divorce, or court order, i.e., copy of verifying document)

BOARD STAFF USE ONLY

Fee Remitted: \$ _____ Check Number: _____

Received & Processed by: _____ Date Received _____

Non-disclosure statement signed: Yes Additional Info: Yes DD214: Yes

Disability accommodation request: Yes Name change documents: Yes

Action: Approved _____ Denied _____

Date of Action: _____

FOR BOARD USE ONLY

**Board Staff Will Attach the
Passport Style Photo You
Provide with this Application**

**Passport Style Photos Required
No Larger than 2" X 2"**

BOARD MEMBER USE ONLY

Approved Denied

Board Member Reviewer _____ Date _____

Board Member Reviewer _____ Date _____

Applicant's Name _____

GENERAL BACKGROUND INFORMATION

Yes No

Have you taken the CPA Exam in West Virginia previously?

Have you ever applied to take the CPA exam in any other state? If Yes, please list all States below:

Were you in the military service? (If Yes, submit a copy of discharge documentation [Form DD-214].)

1. Do you lack fiscal integrity and/or have a history of acts involving dishonesty?
2. Have you ever had your membership in a professional society related to the practice of accounting or your license to practice public accounting subjected to any negative action including denial of an application for membership or licensing?
3. Has your privilege or right to practice before any government agency ever been revoked, restricted or subjected to negative action?
4. Have you ever been convicted of, pled guilty to, entered into a plea bargaining agreement or pled "no contest" to any felony or any misdemeanor, except for minor traffic violations?
5. Have you ever been dependent upon, addicted to or used excessively any drugs, chemical or alcohol?
6. Are there now any pending investigations or charges concerning you or your practice of accountancy or tax preparation services?
7. Have you ever participated in the issuance of false financial statements or false tax returns?
8. Have you ever resigned or been discharged from a position while charges of alleged misappropriation of funds or other misconduct were pending against you?

* If the answer to questions 1-8 above is YES, please explain, in detail, in the space following. (Attach an additional page if necessary.) Give a full disclosure with respect to all circumstances and the final result, if such has been reached.

Applicant's Name: _____

To the Applicant: Complete this application and then present it to two individuals (other than relatives) and a Certified Public Accountant (CPA) or Public Accountant (PA) who know you and are competent and willing to act as a reference with respect to your personal character and your professional training and abilities. They are to review the content of your application and attest to the following:

STATEMENT OF CHARACTER WITNESSES

As a character witness, who is knowledgeable about the person named in this application, I attest to the applicant's personal character. To the best of my knowledge, the applicant's professional training, abilities and the application of that training and those abilities are accurately portrayed in this application. There are no facts known to me about this applicant which would suggest in any way he/she should not be certified or licensed as a certified public accountant in the State of West Virginia.

CHARACTER WITNESS #1

Date _____
Signature _____
Print Name _____
Address _____
City _____
State _____ Zip _____
Telephone _____
Dates of Association with Applicant:
From _____ To: _____

CHARACTER WITNESS #2

Date _____
Signature _____
Print Name _____
Address _____
City _____
State _____ Zip _____
Telephone _____
Dates of Association with Applicant:
From _____ To: _____

STATEMENT OF LICENSED CPA OR WV REGISTERED PUBLIC ACCOUNTANT CHARACTER WITNESS

As a character witness, and a (check one) CPA WV PA, who is knowledgeable about the person named in this application, I attest to the applicant's personal character. To the best of my knowledge, the applicant's professional training, abilities and the application of that training and those abilities are accurately portrayed in this application. There are no facts known to me about this applicant which would suggest in any way that he/she should not be certified or licensed as a certified public accountant in the State of West Virginia.

CPA or PA CHARACTER WITNESS

Date : _____ Your WV CPA Certificate or PA Registration No. _____
CPA in another state? State _____ Other State's Certificate No. _____
Signature _____
Print Name _____ Telephone _____
Address _____
City _____ State _____ Zip _____
Dates of Association with Applicant: From _____ To _____

EDUCATION INFORMATION

Applicant's Full Name _____

Names of Colleges or Universities Attended

**From To
(Month/Year)**

Date of Graduation

Degree

Valid transcripts with an OFFICIAL SEAL for college or university credits must be received directly from the school.

_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

Did you graduate from a four-year degree granting college? Yes ___ No ___

Was such college or university located outside West Virginia? Yes ___ No ___

If yes, you must have the college certify that it was accredited at the time you attended or at the time of your degree and provide the name of the Association from which the accreditation was granted.

Have you attended any other schools not shown above? Yes ___ No ___

If yes, give details on schools. (Attach another page if necessary and note below.)

Please complete the information requested below:

ACCOUNTING					
Course Name	Prefix & Number (Course Number)	Date/Semester Taken	College/University	Credit Hours	TOTALS
Financial/Intermediate: (6 hours)					Financial/Intermediate: <input style="width: 50px; height: 20px;" type="text"/>
Auditing/ Accounting Information Systems: (6 hours)					Auditing/Information Sys.: <input style="width: 50px; height: 20px;" type="text"/>
Taxation: (3 hours)					Taxation: <input style="width: 50px; height: 20px;" type="text"/>
Cost/ Managerial or Governmental Not-for-Profit: (3 hour minimum)					Cost/Managerial/etc.: <input style="width: 50px; height: 20px;" type="text"/>
Accounting Electives: (9 hours minimum other than Principles of Accounting) Include required Ethics course among Accounting Electives OR Business Electives (below)					Electives: <input style="width: 50px; height: 20px;" type="text"/>
(27 Hours Minimum)					ACCOUNTING TOTAL: <input style="width: 50px; height: 20px;" type="text"/>

BUSINESS LAW (6 hours)					
Course Name	Prefix & Number (Course Number)	Date/Semester Taken	College/University	Credit Hours	TOTALS
					BUSINESS LAW TOTAL:
				(6 Hours)	
BUSINESS					
Economics: (3 hours)					Economics:
					<input type="text"/>
Finance: (3 hours)					Finance:
					<input type="text"/>
Marketing: (3 hours)					Marketing:
					<input type="text"/>
Statistics:(3hours)					Statistics:
					<input type="text"/>
Management: (3 hours)					Management:
					<input type="text"/>
Business-Related Electives: (12 hours) Include required Ethics course among Accounting Electives (above) or Business Electives (below)					
					Business-Related Electives: <input type="text"/>
				(27 hours)	BUSINESS TOTAL:
					<input type="text"/>

TOTALS	
Accounting Courses Total	<input type="text"/>
Business Law Total	<input type="text"/>
Business Courses Total	<input type="text"/>
Total hours not reflected above	<input type="text"/>
Grand Total	<input type="text"/>

*Have you notified each school you attended to send your transcripts directly to the Board office?
Have you verified with the Board office that the transcripts have been received?*

This form has been truthfully and accurately completed by me and to the best of my knowledge contains no false information.

Signature _____

Date _____

Applicant's Name: _____

NON-DISCLOSURE AGREEMENT

Applicants. To minimize the risk of unauthorized disclosure by applicants, the West Virginia Board of Accountancy is including this statement about non-disclosure. Violations of the non-disclosure terms by applicants may result in invalidating the candidate's examination results, prohibiting the candidate from taking the examination for some period, and subjecting the candidate to civil and criminal penalties.

The applicant agrees to keep confidential and not disclose in any manner whatsoever, in whole or in part, any information concerning the Uniform CPA Examination questions or content that the applicant acquires as the result of taking the examination. The applicant acknowledges that this information is valuable property belonging to the AICPA that will be disclosed only to candidates who sit for the Uniform CPA Examination. An applicant's breach of these terms may result in the applicant being automatically disqualified or expelled from this examination, prohibited from sitting for the examination for a specified period, or subject to civil and criminal penalties. Any breach will also constitute an infringement of the AICPA's copyright, which will entitle the AICPA to injunctive relief and subject the applicant to additional civil and criminal penalties including but not limited to attorneys' fees and monetary damages.

I hereby attest that I will not divulge the nature or content of any question or answer to any individual or entity, and I will report to the board of accountancy any solicitations and disclosures of which I become aware. I will not remove, or attempt to remove, any Uniform CPA Examination materials, notes, or other unauthorized materials from the examination room. I understand that failure to comply with this attestation may result in invalidation of my grades, disqualification from future examinations, and possible civil and criminal penalties.

I am a CPA candidate in the state of West Virginia and I have read and agree to comply with the above statement.

Signed _____

Print Name: _____

Date _____

AFFIDAVIT

I, _____, do hereby affirm that the information supplied on this application and any documents submitted in support of this application are true and correct. I understand and agree that furnishing false information or failing to disclose material information regarding my qualifications shall be grounds for refusing admission to this exam and refusing certification upon successful completion of the exam.

Signature of Applicant

Date of Signature

Subscribed and sworn to before me this _____ day of _____, _____.

Signature of Notary Public

Notary for State of _____

OFFICIAL NOTARY
SEAL HERE

Applicant's Name: _____

**REQUEST FOR MODIFICATION IN THE
ADMINISTRATION OF THE UNIFORM CPA EXAMINATION**

The West Virginia Board of Accountancy complies with the American Disabilities Act of 1990. To ensure equal opportunity for all qualified persons, the Board will make reasonable accommodations for candidates having disabilities that might affect their taking the licensing examination.

- (1) Do you need any modification in the examination procedure to accommodate a disability? Yes No
- (2) What is the disability that limits one or more of your major life activities (e.g., walking, hearing, speaking, seeing, reading, or writing)?
- (3) Will this disability require special accommodations in order for you to take the Uniform CPA Examination? Yes No
- (4) If yes, describe the special accommodations needed. (Use a separate sheet of paper if more space is needed.)
- (5) Provide the Board with written documentation from an appropriate health care professional supporting the accommodations you request. The documentation must include a diagnosis of your disability and a specific recommendation and justification for the testing accommodations you require. The Board will not pay any costs you may incur in obtaining the required diagnosis and recommendation. However, it will pay for any reasonable accommodations that are provided for you.

If you have questions, please call the Board at 304/558-3557.

Signature

Name (Please print)

APPLICATION INFORMATION

- (1) Mail this completed application with the **\$10.00 processing fee** and all verifying documents to:

West Virginia Board of Accountancy
405 Capitol Street, Suite 908
Charleston, WV 25301-1744

This Application Information page is for your use only. Do not submit this page with your application.

- (2) Board staff will confirm the approval status of your application by U.S. mail. Allow 30 days for processing and review. If confirmation is not received within 30 days, contact the Board office at 304/558-3557.
- (3) **THIS EXAMINATION APPLICATION DOES NOT CONSTITUTE AN APPLICATION FOR CERTIFICATION OR LICENSE.** Upon passing the examination and completion of the experience requirements, you must make separate application for certification and pay the appropriate application fees.
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APPLICATION CHECKLIST

- Make your check payable to the West Virginia Board of Accountancy for the application processing fee.**
- Include any and all name change documents.**
- Copy of official Marriage Certificate
 - Copy of divorce document's first page indicating Civil Action Number and the page of the divorce decree which indicates your name change.
 - Copy of court document with Civil Action/Case Number and the page of the decree indicating your name change.
- Include the DD 214 (or other discharge document if you served in the military)**
- Include an explanation to any "YES" answer to questions in the General Information section of this application.**
- Include the request for modification in the administration of the CPA Examination to accommodate a disability (if needed) with written documentation from your physician.**
- Include a passport style (2" X 2") photograph.**
- Have you legibly signed the back of your photo (in case it becomes separated from your application).**
- Have you confirmed that all transcripts or foreign academic evaluations have been received by the Board office BEFORE submitting your application?**

West Virginia Board of Accountancy
405 Capitol Street, Suite 908
Charleston, WV 25301-1744
(304) 558-3557

Examination Fee Schedule

WV Board of Accountancy CPA Exam Fees				
Examination Application Processing Fee <i>(Make your check payable to the WV Board of Accountancy and submit with your completed application)</i>	\$10.00			
Per Part Processing Fees <i>(Make your check payable to the WV Board of Accountancy and submit with your completed Intent to-Sit Form)</i>	\$40.00			
Third-Party CPA Examination Fees				
	AUD	FAR	REG	BEC
AICPA (development & scoring)	\$ 90.00	\$ 90.00	\$ 90.00	\$ 90.00
Prometric (\$19.52/hr computer delivery charge)	\$ 79.40	\$ 79.40	\$ 59.55	\$ 59.55
Prometric (digital photograph)	\$ 6.05	\$ 6.05	\$ 6.05	\$ 6.05
NASBA (database & reporting)	\$18.00	\$18.00	\$18.00	\$18.00
Total	\$ 193.45	\$ 193.45	\$ 173.60	\$ 173.60

How To Pay Third Party Fees

Have your Payment Coupon number available and use your valid credit card to pay for sections to be taken by calling 1-866-MYNASBA (696-2722) or pay online at <http://www.nasba.org/exams/cpaexam/westvirginia/>. You may also use 1-800-MYNASBA (1-800-272-3926) if you experience technical difficulty trying to pay online.

Prometric Testing Center sites:

2 Players Club Drive, Suite 104, Charleston, WV 25311 6 Riddle Court, Morgantown, WV 26506

To take the Exam Tutorial and Sample Test to review features unique to this exam, visit www.cpa-exam.org. NASBA encourages candidates to review the tutorial, even if you have sat for the computer-based exam in the past, to become familiar with the new functionality of the examination.

Exam fees will not be refunded or credited to a future exam upon the non-appearance of the candidate.

For valuable information regarding the computer-based CPA examination, visit www.cpa-exam.org or www.nasba.org

APPLICATION PROCESS
or
WHAT TO EXPECT NEXT
(keep this as a handy reference)

Do NOT Return This Page With Your Application

1. CPA Examination Application is received in the Board office, checked for completeness and compliance with Board requirements, and entered into the Board's data system.
2. Application is forwarded to two Board members for approval.
3. The information for approved applications is submitted to the National Association of State Boards of Accountancy (NASBA).
4. NASBA processes data submitted by the Board and generates a Payment Coupon to the candidate e-mail address.
5. Candidate remits credit card payment to NASBA for Exam Sections at <http://www.nasba.org/exams/cpaexam/westvirginia/>.
6. Candidate receives a Notice to Schedule (NTS) from NASBA.
7. Candidate uses the information from the NTS to schedule a date and time for Exam Section(s) at www.prometric.com/CPA.
8. Candidate sits for Exam Section(s) at scheduled date and time.
9. Completed exams are transmitted to AICPA from the Testing Center.
10. NASBA notifies the Board that the candidate appeared and tested for the scheduled part.
11. Exams are scored by AICPA and the scores are released to NASBA in no particular order.
12. NASBA generates Grade Results Letter and electronically submits the information to the candidate and the Board office.
13. Board office notifies candidates who have passed all four parts of the examination and provides an application for licensure.
14. Successful Candidate List is released to newspapers and published on web site.