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# West Virginia Board of Accountancy



Please type or print legibly

## Initial Registration for Firm Permit and Authorization to Perform Attest and/or Compilation Services for a West Virginia Firm

**Section I**

Firm Name: \_\_\_\_\_

Principal Address: \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_ Phone: \_\_\_\_\_

**Section II**

1. List the states in which your firm holds a firm registration:  
 \_\_\_\_\_
2. Has the firm permit ever been denied, revoked, suspended or censured for any reason by West Virginia or any other state? (Please explain fully on separate sheet of paper.) \_\_\_\_\_
3. Will your firm be providing: (check all that apply)  
 attest \_\_\_\_\_ and/or compilation \_\_\_\_\_ services?

<b>Firm Permit Fee:</b>	<b>\$100.00</b>
<b>Authorization Fee:</b> include the correct fee from the selection below on the line to the right:	
1-5 Licensees	\$100.00
6-10 Licensees	\$200.00
11+ Licensees	\$300.00
<b>Total Fees Remitted:</b>	_____

**Section III**

List the location of each office and the in-charge CPA below: (attach additional information if necessary and refer to this section)

Location (street address, city, zip)	CPA/PA In-Charge	Certificate/Registration Number

For Board Use Only		
Fee Remitted: _____	Processed by: _____	Date Received: _____
Approved: _____	Denied: _____	Date of Approval or Denial: _____
Board President or Designee Signature : _____		

**Section IV**

List names of all partners, officers, shareholders, members or managers of the firm whose principal place of business is in this state who make up the simple majority of ownership: (attach additional information if necessary and refer to this section)

Name (last, first, middle initial)	Title (member, shareholder, officer, etc.)	Certificate/Registration/ License Number	Office Location (city)

**Section V**

List all non-CPA owners whose principal place of business is in West Virginia: (add additional information as necessary and refer to this section)

Name (last, first, middle initial)	Job Title	Office Location (city)

**Section VI**

I certify that the information I have submitted on this application is correct and true to the best of my knowledge. I have read and understand all parts of Section VII.

This firm is currently enrolled in a Peer Review Program that conforms with 1 C.S.R. 1-8.

My last Peer Review was performed by \_\_\_\_\_ and dated \_\_\_\_\_. (Please provide documentation that your firm is enrolled in an approved Peer Review Program.)

I verify that any Certified Public Accountant or Public Accountant who signs or authorizes someone to sign a report on financial statements on behalf of this firm meets the competency requirements set forth in the Generally Accepted Auditing Standards published by AICPA (for attest services) and/or the Statements on Standards for Accounting and Review Services published by AICPA (for compilation services).

\_\_\_\_\_  
Signature of Partner/Manager in Charge Date

Unless otherwise requested, Firm Permits with Authorizations will initially be issued for a period to begin on the approval date and expire on the 30th day of June following the date of issue. (If you are making application in April or May, you may want to time the submission of your application for a July 1 effective date. Otherwise, you will be required to renew your Firm Permit and Authorization for the period beginning July 1 to June 30. Please be aware that you are prohibited from offering these services until the effective date of an approved Firm Permit with Authorization to Perform Attest/Compilation Services.)

Please make this Firm Permit with Authorization effective \_\_\_\_\_. (no later than 45 days after making application.) Date

**Return application to: West Virginia Board of Accountancy, 405 Capitol Street, Suite 908, Charleston, WV 25301**

## Section VII

**For Information Purposes Only — Retain a Copy in your files — There is no need to return this page with your Application.**

- A. Permits will initially be issued for a period to expire on the 30th day of June following the date of issue.
- B. All registered firms must notify the Board in writing within 30 days of the occurrence of the following events:
  - 1. Formation of a new firm
  - 2. Addition of a partner, member, manager or shareholder
  - 3. Retirement, withdrawal or death of a partner, member, manager or shareholder
  - 4. Any change in the name of the firm
  - 5. Dissolution of the firm
  - 6. Change in the management of any branch office in this State
  - 7. Establishment of a new branch office or the closing or change of address of a branch office in this State
  - 8. The occurrence of any event or events which would cause the firm not to be in conformity with the Accountancy Law or Board of Accountancy Rules and Regulations
- C. In the event of any change in legal form of a firm, the new firm shall within thirty (30) days of the change file an application for the issuance of a permit in accordance with the Accountancy Law and Board Rules and Regulations and pay the fee required by these Rules.