

Annual Report FY 2022



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

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



Board Members:
Theodore A. Lopez, CPA – President
Barry L. Burgess, CPA - Vice President
Keith D. Fisher, Esq., Public Member- Secretary
Horace W. Emery, CPA- Asst. Secretary
Richard A. Hudson, CPA
Virginia C. Slack, CPA
Jason P. Statts, CPA

Jim Justice, Governor

Kristi A. Justice, Executive Director

December 1, 2022

The Honorable Jim Justice, Governor
Governor, State of West Virginia
State Capitol Complex
1900 Kanawha Boulevard East
Charleston, WV 25305

Dear Governor Justice,

Pursuant to W.Va. Code §30-1-12(b), the West Virginia Board of accountancy is hereby submitting the Annual Report for the preceding fiscal periods ended June 30, 2021, and June 30, 2022.

To protect the public interest in receiving accurate and reliable information and assurance, certified public accountants, public accountants, and accounting firms are required to be licensed. The Board is charged with the administration and enforcement of the provisions of the West Virginia Accountancy Law, West Virginia Code Chapter 30, Article 9 governing Certified Public Accountants.

We do hereby certify the information contained within the following 2021 - 2022 fiscal year Annual Report of the West Virginia Board of Accountancy is true and correct to the best of our knowledge.

Sincerely,

Theodore A. Lopez

Barry L. Burgess

cc: Legislative Librarian and West Virginia Secretary of State

Board Members

The West Virginia Board of Accountancy consists of seven members, appointed for terms of three years by the Governor with the consent of the Senate. Five members must be Certified Public Accountants, one member must be a Public Accountant so long as twenty five or more public accountants are registered by the Board (if fewer than twenty five public accountants then the member may be either a public accountant or a certified public accountant), and one member must be a citizen member who is a resident of this State, who is not licensed under the provisions of this article and who also is not a bookkeeper, enrolled agent or a person who provides or offers to provide to the public any bookkeeping, tax preparation, financial advisory or insurance services.

Period Ending June 30, 2022

Board Member	City	Term Ending	Appointment	Date
Richard A. Riley, Jr., CPA, Phd - President	Morgantown	06/30/22	Reappointed	03/15/17
Theodore A. Lopez, CPA - Vice President	Bridgeport	06/30/23	Reappointed	06/27/17
Jean A. Bailey, Public Member - Secretary	Wheeling	02/01/22	Reappointed	09/04/18
Harold B. Davis, CPA - Assisstant Secretary	Lenore	06/30/22	Appointed	07/11/19
Robin M. Baylous, CPA	Parkersburg	06/30/22	Reappointed	03/15/17
Horace W. Emery, CPA	Charleston	06/30/23	Reappointed	06/27/17
Barry Burgess, CPA	Huntington	06/30/24	Appointed	07/01/21
Keith Fisher, Esq., Public Member	Charleston	06/30/22	Appointed	04/19/22

Period Ending June 30, 2021

Board Member	City	Term Ending	Appointment	Date
Horace W. Emery, CPA - President	Charleston	06/30/23	Reappointed	06/24/20
Richard A. Riley, Jr., CPA, PhD - Vice President	Morgantown	06/30/22	Reappointed	03/17/17
Theodore A. Lopez, CPA- Secretary	Bridgeport	06/30/23	Reappointed	06/27/17
Jean A. Bailey, Public Member - Asst. Secretary	Wheeling	06/30/22	Reappointed	07/11/19
Robin M. Baylous, CPA	Parkersburg	06/30/22	Reappointed	03/15/17
Harold B. Davis, CPA	Lenore	06/30/22	Appointed	07/11/19
Joseph T. Holley, CPA	Barboursville	06/30/21	Appointed	09/04/18

Exhibit Description

Listed below are the titles of the Exhibits contained in this Report.

Exhibit A	Quarterly/Annual Schedule of Receipts and Disbursements
Exhibit A-2	Breakdown of Board Members Per Diem, Mileage, and Travel Expenses
Exhibit B	New Certificates of Certified Public Accountants
Exhibit C	CPA Examination Statistics
Exhibit D	Complaint Status
Exhibit E	New Firm Permits, Accounting Corporations, Professional Limited Liability Companies
Exhibit F	New Firm & Individual Practitioner Authorizations to Perform Attest & Compilation
Exhibit G	Licensees by county of practice
Exhibit H	Continuing Education (CPE)
Exhibit I	Agendas, Minutes, and Secretary of State Meeting Approval Notices

Exhibit A

REVENUE AND DISBURSEMENT FUND

The Accountancy Law requires all fees and other moneys, except administrative fines, received by the Board to be deposited in a Special Revenue Fund at the Office of the West Virginia State Treasurer and the expenses of the Board office are disbursed from and charged to this Fund.

Schedules of these receipts and disbursements for the fiscal years ended June 30, 2021, and June 30, 2022, are included in the following report.



West Virginia Board of Accountancy
Schedule of Receipts and Disbursements
Through Period June 30, 2022
Exhibit A-1

FY 2022

\$552,125.26

Period Ending:	9/30/2021	12/31/2021	3/31/2022	6/30/2022	Y-T-D Receipts
Renewals/Activations/Inactives	13,240.00	425.00	490.00	179,750.00	193,905.00
Firm Permits and AC/PLLC Approvals	2,700.00	1,000.00	1,400.00	32,700.00	37,800.00
Firm & Individual Authorizations	6,735.00	400.00	600.00	46,880.00	54,615.00
Firm Name Change	25.00	50.00	0.00	50.00	125.00
Reinstatements	510.00	340.00	340.00	0.00	1,190.00
New Licensee Certificates	1,680.00	1,475.00	1,110.00	600.00	4,865.00
Reciprocal Certificates	800.00	1,400.00	400.00	1,000.00	3,600.00
Exam Fees	3,720.00	3,070.00	3,160.00	3,510.00	13,460.00
CPE Late & Extension Fees	2,250.00	1,575.00	9,525.00	6,450.00	19,800.00
Late Fees	4,200.00	200.00	250.00	0.00	4,650.00
Disciplinary	0.00	0.00	0.00	0.00	0.00
Verifications	60.00	270.00	210.00	390.00	930.00
Transfer Credit	0.00	330.00	0.00	0.00	330.00
Credit on Account	0.00	0.00	0.00	0.00	0.00
Reimbursement	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	66.63	0.00	66.63
Total Receipts	35,920.00	10,535.00	17,551.63	271,330.00	335,336.63

Item Codes	9/30/2021	12/31/2021	3/31/2022	6/30/2022	Y-T-D Disbursements	
Personal Services / Payroll	1200	44,313.83	44,313.82	37,975.35	37,839.42	164,442.42
Per Diem / Temporary	1201	2,850.00	600.00	3,750.00	2,700.00	9,900.00
Annual Increment	1206	780.00	0.00	0.00	0.00	780.00
PEIA Insurance Fees	2200	0.00	150.00	0.00	0.00	150.00
Personnel Admin Fees	2201	0.00	0.00	0.00	0.00	0.00
Social Security Matching	2202	3,443.68	3,211.89	2,967.98	2,877.22	12,500.77
Public Employees Insurance	2203	5,763.00	5,763.00	6,171.00	6,375.00	24,072.00
Other Insurance	2204	0.00	0.00	0.00	0.00	0.00
Workers Compensation	2205	0.00	0.00	0.00	300.00	300.00
Unemployment Compensation	2206	0.00	0.00	0.00	0.00	0.00
Pension & Retirement	2207	4,509.37	4,431.37	3,797.52	3,783.93	16,522.19
OPEB Contribution	2208	1,044.00	1,044.00	636.00	432.00	3,156.00
Office Expenses	3200	88.29	128.46	286.67	240.27	743.69
Printing & Binding	3201	0.00	0.00	0.00	0.00	0.00
Rental Expense	3202	10,598.32	5,216.66	8,979.99	11,093.32	35,888.29
Utilities	3203	0.00	0.00	0.00	0.00	0.00
Telecommunication	3204	593.16	597.24	356.64	787.46	2,334.50
Internet Services	3205	574.54	573.76	572.51	571.74	2,292.55
Contractual (service ongoing)	3206	256.92	158.11	187.00	93.50	695.53
State's Attorney	3207	1,922.00	2,009.00	2,184.00	935.75	7,050.75
Contractual & Professional	3208	0.00	0.00	0.00	0.00	0.00
Security Service	3209	0.00	0.00	0.00	0.00	0.00
Travel	3211	0.00	0.00	0.00	4,510.07	4,510.07
Travel Non Employee	3212	0.00	0.00	0.00	591.58	591.58
Computer Services (Internal)	3213	902.01	260.02	191.88	205.04	1,558.95
Computer Services (External)	3214	1,115.50	2,060.00	2,140.00	1,545.00	6,860.50
Vehicle Rental	3216	0.00	0.00	0.00	0.00	0.00
Rental (Machine & Miscellaneous)	3217	244.13	351.74	128.65	0.00	724.52
Association Dues	3218	4,240.00	0.00	0.00	0.00	4,240.00
Fire/Auto/Bond/Other Ins	3219	655.00	683.00	683.00	683.00	2,704.00
Food Products	3220	116.70	116.70	125.55	82.40	441.35
Supplies- Household	3222	0.00	0.00	0.00	0.00	0.00
Advertising & Promotion	3224	0.00	0.00	0.00	0.00	0.00
Medical Supplies	3228	0.00	0.00	0.00	0.00	0.00
Routine Maintenance Contracts	3229	0.00	0.00	0.00	0.00	0.00
Hospitality	3233	0.00	0.00	0.00	0.00	0.00
Educational Training (Stipends)	3234	0.00	0.00	0.00	0.00	0.00
Miscellaneous	3241	0.00	0.00	0.00	0.00	0.00
Training & Development (in-state)	3242	0.00	0.00	0.00	4,320.00	4,320.00
Training & Development (out-of-state)	3243	0.00	0.00	0.00	1,390.00	1,390.00
Postal	3244	184.49	262.54	192.13	156.89	796.05
Freight	3245	0.00	0.00	0.00	0.00	0.00
Supplies - Computer	3246	24.99	0.00	0.00	0.00	24.99
Software Licenses	3247	216.72	613.32	216.72	763.64	1,810.40

Computer Equipment	3248	669.78	0.00	0.00	0.00	669.78
Office Equipment <\$5,000	3249	0.00	0.00	0.00	0.00	0.00
Attorney Legal Services (external)	3250	0.00	0.00	0.00	0.00	0.00
Miscellaneous Equipment <5,000	3252	0.00	0.00	0.00	0.00	0.00
Bank Costs	3263	3,254.32	205.88	342.67	3,288.51	7,091.38
PEIA Reserve Transfer	3272	0.00	0.00	0.00	1,646.00	1,646.00
Computer Software	8203	0.00	0.00	12,213.75	0.00	12,213.75
Total Disbursements		88,360.75	72,750.51	84,099.01	87,211.74	332,422.01
Excess Receipts / Disbursements						\$2,914.62
Ending Cash Balance, June 30, 2022						\$555,039.88

West Virginia Board of Accountancy
Schedule of Receipts and Disbursements
Through Period June 30, 2021
Exhibit A

FY 2021

\$583,078.28

Period Ending:	9/30/2020	12/31/2020	3/31/2021	6/30/2021	Y-T-D Receipts
Renewals/Activations/Inactives	12,900.00	765.00	850.00	181,330.00	195,845.00
Firm Permits and AC/PLLC Approvals	4,200.00	1,100.00	100.00	32,000.00	37,400.00
Firm & Individual Authorizations	4,655.00	600.00	300.00	46,345.00	51,900.00
Firm Name Change	50.00	25.00	25.00	0.00	100.00
Reinstatements	1,105.00	340.00	595.00	85.00	2,125.00
New Licensee Certificates	755.00	1,200.00	600.00	1,200.00	3,755.00
Reciprocal Certificates	400.00	800.00	400.00	200.00	1,800.00
Exam Fees	3,610.00	4,010.00	3,600.00	3,300.00	14,520.00
CPE Late & Extension Fees	1,875.00	975.00	12,825.00	4,650.00	20,325.00
Late Fees	3,650.00	525.00	350.00	50.00	4,575.00
Disciplinary	0.00	0.00	404.00	0.00	404.00
Verifications	300.00	240.00	120.00	150.00	810.00
Transfer Credit	0.00	0.00	0.00	0.00	0.00
Credit on Account	0.00	0.00	0.00	0.00	0.00
Reimbursement	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Total Receipts	33,500.00	10,580.00	20,169.00	269,310.00	333,559.00

Item Codes	9/30/2020	12/31/2020	3/31/2021	6/30/2021	Y-T-D Disbursements	
Personal Services / Payroll	1200	46,601.06	49,485.63	45,901.25	37,975.32	179,963.26
Per Diem / Temporary	1201	1,050.00	1,950.00	1,950.00	1,950.00	6,900.00
Annual Increment	1206	1,860.00	0.00	896.56	0.00	2,756.56
PEIA Insurance Fees	2200	150.00	0.00	0.00	0.00	150.00
Personnel Admin Fees	2201	0.00	0.00	0.00	0.00	0.00
Social Security Matching	2202	3,548.82	3,696.06	3,506.83	2,831.88	13,583.59
Public Employees Insurance	2203	5,833.08	5,833.08	5,370.60	5,370.60	22,407.36
Other Insurance	2204	0.00	0.00	0.00	0.00	0.00
Workers Compensation	2205	0.00	0.00	0.00	300.00	300.00
Unemployment Compensation	2206	0.00	0.00	0.00	0.00	0.00
Pension & Retirement	2207	4,846.11	4,948.57	3,841.59	3,797.52	17,433.79
OPEB Contribution	2208	1,440.00	1,440.00	1,440.00	1,440.00	5,760.00
Office Expenses	3200	760.54	149.04	148.94	570.83	1,629.35
Printing & Binding	3201	0.00	0.00	0.00	0.00	0.00
Rental Expense	3202	5,216.66	8,649.99	8,319.99	8,319.99	30,506.63
Utilities	3203	0.00	0.00	0.00	0.00	0.00
Telecommunication	3204	805.87	694.35	667.26	668.58	2,836.06
Internet Services	3205	1,136.99	379.76	760.72	574.73	2,852.20
Contractual (service ongoing)	3206	702.76	282.42	457.32	7,834.38	9,276.88
State's Attorney	3207	7,969.01	9,100.00	8,755.05	1,993.00	27,817.06
Contractual & Professional	3208	0.00	0.00	0.00	0.00	0.00
Security Service	3209	0.00	0.00	0.00	0.00	0.00
Travel	3211	-485.70	0.00	0.00	0.00	-485.70
Travel Non Employee	3212	0.00	0.00	0.00	0.00	0.00
Computer Services (Internal)	3213	968.76	1,215.38	136.27	193.48	2,513.89
Computer Services (External)	3214	1,550.32	1,030.00	1,545.00	1,932.50	6,057.82
Vehicle Rental	3216	0.00	0.00	0.00	0.00	0.00
Rental (Machine & Miscellaneous)	3217	317.91	317.91	328.60	463.71	1,428.13
Association Dues	3218	4,240.00	0.00	0.00	0.00	4,240.00
Fire/Auto/Bond/Other Ins	3219	669.00	687.00	687.00	687.00	2,730.00
Food Products	3220	210.30	69.90	146.70	112.05	538.95
Supplies- Household	3222	0.00	0.00	98.21	0.00	98.21
Advertising & Promotion	3224	171.58	606.02	0.00	0.00	777.60
Medical Supplies	3228	0.00	0.00	74.23	0.00	74.23
Routine Maintenance Contracts	3229	2,709.00	1,000.00	14.02	0.00	3,723.02
Hospitality	3233	0.00	0.00	0.00	0.00	0.00
Educational Training (Stipends)	3234	0.00	0.00	0.00	0.00	0.00
Miscellaneous	3241	0.00	80.00	0.00	0.00	80.00
Training & Development (in-state)	3242	-105.00	350.00	50.00	0.00	295.00
Training & Development (out-of-state)	3243	-2,085.00	0.00	0.00	0.00	-2,085.00
Postal	3244	575.94	35.98	326.98	332.10	1,271.00

Freight	3245	0.00	0.00	0.00	0.00	0.00
Supplies - Computer	3246	2,240.00	56.95	0.00	0.00	2,296.95
Software Licenses	3247	120.00	567.71	643.64	0.00	1,331.35
Computer Equipment	3248	1,303.98	0.00	0.00	0.00	1,303.98
Office Equipment <\$5,000	3249	0.00	0.00	0.00	0.00	0.00
Attorney Legal Services (external)	3250	0.00	0.00	0.00	1,540.00	1,540.00
Miscellaneous Equipment <5,000	3252	0.00	0.00	0.00	0.00	0.00
Bank Costs	3263	0.00	6,892.98	408.37	3,556.57	10,857.92
PEIA Reserve Transfer	3272	0.00	0.00	0.00	1,646.00	1,646.00
Computer Software	8203	105.93	0.00	0.00	0.00	105.93
Total Disbursements		94,427.92	99,518.73	86,475.13	84,090.24	364,512.02

Excess Receipts / Disbursements **-\$30,953.02**

Ending Cash Balance, June 30, 2021 **\$552,125.26**

Exhibit A-2

Per Diem and Mileage

West Virginia Board of Accountancy
Exhibit A - 2

Per Diem and Mileage

FY Ending June 30, 2022
Page 1 of 1

Traveler	Mileage	Mileage Costs	Per Diem	Total Travel Expenses
FY2022				\$4,510.07
Richard A. Riley, Jr.	0	0	\$0.00	
Theodore A. Lopez	0	0	\$1,650.00	
Jean A. Bailey	0	0	\$1,200.00	
Harold B. Davis	0	0	\$1,500.00	
Horace W. Emery	0	0	\$2,100.00	
Robin M. Baylous	0	0	\$1,050.00	
Barry L. Burgess	0	0	\$2,250.00	
Joseph T. Holley	0	0	\$150.00	
Keith D. Fisher	0	0	\$0.00	
Board Staff	50	\$30.44	\$489.00	
Totals			\$10,389.00	
FY 2021				\$0.00
Horace W. Emery	0	\$0.00	\$1,050.00	
Richard A. Riley, Jr.	0	\$0.00	\$0.00	
Theodore A. Lopez	0	\$0.00	\$1,650.00	
Jean A. Bailey	0	\$0.00	\$1,650.00	
Harold B. Davis	0	\$0.00	\$600.00	
Joseph T. Holley	0	\$0.00	\$1,350.00	
Robin M. Baylous	0	\$0.00	\$600.00	
Board Staff	0	\$0.00	\$0.00	
Totals	0	\$0.00	\$6,900.00	

Exhibit B

Certification and Application for CPA Licensure

There are two avenues whereby an applicant may apply for a CPA license in West Virginia. Avenue one requires that applicants for CPA license must have passed all four parts of the Uniform AICPA examination and met the 150-hour education rule as well as a one-year experience requirement. Avenue two allows CPAs who have met these requirements in other jurisdictions to apply for a Reciprocal Certificate in West Virginia.

All West Virginia CPAs must meet the annual Continuing Professional Education (CPE) requirement to maintain their license. Annual renewal of the CPA certificate is required to continue using the CPA credential/designation.

A listing of all newly certified and reciprocal licensees during the above referenced fiscal period is provided on the following pages.



Exhibit B

	Certify Date	License No.	Last Name	First Name	Middle Name	Suffix
1	07/06/2021	WV005584	DAVIDSON	ALEXANDRA	MARIE	
2	07/23/2021	WV005585	Emmer	Virginia	Lynn	
3	07/23/2021	WV005586	Little	Michael	Lee	
4	07/23/2021	WV005587	SENGEWALT	CHRISTOPHER		
5	07/27/2021	WV005588	Gracin	Alek		
6	07/27/2021	WV005589	Prince	Jason	Andrew	
7	08/10/2021	WV005590	Brand	Katelin	Michelle	
8	08/11/2021	WV005591	Goodwin	Georgette	Louise	
9	08/20/2021	WV005592	Woods	Samantha	Lea	
10	09/03/2021	WV005593	Ferns	Brendan	Matthew	
11	09/14/2021	WV005594	Melton	Chad	Edward	
12	09/14/2021	WV005595	Zhydkova	Alina		
13	09/23/2021	WV005596	Hutson	Lance		
14	09/30/2021	WV005597	Fleshman	Jacob	Alan	
15	09/30/2021	WV005598	SINES	PATRICIA		
16	10/10/2021	WV005599	Carpenter	Charles	Joseph	
17	10/10/2021	WV005600	Coram	David	Robert	
18	10/10/2021	WV005601	Covelli	Jordan		
19	10/16/2021	WV005602	Dunford-Shafer	Margaret	Mikaylah	
20	10/16/2021	WV005603	Recana	JC Pearl	Daniel	
21	10/24/2021	WV005604	Neff	Nathan	Richard	
22	10/26/2021	WV005605	Weese	Mason	Parker	
23	10/26/2021	WV005606	Rogge	Karen	Susan	
24	11/02/2021	WV005607	CUTRIGHT	ERIC		
25	11/02/2021	WV005608	Huntington	GAYLENE	Ann	
26	11/07/2021	WV005609	Snodgress	Ryan		
27	11/11/2021	WV005610	Buechler	Michael	Alexander	
28	11/19/2021	WV005611	TALTON	Valerie	Alysse	
29	11/30/2021	WV005612	HARTLESS	TRACY	ELAINE	
30	12/29/2021	WV005613	TAYLOR	ELIZABETH	A	
31	12/29/2021	WV005614	Forsythe	Alasdair		
32	12/29/2021	WV005615	YUDKOFF	JEFFREY	SHEPPARD	
33	01/03/2022	WV005616	HOLSTEIN	Alexis	Michelle	
34	01/04/2022	WV005617	Hevener	Timothy	Joseph	
35	01/19/2022	WV005618	BLASINGIM	LAYNE	THOMAS	
36	01/19/2022	WV005619	Schumaker	Justin	Thomas	
37	01/25/2022	WV005620	TAYLOR	NATHAN	JUSTIN	
38	01/28/2022	WV005621	Rosencrance	Bryan	D	
39	01/28/2022	WV005622	Watson	Jonathan	Brody	
40	03/03/2022	WV005623	Sherwood	Cameron		

Exhibit B

	Certify Date	License No.	Last Name	First Name	Middle Name	Suffix
41	03/03/2022	WV005624	Zickafoose	Jared	R	
42	03/19/2022	WV005625	DOBBS	KENDRICK	M	
43	03/19/2022	WV005626	Giannamore	Samantha	Marie	
44	03/19/2022	WV005627	Sarmiento Soler	Gerardo	Arturo	
45	04/05/2022	WV005628	BONER	BRIANA	MARIE	
46	04/05/2022	WV005629	Pendley	Stephen		
47	04/21/2022	WV005630	SMALLWOOD	JOSHUA	PERRY	
48	05/12/2022	WV005631	KEE	ADAM	CHRISTOPHER	
49	05/25/2022	WV005632	Searles	DeWitt	Richard	III
50	05/27/2022	WV005633	Vogelbach	Anthony	Garrett	
51	06/04/2022	WV005634	ECKHART	ROBIN		
52	06/04/2022	WV005635	Halbrook	Stephen		II
53	06/08/2022	WV005636	Davis	Zachary		
54	06/13/2022	WV005637	Adkins	Zachary		
55	06/23/2022	WV005638	Yankie	Mary	Frances	

	Certify Date	License No.	Last Name	Middle Name	First Name	Suffix
1	07/01/2020	WV005537	Bays	Katelyn	Bryanna	
2	07/01/2020	WV005538	Dunford		Shawn	
3	07/01/2020	WV005539	GARVIN	ANDERSON	DALE	
4	07/01/2020	WV005540	Wakefield		Adam	
5	07/06/2020	WV005541	NICHOLS	NEWTON	KELLES	
6	07/22/2020	WV005542	CROWE	Lynn	Alexandria	
7	07/24/2020	WV005543	Hong-Brown	Kim	Phung	
8	08/09/2020	WV005544	Vargo	A	Charles	
9	08/11/2020	WV005545	ARMSTRONG	LEE	GREGORY	II
10	08/21/2020	WV005546	Grimm	Lee	Travis	
11	08/21/2020	WV005547	Sherlock		Leslie	
12	08/23/2020	WV005548	Cornell	V	TYLER	
13	09/24/2020	WV005549	Popp		Erika	
14	09/29/2020	WV005550	Bommer	Nathan	Justin	
15	10/05/2020	WV005551	Heilmann	Elaine	Charli	
16	10/10/2020	WV005552	George	Thomas	Brian	
17	10/22/2020	WV005553	KISNER	CHRISTIAN	CROSS	
18	10/26/2020	WV005554	Thevenin	Shaye	Jessica	
19	10/29/2020	WV005555	Simonson	Nicole	Cassidy	
20	10/28/2020	WV005556	Woodburn	H	Meredith	
21	10/31/2020	WV005557	Lusk	Joe	Ronnie	II
22	11/02/2020	WV005558	CAMPBELL	SHEA	ALEXANDER	
23	11/16/2020	WV005559	BARGER	DIANE	EMILY	
24	11/18/2020	WV005560	Nichol	Robert	Joshua	
25	11/18/2020	WV005561	Tyler	Suzanne	Amanda	
26	11/24/2020	WV005562	Guerrant		Timothy	
27	01/02/2021	WV005563	Messick	Wesley	James	
28	01/10/2021	WV005564	Blazer	Michael	Hayden	
29	01/17/2021	WV005565	SPROLES	Ryan	NATHANIEL	
30	01/27/2021	WV005566	Caldwell	T	Chase	
31	02/01/2021	WV005567	Wilt	Paige	Courtney	
32	02/11/2021	WV005568	Galway	Patrick	John	
33	03/04/2021	WV005569	Donovan	Susanne	Laura	
34	03/09/2021	WV005570	O'Dell	Lee	Joshua	
35	04/05/2021	WV005571	Francis	Nicole	Kaitlin	
36	04/07/2021	WV005572	Michalski	Allen	Joshua	
37	04/09/2021	WV005574	Moles	Anthony	Tyler	
38	04/15/2021	WV005575	Hart		Jacob	
39	04/20/2021	WV005576	Wilson	Nicole	Lauren	

	Certify Date	License No.	Last Name	Middle Name	First Name	Suffix
40	05/09/2021	WV005577	Gaal	Austin	Stephen	
41	05/16/2021	WV005578	Holcomb	Rae	Candice	
42	05/18/2021	WV005579	Varner	Fenton	Harold	III
43	06/01/2021	WV005580	ARTHUR		HOPE	
44	06/08/2021	WV005581	Webb	Danielle	Shawna	
45	06/23/2021	WV005582	STUMP	RENEE	SHELLY	
46	06/25/2021	WV005583	Eakes	Douglas	Craig	

Exhibit C

CPA Examination

In April 2004, the Board implemented the computer-based American Institute of Certified Public Accountants (AICPA) examination given in four separate testing windows throughout the year. Questions are prepared by the Board of Examiners and uniformly graded electronically and/or by professional graders who do not know the identity of the candidates. Grading costs for the computer-based exam are paid by the candidate directly to the National Association of State Boards of Accountancy (NASBA). Subjects covered by the uniform examination are Business Environment and Concepts (BEC), Auditing and Attestation (AUD), Regulation (REG), and Financial Accounting & Reporting (FAR).

Candidates may sit for the required Test Sections individually and in any order and are required to attain a score greater than or equal to 75 in each examination subject before he or she will be declared to have passed the examination. Credit for any Test Sections passed are valid for eighteen months from the actual date the candidate sat for and passed that Test Section. The Candidate must pass all four Test Sections of the Uniform CPA Examination within a rolling eighteen-month period, beginning on the date that the first Test Section passed is taken. The candidate will lose credit for any Test Sections passed outside the eighteen-month period.

122 Candidates sat for 243 parts of the Exam from July 1, 2021, to June 30, 2022

144 Candidates sat for 339 parts of the Exam from July 1, 2020, to June 30, 2021

30 Candidates passed the Exam in FY 2022

37 Candidates passed the Exam in FY 2021

Additional statistical information regarding West Virginia CPA Exam Candidates as well as a listing of Successful Exam Candidates are available on the following pages



Successful Exam Candidates
July 1, 2021 through June 30, 2022
Exhibit C

	Exam Passed Date	Last Name	First Name	Middle Name	State
1	07/26/2021	Weese	Mason	Parker	WV
2	08/13/2021	Schnarr	Kyler	Michael	WV
3	08/14/2021	Melton	Chad	Edward	FL
4	08/14/2021	Zhydkova	Alina		VA
5	08/17/2021	SINES	PATRICIA		FL
6	08/23/2021	Hutson	Lance		WV
7	09/07/2021	Fleshman	Jacob	Alan	WV
8	09/27/2021	Rogge	Karen	Susan	WV
9	09/30/2021	CUTRIGHT	ERIC		WV
10	09/30/2021	Dunford-Shafer	Margaret	Mikaylah	WV
11	10/15/2021	TALTON	Valerie	Alysse	WV
12	10/21/2021	Hevener	Timothy	Joseph	WV
13	11/12/2021	Petersen	Darby	Layne	WV
14	11/13/2021	Forsythe	Alasdair		WV
15	11/29/2021	HOLSTEIN	Alexis	Michelle	WV
16	12/13/2021	BLASINGIM	LAYNE	THOMAS	WV
17	12/13/2021	Sarmiento Soler	Gerardo	Arturo	WV
18	12/14/2021	Rosencrance	Bryan	D	WV
19	12/30/2021	TAYLOR	NATHAN	JUSTIN	WV
20	12/30/2021	Watson	Jonathan	Brody	VA
21	02/11/2022	Sherwood	Cameron		KY
22	02/12/2022	Zickafoose	Jared	R	WV
23	03/05/2022	BONER	BRIANA	MARIE	WV
24	03/05/2022	Pendley	Stephen		WV
25	03/26/2022	KEE	ADAM	CHRISTOPHER	WV
26	03/26/2022	Lusk	Heidi	Noel	WV
27	04/23/2022	Vogelbach	Anthony	Garrett	WV
28	05/13/2022	Davis	Zachary		WV
29	05/14/2022	ECKHART	ROBIN		WV
30	06/08/2022	Davis	Kayla	Renee	WV

Successful Exam Candidates
July 1, 2020 through June 30, 2021
Exhibit C

	Exam Passed Date	Last Name	First Name	Middle Name	Suffix	State
1	07/10/2020	Hall	Chad	MICHAEL		WV
2	07/10/2020	Popp	Erika			WV
3	07/23/2020	Little	Michael	Lee		WV
4	08/27/2020	Messick	James	Wesley		MO
5	09/22/2020	Coram	David	Robert		WV
6	09/26/2020	Simonson	Cassidy	Nicole		OH
7	09/26/2020	Thevenin	Jessica	Shaye		WV
8	09/28/2020	CAMPBELL	ALEXANDER	SHEA		WV
9	09/28/2020	KISNER	CROSS	CHRISTIAN		WV
10	10/05/2020	SPROLES	NATHANIEL	Ryan		PA
11	10/12/2020	BARGER	EMILY	DIANE		WV
12	10/23/2020	Tyler	Amanda	Suzanne		WV
13	11/14/2020	Blazer	Hayden	Michael		WV
14	12/08/2020	Moles	Tyler	Anthony		WV
15	12/14/2020	Caldwell	Chase	T		OH
16	12/24/2020	Neff	Nathan	Richard		WV
17	12/29/2020	Wilt	Courtney	Paige		WV
18	01/02/2021	ARTHUR	HOPE			AL
19	01/09/2021	Hart	Jacob			WV
20	01/16/2021	O'Dell	Joshua	Lee		WV
21	01/30/2021	Snodgress	Ryan			DC
22	02/12/2021	Covelli	Jordan			WV
23	02/12/2021	Prince	Jason	Andrew		OH
24	02/21/2021	DAVIDSON	ALEXANDRA	MARIE		FL
25	03/02/2021	Gaal	Stephen	Austin		MD
26	03/08/2021	Wilson	Lauren	Nicole		WV
27	03/26/2021	Holcomb	Candice	Rae		WV
28	04/22/2021	DOBBS	KENDRICK	M		WV
29	04/22/2021	Varner	Harold	Fenton	III	WV
30	04/26/2021	Webb	Shawna	Danielle		WV
31	05/10/2021	Yankie	Mary	Frances		WV
32	06/07/2021	Woods	Samantha	Lea		WV
33	06/08/2021	STUMP	SHELLY	RENEE		WV
34	06/18/2021	Gracin	Alek			WV
35	06/26/2021	Abodunde	Bukola			WV
36	06/28/2021	Goodwin	Georgette	Louise		WV
37	06/29/2021	SENGEWALT	CHRISTOPHER			WV

CPA Exam Performance Summary: 2022 Q-1 West Virginia

Overall Performance

Unique Candidates	44
New Candidates	11
Total Sections	51
Passing 4th Section	6
Sections / Candidates	1.16
Pass Rate	45.1%
Average Score	68.25

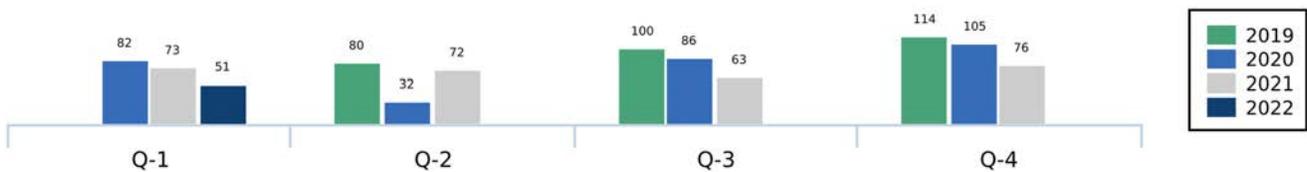
Section Performance

	Sections	Score	% Pass
First-Time	12	57.25	16.67%
Re-Exam	39	71.64	53.85%
AUD	20	63.65	30.0%
BEC	10	72.40	60.0%
FAR	13	74.54	61.54%
REG	8	64.38	37.5%

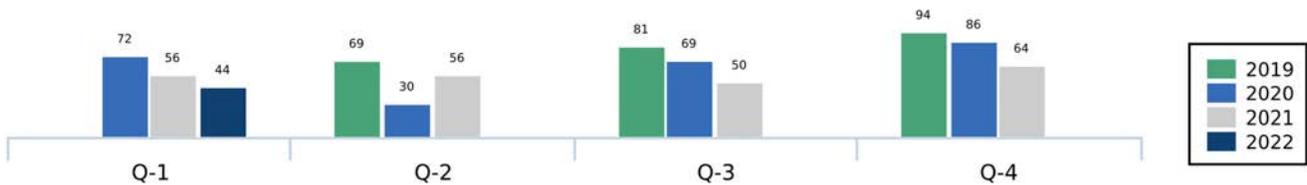
Jurisdiction Ranking

Candidates	Sections
51	51
Pass Rate	Avg Score
45	51

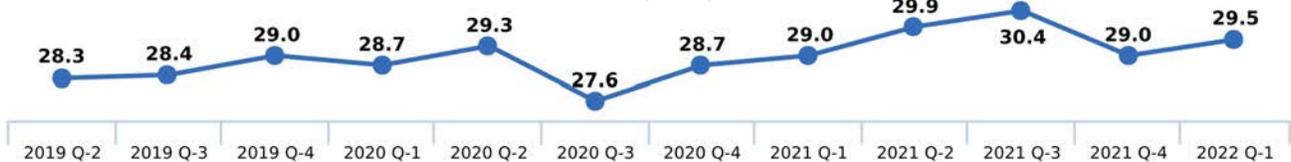
Sections



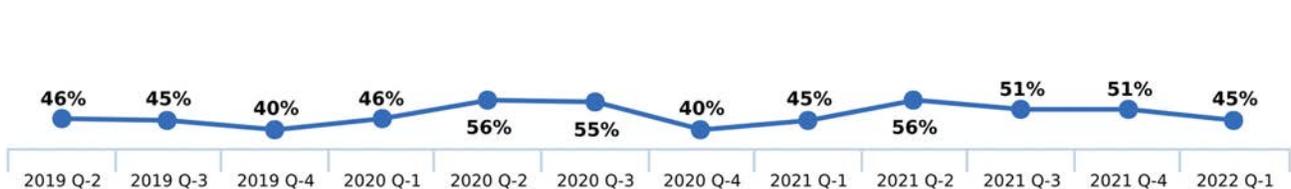
Candidates



Average Age



% Pass



CPA Exam Performance Summary: 2022 Q-1 West Virginia

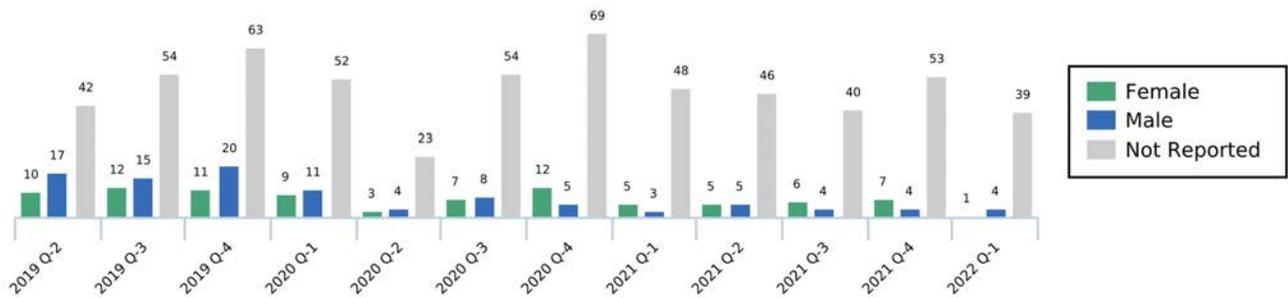
Degree Type

	Candidates	% Total
Bachelor's Degree	34	77.3%
Advanced Degree	10	22.7%
Enrolled / Other	0	0.0%

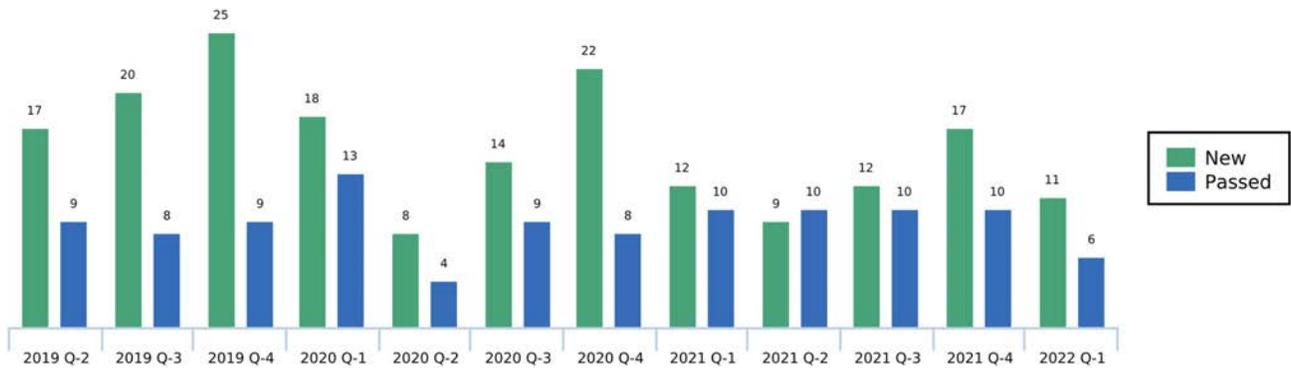
Residency

	Candidates	% Total
In-State Address	36	81.82%
Out-of-State Address	8	18.18%
Foreign Address	0	0.0%

Gender



New Candidates vs Candidates Passing 4th Section



Notes:

1. The data used to develop this report was pulled from NASBA's Gateway System, which houses the Uniform CPA Examination's Application and Performance information for all 55 jurisdictions.
 2. The demographic data related to age, gender, and degree type is provided by the individual candidates and may not be 100% accurate.
 3. Some jurisdictions do not require candidates to report certain demographic data nor complete surveys gathering such data on a voluntary basis.
- Copyright © 2022 National Association of State Boards of Accountancy, Inc. All rights reserved.

CPA Exam Performance Summary: 2022 Q-2

West Virginia

Overall Performance

Unique Candidates	43
New Candidates	12
Total Sections	51
Passing 4th Section	4
Sections / Candidates	1.19
Pass Rate	41.18%
Average Score	65.43

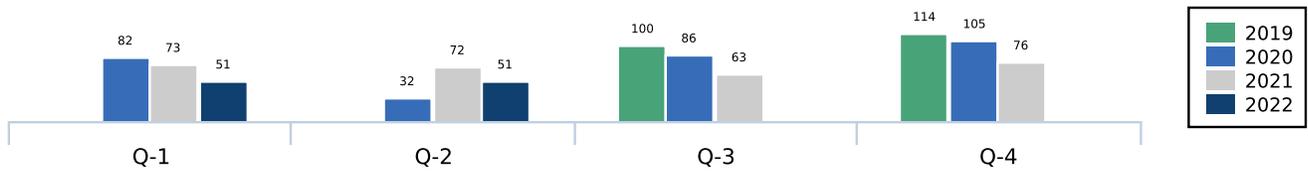
Section Performance

	<u>Sections</u>	<u>Score</u>	<u>% Pass</u>
First-Time	13	59.85	30.77%
Re-Exam	38	67.34	44.74%
AUD	16	64.75	25.0%
BEC	6	65.67	50.0%
FAR	20	62.80	45.0%
REG	9	72.33	55.56%

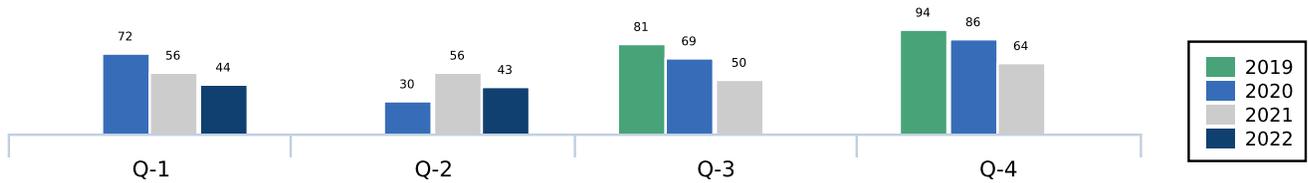
Jurisdiction Ranking

<u>Candidates</u>	<u>Sections</u>
52	52
50	51
<u>Pass Rate</u>	<u>Avg Score</u>

Sections



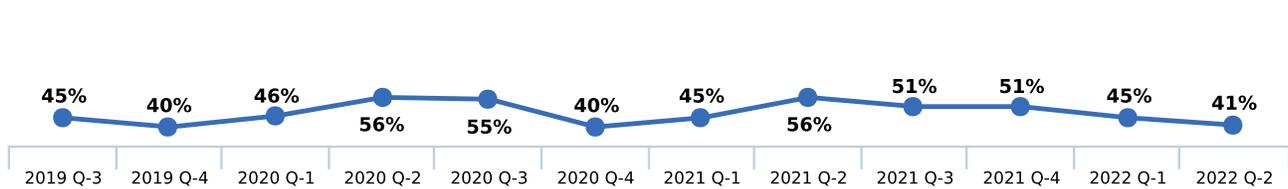
Candidates



Average Age



% Pass



CPA Exam Performance Summary: 2022 Q-2

West Virginia

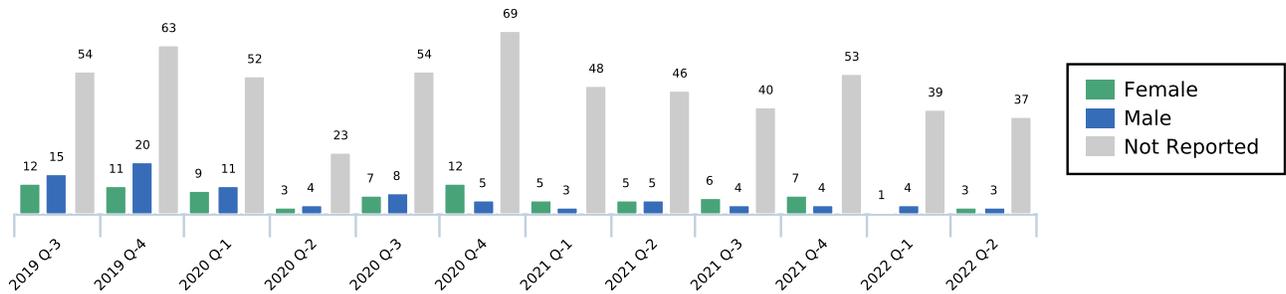
Degree Type

	Candidates	% Total
Bachelor's Degree	34	79.1%
Advanced Degree	9	20.9%
Enrolled / Other	0	0.0%

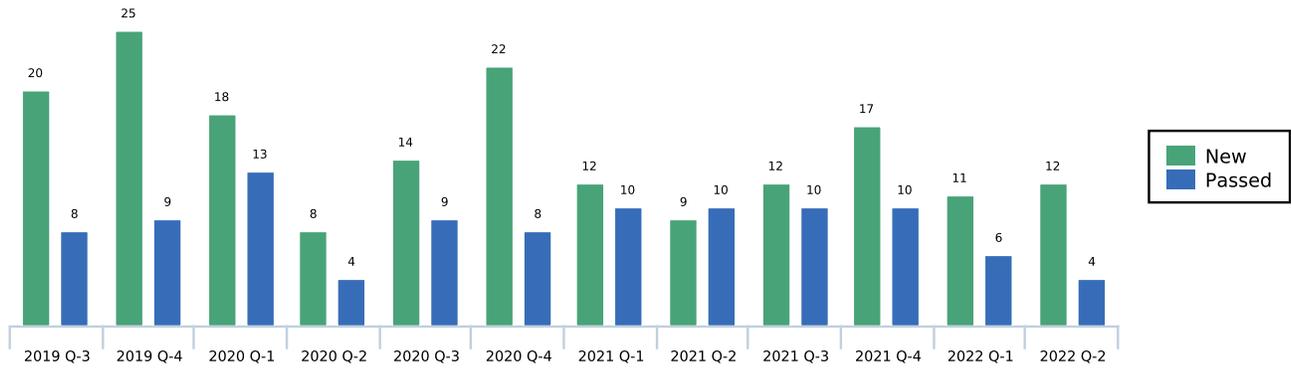
Residency

	Candidates	% Total
In-State Address	37	86.05%
Out-of-State Address	6	13.95%
Foreign Address	0	0.0%

Gender



New Candidates vs Candidates Passing 4th Section



Notes:

1. The data used to develop this report was pulled from NASBA's Gateway System, which houses the Uniform CPA Examination's Application and Performance information for all 55 jurisdictions.
2. The demographic data related to age, gender, and degree type is provided by the individual candidates and may not be 100% accurate.
3. Some jurisdictions do not require candidates to report certain demographic data nor complete surveys gathering such data on a voluntary basis.

Copyright © 2022 National Association of State Boards of Accountancy, Inc. All rights reserved.

CPA Exam Performance Summary: 2021 Q-3

West Virginia

Overall Performance

Unique Candidates	50
New Candidates	12
Total Sections	63
Passing 4th Section	10
Sections / Candidates	1.26
Pass Rate	50.79%
Average Score	71.48

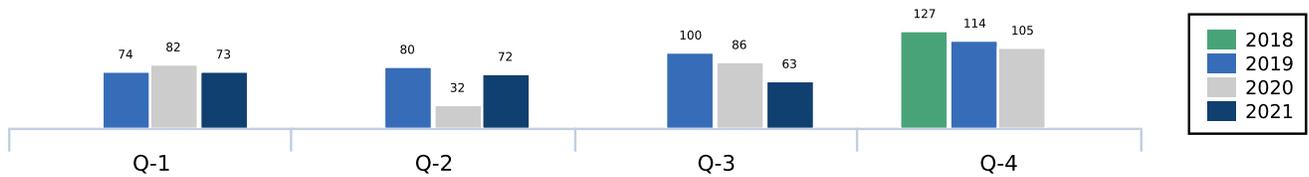
Section Performance

	Sections	Score	% Pass
First-Time	11	65.55	36.36%
Re-Exam	52	72.73	53.85%
AUD	16	65.94	18.75%
BEC	12	76.75	58.33%
FAR	18	66.28	44.44%
REG	17	78.47	82.35%

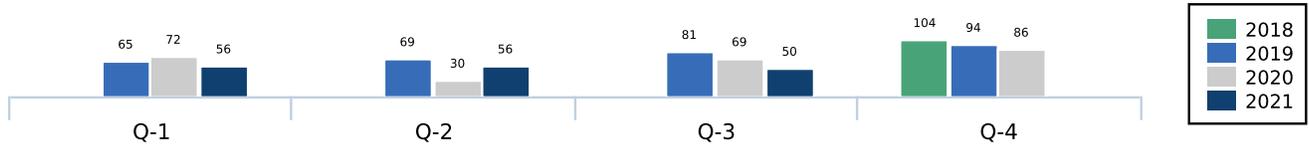
Jurisdiction Ranking

Candidates	Sections
51	51
Pass Rate	Avg Score
39	36

Sections



Candidates



Average Age



% Pass



CPA Exam Performance Summary: 2021 Q-3

West Virginia

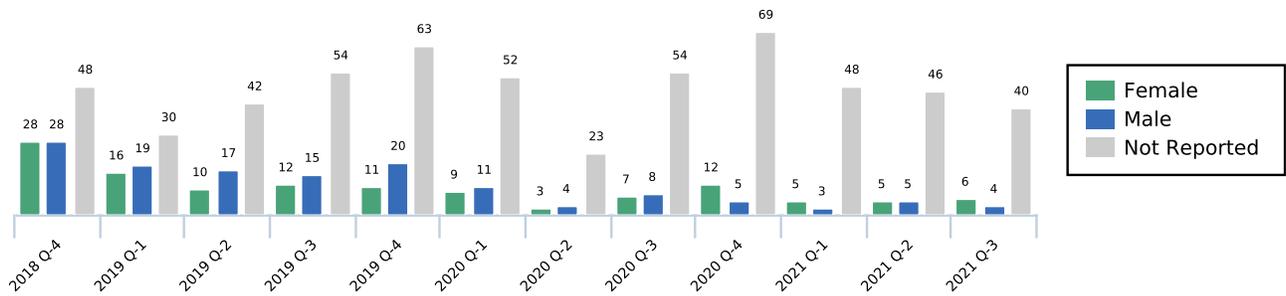
Degree Type

	Candidates	% Total
Bachelor's Degree	36	72.0%
Advanced Degree	14	28.0%
Enrolled / Other	0	0.0%

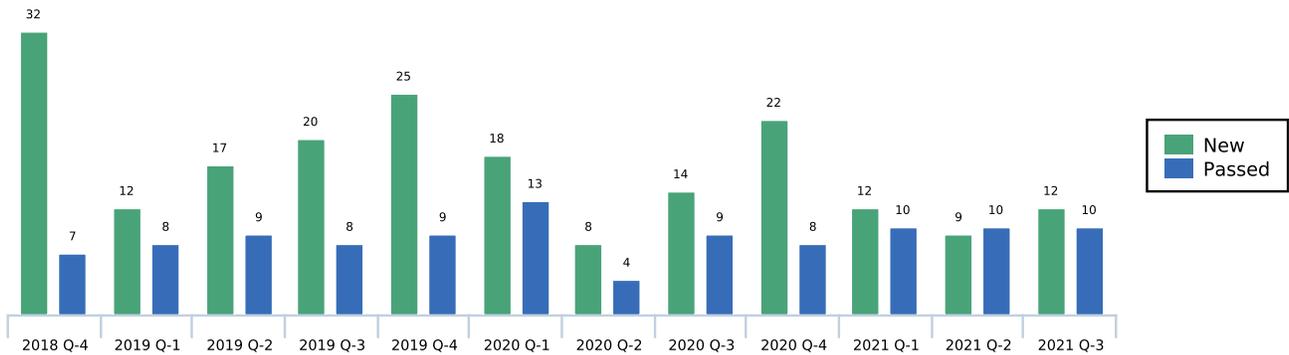
Residency

	Candidates	% Total
In-State Address	44	88.0%
Out-of-State Address	6	12.0%
Foreign Address	0	0.0%

Gender



New Candidates vs Candidates Passing 4th Section



Notes:

1. The data used to develop this report was pulled from NASBA's Gateway System, which houses the Uniform CPA Examination's Application and Performance information for all 55 jurisdictions.
 2. The demographic data related to age, gender, and degree type is provided by the individual candidates and may not be 100% accurate.
 3. Some jurisdictions do not require candidates to report certain demographic data nor complete surveys gathering such data on a voluntary basis.
- Copyright © 2021 National Association of State Boards of Accountancy, Inc. All rights reserved.

CPA Exam Performance Summary: 2021 Q-4 West Virginia

Overall Performance

Unique Candidates	64
New Candidates	17
Total Sections	76
Passing 4th Section	10
Sections / Candidates	1.19
Pass Rate	51.32%
Average Score	69.21

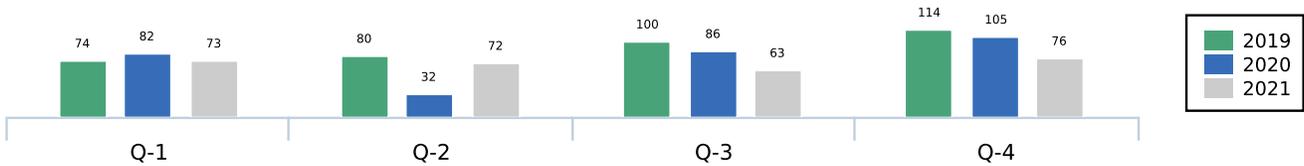
Section Performance

	Sections	Score	% Pass
First-Time	17	62.24	35.29%
Re-Exam	59	71.22	55.93%
AUD	29	67.17	44.83%
BEC	20	75.05	75.0%
FAR	19	65.68	36.84%
REG	8	70.38	50.0%

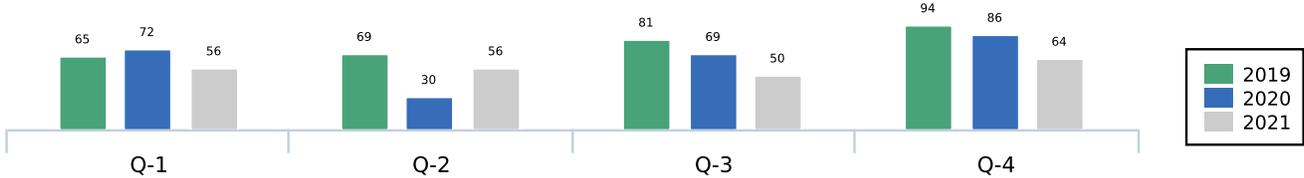
Jurisdiction Ranking

Candidates	Sections
50	52
19	46
Pass Rate	Avg Score

Sections



Candidates



Average Age



% Pass



CPA Exam Performance Summary: 2021 Q-4 West Virginia

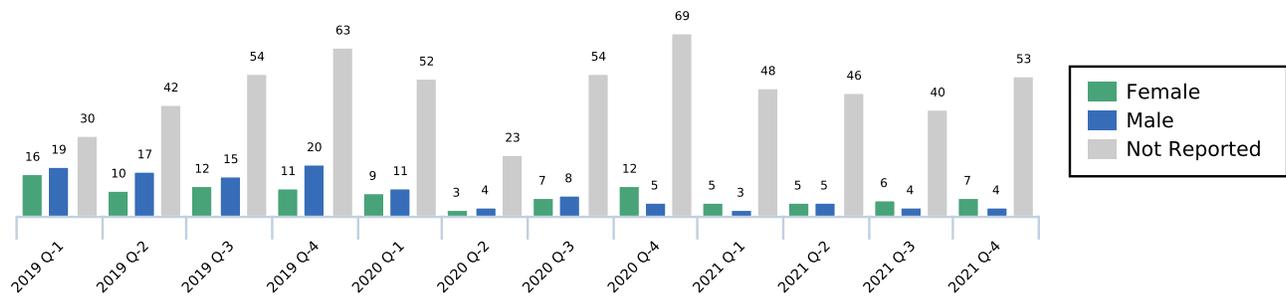
Degree Type

	Candidates	% Total
Bachelor's Degree	49	76.6%
Advanced Degree	15	23.4%
Enrolled / Other	0	0.0%

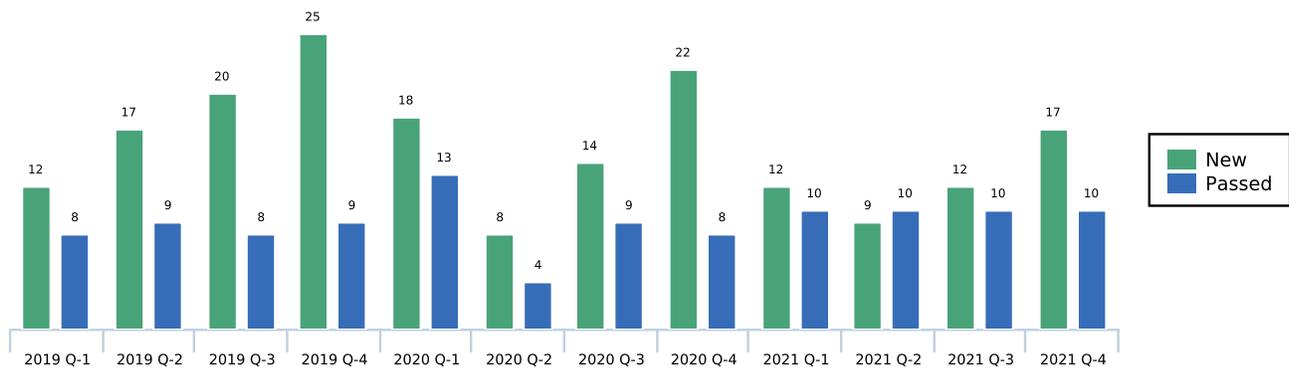
Residency

	Candidates	% Total
In-State Address	58	90.63%
Out-of-State Address	6	9.38%
Foreign Address	0	0.0%

Gender



New Candidates vs Candidates Passing 4th Section



Notes:

1. The data used to develop this report was pulled from NASBA's Gateway System, which houses the Uniform CPA Examination's Application and Performance information for all 55 jurisdictions.
 2. The demographic data related to age, gender, and degree type is provided by the individual candidates and may not be 100% accurate.
 3. Some jurisdictions do not require candidates to report certain demographic data nor complete surveys gathering such data on a voluntary basis.
- Copyright © 2022 National Association of State Boards of Accountancy, Inc. All rights reserved.

Exhibit D

COMPLAINT AND DISCIPLINARY ACTION STATUS

All complaints against a license are referred to the Complaint Committee within the Board of Accountancy. The Committee reviews all the information, monitors consent order compliance, monitors Peer Review matters and makes recommendations to the Board for resolution.

A listing of all new and open complaints during the above referenced fiscal period is provided on the following pages.



Complaint Status – Exhibit D

FY Ended June 30, 2022

Complaint Number	Dates	Complaint	Resolution
2021-02	Filed: 10/30/2020	Failure to submit/return Tax Documents	Matter closed by Board action at the July 16, 2021 meeting, after careful consideration, the Board found no probable cause for a violation of its statutes or regulations.
2021-03	Filed: 11/03/2020	Failure to submit tax return	At the July 16, 2021 meeting, the Board reviewed a hand-written letter from the complainant requesting the complaint to be withdrawn. The Board voted to dismiss the complaint.
2021-04	Filed: 04/12/2021	Trust/Estate Mishandling	Matter closed by Board action at the July 16, 2021 meeting, the Board found no probable cause for a violation of its statutes or regulations.
2021-05	Filed: 04/26/2021	Professional Negligence	Matter closed by Board action at the July 16, 2021 meeting, the Board found no probable cause for a violation of its statutes or regulations.
2021-06	Filed: 05/24/2021	Failure to set up business and file taxes properly	Matter closed by the Board action at the January 28, 2022 meeting. The Board determined, due to the information available, no probable cause for a violation of its statutes or regulations.
2021-07	Filed: 05/25/2021	Unprofessional Conduct	Matter closed by Board action at the July 16, 2021 meeting, the Board found no probable cause for a violation of its statutes or regulations.
2022-01	Filed: 07/21/2021	Failure to submit tax returns	Matter closed by the Board action at the April 29, 2022 meeting. The Board found no probable cause for violation of its statutes or regulations.
2022-02	Filed: 09/02/2021	Professional Negligence	At the October 22, 2021 meeting based on the information available to the Board and after careful consideration, the Board found no probable cause for a violation of its statutes or regulations. The Board dismissed this matter.
2022-03	Filed: 10/26/2021	Unprofessional Conduct/ Negligence	Matter closed by Board action at the January 28, 2022 meeting. The Board determined this is a legal matter and out of the jurisdiction of the Board.
2022-04	Filed: 11/15/2021	Unprofessional Conduct/ Negligence	Matter closed by Board action at the January 28, 2022 meeting. The Board determined this is a legal matter and out of the jurisdiction of the Board.

Exhibit E

Firm Permits, Accounting Corporations, and Professional Limited Liability Companies

In order for a West Virginia business to practice public accounting, the firm must first apply for a Firm Permit. Firms may organize as a proprietorship, partnership, accounting corporation, professional limited liability company, or a limited liability partnership whose characteristics conform with Board rules. Accounting Corporations and Professional Limited Liability Companies must file the appropriate application for approval by the Board in order to transact business in West Virginia. All Accounting Corporations and Professional Limited Liability Companies approved by the Board must file an application with the Secretary of State's Business Division. Annual renewal of the Firm Permit is required to continue practicing as an accounting firm.

A listing of all Firm Permits, Accounting Corporations, and Professional Limited Liability Companies Approved by the Board for the time period indicated are listed in the following pages.



	Registration Date	Firm No.	Firm Name	City	State
1	07/19/2021	F00702	Prescient Assurance LLC	Signal Mountain	TN
2	07/21/2021	F00703	Hughes Pittman & Gupton, LLP	Raleigh	NC
3	08/01/2021	F00705	AREHART ASSOCIATES, LTD.	Waynesboro	VA
4	08/05/2021	F00704	John T. Lane and Associates LLC	Mount Sterling	KY
5	09/10/2021	F00706	Nathan Ferguson CPA LLC	Wylie	TX
6	09/23/2021	F00707	NELSON CPAS PLLC	Parkersburg	WV
7	10/07/2021	F00708	EMMER ACCOUNTING & CONSULTING, PLLC	Charles Town	WV
8	11/29/2021	F00709	MaloneBailey LLP	Houston	TX
9	11/29/2021	F00710	JUSTIN W. JORNS, CPA, PLLC DBA JJ THE CPA, PLLC	White Hall	WV
10	12/01/2021	F00711	SELDOMRIDGE & SHAFER CPAS PLLC	Lewisburg	WV
11	12/29/2021	F00712	CUTRIGHT PROFESSIONAL ACCOUNTING, PLLC	Fairmont	WV
12	12/29/2021	F00713	ADAM M. CARLIN, CPA, PLLC	Romney	WV
13	01/01/2022	F00714	Miller Cooper & Co., Ltd.	Deerfield	IL
14	01/04/2022	F00716	MHCS P.C.	West Des Moines	IA
15	01/12/2022	F00715	BPM LLP	Walnut Creek	CA
16	02/08/2022	F00717	CONCANNON MILLER & CO, PC	Bethlehem	PA
17	03/15/2022	F00718	BRAD RYAN CPA PLLC	Ridgeley	WV
18	03/29/2022	F00719	Taylor's Accounting and Consulting, PLLC	Princeton	WV
19	03/31/2022	F00720	STEVE KAWASH, CPA, PLLC DBA AS TRUSTED ADVISORY SERVICES	Charleston	WV
20	05/03/2022	F00721	Smallwood CPA Firm PLLC	Charles Town	WV

**AC, PLLC, and Firm Permit Approvals for
July 1, 2020 through June 30, 2021
Exhibit E**

	Registration Date	Firm No.	Firm Name	City	State
1	07/01/2020	F00688	TAMMY R. DALTON CPA PLLC	Morgantown	WV
2	07/17/2020	F00689	BLAIR & COMPANY	CHARLESTON	WV
3	08/28/2020	F00690	Smith Accounting Services A.C.	Charleston	WV
4	10/07/2020	F00691	Gray Callison and Jones CPA PC	Winston-Salem	NC
5	10/09/2020	F00692	Porter & Associates, CPAs	Huntington	WV
6	10/28/2020	F00693	Price and Associates CPAs, LLC	Tampa	FL
7	01/01/2021	F00694	Porter & Associates CPAs PLLC	Huntington	WV
8	03/12/2021	F00695	Boyum & Barenscheer PLLP	Minneapolis	MN
9	04/23/2021	F00696	GIVEN ACCOUNTING CORPORATION	Strange Creek	WV
10	05/10/2021	F00697	Mac Lichterman CPA	Washington	WV
11	05/11/2021	F00698	Lilling & Company LLP	PORT WASHINGTON	NY
12	05/24/2021	F00699	DAVE V. JOHN, LLC	FORT LAUDERDALE	FL
13	06/02/2021	F00700	RENICK PERRY CPAS PLLC	Huntington	WV
14	06/23/2021	F00701	Barfield and Kinkead LLC	Loganville	GA

Exhibit F

Application for Authorization to Perform Attest/Compilation Services

Sole Practitioners and firms who provide attest and compilation services to the public must first apply for an Authorization to do so. Before approval, the firm or individual must show verification that he/she is enrolled in a Peer Review Program approved by the Board. Annual renewal is required to continue providing these services.

A listing of firms and individuals granted an initial authorization are provided on the following pages.



Firm and Individual Authorizations Approved
July 1, 2021 to June 30, 2022
Exhibit F

	Registration Date	Firm No.	Firm Name	City	State
1	07/19/2021	F00702	Prescient Assurance LLC	Signal Mountain	TN
2	07/21/2021	F00703	Hughes Pittman & Gupton, LLP	Raleigh	NC
3	09/10/2021	F00706	Nathan Ferguson CPA LLC	Wylie	TX
4	11/29/2021	F00709	MaloneBailey LLP	Houston	TX
5	12/29/2021	F00713	ADAM M. CARLIN, CPA, PLLC	Romney	WV
6	01/01/2022	F00714	Miller Cooper & Co., Ltd.	Deerfield	IL
7	03/15/2022	F00718	BRAD RYAN CPA PLLC	Ridgeley	WV

Firm and Individual Authorizations Approved
July 1, 2020 to June 30, 2021
Exhibit F

	Registration Date	Firm No.	Firm Name	City	State
1	07/17/2020	F00689	BLAIR & COMPANY	CHARLESTON	WV
2	10/07/2020	F00691	Gray Callison and Jones CPA PC	Winston-Salem	NC
3	10/28/2020	F00693	Price and Associates CPAs, LLC	Tampa	FL
4	01/01/2021	F00694	Porter & Associates CPAs PLLC	Huntington	WV
5	03/12/2021	F00695	Boyum & Barescheer PLLP	Minneapolis	MN
6	05/11/2021	F00698	Lilling & Company LLP	PORT WASHINGTON	NY
7	05/24/2021	F00699	DAVE V. JOHN, LLC	FORT LAUDERDALE	FL
8	06/02/2021	F00700	RENICK PERRY CPAS PLLC	Huntington	WV
9	06/23/2021	F00701	Barfield and Kinkead LLC	Loganville	GA

Exhibit G

LICENSEE AND FIRMS BY COUNTY OF PRACTICE

A listing of the number of Active CPAs, Inactive-CPAs, and Active Firms by West Virginia County of practice and for out-of-state licensees by state of residence.



ACTIVE CPA LICENSES BY COUNTY - Exhibit G

County	Licensees	County	Licensees
Barbour	7	Mineral	9
Berkeley	55	Mingo	4
Boone	6	Monongalia	145
Braxton	3	Monroe	5
Brooke	12	Morgan	5
Cabell	112	Nicholas	31
Calhoun	0	Ohio	87
Clay	2	Pendleton	4
Doddridge	1	Pleasants	3
Fayette	16	Pocahontas	2
Gilmer	2	Preston	25
Grant	4	Putnam	137
Greenbrier	20	Raleigh	60
Hampshire	6	Randolph	21
Hancock	9	Ritchie	7
Hardy	5	Roane	5
Harrison	88	Summers	3
Jackson	22	Taylor	10
Jefferson	32	Tucker	2
Kanawha	365	Tyler	0
Lewis	9	Upshur	19
Lincoln	8	Wayne	18
Logan	9	Webster	0
Marion	59	Wetzel	7
Marshall	13	Wirt	1
Mason	10	Wood	73
McDowell	1	Wyoming	3
Mercer	39	Out-of-State/Country	571
		Total	2172

* Based on Home Address

ACTIVE CPA LICENSES BY STATE - Exhibit G

State	Licensees	State	Licensees
Alabama	2	Montana	0
Alaska	1	Nebraska	0
Arizona	2	Nevada	3
Arkansas	1	New Hampshire	1
California	6	New Jersey	3
Colorado	7	New Mexico	2
Connecticut	1	New York	2
District of Columbia	2	North Carolina	63
Delaware	3	North Dakota	0
Florida	46	Ohio	111
Georgia	18	Oklahoma	1
Hawaii	0	Oregon	1
Idaho	0	Pennsylvania	70
Illinois	2	Rhode Island	0
Indiana	5	South Carolina	27
Iowa	0	South Dakota	0
Kansas	0	Tennessee	17
Kentucky	32	Texas	27
Louisiana	0	Utah	1
Maine	0	Vermont	0
Maryland	29	Virginia	68
Massachusetts	1	Washington	4
Michigan	1	West Virginia	1601
Minnesota	1	Wisconsin	1
Mississippi	0	Wyoming	1
Missouri	3	Out-of-Country	5
		Total	2172

* Based on Home Address

ACTIVE FIRMS BY COUNTY - Exhibit G

County	Firms	County	Firms
Barbour	2	Mineral	2
Berkeley	11	Mingo	1
Boone	0	Monongalia	11
Braxton	1	Monroe	0
Brooke	0	Morgan	2
Cabell	21	Nicholas	1
Calhoun	0	Ohio	14
Clay	0	Pendleton	0
Doddridge	0	Pleasants	1
Fayette	1	Pocahontas	0
Gilmer	1	Preston	5
Grant	0	Putnam	7
Greenbrier	4	Raleigh	10
Hampshire	2	Randolph	7
Hancock	2	Ritchie	1
Hardy	1	Roane	1
Harrison	8	Summers	0
Jackson	2	Taylor	0
Jefferson	8	Tucker	0
Kanawha	38	Tyler	0
Lewis	1	Upshur	2
Lincoln	3	Wayne	0
Logan	2	Webster	0
Marion	9	Wetzel	1
Marshall	2	Wirt	0
Mason	2	Wood	11
McDowell	0	Wyoming	1
Mercer	8	Out-of- State / Country	160
		Total	367

* Based on Business Address

ACTIVE FIRMS BY STATE - Exhibit G

State	Firms	State	Firms
Alabama	3	Montana	0
Alaska	0	Nebraska	0
Arizona	0	Nevada	0
Arkansas	0	New Hampshire	1
California	7	New Jersey	2
Colorado	1	New Mexico	0
Connecticut	0	New York	12
District of Columbia	0	North Carolina	6
Delaware	0	North Dakota	1
Florida	7	Ohio	14
Georgia	8	Oklahoma	0
Hawaii	0	Oregon	0
Idaho	0	Pennsylvania	27
Illinois	6	Rhode Island	0
Indiana	6	South Carolina	2
Iowa	1	South Dakota	0
Kansas	0	Tennessee	7
Kentucky	7	Texas	5
Louisiana	1	Utah	0
Maine	1	Vermont	0
Maryland	9	Virginia	15
Massachusetts	0	Washington	1
Michigan	2	West Virginia	208
Minnesota	1	Wisconsin	1
Mississippi	1	Wyoming	0
Missouri	4	Total	367

* Based on Business Address

CPA-INACTIVE LICENSES BY COUNTY - Exhibit G

County	Licensees	County	Licensees
Barbour	0	Mineral	0
Berkeley	3	Mingo	2
Boone	1	Monongalia	14
Braxton	0	Monroe	0
Brooke	1	Morgan	0
Cabell	9	Nicholas	1
Calhoun	1	Ohio	3
Clay	1	Pendleton	0
Doddridge	0	Pleasants	0
Fayette	5	Pocahontas	0
Gilmer	0	Preston	1
Grant	1	Putnam	9
Greenbrier	2	Raleigh	12
Hampshire	0	Randolph	1
Hancock	1	Ritchie	0
Hardy	0	Roane	0
Harrison	8	Summers	0
Jackson	3	Taylor	1
Jefferson	3	Tucker	0
Kanawha	29	Tyler	0
Lewis	1	Upshur	1
Lincoln	0	Wayne	2
Logan	1	Webster	0
Marion	8	Wetzel	0
Marshall	2	Wirt	1
Mason	1	Wood	10
McDowell	0	Wyoming	0
Mercer	2	Out-of-Country	1
Out-of State	84	Total	226

* Based on Home Address

CPA-INACTIVE LICENSES BY STATE - Exhibit G

State	Licensees	State	Licensees
Alabama	1	Montana	0
Alaska	0	Nebraska	0
Arizona	1	Nevada	0
Arkansas	0	New Hampshire	0
California	2	New Jersey	1
Colorado	0	New Mexico	1
Connecticut	0	New York	1
District of Columbia	0	North Carolina	7
Delaware	1	North Dakota	0
Florida	11	Ohio	18
Georgia	0	Oklahoma	0
Hawaii	0	Oregon	0
Idaho	0	Pennsylvania	8
Illinois	0	Rhode Island	0
Indiana	1	South Carolina	3
Iowa	0	South Dakota	0
Kansas	0	Tennessee	4
Kentucky	1	Texas	3
Louisiana	1	Utah	0
Maine	0	Vermont	0
Maryland	5	Virginia	8
Massachusetts	1	Washington	2
Michigan	1	West Virginia	141
Minnesota	2	Wisconsin	0
Mississippi	0	Wyoming	0
Missouri	0	Out-of-Country	1
		Total	226

* Based on Home Address

Exhibit H

CONTINUING EDUCATION (CPE)

Certificate holders applying for annual licensure renewal shall have completed 120 hours of continuing education within the three preceding calendar years, with at least 20 hours in each calendar year. Provided, that the new certificate holder completes 40 hours of continuing education during the subsequent calendar year and thereafter satisfies all otherwise applicable provisions of this subsection. Included in the 120 hours shall be a minimum of four (4) hours of ethics. The Board measures compliance of CPE by the calendar year. All certificate holders shall return an annual continuing education reporting form to the Board by January 31 of the following year.

A listing of Active CPAs chosen for the random CPE audit for the calendar Year 2021 are included in the following report.



	License No.	First Name	Middle Name	Last Name	Suffix	Audit Completed	Compliant
1	WV000574	HAROLD	P.	ROTH		X	Y
2	WV001326	JAMES	A	SHERRY	III	X	Y
3	WV001502	DENNIS	A.	KOZICKI		X	Y
4	WV001680	JAMES	L.	ROSSI		X	Y
5	WV001952	DEBRA	LYNN	TAYLOR		X	Y
6	WV002175	MARK	J.	SELL		X	Y
7	WV002376	HUBERT	C	MADDY	III	X	Y
8	WV002594	RAYMOND		KEENER	III	X	Y
9	WV002678	DANIEL	C.	STAGGERS		X	Y
10	WV002765	LISA	A.	TEEL		X	Y
11	WV003076	RICHARD	L.	SLATER		X	Y
12	WV003097	CHISTINA	J.	ARVON		X	Y
13	WV003235	MICHAEL	J.	SMITH		X	Y
14	WV003324	MELINDA	S.	TESTERMAN		X	Y
15	WV003344	BRIAN	V	HUFFMAN		X	Y
16	WV003535	ROBERT	T.	MUTH		X	Y
17	WV003617	NORMAN	W.	SHUMATE	III	X	Y
18	WV003727	FRANKLIN	D	HOLLEY	JR.	X	Y
19	WV003825	MONICA	L.	STEPHENSON		X	Y
20	WV004059	TAMARA	R	HOFFMAN		X	Y
21	WV004124	BARBARA	JO	ROMAN		X	Y
22	WV004210	MICHELE	DAWN	SARRETT		X	Y
23	WV004214	MEGAN	STONE	KEFFER		X	Y
24	WV004546	TONY	WILLIAM	PRICE		X	Y
25	WV004589	KIMBERLY	DAWN	RUNION		X	Y
26	WV004620	ERICA	DAWN	CAMERON		X	Y
27	WV004784	SARAH	ANNE	TANNENBAUM		X	Y
28	WV004893	HELEN	RENEE	RUSH		X	Y
29	WV004925	JAMES	B	DAVIS	JR.	X	Y
30	WV004926	CHINENYE	NNEAMAKA	DIKE		X	Y
31	WV004963	SABRINA	KAY	HARPER		X	Y
32	WV004966	MICHAEL	PAUL	SHOLL		X	Y
33	WV005022	ANGELA	LIU	EMBREY		X	Y
34	WV005048	CHARLES	ALEXANDER	PEACH		X	Y
35	WV005060	TARA	NICOLE	GODBEY		X	Y
36	WV005100	AAREN	W.	RILEY		X	Y
37	WV005125	LLOYD	GEORGE	JACKSON	III	X	Y
38	WV005217	JASON	MICHAEL	BOLEN		X	Y
39	WV005314	KURYAN	JOSEPH	THOMAS		X	Y
40	WV005395	Michelle	Nicole	Ammon		X	Y
41	WV005442	ANITA	KARY	WAGLEY		X	Y
42	WV005468	Eric	W	Ramsey		X	Y

Exhibit I

Board Meeting Dates, Agendas, and Minutes

A listing of board meeting dates, West Virginia Secretary of State meeting approval notices, board meeting agendas, and board meeting minutes during the above referenced fiscal period is provided on the following pages.



Listed below are the dates and locations of Board meetings for the periods indicated. The Secretary of State's Meeting Notice Approval, Agenda and Minutes of each meeting are included in the following pages.

Board Meetings from July 1, 2020 to June 30, 2021

Date	Location
April 23, 2021	Teleconference
January 22, 2021	Teleconference
October 23, 2020	Teleconference
October 9, 2020	Teleconference
August 5, 2020	Teleconference
July 17, 2020	Teleconference

Board Meetings from July 1, 2021 to June 30, 2022

Date	Location
April 29, 2022	Teleconference
March 22, 2022	Teleconference
January 28, 2022	Teleconference
October 22, 2021	Teleconference
August 17, 2021	Teleconference
July 16, 2021	Teleconference

West Virginia Secretary of State — Online Data Services

Administrative Law

[Online Data Services Help](#)

Administrative Law

Meeting Notice Detail

[Back to Meeting Notices](#)

Accountancy, WV Board of
Date/Time: 4/23/2021 -- 9:30 AM
Location: Virtual, unless circumstances change. Please contact the Board office at (304)558-3557 for information to join the virtual meeting.
Purpose: To conduct regularly scheduled business
Notes:
Meeting was approved : 9/3/2020 2:26:41 PM

[Back to Meeting Notices](#)

Monday, January 11, 2021 — 1:39 PM

© 2021 State of West Virginia

WEST VIRGINIA BOARD OF ACCOUNTANCY

405 Capitol Street, Suite 908, Charleston, WV 25301

Friday, April 23, 2021 9:30 a.m.

AGENDA

Page 1 of 1

CALL TO ORDER

1. APPROVAL OF MINUTES

- ▶ January 22, 2021

2. COMPLAINTS

Update on reinstatement application	2021-02	Other Complaint Matter
2020-04	2021-03	
2020-05	Peer Review matter	

3. LEGISLATIVE MATTERS

- ▶ John Johnson - NASBA
- ▶ Alliance for Responsible Licensing (ARPL)
- ▶ 2021 WV Legislative Session
- ▶ Legislative Monitoring Committee

4. CPA EXAMINATION

- ▶ Approve 2021 Q1 Successful Exam Candidates
- ▶ Review NASBA 2020 Q4 Candidate Performance Reports
- ▶ Exam Extension Request

5. FINANCIAL REPORT / P-CARD / BUDGET

- ▶ Receive *Receipts & Disbursements Report* for fiscal period ending March 31, 2021
- ▶ 2021 Q1 P-Card Expenditure Report for Board ratification
- ▶ Review and approval of FY2022 Budget

6. LICENSING / CPE / FIRMS

- ▶ CPE Late Filing Refund Request
- ▶ 2020 CPE Extension Report

7. NASBA / AICPA

- ▶ Colleen Conrad - NASBA Proposed Remote Testing Pilot
- ▶ WVBOA Newsletter Response
- ▶ Upcoming NASBA Meetings

8. OTHER

- ▶ Database Contract
- ▶ Consideration of WVBOA P-Card Policy & Procedure
- ▶ Board Office Update
- ▶ Election of Officers and Committees for FY2022
- ▶ Volunteers to stop by the Board office and sign certificates

FUTURE BOARD MEETINGS

- ▶ July 16, 2021; October 22, 2021; January 28, 2022; May 6, 2022

2021 Q1 Reports for Board Member Review

- ▶ Exam Candidates Sat
- ▶ Approved Exam candidates
- ▶ Approved Firms
- ▶ Approved Licensees
- ▶ Candidate Care Report

ADJOURN

**West Virginia
Board of Accountancy**

405 Capitol Street, Suite 908
Charleston, West Virginia 25301-1744

Jim Justice, Governor



Board Members:
Horace W. Emery, CPA – President
Richard A. Riley, CPA, PhD, CFE, CFF– Vice-President
Theodore A. Lopez, CPA - Secretary
Jean A. Bailey, Public Member- Assistant Secretary
Robin M. Baylous, CPA
Joseph T. Holley, CPA
Harold B. Davis, CPA

Kristi A. Justice, Executive Director

Friday, April 23, 2021 9:30 a.m.

Board Meeting Minutes

Page 1 of 5

The Board of Accountancy met on Friday April 23, 2020 at 9:30 a.m. via GoToMeeting video conference.

Board Members in Attendance were:

Horace W. Emery, CPA - President
Richard A. Riley, Jr., Ph.D., CPA - V. President
Theodore A. Lopez., CPA - Secretary
Jean A. Bailey, Public Member
Robin M. Baylous, CPA
Joseph T. Holley, CPA

Others in Attendance were:

Keith D. Fisher, Assistant Attorney General
Kristi A. Justice, Executive Director
Stefani D. Young, Board Staff
Sara B. Short, Board Staff
Judy Proctor, WVSCPA
John W. Johnson, NASBA
Colleen K. Conrad, NASBA

Absent: Harold B. Davis, CPA

The meeting was called to order at 9:38 a.m. by Horace Emery, Board President, for which the following actions were recorded.

1. Approval of Minutes

Upon motion by Robin Baylous and second by Ted Lopez, the Minutes of the January 22, 2021 meeting was approved as presented.

2. Complaints

Upon motion by Robin Baylous and second by Jean Bailey, the Board went into Executive Session at 9:39 a.m. to consider disciplinary matters pursuant to W. Va. Code § 6-9A-4. Motion carried.

Upon motion by Robin Baylous and second by Ted Lopez, the Board came out of Executive Session at 10:49 a.m. and made the following actions part of the record:

2020-04: (J. Nicholson v. William G. Earp) – Upon motion by Robin Baylous and seconded by Ted Lopez, the Board voted to accept the Hearing Examiner’s Recommended Decision and to enter a Final Order:

1. Revoking Mr. Earp’s license;
2. Instructing Mr. Earp to cease using the C.P.A. or Certified Public Accountant credential on all documents, and to remove the Certified

- Public Accountant or CPA credential from all venues;
3. Levying the administrative costs of \$2,041.75 which includes cost for the hearing examiner, court reporter, and certified mail charges for letters mailed to Mr. Earp and the complaints;
 4. \$1,000.00 Fine;
 5. Instructing Mr. Earp to return all records and documents requested to the complainant;
 6. Instructing Mr. Earp to return his Certified Public Accountant license and wall certificate to the West Virginia Board of Accountancy.

Motion Carried.

2020-05: The Complaint Committee reported that Consent agreement obligations in this matter have been completed. Upon motion by Robin Baylous and second by Joseph Holly this matter was closed. Motion carried.

2021-02: The Complaint Committee reported additional information will be requested from the complainant before proceeding further in this matter.

2021-03: The Complaint Committee reported additional information will be requested from the complainant before proceeding further in this matter.

Other Complaint Matter: The Board discussed a new complaint matter. The complaint will be opened and assigned a complaint number.

The Board discussed an Application for Reinstatement after a Disciplinary Action. The application for reinstatement was withdrawn by the applicant.

3. Legislative Matters

John Johnson, NASBA Director of Legislative & Governmental Affairs, provided the Board a presentation and update of the 2021 WV Legislative Session. He discussed ARPL (Alliance for Responsible Professional Licensing) and the partnership within West Virginia.

Horace Emery, Board President, discussed the possibility of forming a WVBOA Legislative Committee. Kristi Justice, Executive Director, will draft the committee's responsibilities and share with the Board at the July 2021 meeting.

4. CPA Examination

Upon motion by Richard Riley and second by Robin Baylous, the nine exam candidates for 2021 Q1 were approved. Motion carried.

The Board reviewed the exam candidate performance reports provided by NASBA for 2020 Q4.

The Board reviewed and considered an exam extension request. Upon motion by Ted Lopez and second by Jean Bailey the exam extension request was approved for 6 months. Motion carried.

5. Financial Report / P Card / Budget

The Board received the *Receipts and Disbursements Report* for the period ending March 31, 2021 as follows:

Beginning Cash Balance, July 1, 2020	\$ 538,078.28
Total Receipts	\$ 64,249.00
Total Disbursements	\$(280,421.78)
Ending Cash Balance, March 31, 2021	\$ 321,905.50

Upon motion by Robin Baylous and second by Joseph Holley, the Board approved the financial report. Motion carried.

Upon motion by Ted Lopez and second by Robin Baylous, the Board ratified the P-Card purchases for 2021 Q1. Motion Carried.

Upon motion by Robin Baylous and second by Ted Lopez the Board approved the FY2022 Budget.

6. Licensing / CPE / Firms

The Board reviewed a request for a CPE late filing refund request. Upon motion by Ted Lopez and second by Robin Baylous the Board approved the CPE late filing refund request. Motion Carried.

Stefani Young, CPE Coordinator, provided the Board the 2020 CPE Extension Report.

7. NASBA / AICPA

Colleen Conrad, NASBA Executive VP and Chief Operating Officer, discussed with the Board the possibility of accepting exam scores from the proposed remote testing pilot. Section 1-1-4.1.b of the WV Legislative Rule regarding the Examination requirement for Certification states "Passage of the uniform certified public accountant examination published by the American Institute of Certified Public Accountants." Upon motion by Robin Baylous and seconded by Jean Bailey, the Board approved the acceptance of exam scores from the remote testing pilot. Motion Carried.

Board members reviewed the WVBOA Newsletter response, which was provided by NASBA.

Upcoming NASBA meetings were discussed. The 2021 NASBA Regional Meeting will be conducted virtually on June 22-23, 2021. The 114th NASBA Annual Meeting will be held in San

Diego, CA on October 31 – November 3, 2021. Board members will advise Executive Director of plans to attend the meetings.

8. Other

Executive Director provided the board an update on the expiration of the database contract, which expires February 2022. Board members volunteered to assist Executive Director in the bidding process for the database.

The Board reviewed the WVBOA P-Card Policy & Procedure. Upon motion by Robin Baylous and second by Ted Lopez the Board approved the WVBOA P-Card Policy & Procedure. Motion Carried.

Board President Horace Emery presented the following slate of officers for the fiscal year beginning July 1, 2021:

Richard Riley - President
Ted Lopez - Vice President
Jean Bailey - Secretary
Harold Davis - Assistant Secretary

Ted Lopez and Jean Bailey will serve on the Complaint Committee

Upon motion by Joseph Holley and second by Robin Baylous, the Board approved the slate of officers as presented. Motion carried.

Executive Director provided the Board with a 2021 Quarter 1 (January 1, 2021 thru March 31, 2021) Office Report.

Executive Director, Kristi Justice, asked for volunteers to stop by the Board office to sign Certificates.

9. Future Board Meetings

July 16, 2021; October 22, 2021; January 28, 2022; April 29, 2022

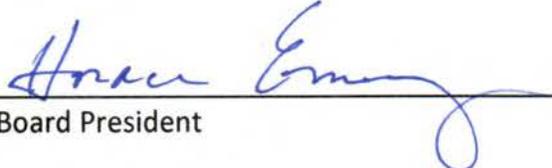
10. Quarterly Reports

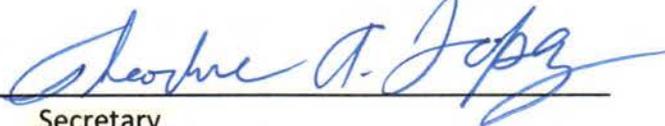
The following reports were made part of the quarterly record and available to each member for 2021 Q1:

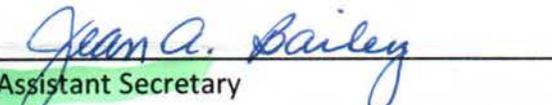
- I. Exam Candidates Sat
- II. Approved Exam Candidates
- III. Approved Firms
- IV. Approved Licensees
- V. Candidate Care Report

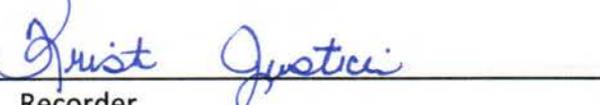
With no further business to come before the Board, upon motion made by Ted Lopez and seconded by Robin Baylous, the meeting was adjourned at 2:06 p.m.

We certify that this is a true copy of the Minutes of the West Virginia Board of Accountancy for April 23, 2021.


Board President


Secretary


Assistant Secretary


Recorder

West Virginia Secretary of State — Online Data Services

Administrative Law

[Online Data Services Help](#)

Administrative Law

Meeting Notice Detail

[Back to Meeting Notices](#)

Accountancy, WV Board of
Date/Time: 1/22/2021 -- 9:30 AM
Location: Virtual, unless circumstances change Please contact the Board office at (304) 558-3557 for information to join the virtual meeting
Purpose: To review and consider regularly scheduled business
Notes:
Meeting was approved : 9/3/2020 2:16:30 PM

[Back to Meeting Notices](#)

Thursday, September 3, 2020 — 2:17 PM

© 2020 State of West Virginia

WEST VIRGINIA BOARD OF ACCOUNTANCY

405 Capitol Street, Suite 908, Charleston, WV 25301

Friday, January 22, 2021 9:30 a.m.

AGENDA

Page 1 of 1

CALL TO ORDER

1. APPROVAL OF MINUTES

- ▶ October 23, 2020
- ▶ October 9, 2020

2. COMPLAINTS

Consider a reinstatement application 2021-02 (New)
2020-04 2021-03 (New)
2020-05 Peer Review matter
2021-01

3. CPA EXAMINATION

- ▶ Approve 2020 Q4 Successful Exam Candidates
- ▶ Review NASBA 2020 Q3 Candidate Performance Reports
- ▶ Request regarding testing accommodations

4. FINANCIAL REPORT / P-CARD / BUDGET

- ▶ Receive *Receipts & Disbursements Report* for fiscal period ending December 31, 2020
- ▶ 2020 Q4 P-Card Expenditure Report for Board ratification

5. LICENSING / CPE / FIRMS

- ▶ Firm request re: Firm name
- ▶ Licensing Question
- ▶ License Exam Expiration Extension Request

6. NASBA / AICPA

- ▶ NASBA CPA Examination Survey
- ▶ NSBCPA Request
- ▶ NOCLAR
- ▶ Upcoming NASBA Meetings

7. OTHER

- ▶ Albertson Consulting, Inc. 4th Year Maintenance Agreement
- ▶ Board Office Update
- ▶ Next Board Meeting - April 23, 2021, 9:30 a.m.
- ▶ Volunteers to stop by the Board office and sign certificates

2020 Q4 Reports for Board Member Review

- ▶ Exam Candidates Sat
- ▶ Approved Exam candidates
- ▶ Approved Firms
- ▶ Approved Licensees
- ▶ Candidate Care Report

ADJOURN

West Virginia Board of Accountancy

405 Capitol Street, Suite 908
Charleston, West Virginia 25301-1744

Jim Justice, Governor



Board Members:
Horace W. Emery, CPA – President
Richard A. Riley, CPA, PhD, CFE, CFF– Vice-President
Theodore A. Lopez, CPA - Secretary
Jean A. Bailey, Public Member- Assistant Secretary
Robin M. Baylous, CPA
Joseph T. Holley, CPA
Harold B. Davis, CPA

Kristi A. Justice, Executive Director

Friday, January 22, 2021 9:30 a.m.

Board Meeting Minutes

Page 1 of 4

The Board of Accountancy met on Friday January 22, 2020 at 9:30 a.m. via GoToMeeting video conference.

Board Members in Attendance were:

Horace W. Emery, CPA - President
Richard A. Riley, Jr., Ph.D., CPA - V. President
Theodore A. Lopez., CPA - Secretary
Jean A. Bailey, Public Member
Robin M. Baylous, CPA
Joseph T. Holley, CPA
Harold B. Davis, CPA

Others in Attendance were:

Keith D. Fisher, Assistant Attorney General
Kristi A. Justice, Executive Director
Stefani D. Young, Board Staff
Sara B. Short, Board Staff
Brenda S. Turley, Former Executive Director

The meeting was called to order at 9:35 a.m. by Horace Emery, Board President, for which the following actions were recorded.

1. Approval of Minutes

Upon motion by Robin Baylous and second by Harold Davis, the Minutes of the October 9, 2020 and October 22, 2020 meetings were approved as presented.

2. Complaints

Upon motion by Richard Riley and second by Robin Baylous, the Board went into Executive Session at 9:37 a.m. to consider disciplinary matters pursuant to W. Va. Code § 6-9A-4. Motion carried.

Upon motion by Richard Riley and second by Robin Baylous, the Board came out of Executive Session at 11:03 a.m. and made the following actions part of the record:

2020-04: The Complaint Committee reported this matter will continue to be monitored, a hearing was held and the Board is waiting ALJ report and final judgement.

2020-05: The Complaint Committee reported that Consent agreement in this matter has been signed. This matter will continue to be monitored.

2021-01: The Complaint Committee reported no probable cause for a violation of its statutes or regulations and upon motion by Harold Davis and seconded by Robin Baylous, this matter was closed. Motion carried.

2021-02: The Complaint Committee reported additional information will be requested from the Complainant and Respondent before proceeding further in this matter.

2021-03: The Complaint Committee reported additional information will be requested from the Complainant and Respondent before proceeding further in this matter.

The Board considered an Application for Reinstatement after a Disciplinary Action. Upon motion by Richard Riley and seconded by Robin Baylous, the Board will request additional information before they proceed to rule on the application. Motion carried.

3. CPA Examination

Upon motion by Robin Baylous and seconded by Richard Riley, the five-exam candidates for 2020 Q4 were approved. Motion carried.

The Board reviewed the exam candidate performance reports provided by NASBA for 2020 Q3.

Board members reviewed draft document for the Testing Accommodations Form. Sara Short, Office Coordinator, provided the Board an overview of the form and policy. NASBA has given permission to use the form for candidates who request testing accommodations accompanied by a physician's order. Upon motion by Robin Baylous and seconded by Harold Davis the Testing Accommodation form and policy was approved. Motion carried.

4. Financial Report / P Card / Budget

The Board received the *Receipts and Disbursements Report* for the period ending December 31, 2020 as follows:

Beginning Cash Balance, July 1, 2020	\$538,078.28
Total Receipts	\$44,080.00
Total Disbursements	\$193,946.65
Ending Cash Balance, December 31, 2020	\$388,211.63

The Board requested the Executive Director to analyze variances in income and expense categories compared to the previous fiscal year and provide explanations for categories with significant variances for the Board to review at the April 2021 board meeting.

Upon motion by Robin Baylous and seconded by Richard Riley, the Board approved the financial report. Motion carried.

Upon motion by Robin Baylous and seconded by Harold Davis, the Board ratified the P-Card purchases for 2020 Q4. Motion Carried.

5. Licensing / CPE / Firms

The Board reviewed and considered a firm name request. Upon motion by Harold David and seconded by Robin Baylous the Board denied the request, due to the fact it could be potentially misleading and confusing to the public. The motion carried, with one-member voting against.

The Board reviewed a request regarding a licensing question and communication Brenda Turley, retired Executive Director, had with a licensee. The Board does not need to take further action regarding this matter.

The Board reviewed a request for license exam expiration extension from exam candidate, J. Fleshman. Upon motion by Robin Baylous and seconded by Harold Davis the Board approved the extension until June 30, 2021. Motion Carried.

The Board reviewed a request for license exam expiration extension from exam candidate, E. Walker. Upon motion by Robin Baylous and seconded by Harold Davis the Board approved the extension until June 30, 2021. Motion Carried.

The Board reviewed a request for license exam expiration extension from exam candidate, L. Wilson. Upon motion by Harold Davis and seconded by Robin Baylous the Board approved the extension until June 30, 2021. Motion Carried.

6. NASBA / AICPA

Board members reviewed and discussed the NASBA CPA Examination Survey. Executive Director will submit the results prior to the due date.

Board members reviewed and discussed the request from NSBCPA regarding Accountancy Boards donating at least two complimentary testing fees/ vouchers for all parts of the CPA exam to CPA candidates who complete the CPA Breakthrough review course and sit for the CPA exam. Unfortunately, according to WV Legislative Rule (Board Rules and Rules of Professional Conduct) for the Board of Accountancy 1CSR1 section 1 4.1.e.1 waivers are only offered to qualified Military families and low-income individuals. The Board would not be able to provide the complimentary testing fees/vouchers at this time due to our regulations.

Horace Emery, Board President, presented and discussed NOCLAR with the board.

Upcoming NASBA meetings were discussed. The 39th Annual Conference for Executive Directors and Board Staff will be conducted virtually in April 2021.

7. Other

Executive Director discussed the Albertson Consulting, Inc. 4th Year Maintenance Agreement and proposed enhancements to the current database.

Executive Director and staff provided an update regarding day to day functions in the board office.

Board members were informed that the next Board meeting is scheduled for Friday, April 23, 2021.

Horace Emery and Harold Davis agreed to stop by the Board office to sign Certificates.

8. Quarterly Reports

The following reports were made part of the quarterly record and available to each member for 2020 Q4:

- I. Exam Candidates Sat
- II. Approved Exam Candidates
- III. Approved Firms
- IV. Approved Licensees
- V. Candidate Care Report

With no further business to come before the Board, upon motion made by Robin Baylous and seconded by Harold Davis, the meeting was adjourned at 1:39 p.m.

We certify that this is a true copy of the Minutes of the West Virginia Board of Accountancy for January 22, 2021.


Board President


Secretary


Assistant Secretary


Acting Recorder

West Virginia Secretary of State — Online Data Services

Administrative Law

Online Data Services Help

Administrative Law

Meeting Notice Detail

[Back to Meeting Notices](#)

Accountancy, WV Board of
Date/Time: 10/23/2020 -- 9:00 AM
Location: Via video-conference
Purpose: To discuss personnel matters
Notes:
Meeting was approved : 10/15/2020 3:01:32 PM

[Back to Meeting Notices](#)

Monday, October 4, 2021 — 12:30 PM

© 2021 State of West Virginia

WEST VIRGINIA BOARD OF ACCOUNTANCY
405 Capitol Street, Suite 908, Charleston, WV 25301

Friday, October 23, 2020 9:00 a.m.

AGENDA

Page 1 of 1

CALL TO ORDER

Executive Session

Discuss Executive Director Position & Candidates

ADJOURN

**West Virginia
Board of Accountancy**

405 Capitol Street, Suite 908
Charleston, West Virginia 25301-1744



Board Members:
Horace W. Emery, CPA - President
Richard A. Riley, Jr. CPA, PhD, CFE, CFF - V. Pres.
Theodore A. Lopez, CPA - Secretary
Jean A. Bailey, Public Member - Assistant Secretary
Robin M. Baylous, CPA
Joseph T. Holley, CPA
Harold B. Davis, CPA

Jim Justice, Governor

Brenda S. Turley, Executive Director

Friday, October 23, 2020 9:00 a.m. Board Meeting Minutes Page 1 of 1

The Board of Accountancy met on Friday, October 23, 2020 at 9:00 a.m. via Zoom video-conference to review and discuss possible candidates for the Executive Director position.

Board Members in Attendance were:

Horace W. Emery, CPA - President
Richard A. Riley, Jr., Ph.D., CPA - V. President
Jean A. Bailey, Public Member
Robin M. Baylous, CPA
Joseph T. Holley, CPA
Harold B. Davis, CPA

Others in Attendance were:

Keith D. Fisher, Assistant Attorney General
Brenda S. Turley, Executive Director

Due to a scheduling conflict, Ted Lopez was not present at this meeting.

The meeting was called to order at 9:03 a.m. by Horace Emery, Board President.

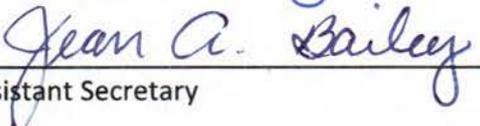
Upon motion by Joe Holley and second by Robin Baylous, the Board went into Executive Session at 9:03 a.m. pursuant to W.Va. Code § 6-9A-4 to discuss the recent interviews with possible Executive Director candidates. Upon motion by Robin Baylous and second by Harold Davis, the Board came out of Executive Session at 9:50 a.m. for which the following action was made part of the record.

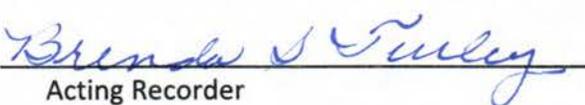
Upon motion by Joe Holley and second by Robin Baylous, the Board voted to offer the Executive Director position to Candidate 1 with a possible alternate of Candidate 2. The Board President will contact the candidate(s).

With no further business to come before the Board, upon motion made by Robin Baylous and second by Harold Davis, the meeting was adjourned at 9:54 a.m. We certify that this is a true copy of the Minutes of the West Virginia Board of Accountancy for Friday, October 23, 2020.


Board President


Secretary


Assistant Secretary


Acting Recorder

West Virginia Secretary of State — Online Data Services

Administrative Law

Online Data Services Help

Administrative Law

Meeting Notice Detail

[Back to Meeting Notices](#)

Accountancy, WV Board of
Date/Time: 10/9/2020 -- 9:30 AM
Location: Due to the COVID-19 pandemic this meeting will be held virtually (contact 304-558-3557 for information to attend the virtual meeting)
Purpose: to consider regularly scheduled business
Notes:
Meeting was approved : 9/3/2020 9:12:52 AM

[Back to Meeting Notices](#)

Thursday, September 3, 2020 — 11:51 AM

© 2020 State of West Virginia

WEST VIRGINIA BOARD OF ACCOUNTANCY

405 Capitol Street, Suite 908, Charleston, WV 25301

Friday, October 9, 2020 9:30 a.m.

AGENDA

Page 1 of 1

CALL TO ORDER

1. APPROVAL OF MINUTES

- ▶ August 5, 2020
- ▶ July 17, 2020

2. COMPLAINTS

Consider a reinstatement application	2020-04 (Earp)	Peer Review matter
J. Clem matters	2020-05 (Wagley)	Review another state's disciplinary action
2019-04 (McCallister)	2021-01 (New)	against a firm

3. SEARCH COMMITTEE REPORT

4. CPA EXAMINATION

- ▶ Approve 2020 Q3 Successful Exam Candidates
- ▶ Review NASBA 2020 Q3 Candidate Performance Reports
- ▶ Request from West Virginia State University to review fraud course to determine if it could qualify as an auditing course when applying for the CPA Exam

5. FINANCIAL REPORT / P-CARD / BUDGET

- ▶ Receive *Receipts & Disbursements Report* for fiscal period ending September 30, 2020
- ▶ 2020 Q2 P-Card Expenditure Report for Board ratification
- ▶ 2020 Q3 P-Card Expenditure Report for Board ratification

6. LICENSING / CPE / FIRMS

- ▶ Firm request re: Firm name, ownership and non-CPA ownership in a partnership
- ▶ Request from Bowles Rice re: Ownership of CPA firm question
- ▶ Do internship courses count toward meeting the experience requirement for licensure? (Including those internships used to meet the CPA Exam academic requirement)
- ▶ Request to place all Final Orders of Revocations, Suspensions or Voluntary Surrenders on the web site

7. NASBA / AICPA

- ▶ AICPA proposed revised interpretation re: records requests
- ▶ AICPA proposed interpretation re: staff augmentation arrangements
- ▶ Upcoming NASBA Meetings
- ▶ FYI: NASBA by-laws amendment re: Robert's Rules of Order

8. OTHER

- ▶ Next Board Meeting - January 22, 2021, 9:30 a.m.
- ▶ Volunteers to stop by the Board office and sign certificates

2020 Q3 Reports for Board Member Review

- ▶ Exam Candidates Sat
- ▶ Approved Exam candidates
- ▶ Approved Firms
- ▶ Approved Licensees
- ▶ Candidate Care Report

ADJOURN

**West Virginia
Board of Accountancy**

405 Capitol Street, Suite 908
Charleston, West Virginia 25301-1744



Board Members:
Horace W. Emery, CPA - President
Richard A. Riley, Jr. CPA, PhD, CFE, CFF - V. Pres.
Theodore A. Lopez, CPA - Secretary
Jean A. Bailey, Public Member - Assistant Secretary
Robin M. Baylous, CPA
Joseph T. Holley, CPA
Harold B. Davis, CPA

Jim Justice, Governor

Brenda S. Turley, Executive Director

Friday, October 9, 2020 9:30 a.m. Board Meeting Minutes Page 1 of 5

The Board of Accountancy met on Friday October 9, 2020 at 9:30 a.m. via GoToMeeting video conference.

Board Members in Attendance were:

Horace W. Emery, CPA - President
Richard A. Riley, Jr., Ph.D., CPA - V. President
Theodore A. Lopez., CPA - Secretary
Jean A. Bailey, Public Member
Robin M. Baylous, CPA
Joseph T. Holley, CPA
Harold B. Davis, CPA

Others in Attendance were:

Keith D. Fisher, Assistant Attorney General
Brenda S. Turley, Executive Director
Stefani D. Young, Board Staff
Sara Short, Board Staff

The meeting was called to order at 9:30 a.m. by Horace Emery, Board President, for which the following actions were recorded.

1. Approval of Minutes

- ▶ Upon motion by Robin Baylous and second by Joe Holley, the Minutes of the August 5, 2020 and July 17, 2020 meeting were approved as presented. Motion carried.

2. Complaints

- ▶ Upon motion by Joe Holley and second by Robin Baylous, the Board went into Executive Session at 9:32 to consider disciplinary matters pursuant to W. Va. Code § 6-9A-4. Motion carried.
- ▶ The Board took a break at 11:45 a.m. to 12:30 p.m. for lunch and continued in Executive Session upon return.
- ▶ Upon motion by Robin Baylous and second by Harold Davis, the Board came out of Executive Session at 1:09 p.m. and made the following actions part of the record:
 - ▶ **Clem matters:** The Complaint Committee reported that the Respondent had complied with the Board's request and upon motion by Richard Riley and second by Ted Lopez, this matter was closed. Motion carried.

- ▶ **2019-04:** The Complaint Committee reported that the Respondent had met all requirements in *the Consent Agreement and Order* and renewed her license to practice. Upon motion by Richard Riley and second by Ted Lopez, **this matter was closed**. Motion carried.
- ▶ **2020-04** Upon motion by Richard Riley and second by Robin Baylous, a hearing date will be set for this matter if the licensee does not respond to the earlier provided offer for a *Consent Agreement and Order*. Motion carried.
- ▶ **2020-05** Upon motion by Richard Riley and second by Harold Davis, the Board agreed to offer the licensee a *Consent Agreement and Order* in this matter. Motion carried.
- ▶ **2021-01** Upon motion by Richard Riley and second by Robin Baylous, the Board directed the Executive Director to notify the complainant that the Board is continuing to look into this matter. Motion carried.
- ▶ The Board considered an *Application for Reinstatement after a Disciplinary Action*. Upon motion by Richard Riley and second by Joe Holley, the Board decided that additional investigation and review were necessary. Board members will proceed as discussed in Executive Session.

3. Search Committee Report

- ▶ The Search Committee provided a report regarding the status of a replacement for the current Executive Director who will be retiring on December 31, 2020. Jean Bailey, Search Committee Chair, reported that the Committee had interviewed ten candidates during the first round. The second round of interviews was underway, with two interviews scheduled for Tuesday, October 13, 2020, two for Wednesday, October 14, 2020 and one for Thursday, October 15, 2020.

4. CPA Examination

- ▶ Upon motion by Robin Baylous and second by Harold Davis, the four exam candidates for 2020 Q3 were approved. Motion carried.
- ▶ The Board reviewed the exam candidate performance reports provided by NASBA.
- ▶ Board members reviewed the request by West Virginia State University to consider BA 404 Fraud Examination as an additional course to be used toward fulfilling the Auditing course

requirement established by Rule. Upon motion by Robin Baylous and second by Harold Davis, the Board determined that the course was more auditing related than a true auditing course and therefore does not qualify for the auditing course section of the course requirement. The course would qualify as an elective. Motion carried. Let the record show that Richard Riley abstained from commenting or voting on this matter.

- ▶ Based upon a request from a sole proprietor who needed a firm permit to file for the dotCPA domain name offered by the AICPA, Board members discussed whether there were any prohibitions against a sole proprietor filing an application for a firm permit. After a review of Board regulations, Board members determined that, while a sole proprietor is not required to file a firm permit application, there are no regulations prohibiting it.

5. Financial Report / P Card / Budget

- ▶ The Board received the *Receipts and Disbursements Report* for the period ending September 30, 2020 as follows:

Beginning Cash Balance, July 1, 2020	\$538,078.28
Total Receipts	33,500.00
Total Disbursements	<u>(94,427.92)</u>
Ending Cash Balance, September 30, 2020	477,150.36
- ▶ Upon motion by Jean Bailey and second by Harold Davis, the Board ratified the p-card purchases for both 2020 Q2 and Q3. Motion carried.

6. Licensing / CPE / Firms

- ▶ The Board reviewed Todd Williams request regarding a proposed change in firm ownership and firm name for Trainer Wright & Paterno CPAs. The Board determined that the firm's current organization of the business as well as the proposed changes may not comply with the Board of Accountancy's statutes and regulations. Upon motion by Joe Holley and second by Harold Davis, the Board directed the Executive Director to advise the firm that the proposed name as well as the proposed organization do not meet current requirements. Motion carried.
- ▶ The Board reviewed the request from Bowles Rice regarding whether the non-CPA minority interests can be owned by a business. The Board determined that a minority ownership business does not meet the firm ownership qualification to serve as an active participant in the firm. The Executive Director was directed to inform the inquirer.
- ▶ The Board reviewed the request from an applicant regarding whether accounting internships can count toward meeting the experience requirement for licensure. Upon motion by Joe Holley and second by Harold Davis, the Board members determined that experience through an internship that has been secured within the four-year period

immediately preceding application for licensure and meeting all other requirements for licensure can count toward the experience requirement. Motion carried.

- ▶ Upon motion by Joe Holley and second by Jean Bailey, the Board members approved the request by Board staff to place the final documents for all disciplinary actions on the Board's disciplinary web pages. Motion carried.

7. NASBA / AICPA

- ▶ Board members reviewed the AICPA's proposed revised interpretation re: records requests. After discussion, the Board members unanimously agreed with AICPA's revisions. No action was taken in this matter.
- ▶ Board members reviewed the AICPA's proposed revised interpretation re: staff augmentation arrangements. After discussion, one Board member was opposed to this arrangement. No action was taken in this matter.
- ▶ Horace Emery, Robin Baylous, Joe Holley, Richard Riley, Jean Bailey and Brenda Turley will attend the virtual 113th Annual meeting November 2-4, 2020. Horace Emery will serve as voting delegate.
- ▶ Board members reviewed the NASBA by-laws amendments proposed to ensure that the spirit of Robert's Rules of Order can be practiced during teleconferencing and video conferencing during NASBA's meetings. The changes "modernize the wording to reflect current teleconferencing practices and clarify the extent to which a teleconference may substitute for in-person meetings." No action was necessary in this matter.

8. Other

- ▶ Board members were informed that the next Board meeting is scheduled for Friday, January 22, 2021.
- ▶ Horace Emery, Joe Holley and Harold Davis agreed to stop by the Board office to sign Certificates.

9. Quarterly Reports

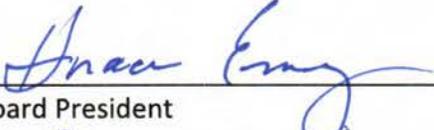
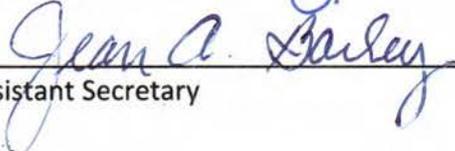
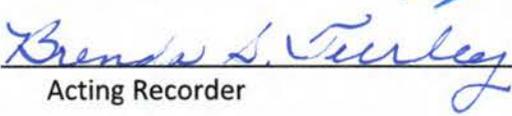
The following reports were made part of the quarterly record and available in each member's meeting materials for 2020 Q3:

- ▶ Exam Candidates Sat
- ▶ Approved Exam Candidates

- ▶ Approved Firms
- ▶ Approved Licensees
- ▶ Candidate Care Report

With no further business to come before the Board, upon motion by Robin Baylous and second by Ted Lopez, the meeting was adjourned at 2:25 p.m.

We certify that this is a true copy of the Minutes of the West Virginia Board of Accountancy for Friday, October 9, 2020.

 Board President	 Secretary
 Assistant Secretary	 Acting Recorder

You are viewing this page over a secure connection. [Click here](#) for more information.

West Virginia Secretary of State — Online Data Services

Administrative Law

[Online Data Services Help](#)

Administrative Law

Meeting Notice Detail

[Back to Meeting Notices](#)

WV Board of Accountancy
Date/Time: 8/5/2020 -- 1:00 PM
Location: Via teleconference
Purpose: Review language contained in letter to Legislature re: Interim Topic and to review information on a license application
Notes:
Meeting was approved : 7/24/2020 4:54:09 PM

[Back to Meeting Notices](#)

Thursday, October 8, 2020 — 12:14 PM

© 2020 State of West Virginia

WEST VIRGINIA BOARD OF ACCOUNTANCY

405 Capitol Street, Suite 908, Charleston, WV 25301

Wednesday August 5, 2020 1:00 p.m.

AGENDA

Page 1 of 1

CALL TO ORDER

1. Executive Session

Review and Finalize response to Joint Standing Committee on Government Organization

2. Other

Review of License Application

ADJOURN

**West Virginia
Board of Accountancy**

405 Capitol Street, Suite 908
Charleston, West Virginia 25301-1744



Board Members:
Horace W. Emery, CPA – President
Richard A. Riley, CPA, PhD, CFE, CFF– Vice-President
Theodore A. Lopez, CPA - Secretary
Jean A. Bailey, Public Member- Assistant Secretary
Robin M. Baylous, CPA
Joseph T. Holley, CPA
Harold B. Davis, CPA

Jim Justice, Governor

Brenda S. Turley, Executive Director

Wednesday, August 5, 2020 1:00 p.m. Board Meeting Minutes

Page 1 of 11

The Board of Accountancy met on Wednesday, August 5, 2020 at 1:00 p.m. via Go To Meeting video-conference.

Board Members in Attendance were:

Horace W. Emery, CPA - President
Richard A. Riley, Jr., Ph.D., CPA - Vice President
Theodore A. Lopez., CPA - Secretary
Jean A. Bailey, Public Member - Assistant Secretary
Robin M. Baylous, CPA
Joseph T. Holley, CPA
Harold B. Davis, CPA

Others in Attendance were:

Keith D. Fisher, Assistant Attorney General
Brenda S. Turley, Executive Director
Sara B. Short, Board Staff

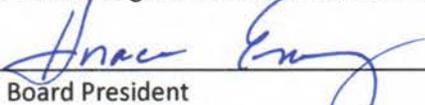
The meeting was called to order by Board President Horace Emery at 1:03 p.m. for which the following actions were recorded.

Upon motion by Robin Baylous and second by Jean Bailey, the Board went into Executive Session at 1:03 p.m. pursuant to W. Va. Code § 6-9A-4. Motion carried. Upon motion by Joe Holley and second by Robin Baylous, the Board came out of Executive Session at 1:55 p.m. and made the following actions part of the record. Motion carried.

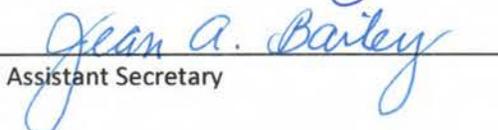
The Board reviewed and finalized its response to the April 24, 2020 request for information from the Joint Standing Committee on Government Organization. Upon motion by Joe Holley and second by Harold Davis, the Board moved to accept the letter as submitted by Horace Emery and revised in Executive Session. Motion carried.

The Board reviewed an application for licensure and determined that no action was needed. The application will be processed through the normal procedure.

With no further business to come before the Board, upon motion made by Joe Holley and seconded by Ted Lopez, the meeting was adjourned at 2:00 pm. We certify that this is a true copy of the Minutes of the West Virginia Board of Accountancy for Wednesday, August 5, 2020.


Board President


Secretary


Assistant Secretary



You are viewing this page over a secure connection. [Click here](#) for more information.

West Virginia Secretary of State — Online Data Services

Administrative Law

[Online Data Services Help](#)

Administrative Law

Meeting Notice Detail

[Back to Meeting Notices](#)

Accountancy, WV Board of
Date/Time: 7/17/2020 -- 9:30 AM
Location: Suttle & Stalnaker, PLLC 1411 Virginia St E, Suite 1 (Conference Room) Charleston, WV 25301
Purpose: To review and consider regularly scheduled business (Due to COVID 19, the Board requests that those who plan to attend will notify the Board in advance. (304) 558-3557 or wvboa@wv.gov The meeting is being held in a larger facility to accommodate social distancing.)
Notes:
Meeting was approved : 5/29/2020 2:38:12 PM

[Back to Meeting Notices](#)

Friday, May 29, 2020 — 2:48 PM

© 2020 State of West Virginia

WEST VIRGINIA BOARD OF ACCOUNTANCY

405 Capitol Street, Suite 908, Charleston, WV 25301

Friday, July 17, 2020 9:30 a.m.

AGENDA

Page 1 of 1

CALL TO ORDER

1. APPROVAL OF MINUTES

- ▶ May 6, 2020

2. ANTI-TRUST PRESENTATION / QUESTION-ANSWER PERIOD (about 20 minute)

- ▶ John Johnson, NASBA - Director of Legislative and Governmental Affairs and Brie Allen, NASBA Regulatory Counsel

3. COMPLAINTS

Clem matters (6 cases)	2019-04 (McCallister) - Status 2020-03 (Cline) - Close? 2020-04 (Earp) - Status	2020-05 (New) 2020-06 (New)	Use of CPA designation by university professors Unnumbered complaint
---------------------------	---	--------------------------------	--

4. FINANCIAL REPORT / P-CARD / BUDGET

- ▶ Receive *Receipts & Disbursements Report* for fiscal period ending June 30, 2020
- ▶ 2020 Q2 P-Card Expenditure Report for Board ratification

5. CPA EXAMINATION

- ▶ Approve 2020 Q2 Successful Exam Candidates
- ▶ Revisit CPA reference procedure for CPA Examination application
- ▶ Remote testing?

6. LICENSING / CPE / FIRMS

- ▶ Review firm application for approval determination (Blair & Company)
- ▶ Inquiry re: contingency fees and tax appeal arrangement
- ▶ Inquiry re: whether a Pennsylvania College's coursework meets the requirements for licensure in WV

7. LEGISLATURE

- ▶ Review and discuss proposed response to legislature re: interim study topics

8. NASBA / AICPA

- ▶ Upcoming NASBA Meetings
- ▶ Suggestion by J. Holley to UAA Committee (due by August 31, 2020)

9. OTHER

- ▶ Job description and proposed advertisement for Executive Director position to be published in Charleston Newspapers and on the West Virginia Division of Personnel Job Opportunities web site
- ▶ Travel vouchers from canceled ED conference in March 2020

10. Board Meetings

- ▶ Schedule next Board Meeting(s)

2020 Q2 Reports for Board Member Review

- ▶ Exam Candidates Who Sat
- ▶ Approved Exam candidates
- ▶ Approved Firms
- ▶ Approved Licensees
- ▶ Candidate Care Report

ADJOURN

**West Virginia
Board of Accountancy**

405 Capitol Street, Suite 908
Charleston, West Virginia 25301-1744



Board Members:
Horace W. Emery, CPA - President
Richard A. Riley, Jr. CPA, PhD, CFE, CFF - V. Pres.
Theodore A. Lopez, CPA - Secretary
Jean A. Bailey, Public Member - Assistant Secretary
Robin M. Baylous, CPA
Joseph T. Holley, CPA
Harold B. Davis, CPA

Jim Justice, Governor

Brenda S. Turley, Executive Director

Friday, July 17, 2020 9:30 a.m.

Board Meeting Minutes

Page 1 of 5

The Board of Accountancy met on Friday, July 17, 2020 at 9:30 a.m. via Go To Meeting video-conference.

Board Members in Attendance were:

Horace W. Emery, CPA - President
Richard A. Riley, Jr., CPA - V. President
Theodore A. Lopez, CPA - Sec. (joined at 10:07 p.m.)
Jean A. Bailey, Public Member - Asst. Sec.
Robin A. Baylous, CPA
Joseph T. Holley, CPA (joined at 1:50 p.m.)
Harold B. Davis, CPA

Others in Attendance were:

Keith D. Fisher, Assistant Attorney General
Brenda S. Turley, Executive Director
Stefani D. Young, Board Staff
John Johnson - NASBA Dir. of Leg. & Gov. Affairs
Brie Allen- NASBA Regulatory Counsel
Judy Proctor, CPA, CGMA - WVSCPA CEO

The meeting was called to order at 9:33 a.m. by Horace Emery, Board President, for which the following actions were recorded.

1. Approval of Minutes

- ▶ Upon motion by Robin Baylous and second by Harold Davis, the Minutes of the May 6, 2020 meeting were approved as presented. Motion carried.

2. Antitrust Update Presentation / Question-Answer Period

- ▶ Per West Virginia Code § 30-9-33, Board members and their representatives from the Attorney General's office are required to obtain federal antitrust law and state action immunity training on an annual basis. Board members reviewed NASBA's federal antitrust video prior to the meeting. John Johnson, NASBA Director of Legislative and Governmental Affairs updated the Board regarding federal and other state's legislative activity regarding active supervision and the North Carolina Dental Board case. Brie Allen, NASBA Regulatory Counsel, provided a 20-minute presentation updating Board members on new and prior cases involving fallout litigation from the North Carolina Dental Regulatory Board case.

3. Complaints

- ▶ Upon motion by Dick Riley and second by Robin Baylous, the Board went into Executive Session at 11:00 a.m. to consider disciplinary matters pursuant to W. Va. Code § 6-9A-4. Motion carried.
- ▶ Upon motion by Robin Baylous and second by Harold Davis, the Board came out of Executive Session at 11:19 a.m. and made the following actions part of the record. Motion carried.

Clem Matters: Upon motion by Dick Riley and second by Harold Davis, the Board will send a letter to the Respondent with a copy of the proposed *Petition for Injunction*, as discussed in Executive Session, allowing 10 days for the Respondent to remove the "Certified Public Accountant" from his office window or the Board will file the *Petition* in circuit court. Motion carried.

2019-04 Upon motion by Dick Riley and second by Robin Baylous, the Board directed the Executive Director to send a letter to the Respondent with the forms necessary for her to renew her license to practice after the suspension period ends on August 13, 2020. Motion carried.

2020-03 Upon motion by Dick Riley and second by Harold Davis, the Board determined that the Respondent had met the requirements of the *Consent Agreement* and **closed this matter**. Motion carried.

2020-04 Upon motion by Dick Riley and second by Robin Baylous, the Board decided to reprimand the licensee for his actions in this matter. In order to settle, the Respondent will be offered a *Consent Agreement and Order (Order)* which requires him to, within sixty days of the date of entry of the *Order*, reimburse the Board for the expenses incurred in the investigation and disposition of this matter, to reimburse the Complainant for penalties and interest owed to the Complainant, and to provide proof of reimbursement to the Board. The Respondent must sign and return the *Order* within thirty days of receipt. If Respondent fails to agree to the *Order*, the matter will be set for hearing. Motion carried.

2020-05 Upon motion by Dick Riley and second by Harold Davis, the Board will send a formal letter to the CPA requesting that the licensee provide specific information as discussed in Executive Session. Motion carried.

2020-06 Upon motion by Dick Riley and second by Robin Baylous, the Board determined that this matter is outside its jurisdiction and **closed the matter**. The Board will inform both complainant and licensee. Motion carried.

The Board reviewed information regarding the use of the CPA designation by university professors. Board members were informed that the university in question had ceased using the CPA behind the professors' names if they do not have a license to practice in West Virginia. Upon motion by Dick Riley and second by Robin Baylous, this **matter was closed**. Motion carried.

- ▶ **Unnumbered complaint** - Board members reviewed the unnumbered complaint and upon motion by Robin Baylous and second by Harold Davis, the matter was **dismissed for lack of jurisdiction**. Motion carried.

4. Financial Report / P Card / Budget

- ▶ The Board received the *Receipts and Disbursements Report* for the period ending June 30, 2020 as follows:

Beginning Cash Balance, July 1, 2019	\$601,548.54
Total Receipts	375,682.97
Total Disbursements	<u>394,152.97</u>
Ending Cash Balance, June 30, 2020	\$583,078.28

- ▶ The P-Card expenditures were not available for ratification at this meeting. Both quarters will be reviewed and ratified at the next regularly scheduled meeting.

5. CPA Examination

- ▶ Upon motion by Robin Baylous and second by Harold Davis, the four successful exam candidates were approved.
- ▶ Upon motion by Robin Baylous and second by Harold Davis, the Board determined that a CPA reference will no longer be required on the CPA exam application. The applicant will be required to provide three references with an association of one year or longer. During a one-year transition period, the Board will accept either the previous Character Reference form or the newly created form. The new form will be made available on the Board's website and the online Exam Application. Motion carried.
- ▶ As a result of the pandemic and possible future disasters that may close testing centers and prevent exam candidates from continuing with their testing endeavors, Board members discussed remote testing as an alternative method to provide testing capability-- as proposed by AICPA and NASBA. Individual state Boards of Accountancy are just beginning to become involved in determining what this option might look like and how to ensure a secure environment. It will take time to fully develop this option, but the consensus of West Virginia Board members was to move forward as proposed by the national organizations.

6. Licensing / CPE / Firms

- ▶ Board members reviewed Blair & Company's application for firm permit, which consists of two Accounting Corporations as partners in the firm. Each accounting corporation is owned by one licensed certified public accountant. Upon motion by Robin Baylous and second by Harold Davis, the Board approved the firm application. Motion carried.
- ▶ Board members reviewed an inquiry from an out-of-state firm regarding the use of contingency fees and a tax appeal arrangement. They determined that the Board could not provide legal advice, guidance or an opinion regarding this matter. The Board suggested that they seek the advice of legal counsel.
- ▶ Board members reviewed the request from a Pennsylvania college regarding whether the Board will certify that its course work meets the requirements for licensure in West Virginia. The school is accredited through the Middle States Association of Colleges and Schools and the curriculum qualifies toward meeting the specific course requirements to sit for the examination. However, the Board evaluates each application for licensure on an individual basis, and does not evaluate and approve specific academic programs toward licensure. Upon motion by Dick Riley and second

by Ted Lopez, Board members determined that it was not within its purview to provide the assurance the school appears to be requesting. Motion carried.

7. Legislature

- ▶ Upon motion by Robin Baylous and second by Harold Davis, the Board went into Executive Session at 12:57 p.m. pursuant to W. Va. Code § 6-9A-4. The Board came out of Executive Session at 1:40 p.m. Upon motion by Dick Riley and second by Ted Lopez, the Board appointed the Board President to incorporate the Board members' suggestions from the Executive Session into a finalized draft of the letter for member approval. A teleconference meeting will be scheduled for late July or early August to review, edit and approve the finalized response. Motion carried.

Joe Holley joined the meeting at 1:50 p.m.

8. NASBA / AICPA

- ▶ Board members noted that, due to COVID-related travel bans, NASBA will be conducting its annual meetings virtually through the end of 2020.
- ▶ Upon motion by Joe Holley and second by Robin Baylous, Board members agreed to send a comment to the UAA Committee to request that they include Cyber Security as a course subject when considering academic requirements under the Data Analytics subject area in the Uniform Accountancy Act. The deadline for filing comments is August 31, 2020. Motion carried.

9. Other

- ▶ With the impending retirement of the current Executive Director, Board members reviewed the job description and proposed advertisement prepared by Jean Bailey, Search Committee Chair. Upon motion by Joe Holley and second by Ted Lopez, the Board approved the description and the hiring ad. The Board directed that the approved hiring ad be placed on INDEED's Job Postings web site as well as the WV Division of Personnel's online job search site. The Board requests that replies to the advertisement be received by August 31, 2020. During this period, the Search Committee Chair and Board President will periodically evaluate whether additional sources for advertisement should also be utilized. Motion carried.
- ▶ Board members were advised that, due to the COVID-19 pandemic, the Board has a credit for three non-refundable airline tickets. The tickets were purchased on January 28, 2020 for the NASBA Executive Director, State Board Staff, and Legal Counsel Conference scheduled for March 16-18, 2020 in Clearwater, Florida. The Conference was cancelled by NASBA on Thursday, March 12, 2020. Per Ann Hoskins, Vice President of Operations at National Travel, American Airlines has extended the period for which the tickets can be used to December 31, 2021. There may be a fee to transfer the ticket to another individual, but Board members directed Board staff to use this option when booking future Board travel.

10. Next Board Meeting

- ▶ Board members scheduled the following Board meetings:
Friday, October 9, 2020 (virtual) 9:30 am.

Friday, January 22, 2020 9:30 a.m.

Friday, April 23, 2020 9:30 a.m.

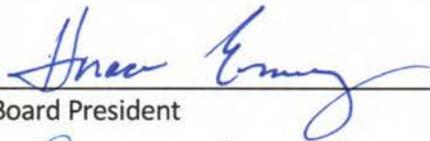
- ▶ The Executive Director requested board member volunteers to visit the Board office to sign the hand-lettered certificates for 2020 Q1 and Q2. Horace Emery, Joe Holley and Harold Davis volunteered.

The following reports were made part of the quarterly record and available in each member's meeting book for 2020 Q2:

- ▶ Exam Candidates Sat
- ▶ Approved Exam Candidates
- ▶ Approved Firms
- ▶ Approved Licensees
- ▶ Candidate Care Report

With no further business to come before the Board, upon motion by Robin Baylous and second by Joe Holley, the meeting was adjourned at 2:31 p.m.

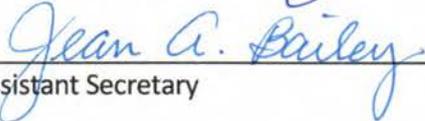
We certify that this is a true copy of the Minutes of the West Virginia Board of Accountancy for July 17, 2020.



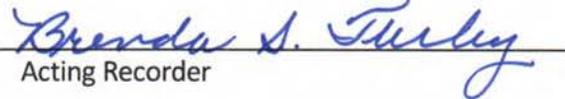
Board President



Secretary



Assistant Secretary



Acting Recorder

You are viewing this page over a secure connection. [Click here](#) for more information.

West Virginia Secretary of State — Online Data Services

Administrative Law

[Online Data Services Help](#)

Administrative Law

Meeting Notice Detail

[Back to Meeting Notices](#)

WV Board of Accountancy <i>WV Board of Accountancy</i>
Date/Time: 4/29/2022 -- 9:30 AM
Location: WBOA Office virtually
Purpose: To conduct a regular scheduled meeting to conduct business. Agenda is available 3 days prior to the meeting by contacting the Board Office
Notes:
Meeting was approved : 4/22/2022 8:29:19 AM

[Back to Meeting Notices](#)

Friday, April 22, 2022 — 8:34 AM

© 2022 State of West Virginia

Friday, April 29, 2022 9:30 a.m.

AGENDA

Page 1 of 1

CALL TO ORDER**1. APPROVAL OF MINUTES**

- ▶ March 22, 2022

2. COMPLAINTS/EXECUTIVE SESSION

2022-01	New Complaint	-- WVBOA Staff Compensation Discussion
Unlicensed Practice Update	Revoked CPA	

3. LEGISLATIVE MATTERS

- ▶ ARPL Update/2022 WV Legislative Session
- ▶ WV Legislative Auditor Data Collection Response

4. CPA EXAMINATION

- ▶ Approve 2022 Q1 Successful Exam Candidates
- ▶ Review NASBA 2021 Q4 Candidate Performance Reports

5. FINANCIAL REPORT / P-CARD

- ▶ Receive *Receipts & Disbursements Report* for fiscal period ending March 31, 2022
- ▶ 2022 Q1 P-Card Expenditure Report for Board ratification
- ▶ Review and approval of FY2023 Budget

6. LICENSING / CPE / FIRMS

- ▶ Number of Undergrad Students
- ▶ CPA Experience Question
- ▶ Licensee Question
- ▶ CPE Update

7. NASBA / AICPA

- ▶ Upcoming NASBA Meetings

8. OTHER

- ▶ WVBOA Legislative Rule 1CSR1 Update
- ▶ Criminal History Record Check Audit Results
- ▶ Board Office & Board Member Update
- ▶ Election of Officers and Committee for FY2023
- ▶ Volunteers to stop by the Board office and sign certificates

FUTURE BOARD MEETINGS

- ▶ July 15, 2022; October 21, 2022; January 27, 2023; April 28, 2023

2021 Q3 Reports for Board Member Review

- ▶ Exam Candidates Sat
- ▶ Approved Exam candidates
- ▶ Approved Firms
- ▶ Approved Licensees
- ▶ Candidate Care Report

ADJOURN

West Virginia Board of Accountancy

405 Capitol Street, Suite 908
Charleston, West Virginia 25301-1744

Jim Justice, Governor



Board Members:
Richard A. Riley, CPA, PhD, CFE, CFF – President
Theodore A. Lopez, CPA – Vice President
Jean A. Bailey, Public Member- Secretary
Harold B. Davis, CPA-Assit. Sec.
Robin M. Baylous, CPA
Horace W. Emery, CPA
Barry L. Burgess, CPA

Kristi A. Justice, Executive Director

Friday, April 29, 2022, 9:30 a.m. Board Meeting Minutes Page 1 of 4

The Board of Accountancy met on Friday, April 29, 2022 at 9:30 a.m. via Zoom video conference.

Board Members in Attendance were:

Richard A. Riley, Jr., Ph.D., CPA - President
Theodore A. Lopez, CPA - V. President
Harold B. Davis, CPA - Assist. Secretary
Robin M. Baylous, CPA
Horace W. Emery, CPA
Barry L. Burgess, CPA
Keith Fisher, Esq. – Public Member

Others in Attendance were:

JoAnne Vella, WV Office of Attorney General
Kristi A. Justice, Executive Director
Stefani Young, Board Staff
Sara B. Short, Board Staff

The meeting was called to order at 9:45 a.m. by Richard Riley, Jr., Board President, for which the following actions were recorded.

1. Approval of Minutes

Upon motion by Horace Emery and second by Harold Davis the Minutes of the March 22, 2022 meeting, were approved as presented. Motion carried. Keith Fisher abstained from the vote due to being appointed as a new board member after the meeting date.

2. Complaints/Executive Session

Upon motion by Robin Baylous and second by Horace Emery, the Board went into Executive Session at 9:50 a.m. to consider disciplinary matters pursuant to W. Va. Code § 6-9A-4 and to discuss WVBOA staff compensation. Motion carried.

Upon motion by Horace Emery and second by Harold Davis, the Board came out of Executive Session at 10:31 a.m. and made the following actions part of the record:

2021-01: Based on the information available to the Board and after careful consideration, the Board found no probable cause for a violation of its statutes or regulations. On motion by Harold Davis and second by Robin Baylous, the board dismissed this matter. Motion carried. Keith Fisher abstained from voting.

Unlicensed Practice: The Board will continue to monitor this matter.

New Complaint – Revoked Licensee: Kristi Justice, Executive Director, will work with JoAnne Vella, Legal Counsel, to compose correspondence to the Complainant and Revoked Licensee.

WVBOA Staff Compensation: Upon motion by Horace Emery and seconded by Harold Davis the Board approved raises for staff members, including Executive Director, with an effective date of July 1, 2022. Executive Director, Kristi Justice, will discuss salary increases with each staff member individually. Motion Carried. Kristi Justice will compose a letter and have Richard Riley, Jr., sign the letter to be submitted to the West Virginia Department of Administration regarding staff salary adjustments.

3. Legislative Matters

Executive Director, Kristi Justice, provided the Board an update on the 2022 West Virginia Legislative Session, West Virginia ARPL weekly meetings and the WVBOA Legislative Committee.

The Board reviewed the WV Legislative Auditor Post Audit request of an analysis of all Chapter 30 licensing boards to assess their utilization of IT services and web functionalities. Executive Director, Kristi Justice submitted a response on April 4, 2022 with the guidance of the WVBOA Legislative Committee and Board President.

4. CPA Examination

Upon motion by Robin Baylous and second by Harold Davis, the four exam candidates for 2022 Q1 were approved. Motion carried.

The Board reviewed the exam candidate performance reports provided by NASBA for 2021 Q4.

5. Financial Report / P Card / Budget

The Board received the *Receipts and Disbursements Report* for the period ending March 31, 2022, as follows:

Beginning Cash Balance, July 1, 2021	\$ 552,125.26
Total Receipts	\$ 64,006.63
Total Disbursements	\$(245,210.27)
Ending Cash Balance, March 31, 2022	\$ 370,921.62

Upon motion by Robin Baylous and second by Harold Davis, the Board approved the financial report. Motion carried.

Upon motion by Robin Baylous and second by Barry Burgess, the Board ratified the P-Card purchases for 2022 Q1. Motion Carried.

Upon motion by Barry Burgess and seconded by Harold Davis the Board approved the FY2023 Budget.

6. Licensing / CPE / Firms

Richard Riley, Board President, discussed with the Board the number of undergraduate students enrolled at West Virginia University and the correlation on a national level.

The Board reviewed a request by an individual regarding CPA experience. The Board discussed the request and Executive Director will email the individual the language in the Chapter 30-9-8-3 Code and the West Virginia Board of Accountancy Series 1 Rule.

The Board reviewed an email question from a Licensed CPA. The Board discussed the question and advised Executive Director to contact the licensed CPA to refer the question to their attorney or insurance agent.

Stefani Young, CPE Coordinator, provided the Board an oral CPE report. The Board discussed the report and asked Stefani to mail letters to home addresses of individuals who have not reported CPE hours.

7. NASBA / AICPA

Upcoming NASBA meetings were discussed. The NASBA Regional meeting will be held in West Virginia and Board members are encouraged to attend the meeting. Board members will contact Kristi Justice, Executive Director, regarding attendance and logistics.

Kristi Justice, Executive Director, provided the Board an update of the NASBA Executive Director and Staff meeting that was held in person in Florida.

Kristi Justice, Executive Director, has been appointed to the NASBA Enforcement Committee and will be meeting in person during May 2022 in Nashville, TN.

8. Other

Kristi Justice, Executive Director, provided the Board an update of the submission for approval to the Governor's Office of the Legislative Rule Series 1 (Board Rules and Rules of Professional Conduct) of the West Virginia Board of Accountancy.

The Board welcomed the appointment of Keith Fisher, Public Member, to the West Virginia Board of Accountancy effective April 19, 2022.

Executive Director, Kristi Justice, stated the Federal Bureau of Investigation's Criminal Justice Information Services Division conducted the Noncriminal Justice Information Technology Security Audit of the West Virginia Board of Accountancy on March 2022. Kristi Justice shared the results with the Board and no findings were found during the audit.

Executive Director provided the Board an oral and written Office Report for January 1 to March 31, 2022.

Executive Director asked for volunteers to stop by the Board office to sign Certificates.

Board President, Richard Riley, presented the following slate of officers for the fiscal year beginning July 1, 2022:

- Ted Lopez – President
- Barry Burgess – Vice President
- Keith Fisher – Secretary
- Horace Emery – Assistant Secretary

Barry Burgess and Keith Fisher will serve on the Complaint Committee.

Horace Emery will serve on the WVBOA Legislative Committee.

Upon motion by Robin Baylous and second by Horace Emery, the Board approved the slate of officers as presented. Motion carried.

9. Future Board Meetings

July 15, 2022; October 14, 2022; January 27, 2023; April 28, 2023

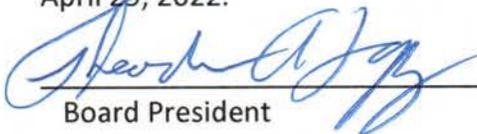
10. Quarterly Reports

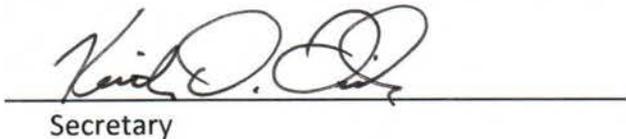
The following reports were made part of the quarterly record and available to each member for 2022 Q1:

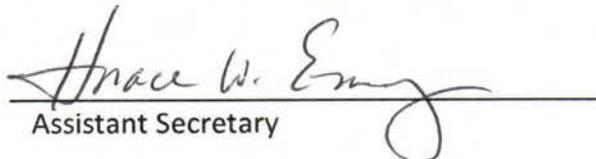
- I. Exam Candidates Who Sat
- II. Approved Exam Candidates
- III. Approved Firms
- IV. Approved Licensees
- V. Candidate Care Report

With no further business to come before the Board, upon motion made by Keith Fisher and second by Robin Baylous, the meeting was adjourned at 12:17 p.m.

We certify that this is a true copy of the Minutes of the West Virginia Board of Accountancy for April 29, 2022.


Board President


Secretary


Assistant Secretary


Recorder

You are viewing this page over a secure connection. [Click here](#) for more information.

West Virginia Secretary of State — Online Data Services

Administrative Law

[Online Data Services Help](#)

Administrative Law

Meeting Notice Detail

[Back to Meeting Notices](#)

WV Board of Accountancy <i>WV Board of Accountancy</i>
Date/Time: 3/22/2022 -- 10:00 AM
Location: WVBOA Charleston, WV via virtual
Purpose: To conduct WVBOA Board business. Agenda will be available 3 business days prior to the meeting by contacting the Board office.
Notes:
Meeting was approved : 2/4/2022 2:10:01 PM

[Back to Meeting Notices](#)

Friday, February 4, 2022 — 2:11 PM

© 2022 State of West Virginia

CALL TO ORDER

1. APPROVAL OF MINUTES

- ▶ January 28, 2022

2. OTHER

- ▶ Consider WVBOA Legislative Rule 1CSR1 Potential Changes
- ▶ Discussion of Current Education Requirements
- ▶ Board Member Update

3. NASBA / AICPA

- ▶ Upcoming NASBA Meetings

FUTURE BOARD MEETINGS

- ▶ April 29, 2022

ADJOURN

**West Virginia
Board of Accountancy**

405 Capitol Street, Suite 908
Charleston, West Virginia 25301-1744

Jim Justice, Governor



Board Members:
Richard A. Riley, CPA, PhD, CFE, CFF– President
Theodore A. Lopez, CPA – Vice President
Jean A. Bailey, Public Member- Secretary
Harold B. Davis, CPA-Assit. Sec.
Robin M. Baylous, CPA
Horace W. Emery, CPA
Barry L. Burgess, CPA

Kristi A. Justice, Executive Director

Tuesday, March 22, 2022, 10:00 a.m. Board Meeting Minutes Page 1 of 2
The Board of Accountancy met on Tuesday, March 22, 2022 at 10:00 a.m. via Zoom video conference.

Board Members in Attendance were:

Richard A. Riley, Jr., Ph.D., CPA - President
Theodore A. Lopez, CPA - V. President
Jean A. Bailey, Public Member - Secretary
Harold B. Davis, CPA - Assist. Secretary
Robin M. Baylous, CPA
Horace W. Emery, CPA
Barry L. Burgess, CPA

Others in Attendance were:

JoAnne Vella, WV Office of Attorney General
Kristi A. Justice, Executive Director
Stefani D. Young, Board Staff
Sara B. Short, Board Staff

The meeting was called to order at 10:05 a.m. by Richard Riley, Jr., Board President, for which the following actions were recorded.

1. Approval of Minutes

Upon motion by Harold Davis and second by Barry Burgess the Minutes of the January 28, 2022 meeting, were approved as presented. Motion carried.

2. Other

The Board reviewed and discussed Legislative Rule Series 1 (Board Rules and Rules of Professional Conduct) of the West Virginia Board of Accountancy in preparation of the National CPA exam changes scheduled to be implemented in 2024. Upon motion by Robin Baylous and seconded by Harold Davis, the potential rule changes will be submitted for approval to the Office of Governor Justice and then to the West Virginia Secretary of State for the legislative rule- making process. Motion Carried.

The Board discussed the West Virginia Board of Accountancy's current education requirements.

Executive Director provided the Board an oral Office Report.

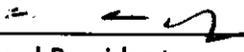
The Board discussed upcoming NASBA meetings. The 40th Annual Conference for Executive Directors and Board Staff will be held in Clearwater, FL April 25-27, 2022. The Eastern Regional Meeting will be held in White Sulphur Springs, WV June 27-29, 2022.

9. Future Board Meetings

April 29, 2022

With no further business to come before the Board, upon motion made by Robin Baylous and second by Horace Emery, the meeting was adjourned at 10:54 a.m.

We certify that this is a true copy of the Minutes of the West Virginia Board of Accountancy for March 22, 2022.


Board President

Secretary

Assistant Secretary


Recorder



West Virginia Secretary of State — Online Data Services

Administrative Law

Online Data Services Help

Administrative Law

Meeting Notice Detail

[Back to Meeting Notices](#)

WV Board of Accountancy <i>WV Board of Accountancy</i>
Date/Time: 1/28/2022 -- 9:30 AM
Location: WVBOA Office, Charleston, WV
Purpose: To conduct a regularly scheduled Board meeting. Agenda will be available 3 business days prior to the meeting by contacting the Board office
Notes:
Meeting was approved : 4/26/2021 2:38:45 PM

[Back to Meeting Notices](#)

Monday, April 26, 2021 — 2:40 PM

© 2021 State of West Virginia

WEST VIRGINIA BOARD OF ACCOUNTANCY

405 Capitol Street, Suite 908, Charleston, WV 25301

Friday, January 28, 2022 9:30 a.m.**AGENDA****Page 1 of 1****CALL TO ORDER****1. APPROVAL OF MINUTES**

- ▶ October 22, 2021

2. COMPLAINTS

2021-06	Unlicensed Practice
2022-01	Peer Review Matters
2022-03 (New)	
2022-04 (New)	

3. LEGISLATIVE MATTERS

- ▶ Pending Legislation addressing Criminal Liability in Legislative Rules
- ▶ ARPL Update

4. CPA EXAMINATION

- ▶ Approve 2021 Q4 Successful Exam Candidates
- ▶ Review NASBA 2021 Q3 Candidate Performance Reports
- ▶ Exam Extension Requests

5. FINANCIAL REPORT / P-CARD

- ▶ Receive *Receipts & Disbursements Report* for fiscal period ending December 31, 2021
- ▶ 2021 Q4 P-Card Expenditure Report for Board ratification

6. LICENSING / CPE / FIRMS

- ▶ Firm Question
- ▶ CPE - Concern from Licensee
- ▶ CPE Update

7. NASBA / AICPA

- ▶ Upcoming NASBA Meetings

8. OTHER

- ▶ Consider WVBOA Legislative Rule 1CSR1 Potential Changes
- ▶ Criminal History Record Check Audit - FBI
- ▶ Board Member Update
- ▶ Board Office Update
- ▶ Volunteers to stop by the Board office and sign certificates

FUTURE BOARD MEETINGS

- ▶ April 29, 2022

2021 Q3 Reports for Board Member Review

- ▶ Exam Candidates Sat
- ▶ Approved Exam candidates
- ▶ Approved Firms
- ▶ Approved Licensees
- ▶ Candidate Care Report

ADJOURN

West Virginia Board of Accountancy

405 Capitol Street, Suite 908
Charleston, West Virginia 25301-1744



Board Members:
Richard A. Riley, CPA, PhD, CFE, CFF – President
Theodore A. Lopez, CPA – Vice President
Jean A. Bailey, Public Member- Secretary
Harold B. Davis, CPA-Assit. Sec.
Robin M. Baylous, CPA
Horace W. Emery, CPA
Barry L. Burgess, CPA

Jim Justice, Governor

Kristi A. Justice, Executive Director

Friday, January 28, 2022, 9:30 a.m. Board Meeting Minutes Page 1 of 4

The Board of Accountancy met on Friday, January 28, 2022 at 9:30 a.m. via Zoom video conference.

Board Members in Attendance were:

Richard A. Riley, Jr., Ph.D., CPA - President
Theodore A. Lopez, CPA - V. President
Jean A. Bailey, Public Member - Secretary
Harold B. Davis, CPA - Assist. Secretary
Robin M. Baylous, CPA
Horace W. Emery, CPA
Barry L. Burgess, CPA

Others in Attendance were:

JoAnne Vella, WV Office of Attorney General
Kristi A. Justice, Executive Director
Stefani D. Young, Board Staff
Sara B. Short, Board Staff
Judy Proctor, WVSCPA

The meeting was called to order at 9:33 a.m. by Richard Riley, Jr., Board President, for which the following actions were recorded.

1. Approval of Minutes

Upon motion by Harold Davis and second by Robin Baylous the Minutes of the October 22, 2021 meeting, were approved as presented. Motion carried.

2. Complaints

Upon motion by Horace Emery and second by Robin Baylous, the Board went into Executive Session at 9:37 a.m. to consider disciplinary matters pursuant to W. Va. Code § 6-9A-4. Motion carried.

Upon motion by Robin Baylous and second by Harold Davis, the Board came out of Executive Session at 10:55 a.m. and made the following actions part of the record:

2021-06: Based on the information available to the Board and after careful consideration, the Board found no probable cause for a violation of its statutes or regulations. On motion by Harold Davis and second by Robin Baylous, the board dismissed this matter. Motion carried.

2022-01: The Complaint Committee reported additional information will be requested for the second time from the Complainant before proceeding further in this matter.

2022-03: Based on the information available to the Board and after careful consideration, the Board found this case is a legal matter and is out of the jurisdiction of the Board. On motion by Barry Burgess and second by Harold Davis, the board dismissed this matter. Motion carried.

2022-04: Based on the information available to the Board and after careful consideration, the Board found this case is a legal matter and is out of the jurisdiction of the Board. On motion by Barry Burgess and second by Harold Davis, the board dismissed this matter. Motion carried.

Unlicensed Practice: The Board requested JoAnne Vella, WV Assistant Attorney General, to compose correspondence regarding this matter.

3. Legislative Matters

Executive Director, Kristi Justice, provided the Board an update on the current 2022 West Virginia Legislative Session and the West Virginia ARPL weekly meetings.

JoAnne Vella, WV Assistant Attorney General, provided the Board an oral report on the pending Legislation addressing Criminal Liability in Legislative Rules.

4. CPA Examination

Upon motion by Horace Emery and second by Jean Bailey, the ten exam candidates for 2021 Q4 were approved. Motion carried.

The Board reviewed the exam candidate performance reports provided by NASBA for 2021 Q3.

The Board reviewed and considered an exam extension request. Upon motion by Horace Emery and second by Robin Baylous, the exam extension request for six months was approved. Motion carried.

The Board reviewed and considered a request to extend an exam candidate's NTS. Upon motion by Horace Emery and second by Robin Baylous, the NTS extension was approved for 6 months. Motion carried

5. Financial Report / P Card / Budget

The Board received the *Receipts and Disbursements Report* for the period ending December 31, 2021, as follows:

Beginning Cash Balance, July 1, 2021	\$ 552,125.26
Total Receipts	\$ 46,455.00
Total Disbursements	\$(161,111.26)
Ending Cash Balance, December 31, 2021	\$ 437,469.00

Upon motion by Robin Baylous and second by Harold Davis, the Board approved the financial report. Motion carried.

Upon motion by Horace Emery and second by Barry Burgess, the Board ratified the P-Card purchases for 2021 Q4. Motion Carried.

6. Licensing / CPE / Firms

The Board reviewed a request by an Active Firm. A motion was made by Horace Emery and second by Robin Baylous stating this request would be considered Mobility, which is a practice privilege that generally permits a licensed CPA in good standing from a substantially equivalent state to practice in West Virginia without obtaining a license to practice. Motion Carried.

Kristi Justice, Executive Director, shared a letter of concern from an Active Licensee regarding CPE reporting.

7. NASBA / AICPA

Upcoming NASBA meetings were discussed.

8. Other

The Board reviewed Legislative Rule Series 1 (Board Rules and Rules of Professional Conduct) of the West Virginia Board of Accountancy in preparation of the National CPA exam changes scheduled to be implemented in 2024. The Board will hold a board meeting in March 2022 to discuss and finalize the potential rule changes to be submitted for the legislative rule-making process.

The Board reviewed the resignation letter from Jean Bailey, Public Member of the WV Board of Accountancy, effective February 1, 2022. Executive Director will send a copy of the letter to the Office of Governor Jim Justice.

Executive Director, Kristi Justice, stated the Federal Bureau of Investigation's Criminal Justice Information Services Division will conduct a Noncriminal Justice Information Technology Security Audit of the West Virginia Board of Accountancy in March 2022. Executive Director will provide the Board an update during the April 2022 meeting.

Executive Director provided the Board an oral and written Office Report for October 1 to December 31, 2021.

Executive Director asked for volunteers to stop by the Board office to sign Certificates.

9. Future Board Meetings

April 29, 2022

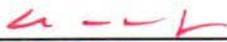
10. Quarterly Reports

The following reports were made part of the quarterly record and available to each member for 2021 Q4:

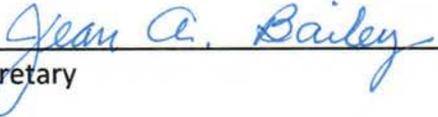
- I. Exam Candidates Who Sat
- II. Approved Exam Candidates
- III. Approved Firms
- IV. Approved Licensees
- V. Candidate Care Report

With no further business to come before the Board, upon motion made by Robin Baylous and second by Harold Davis, the meeting was adjourned at 2:40 p.m.

We certify that this is a true copy of the Minutes of the West Virginia Board of Accountancy for January 28, 2022.

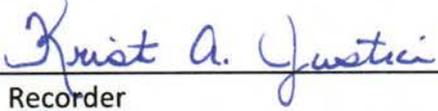


Board President



Secretary

Assistant Secretary



Recorder

West Virginia Secretary of State — Online Data Services

Administrative Law

Online Data Services Help

Administrative Law

Meeting Notice Detail

[Back to Meeting Notices](#)

WV Board of Accountancy <i>WV Board of Accountancy</i>
Date/Time: 10/22/2021 -- 9:30 AM
Location: WVBOA Office, Charleston, WV
Purpose: To conduct a regularly scheduled Board. Agenda will be available 3 business days prior to the meeting by contacting the Board office
Notes:
Meeting was approved : 4/26/2021 2:38:17 PM

[Back to Meeting Notices](#)

Monday, April 26, 2021 — 2:39 PM

© 2021 State of West Virginia

CALL TO ORDER

1. APPROVAL OF MINUTES

- ▶ July 16, 2021
- ▶ August 17, 2021

2. COMPLAINTS

2021-06	Anonymous Complaint	Reinstatement Application Request
2022-01	Peer Review Matters	
2022-02		

3. LEGISLATIVE MATTERS

- ▶ Legislative Auditor Request

4. CPA EXAMINATION

- ▶ Initial CPA Application in Question
- ▶ Review Current Application Questions
- ▶ Approve 2021 Q3 Successful Exam Candidates
- ▶ Review NASBA 2021 Q2 Candidate Performance Reports
- ▶ Exam Candidate - Request for New Authorization to Test (ATT)
- ▶ Exam Extension Request - Eric Cutright

5. FINANCIAL REPORT / P-CARD / BUDGET

- ▶ Receive *Receipts & Disbursements Report* for fiscal period ending September 30, 2021
- ▶ 2021 Q3 P-Card Expenditure Report for Board ratification

6. LICENSING / CPE / FIRMS

- ▶ Firm Name Change Consideration
- ▶ Firm Ownership Question
- ▶ CPE - Courses in Question
- ▶ CPE Audit Update

7. NASBA / AICPA

- ▶ NASBA Bylaws
- ▶ CPA Exam Evolution and the Model Curriculum
- ▶ CPA Evolution- Important Next Steps on the Model
- ▶ Upcoming NASBA Meetings

8. OTHER

- ▶ Consider WVBOA FY2021 Annual Report
- ▶ Board Office Update
- ▶ Volunteers to stop by the Board office and sign certificates

FUTURE BOARD MEETINGS

- ▶ January 28, 2022; April 29, 2022

2021 Q3 Reports for Board Member Review

- ▶ Exam Candidates Sat
- ▶ Approved Exam candidates
- ▶ Approved Firms
- ▶ Approved Licensees
- ▶ Candidate Care Report

ADJOURN

West Virginia Board of Accountancy

405 Capitol Street, Suite 908
Charleston, West Virginia 25301-1744

Jim Justice, Governor



Board Members:
Richard A. Riley, CPA, PhD, CFE, CFF– President
Theodore A. Lopez, CPA – Vice President
Jean A. Bailey, Public Member- Secretary
Harold B. Davis, CPA-Assit. Sec.
Robin M. Baylous, CPA
Horace W. Emery, CPA
Barry L. Burgess, CPA

Kristi A. Justice, Executive Director

Friday, October 22, 2021, 9:30 a.m. Board Meeting Minutes Page 1 of 4

The Board of Accountancy met on Friday, October 22, 2021, at 9:30 a.m. via Zoom video conference.

Board Members in Attendance were:

Richard A. Riley, Jr., Ph.D., CPA - President
Theodore A. Lopez, CPA - V. President
Jean A. Bailey, Public Member - Secretary
Harold B. Davis, CPA - Assist. Secretary
Robin M. Baylous, CPA
Horace W. Emery, CPA
Barry L. Burgess, CPA

Others in Attendance were:

Anthony Eates, WV Office of Attorney General
Kristi A. Justice, Executive Director
Stefani D. Young, Board Staff
Sara B. Short, Board Staff
Judy Proctor, WVSCPA

The meeting was called to order at 9:35 a.m. by Richard Riley, Jr., Board President, for which the following actions were recorded.

1. Approval of Minutes

Upon motion by Horace Emery and second by Robin Baylous the Minutes of the July 16, 2021 meeting, were approved with one correction. Motion carried.

Upon motion by Robin Baylous and second by Harold Davis the Minutes of the August 17, 2021, meeting were approved as presented. Motion carried.

2. Complaints

Upon motion by Horace Emery and second by Robin Baylous, the Board went into Executive Session at 9:38 a.m. to consider disciplinary matters pursuant to W. Va. Code § 6-9A-4. Motion carried.

Upon motion by Robin Baylous and second by Horace Emery, the Board came out of Executive Session at 11:35 a.m. and made the following actions part of the record:

2021-06: The Complaint Committee reported additional information will be requested for the second time from the complainant before proceeding further in this matter.

2022-01: The Complaint Committee reported additional information will be requested from the Complainant and Respondent before proceeding further in this matter.

2202-02: Based on the information available to the Board and after careful consideration, the Board found no probable cause for a violation of its statutes or regulations. On motion by Ted Lopez and second by Robin Baylous, the board dismissed this matter. Motion carried.

Anonymous Complaint: The Board requested Kristi Justice, Executive Director, contact the Firm regarding this matter.

Reinstatement Application: Upon motion by Ted Lopez and second by Robin Baylous, the Board voted for Executive Director to contact applicant to proceed with the reinstatement application process. Motion Carried.

3. Legislative Matters

Executive Director, Kristi Justice, provided the Board a copy of the letter received from the Legislative Auditor requesting data related to Administrative Law Hearings conducted during 2018 and 2019. A response to the letter was sent on September 20, 2021.

4. CPA Examination

Upon motion by Horace Emery and second by Robin Baylous, Executive Director will follow up with initial CPA applicant for explanation of response to application questions. Motion carried.

The Board reviewed the current questions on the initial CPA application. The Board suggested rewording of several questions on the application form.

Upon motion by Robin Baylous and second by Ted Lopez, the seven exam candidates for 2021 Q3 were approved. Motion carried.

The Board reviewed the exam candidate performance reports provided by NASBA for 2021 Q2.

The Board reviewed and considered a request for a New Authorization to Test (ATT). Upon motion by Robin Baylous and second by Ted Lopez, the ATT was approved. Motion carried

The Board reviewed and considered an exam extension request. Upon motion by Robin Baylous and second by Horace Emery, the exam extension request for 6 months was approved. Motion carried. Richard Riley, Jr. recused himself from the vote due to personal association.

5. Financial Report / P Card / Budget

The Board received the *Receipts and Disbursements Report* for the period ending September 30, 2021, as follows:

Beginning Cash Balance, July 1, 2021	\$ 552,125.26
Total Receipts	\$ 35,920.00
Total Disbursements	\$(88,360.75)
Ending Cash Balance, June 30, 2021	\$ 499,684.51

Upon motion by Robin Baylous and second by Jean Bailey, the Board approved the financial report. Motion carried.

Upon motion by Robin Baylous and second by Harold Davis, the Board ratified the P-Card purchases for 2021 Q3. Motion Carried.

6. Licensing / CPE / Firms

The Board reviewed a Firm name request, adding a DBA to the name. A motion was made by Robin Baylous and second by Ted Lopez to approve the DBA to be added to the Firm name request. Motion Carried.

Stefani Young, CPE Coordinator, provided the Board an oral report of the CPE Audit. The Board reviewed the CPA audit results to date. The deadline to submit documentation requested for the CPE Audit is October 31, 2021.

7. NASBA / AICPA

The Board discussed and reviewed the NASBA Bylaw changes for the upcoming NASBA 114th Annual Meeting. Horace Emery will be representing the WVBOA as the voting member. Board members were encouraged to register for the NASBA annual meeting.

Board President, Dr. Richard Riley, Jr., provided the Board a presentation regarding CPA Exam changes beginning January 2024 as it pertains to CPA Evolution and the Model Curriculum. The Board discussed reviewing the WV Board of Accountancy Legislative Rule 1CSR1 (Board Rules and Rules of Professional Conduct) regarding the potential rule change. Board President ask for board members to review the current rule. A discussion will be held during the January 2022 Board Meeting.

The Board reviewed the document provided by NASBA of CPA Evolution – Important Next Steps on the Model.

Upcoming NASBA meetings were discussed. The 114th NASBA Annual Meeting will be held virtually on November 2 & 3, 2021.

Kristi Justice, Executive Director, provided a letter to the Board in reference to her appointment to the NASBA 2021-22 Enforcement Resources Committee.

8. Other

Executive Director provided the board information of the annual West Virginia Chapter 30 Board Seminar, which will not be held in-person or virtual. The meeting will be strictly verified via online registration and confirmation of receipt of handout materials by email. Board members were encouraged to register for the event.

Kristi Justice, Executive Director, provided the Board a draft copy of the FY2021 WVBOA Annual Report. Board members will review and provide feedback to Executive Director by November 5, 2021.

Executive Director provided the Board an oral and written Office Report for July 1 to September 30, 2021.

Executive Director asked for volunteers to stop by the Board office to sign Certificates.

9. Future Board Meetings

January 28, 2022; April 29, 2022

10. Quarterly Reports

The following reports were made part of the quarterly record and available to each member for 2021 Q3:

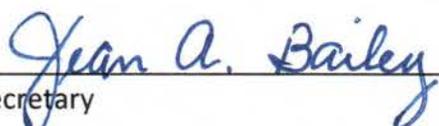
- I. Exam Candidates Who Sat
- II. Approved Exam Candidates
- III. Approved Firms
- IV. Approved Licensees
- V. Candidate Care Report

With no further business to come before the Board, upon motion made by Robin Baylous and second by Horace Emery, the meeting was adjourned at 1:57 p.m.

We certify that this is a true copy of the Minutes of the West Virginia Board of Accountancy for October 22, 2021.



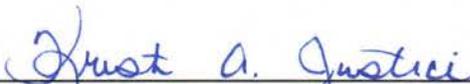
Board President



Secretary



Assistant Secretary



Recorder

West Virginia Secretary of State — Online Data Services

Administrative Law

Online Data Services Help

Administrative Law

Meeting Notice Detail

[Back to Meeting Notices](#)

WV Board of Accountancy <i>WV Board of Accountancy</i>
Date/Time: 8/17/2021 -- 2:00 PM
Location: Virtual Meeting. Please, contact the Board Office for meeting information.
Purpose: Regular Board meeting. Items to be discussed, but not limited to, board issue, web-based database system and other items of interest. Agenda will be available three (3) days prior to the meeting.
Notes:
Meeting was approved : 8/6/2021 10:53:36 AM

[Back to Meeting Notices](#)

Friday, August 6, 2021 — 10:56 AM

© 2021 State of West Virginia

WEST VIRGINIA BOARD OF ACCOUNTANCY

405 Capitol Street, Suite 908, Charleston, WV 25301

Tuesday, August 17, 2021 2:00 p.m.

AGENDA

Page 1 of 1

CALL TO ORDER

- 1. Discussion of Licensing Database System & Website**

- 2. Other**
 - Board Office Update
 - Volunteers to stop by the Board office and sign certificate

FUTURE BOARD MEETINGS

- ▶ October 22, 2021; January 28, 2022; April 29, 2022

ADJOURN

West Virginia Board of Accountancy

405 Capitol Street, Suite 908
Charleston, West Virginia 25301-1744

Jim Justice, Governor



Board Members:
Horace W. Emery, CPA – President
Richard A. Riley, CPA, PhD, CFE, CFF– Vice-President
Theodore A. Lopez, CPA - Secretary
Jean A. Bailey, Public Member- Assistant Secretary
Robin M. Baylous, CPA
Joseph T. Holley, CPA
Harold B. Davis, CPA

Kristi A. Justice, Executive Director

Tuesday, August 17, 2021 2:00 p.m.

Board Meeting Minutes

Page 1 of 2

The Board of Accountancy met on Tuesday, August 17, 2021 at 2:00 p.m. via GoToMeeting video conference.

Board Members in Attendance were:

Horace W. Emery, CPA - President
Richard A. Riley, Jr., Ph.D., CPA - V. President
Theodore A. Lopez., CPA - Secretary
Jean A. Bailey, Public Member
Robin M. Baylous, CPA
Barry L. Burgess, CPA
Harold B. Davis, CPA

Others in Attendance were:

Kristi A. Justice, Executive Director
Stefani D. Young, Board Staff
Sara B. Short, Board Staff
Judy Proctor, WVSCPA

The meeting was called to order at 2:21 p.m. by Richard Riley, Board President, for which the following actions were recorded.

1. Discussion of Licensing System & Website

Kristi Justice, Executive Director, provided an oral report to the Board regarding the WVBOA licensing system and proposals received to date. All information was provided to Board Members via CloudDocs prior to the meeting. Kristi updated the Board regarding a NASBA virtual meeting she attended with other Executive Directors, where licensing database systems were the main topic of conversation. Upon motion by Harold Davis and second by Horace Emery, to continue the contact with Albertson and renew the licensing system contract, as they were the lowest BID received complying with all specifications. Motion Carried.

2. Other

Executive Director provided the board an update on of the day to day operation of the board office. Kristi Justice asked for volunteers to stop by the Board office to sign Certificates.

3. Future Board Meetings

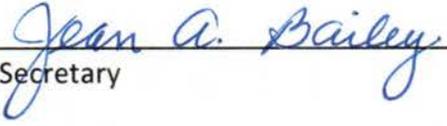
October 22, 2021; January 28, 2022; April 29, 2022

With no further business to come before the Board, upon motion made by Horace Emery and seconded by Harold Davis, the meeting was adjourned at 2:55 p.m.

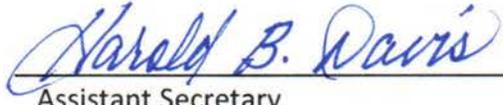
We certify that this is a true copy of the Minutes of the West Virginia Board of Accountancy for August 17, 2021.



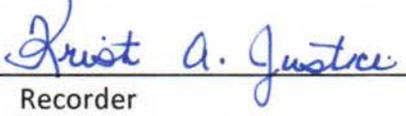
Board President



Secretary



Assistant Secretary



Recorder

West Virginia Secretary of State — Online Data Services

Administrative Law

Online Data Services Help

Administrative Law

Meeting Notice Detail

[Back to Meeting Notices](#)

WV Board of Accountancy <i>WV Board of Accountancy</i>
Date/Time: 7/16/2021 -- 9:30 AM
Location: Virtual Meeting
Purpose: To conduct a regularly scheduled Board. Agenda will be available 3 business days prior to the meeting by contacting the Board office
Notes:
Meeting was approved : 4/26/2021 2:35:51 PM

[Back to Meeting Notices](#)

Monday, April 26, 2021 — 2:37 PM

© 2021 State of West Virginia

WEST VIRGINIA BOARD OF ACCOUNTANCY

405 Capitol Street, Suite 908, Charleston, WV 25301

Friday, July 16, 2021 9:30 a.m.**AGENDA****Page 1 of 1****CALL TO ORDER****1. APPROVAL OF MINUTES**

- ▶ April 23, 2021

2. COMPLAINTS

2020-04	2021-04	2021-07
2021-02	2021-05	Peer Review Matters
2021-03	2021-06	

3. LEGISLATIVE MATTERS

- ▶ Legislative Monitoring Committee

4. CPA EXAMINATION

- ▶ Approve 2021 Q2 Successful Exam Candidates
- ▶ Review NASBA 2021 Q1 Candidate Performance Reports
- ▶ Exam Extension Request

5. FINANCIAL REPORT / P-CARD / BUDGET

- ▶ Receive *Receipts & Disbursements Report* for fiscal period ending June 30, 2021
- ▶ 2021 Q2 P-Card Expenditure Report for Board ratification

6. LICENSING / CPE / FIRMS

- ▶ CPE Letter from Licensee
- ▶ Business Card Question & Response

7. NASBA / AICPA

- ▶ NASBA CPA Examination Transition Policy
- ▶ CPA Evolution - IMA Communication & NASBA Response
- ▶ Upcoming NASBA Meetings

8. OTHER

- ▶ WVBOA Complaint Review Committee & Application Review Team
- ▶ Database Contract Discussion
- ▶ ADT Security System
- ▶ Consider Television purchase for Board Office
- ▶ Board Office Update
- ▶ Volunteers to stop by the Board office and sign certificates

FUTURE BOARD MEETINGS

- ▶ October 22, 2021; January 28, 2022; April 29, 2022

2021 Q2 Reports for Board Member Review

- ▶ Exam Candidates Sat
- ▶ Approved Exam candidates
- ▶ Approved Firms
- ▶ Approved Licensees
- ▶ Candidate Care Report

ADJOURN

**West Virginia
Board of Accountancy**

405 Capitol Street, Suite 908
Charleston, West Virginia 25301-1744



Board Members:
Richard A. Riley, CPA, PhD, CFE, CFF – President
Theodore A. Lopez, CPA – Vice President
Jean A. Bailey, Public Member- Secretary
Harold B. Davis, CPA-Assit. Sec.
Robin M. Baylous, CPA
Horace W. Emery, CPA
Barry L. Burgess, CPA

Jim Justice, Governor

Kristi A. Justice, Executive Director

Friday, July 16, 2021, 9:30 a.m. Board Meeting Minutes Page 1 of 4
The Board of Accountancy met on Friday, July 16, 2021, at 9:30 a.m. via Zoom video conference.

Board Members in Attendance were:
Richard A. Riley, Jr., Ph.D., CPA - President
Theodore A. Lopez, CPA - V. President
Jean A. Bailey, Public Member - Secretary
Harold B. Davis, CPA - Assist. Secretary
Robin M. Baylous, CPA
Horace W. Emery, CPA
Barry L. Burgess, CPA

Others in Attendance were:
Kelli D. Talbott, WV Office of Attorney General
Kristi A. Justice, Executive Director
Stefani D. Young, Board Staff
Sara B. Short, Board Staff
Judy Proctor, WVSCPA

The meeting was called to order at 9:34 a.m. by Richard Riley, Jr., Board President, for which the following actions were recorded.

1. Approval of Minutes

Upon motion by Harold Davis and second by Horace Emery, the Minutes of the April 23, 2021 meeting were approved as presented.

2. Complaints

Upon motion by Robin Baylous and second by Harold Davis, the Board went into Executive Session at 9:36 a.m. to consider disciplinary matters pursuant to W. Va. Code § 6-9A-4. Motion carried.

Upon motion by Ted Lopez and second by Robin Baylous, the Board came out of Executive Session at 10:25 a.m. and made the following actions part of the record:

2020-04: (J. Nicholson v. William G. Earp) – Upon motion by Ted Lopez and second by Horace Emery, the Board voted to close this matter. Motion carried.

2021-02: Upon motion by Ted Lopez and second by Horace Emery, the Board voted to dismiss this matter. The Board found no probable cause for a violation of its statutes or regulations. Motion carried.

2021-03: Upon motion by Ted Lopez and second by Robin Baylous, the Board voted to dismiss this matter. The complainant withdrew the Complaint. Motion carried.

2021-04: After Board consideration, the Board found no probable cause for a violation of its statutes or regulation. On motion by Ted Lopez and second by Robin Baylous, the board dismissed this matter. Motion carried.

2021-05: After Board consideration, the Board found no probable cause for a violation of its statutes or regulations. On motion by Ted Lopez and second by Barry Burgess, the board dismissed this matter. Motion carried.

2021-06: The Complaint Committee reported additional information will be requested from the complainant before proceeding further in this matter.

2021-07: Upon motion by Ted Lopez and second by Horace Emery, the Board voted to dismiss this matter. The Board found no probable cause for a violation of its statutes or regulations. Motion carried.

3. Legislative Matters

The Board discussed establishing a committee to assist with monitoring/tracking legislative matters as they relate to the board. Executive Director, Kristi Justice, had contacted John Johnson, NASBA Director of Legislative & Governmental Affairs, for direction regarding roles and responsibilities on this matter. Horace Emery and Robin Baylous agreed to be on this committee.

Executive Director, Kristi Justice, provided the Board an oral report on the ARPL calls she has participated in the past several months.

4. CPA Examination

Upon motion by Harold Davis and second by Robin Baylous, the six exam candidates for 2021 Q2 were approved. Motion carried.

The Board reviewed the exam candidate performance reports provided by NASBA for 2021 Q1.

The Board reviewed and considered an exam extension request. Upon motion by Horace Emery and second by Harold Davis, the exam extension request was approved for 6 months. Motion carried. The Board granted this exam candidate an extension in the past. This will be the last extension granted.

5. Financial Report / P Card / Budget

The Board received the *Receipts and Disbursements Report* for the period ending June 30, 2021 as follows:

Beginning Cash Balance, July 1, 2020	\$ 583,078.28
Total Receipts	\$ 333,559.00
Total Disbursements	\$(364,512.02)

Ending Cash Balance, June 30, 2021 \$ 552,125.26

Upon motion by Horace Emery and second by Robin Baylous, the Board approved the financial report. Motion carried.

Upon motion by Robin Baylous and second by Jean Bailey, the Board ratified the P-Card purchases for 2021 Q2. Motion Carried.

6. Licensing / CPE / Firms

The Board reviewed a letter by a licensee who wanted to stay confidential regarding CPE reporting process and procedures.

The Board discussed an email question and response regarding a business card address enquiry received by the Executive Director.

Stefani Young, CPE Coordinator, provided the Board the 2020 CPE Report.

7. NASBA / AICPA

The Board discussed and reviewed the NASBA CPA Examination Transition Policy.

The Board discussed CPA Evolution. The Board reviewed the IMA Communication to NASBA and the response from NASBA.

Upcoming NASBA meetings were discussed. The 114th NASBA Annual Meeting will be held in San Diego, CA on October 31 – November 3, 2021. This meeting will be held in-person and virtual. NASBA is requesting anyone attending in-person to have been COVID19 vaccinated. Board members will advise Executive Director of plans to attend the meetings. Executive Director will submit an out of state travel request to the WV Governor's Office.

8. Other

The Board discussed the WVBOA Complaint Review Committee and the Application Review Team.

Executive Director provided the board an update on the web-based licensing system and the expiration of the current contract, which expires February 2022. NASBA will be holding a virtual meeting on August 3, 2021 inviting all Accounting Board's Executive Directors to discuss this topic. Executive Director will report the information to the Board.

Executive Director provided the Board documentation regarding the recent West Virginia Purchasing Inspection.

The Board discussed the current ADT Security System. Due to the ongoing paperless project and security of the current office, the Board agreed to discontinue the service. A motion was made by Barry Burgess and second by Harold Davis to discontinue the ADT Security System. Motion carried.

The Board discussed the purchase of a large monitor for the board office for cross training purposes, as well as, use during board meetings. A motion was made by Barry Burgess and second by Robin Baylous for Executive Director to make the purchase with \$1,000 spending limit for the large monitor/television and stand. Motion carried.

Executive Director provided the Board an oral and written report for 2021 Quarter 2 (April 1, 2021 thru June 30, 2021) Office Report.

Executive Director asked for volunteers to stop by the Board office to sign Certificates.

9. Future Board Meetings

October 22, 2021; January 28, 2022; April 29, 2022

10. Quarterly Reports

The following reports were made part of the quarterly record and available to each member for 2021 Q1:

- I. Exam Candidates Who Sat
- II. Approved Exam Candidates
- III. Approved Firms
- IV. Approved Licensees
- V. Candidate Care Report

With no further business to come before the Board, upon motion made by Horace Emery and second by Ted Lopez, the meeting was adjourned at 12:48 p.m.

We certify that this is a true copy of the Minutes of the West Virginia Board of Accountancy for July 16, 2021.



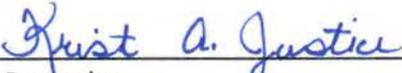
Board President



Secretary



Assistant Secretary



Recorder