

West Virginia Board of Accountancy

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



Board Members:
Louis J. Costanzo, III, CPA - President
Reed J. Tanner, CPA - Vice President
Jon W. Cain, Sr., CPA - Secretary
David D. Hill, CPA - Assistant Secretary
Barry L. Burgess, CPA
Donald B. Nestor, CPA

Earl Ray Tomblin, Governor

Brenda S. Turley, Executive Director

December 15, 2016

The Honorable Earl Ray Tomblin, Governor
State of West Virginia
State Capitol Complex
1900 Kanawha Boulevard East
Charleston, WV 25305

Dear Governor Tomblin:

Pursuant to W.Va. Code §30-1-12, the West Virginia Board of Accountancy is hereby submitting its Annual Report for the preceding fiscal periods ending June 30, 2016 and June 30, 2015.

THE BOARD

This 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 and Registered Public Accountants as last amended and re-enacted March 7, 2016, by the West Virginia Legislature [S.B. 271] in its 2016 regular session. The re-enacted Accountancy law made provisions to redefine attest services, protect board members from civil liability, require a new licensee to submit to a criminal background check, and require mandatory training in federal antitrust law and state action immunity for members of the Board and their representatives from the Attorney General's office.

Agency-Approved *Board Rules and Rules of Professional Conduct* (1CSR1) were considered by and passed the 2016 Legislative session and became effective June 30, 2016. This rule made changes to the definition of the Statement on Auditing Standards and the Statement on Standards for Attestation Engagements to align with the AICPA's Statements changes in 2008. The Rule also tightens the requirements to activate or reinstate a license by requiring the applicant to update his/her knowledge base by completing continuing education hours, increases the number of tax hours and reduces the number of business law hours required to sit for the CPA Examination, allows a person with a graduate degree in accounting to automatically qualify to sit for the Examination, allows for changes to exam content that naturally occurs over time, and added a fee to change a firm name and to provide copies of a licensee's CPE report.

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.

The following persons have served as Members of the Board for the periods covered by this Report for the period beginning July 1, 2015 to June 30, 2016.

| Board Member | City | Term Ending | Appointed/Reappointed/Date |
|---------------------------------------|-----------------|-------------|----------------------------|
| Louis J. Costanzo, III, CPA-President | Wheeling, WV | 6/30/2018 | Reappointed 07/16/2015 |
| Reed J. Tanner, CPA - Vice-President | Morgantown, WV | 6/30/2017 | Reappointed 07/16/2015 |
| Jon W. Cain, CPA - Secretary | Parkersburg, WV | 6/30/2016 | Appointed 02/20/2014 |
| David D. Hill, CPA - Assistant Sec. | Charleston, WV | 6/30/2017 | Reappointed 07/16/2015 |
| Barry L. Burgess, CPA | Huntington, WV | 6/30/2016 | Reappointed 02/20/2014 |
| Donald B. Nestor, CPA | Buckhannon, WV | 6/30/2013 | Reappointed 11/04/2011 |

For this fiscal period, the met on the following dates: July 21, 2015; August 14, 2015; October 23, 2015; January 22, 2016 (teleconference); January 25, 2015 (teleconference); February 2, 2016; February 19, 2016; March 25, 2016 (teleconference) and April 22, 2016.

The following persons have served as Members of the Board for the periods covered by this Report for the period beginning July 1, 2014 to June 30, 2015.

| Board Member | City | Term Ending | Appointed/Reappointed/Date |
|---|-----------------|-------------|----------------------------|
| Barry L. Burgess, CPA- President | Huntington, WV | 6/30/2016 | Reappointed 02/20/2014 |
| Louis J. Costanzo, III, CPA-V-President | Wheeling, WV | 6/30/2015 | Reappointed 02/20/2014 |
| Reed J. Tanner, CPA - Secretary | Morgantown, WV | 6/30/2014 | Appointed 11/04/2011 |
| Donald B. Nestor, CPA - Assist. Sec. | Buckhannon, WV | 6/30/2013 | Reappointed 11/04/2011 |
| David D. Hill, CPA | Charleston, WV | 6/30/2014 | Appointed 11/04/2011 |
| Jon W. Cain, CPA | Parkersburg, WV | 6/30/2016 | Appointed 02/20/2014 |

For this fiscal period, the Board met on the following dates: July 25, 2014; October 24, 2014; December 1, 2014 (teleconference); January 23, 2015; April 24, 2015; May 25, 2015 (teleconference); and June 29, 2015 (teleconference).

EXAMINATION FOR CERTIFICATE OF CERTIFIED PUBLIC ACCOUNTANT

In April 2004, the Board implemented the computer-based American Institute of Certified Public Accountant (AICPA) examination given in four separate testing windows throughout the year. Questions are prepared by the Board of Examiners and uniformly graded either 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 Board of Accountancy (NASBA). Subjects covered by the uniform examination are Business Environment and Concepts (BEC), Auditing (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 or the candidate will lose credit for any Test Sections passed outside the eighteen-month period.

CERTIFICATION AND APPLICATION FOR CPA LICENSE

The Board has provided two avenues whereby an applicant may apply for a CPA license in West Virginia. Avenue one requires that an applicant for CPA license must have passed all 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 another state to apply for a Reciprocal Certificate in West Virginia. All West Virginia CPAs must meet an annual Continuing Professional Education (CPE) requirement to maintain their license. Annual renewal of the CPA certificate is required to continue using the CPA designation.

APPLICATION FOR FIRM PERMIT

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. Once the application is approved by the Board, the applicant 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.

APPLICATION FOR AUTHORIZATION TO PERFORM ATTEST/COMPILATION SERVICES

Individual CPAs 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.

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, 2016 and June 30, 2015 are included in the report and marked Exhibit "A".

The West Virginia Board of Accountancy underwent a legislative post audit of the collection and deposit of revenues for the period July 1, 2006 through June 30, 2008. The audit was conducted in accordance with auditing standards generally accepted in the United States and *Government Auditing Standards* issued by the U.S. Comptroller General. The only exception noted was the failure to make timely deposits as required by Chapter 12, Article 2, Section 2 of the West Virginia Code, as amended. The Board has agreed to fully comply with the above-referenced section of the Code.

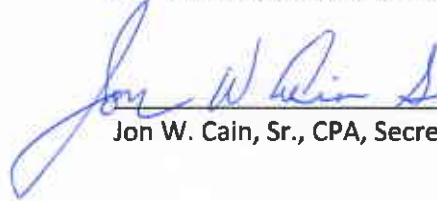
Other Exhibits included in this report for licensure/examination activities performed by the Board of Accountancy for the periods ending June 30, 2016 and June 30, 2015 are:

- Exhibit B - New Certificates of Certified Public Accountants
- Exhibit C - CPA Examination Statistics
- Exhibit D - Licensure and Complaint Statistics
- Exhibit E - New Firm Permits, Accounting Corporations and PLLCs
- Exhibit F - New Firm and Individual Practitioner Authorizations to Perform Attest & Compilation Services
- Exhibit G - Licensees by county of practice

Respectfully submitted,



Louis J. Costanzo, CPA, President



Jon W. Cain, Sr., CPA, Secretary

- xc: Legislative Librarian (Electronically via internet upload)
- West Virginia Secretary of State (paper copy and 1 CD)
- WV Archives (Paper copy and 1 CD)

**West Virginia Board of Accountancy
Schedule of Receipts and Disbursements
Through Period ended June 30, 2016
Exhibit A**

FY 2016

Beginning Cash Balance, July 1, 2015 **\$597,949.56**

| Receipts | Period Ending | 9/30/2015 | 12/31/2015 | 3/31/2016 | 6/30/2016 | Y-T-D Receipts |
|------------------------------------|----------------------|------------------|-------------------|------------------|-------------------|-----------------------|
| Renewals/Activations/Inactives | | 19,780.00 | 700.00 | 935.00 | 182,205.00 | 203,620.00 |
| Firm Permits and AC/PLLC Approvals | | 4,000.00 | 900.00 | 1,000.00 | 31,800.00 | 37,700.00 |
| Firm & Individual Authorizations | | 7,065.00 | 600.00 | 315.00 | 49,565.00 | 57,545.00 |
| Reinstatements | | 1,785.00 | 340.00 | 510.00 | 0.00 | 2,635.00 |
| New Licensee Certificates | | 1,595.00 | 1,870.00 | 1,800.00 | 720.00 | 5,985.00 |
| Reciprocal Certificates | | 600.00 | 1,800.00 | 1,000.00 | 200.00 | 3,600.00 |
| Exam Fees | | 7,720.00 | 5,920.00 | 6,280.00 | 7,870.00 | 27,790.00 |
| CPE Late & Extension Fees | | 2,775.00 | 450.00 | 11,025.00 | 7,275.00 | 21,525.00 |
| Late Fees | | 7,550.00 | 715.00 | 250.00 | 135.00 | 8,650.00 |
| Disciplinary | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| * Other | | <u>730.00</u> | <u>1,045.23</u> | <u>940.00</u> | <u>200.00</u> | <u>2,915.23</u> |
| Total Receipts | | 53,600.00 | 14,340.23 | 24,055.00 | 279,970.00 | 371,965.23 |

| Disbursements | Object Codes | | | | | Y-T-D Disbursements |
|-----------------------------------|---------------------|------------------|------------------|------------------|------------------|----------------------------|
| Payroll / Per Diem / Increment | 1200-1206 | 40,291.74 | 38,350.08 | 41,800.08 | 40,425.93 | 160,867.83 |
| Employee Benefits & Matching | 2200-2207 | 10,899.64 | 11,333.23 | 11,769.00 | 10,593.15 | 44,595.02 |
| Retiree Health Benefit Trust Fund | 2208 | 978.00 | 978.00 | 978.00 | 978.00 | 3,912.00 |
| Office Expenses | 3200 | 786.47 | 866.68 | 626.48 | 687.04 | 2,966.67 |
| Printing & Binding | 3201 | 284.70 | 0.00 | 314.25 | 0.00 | 598.95 |
| Rental Expense | 3202 | 10,000.00 | 5,000.00 | 10,000.00 | 7,500.00 | 32,500.00 |
| Utilities | 3203 | 347.23 | 115.84 | 115.65 | 0.00 | 578.72 |
| Telecommunication | 3204 | 587.25 | 672.11 | 1,027.42 | 858.48 | 3,145.26 |
| Contractual (service ongoing) | 3206 | 119.00 | 153.00 | 859.90 | 12,457.59 | 13,589.49 |
| State's Attorney | 3207 | 2,992.50 | 3,030.50 | 1,178.00 | 5,010.60 | 12,211.60 |
| Security Service | 3209 | 199.45 | 138.58 | 277.16 | 207.87 | 823.06 |
| Travel | 3211 | 2,520.65 | 5,048.11 | 2,955.08 | 5,617.92 | 16,141.76 |
| Computer Services (Internal) | 3213 | 994.10 | 45.00 | 30.00 | 2,080.00 | 3,149.10 |
| Computer Services (External) | 3214 | 2,864.00 | 1,158.00 | 504.00 | 2,858.00 | 7,384.00 |
| Association Dues | 3218 | 4,240.00 | 0.00 | 0.00 | 0.00 | 4,240.00 |
| Fire/Auto/Bond/Other Ins | 3219 | 700.00 | 700.00 | 700.00 | 700.00 | 2,800.00 |
| Food Products | 3220 | 69.44 | 143.35 | 69.30 | 69.28 | 351.37 |
| Routine Maintenance Contracts | 3229 | 1,806.53 | 2,186.89 | 1,905.86 | 1,234.79 | 7,134.07 |
| Hospitality | 3233 | 173.57 | 105.82 | 131.82 | 116.79 | 528.00 |
| Miscellaneous | 3241 | 1,900.15 | 356.64 | 477.48 | 442.70 | 3,176.97 |
| Training & Development (in-state) | 3242 | 199.00 | 39.20 | 105.00 | 235.00 | 578.20 |
| Training & Development | 3243 | 0.00 | 0.00 | 2,085.00 | 695.00 | 2,780.00 |
| Postal | 3244 | 22.37 | 3,848.35 | 422.28 | 3,005.91 | 7,298.91 |
| Freight | 3245 | 51.00 | 51.75 | 58.00 | 68.76 | 229.51 |
| Supplies - Computer | 3246 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Software Licenses | 3247 | 56.85 | 0.00 | 0.00 | 0.00 | 56.85 |
| Computer Equipment | 3248 | 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 |
| Payment of Taxes | 3254 | 0.00 | 64.52 | 2.26 | -2.26 | 64.52 |
| Bank Costs | 3263 | 421.48 | 23.39 | 8.44 | 0.00 | 453.31 |
| PEIA Reserve Transfer | 3272 | 0.00 | 0.00 | 0.00 | 1,450.00 | 1,450.00 |
| State Treasurer's Office Fees | 3324 | 2,146.99 | 0.00 | 0.00 | 2,574.03 | 4,721.02 |
| Total Disbursements | | 85,652.11 | 74,409.04 | 78,400.46 | 99,864.58 | 338,326.19 |

Excess Receipts / Disbursements **\$33,639.04**

Ending Cash Balance, June 30, 2016 **\$631,588.60**

**West Virginia Board of Accountancy
Schedule of Receipts and Disbursements
Through Period ended June 30, 2015
Exhibit A**

FY 2015

Beginning Cash Balance, July 1, 2014 **\$562,103.26**

| Receipts | Period Ending | 9/30/2014 | 12/31/2014 | 3/31/2015 | 6/30/2015 | Y-T-D Receipts |
|------------------------------------|----------------------|------------------|-------------------|------------------|-------------------|-----------------------|
| Renewals/Activations/Inactives | | 14,753.00 | 1,325.00 | 1,020.00 | 180,705.00 | 197,803.00 |
| Firm Permits and AC/PLLC Approvals | | 4,000.00 | 2,800.00 | 1,300.00 | 31,000.00 | 39,100.00 |
| Firm & Individual Authorizations | | 5,430.00 | 2,485.00 | 1,585.00 | 48,355.00 | 57,855.00 |
| Reinstatements | | 1,755.00 | 680.00 | 680.00 | 425.00 | 3,540.00 |
| New Licensee Certificates | | 1,920.00 | 1,680.00 | 1,355.00 | 1,080.00 | 6,035.00 |
| Reciprocal Certificates | | 2,130.00 | 2,400.00 | 400.00 | 685.00 | 5,615.00 |
| Exam Fees | | 8,135.00 | 6,640.00 | 4,960.00 | 8,280.00 | 28,015.00 |
| CPE Late & Extension Fees | | 1,800.00 | 1,125.00 | 11,235.00 | 10,425.00 | 24,585.00 |
| Late Fees | | 6,700.00 | 350.00 | 400.00 | 150.00 | 7,600.00 |
| Disciplinary | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| * Other | | <u>852.21</u> | <u>1,045.00</u> | <u>800.00</u> | <u>1,563.93</u> | <u>4,261.14</u> |
| Total Receipts | | 47,475.21 | 20,530.00 | 23,735.00 | 282,668.93 | 374,409.14 |

| Disbursements | Object Codes | | | | | Y-T-D Disbursements |
|-----------------------------------|---------------------|-------------------|------------------|------------------|------------------|----------------------------|
| Payroll / Per Diem / Increment | 1200-1206 | 45,386.02 | 28,878.43 | 37,800.06 | 36,655.06 | 148,719.57 |
| Employee Benefits & Matching | 2200-2207 | 12,257.13 | 8,496.43 | 12,644.14 | 12,892.85 | 46,290.55 |
| Retiree Health Benefit Trust Fund | 2208 | 1,312.00 | 984.00 | 1,476.00 | 1,312.00 | 5,084.00 |
| Office Expenses | 3200 | 701.49 | 2,474.75 | 1,734.80 | 514.25 | 5,425.29 |
| Printing & Binding | 3201 | 0.00 | 314.25 | 0.00 | 474.11 | 788.36 |
| Rental Expense | 3202 | 8,719.00 | 7,500.00 | 7,500.00 | 5,000.00 | 28,719.00 |
| Utilities | 3203 | 0.00 | 34.11 | 115.63 | 115.67 | 265.41 |
| Telecommunication | 3204 | 1,337.03 | 2,216.52 | 1,280.62 | 992.14 | 5,826.31 |
| Contractual (service ongoing) | 3206 | 2,826.14 | 2,587.50 | 0.00 | 110.50 | 5,524.14 |
| State's Attorney | 3207 | 2,265.00 | 2,386.50 | 2,479.50 | 1,415.50 | 8,546.50 |
| Consulting Fees | 3208 | 204.00 | 0.00 | 221.00 | 0.00 | 425.00 |
| Security | 3209 | 1,685.00 | 252.14 | 142.84 | 198.21 | 2,278.19 |
| Travel | 3211 | 2,561.45 | 912.20 | 2,541.87 | 3,953.35 | 9,968.87 |
| Computer Services (Internal) | 3213 | 2,494.74 | 990.00 | 889.00 | 1,087.50 | 5,461.24 |
| Computer Services (External) | 3214 | 5,575.00 | 1,584.00 | 858.00 | 2,910.46 | 10,927.46 |
| Rental (Machines & Misc) | 3217 | | | 34.03 | 33.96 | 67.99 |
| Association Dues | 3218 | 4,240.00 | 0.00 | 0.00 | 210.00 | 4,450.00 |
| Fire/Auto/Bond/Other Ins | 3219 | 586.00 | 586.00 | 586.00 | 586.00 | 2,344.00 |
| Food Products | 3220 | | | 175.75 | 36.54 | 212.29 |
| Supplies Household | 3222 | 0.00 | 2,765.97 | 0.00 | 6.54 | 2,772.51 |
| Routine Maintenance Contracts | 3229 | 2,370.46 | 1,962.54 | 1,740.72 | 2,608.94 | 8,682.66 |
| Hospitality | 3233 | 187.90 | 0.00 | 0.00 | 116.98 | 304.88 |
| Miscellaneous | 3241 | 187.30 | 692.21 | 73.11 | 491.37 | 1,443.99 |
| Training & Development (in-state) | 3242 | | | 105.00 | 0.00 | 105.00 |
| Training & Development | 3243 | 0.00 | 865.00 | 1,390.00 | 2,090.00 | 4,345.00 |
| Postal | 3244 | 3,833.70 | 4,916.85 | -1,031.65 | 6,416.85 | 14,135.75 |
| Freight | 3245 | 24.08 | 93.42 | 31.21 | 39.22 | 187.93 |
| Supplies - Computer | 3246 | 0.00 | 15.88 | 0.00 | 0.00 | 15.88 |
| Software Licenses | 3247 | | | 596.96 | 0.00 | 596.96 |
| Computer Equipment | 3248 | 0.00 | 2,849.54 | 0.00 | 0.00 | 2,849.54 |
| Miscellaneous Equipment <\$5,000 | 3252 | 2,304.00 | 2,739.04 | 0.00 | 0.00 | 5,043.04 |
| Payment of Taxes | 3254 | 0.00 | 79.11 | 0.00 | 0.00 | 79.11 |
| Bank Costs | 3263 | 317.05 | 0.00 | 35.04 | 2.23 | 354.32 |
| PEIA Reserve Transfer | 3272 | 0.00 | 0.00 | 0.00 | 1,380.00 | 1,380.00 |
| State Treasurer's Office Fees | 3324 | 2,177.73 | 4.16 | 0.00 | 2,560.84 | 4,742.73 |
| Office Repairs | 6100 | 0.00 | 144.00 | 0.00 | 0.00 | 144.00 |
| Vehicle Repairs | 6105 | | | 55.37 | 0.00 | <u>55.37</u> |
| Total Disbursements | | 103,552.22 | 77,324.55 | 73,475.00 | 84,211.07 | 338,562.84 |

Excess Receipts / Disbursements **\$35,846.30**

Ending Cash Balance, June 30, 2015 **\$597,949.56**

Certificates Issued July 1, 2015 to June 30, 2016

| Certificate No. | Certificate Date | Reciprocal State | Last Name | First Name | Middle Name | Suffix | City | State |
|-----------------|------------------|------------------|---------------|------------|--------------|--------|------------------|-------|
| 1 | WV005218 | | AHRENS | SHARON | | | HEDGESVILLE | WV |
| 2 | WV005222 | | HOLLY ALTON | AMY | LYNN | | FAYETTEVILLE | WV |
| 3 | WV005223 | NY | GLASSMAN | HOWARD | MICHAEL | | BRUNSWICK | MD |
| 4 | WV005224 | PA | HARDWAY | LEWIS | J. | | CROSS LANES | WV |
| 5 | WV005225 | | BAYLOUS | CASSANDRA | J | | ELKVIEW | WV |
| 6 | WV005226 | | ROSE | DOLORES | LYNNE | | HURRICANE | WV |
| 7 | WV005227 | IL | GLOOR | LAURA | A | | SOUTH POINT | OH |
| 8 | WV005228 | | WORKMAN | JOSHUA | AARON | | LOGAN | WV |
| 9 | WV005229 | | BERON | KRISTINA | GAYLE | | TROY | WV |
| 10 | WV005230 | VA | LOCKHART | TODD | M. | | LINDSIDE | WV |
| 11 | WV005231 | | RYAN | BRAD | MICHAEL GLEN | | CHARLESTON | WV |
| 12 | WV005232 | | DAVIS | MAVERY | L. | | DUNBAR | WV |
| 13 | WV005233 | | PADGETT | DREAMA | D | | WELCH | WV |
| 14 | WV005234 | | TICKERHOOF | AIMEE | ELIZABETH | | BRIDGEPORT | OH |
| 15 | WV005235 | | BORRIS | ELIOTT | | | CHARLESTON | WV |
| 16 | WV005236 | | SHAMBLIN | TYLER | M. | | CLENDENIN | WV |
| 17 | WV005237 | | SANDY | MATTHEW | MORGAN | | HUNTINGTON | WV |
| 18 | WV005238 | | DANIELS | CRAIG | ALLEN | | S CHARLESTON | WV |
| 19 | WV005239 | | LUNA | JEREMY | ALEXANDER | | SO CHARLESTON | WV |
| 20 | WV005240 | | WILLIAMS | JAMIE | ELIZABETH | | CHARLESTON | WV |
| 21 | WV005241 | | HOANG | HUYEN | THU | | LAVALETTE | WV |
| 22 | WV005242 | | LEFEVRE | ZACHARY | DAVID | | BRIDGEPORT | WV |
| 23 | WV005243 | MD | FIKE | HAROLD | E | JR | LAVALE | MD |
| 24 | WV005244 | | YOKUM | SARAH | MARIE | | MORGANTOWN | WV |
| 25 | WV005245 | | SPAGNUOLO | CASEY | JOEL | | BRIDGEPORT | WV |
| 26 | WV005246 | | LEMLEY | CAMERON | | | RALEIGH | NC |
| 27 | WV005247 | | KAUFMAN | AMANDA | MORGAN | | N MYRTLE BEACH | SC |
| 28 | WV005248 | | LAGOS | JIMENA | MARIANA | | CHARLESTON | WV |
| 29 | WV005249 | FL | SMITH | AMANDA | | | MARTINSBURG | WV |
| 30 | WV005250 | | SALLIE | JEREMY | RYAN | | JACKSONVILLE | FL |
| 31 | WV005251 | PA | AYERS | LAUREN | B. | | PITTSBURGH | PA |
| 32 | WV005252 | NY | GOLD | BRAD | | | BRIDGEPORT | WV |
| 33 | WV005253 | | DIAMOND-JONES | AUSTIN | MATTHEW | | ARLINGTON | VA |
| 34 | WV005254 | VA | AGARWAL | SANDEEP | K. | | BECKLEY | WV |
| 35 | WV005255 | | POWELL | DANIEL | J. | II | MORGANTOWN | WV |
| 36 | WV005256 | | SCOTT | JENNIFER | B | | CHARLESTON | WV |
| 37 | WV005257 | DE | ANDERSON | ROBERT | JOHN | | WHEELING | WV |
| 38 | WV005258 | PA | KENT | JEFFREY | W. | | MCDONALD | PA |
| 39 | WV005259 | | GRADY | HANNAH | R. | | PARKERSBURG | WV |
| 40 | WV005260 | | HARVEY | THOMAS | LEE | | MORGANTOWN | WV |
| 41 | WV005261 | PA | STILLWAGGON | JOHN | C | | GROVE CITY | PA |
| 42 | WV005262 | PA | SISLER | KATHY | D. | | HARRISVILLE | PA |
| 43 | WV005263 | | SMITH | BOBBI | JO | | PARKERSBURG | WV |
| 44 | WV005264 | | GRAVES | JOSHUA | EDWARD | | CHARLESTON | WV |
| 45 | WV005265 | | SHAMBLIN | EVAN | MATTHEW | | CLENDENIN | WV |
| 46 | WV005266 | OH | GIDALEVICH | ELINA | | | BARBOURSVILLE | WV |
| 47 | WV005267 | | KERNS | LINDSEY | RACHELE | | WINFIELD | WV |
| 48 | WV005268 | | MORGAN | ALYSSA | NICOLE | | FAIRMONT | WV |
| 49 | WV005269 | | SHEAR | ANDREW | DAVID | | CHARLESTON | WV |
| 50 | WV005270 | | MORRIS | RYAN | TYLER | | SCOTT DEPOT | WV |
| 51 | WV005271 | PA | CUPP | KELLEY | JO | | WHEELING | WV |
| 52 | WV005272 | | SARCONI | SAMUEL | A. | | HUNTINGTON | WV |
| 53 | WV005273 | FL | MEYERS | MARY | BETH | | CUDJOE KEY | FL |
| 54 | WV005274 | PA | LLEWELYN | KATHLEEN | GRACE | | BERKELEY SPRINGS | WV |
| 55 | WV005275 | MD | GRAYBILL | KEITH | BRADLEY | | CHARLES TOWN | WV |

| Certificate No. | Certificate Date | Reciprocal State | Last Name | First Name | Middle Name | Suffix | City | State |
|-----------------|------------------|------------------|-----------|------------|-------------|--------|---------------|-------|
| 56 | 3/7/2016 | | ROBEY | ANDREW | CARVER | | CHARLESTON | WV |
| 57 | 3/7/2016 | PA | BUCKLEN | ZACHARY | ROBERT | | CHARLES TOWN | WV |
| 58 | 3/17/2016 | | GIVEN | WILLIAM | DANIEL | | STRANGE CREEK | WV |
| 59 | 3/17/2016 | | HICKMAN | LOGAN | PAUL | | FAIRMONT | WV |
| 60 | 3/17/2016 | | SMITH | MARCUS | TREVOR | | MORGANTOWN | WV |
| 61 | 3/30/2016 | MD | MARSH | DAVID | E. | | HEDGESVILLE | WV |
| 62 | 3/30/2016 | | HOLCOMB | STEPHEN | NATHANIEL | | ELKVIEW | WV |
| 63 | 3/30/2016 | | MCCLUNG | JEANNIE | ANN | | ELKVIEW | WV |
| 64 | 4/1/2016 | | KNICELEY | WILLIAM | VERDE | | SHINNSTON | WV |
| 65 | 4/1/2016 | | HALBERT | KELSI | LYNN | | HUNTINGTON | WV |
| 66 | 4/14/2016 | NC | JEFFERSON | DEVON | P. | | CHARLESTON | WV |

Certificates Issued July 1, 2014 to June 30, 2015

| Certificate No. | Certificate Date | Reciprocal State | Last Name | FirstName | Middle Name | Suffix | City | State |
|-----------------|------------------|---|------------|------------|-------------|--------|-------------------|-------|
| 1 | 7/1/2014 | Part of July 1, 2013 to June 30, 2014 Listing | | | | | | |
| 2 | 7/1/2014 | | " | | | | | |
| 3 | 7/1/2014 | | " | | | | | |
| 4 | 7/1/2014 | | " | | | | | |
| 5 | 7/1/2014 | | LESHER | BRANDON | | | BUCKHANNON | WV |
| 6 | 7/1/2014 | | PHAM | TRAM ANH | VU | | GAITHERSBURG | MD |
| 7 | 7/1/2014 | | BLACKBURN | SCOTT | DAVID | | POOLESVILLE | MD |
| 8 | 7/1/2014 | | TAYLOR | KRISTINA | RENEE | | DUNBAR | WV |
| 9 | 7/1/2014 | | PRADHAN | SUMEDHA | | | PITTSBURGH | PA |
| 10 | 7/14/2014 | CO | DIETZ | MICHAEL | A. | | CENTENNIAL | CO |
| 11 | 7/18/2014 | PA | ROGERS | ROBERT | BRANDON | | ALLISON PARK | PA |
| 12 | 7/18/2014 | FL | BARTLETT | TINA | ELIZABETH | | GRAFTON | WV |
| 13 | 7/25/2014 | PA | SCRIP | JOSEPH | PETER | SR | FARMINGTON | PA |
| 14 | 7/25/2014 | | BUNGARD | DEREK | ALLEN | | BELPRE | OH |
| 15 | 7/25/2014 | VA | STOKES | CAROL | ANN | | CHARLES TOWN | WV |
| 16 | 7/25/2014 | | DAUGHERTY | JOEL | ALLEN | | MORGANTOWN | WV |
| 17 | 8/6/2014 | | GILL | ASHLEY | ANN | | CHARLESTON | WV |
| 18 | 8/15/2014 | | ANDERSON | MALLORY | DAWN | | CHARLESTON | WV |
| 19 | 9/17/2014 | | BEAL | NICOLE | INEZ | | PARKERSBURG | WV |
| 20 | 9/17/2014 | | WOLFE | JAMON | KEITH | | ST ALBANS | WV |
| 21 | 9/22/2014 | | CARTE | JUSTIN | A | | RALEIGH | NC |
| 22 | 9/22/2014 | | HARBOUR | MICHAEL | LESLIE | | CHARLESTON | WV |
| 23 | 9/22/2014 | OK | JORNS | JUSTIN | WARD | | GRAFTON | WV |
| 24 | 9/29/2014 | | PORTER | JEFFREY | A. | II | HUNTINGTON | WV |
| 25 | 9/29/2014 | | SOMERVILLE | CRISTOPHER | | | CHARLESTON | WV |
| 26 | 10/2/2014 | | SEXTON | AI | KIMY | | SUMMERSVILLE | SC |
| 27 | 10/2/2014 | TX | ZACHARY | JENNIFER | LEE | | MORGANTOWN | WV |
| 28 | 10/2/2014 | VA | RAY | CAROLYN | BURKEY | | LEWISBURG | WV |
| 29 | 10/2/2014 | | HUMPHREYS | CASSANDRA | ANN | | S CHARLESTON | WV |
| 30 | 10/2/2014 | | DAVIS | STEPHANIE | MARIE | | ONA | WV |
| 31 | 10/2/2014 | | DICKERSON | ELIZABETH | ANNE | | PARKERSBURG | WV |
| 32 | 10/14/2014 | | BUTLER | MATHEW | JAMES | | LEONARDTOWN | MD |
| 33 | 10/14/2014 | OH | STRADER | AMANDA | DIANNE | | WHITE SULPHUR SPR | WV |
| 34 | 10/24/2014 | | GILLIGAN | ERIN | MICHELLE | | WHEELING | WV |
| 35 | 10/24/2014 | OH | HEYDLE | SCOTT | CONRAD | | ST. CLAIRSVILLE | OH |
| 36 | 10/24/2014 | PA | JOHNSON | ANGELA | DAWN | | HUNTINGTON | WV |
| 37 | 10/24/2014 | GA | WOODWORTH | LEAH | LYNN | | CULLODEN | WV |
| 38 | 10/30/2014 | VA | DOSHI | KEJAL | ANAND | | HUNTINGTON | WV |
| 39 | 10/30/2014 | MD | WILKINS | HARRY | THOMAS | | KEARNEYSVILLE | WV |
| 40 | 11/13/2014 | | ABRAHAM | E. | MICHAEL | | GLEN DALE | WV |
| 41 | 11/26/2014 | KY | DOYEL | CHRIS | D. | | MORGANTOWN | WV |
| 42 | 11/26/2014 | | BUI | NGA | PHUONG | | HUNTINGTON | WV |

| Certificate No. | Certificate Date | Reciprocal State | Last Name | First Name | Middle Name | Suffix | City | State |
|-----------------|---------------------------------|------------------|-----------|------------|-------------|--------|----------------|-------|
| 43 | 12/11/2014 | MD | SIMMONS | DONALD | C. | | RIDGELEY | WV |
| 44 | 12/11/2014 | VA | WILLIAMS | DANIEL | JAMES | | BUNKER HILL | WV |
| 45 | 12/15/2014 | OH | BURNASH | MOLLY | M. | | MORGANTOWN | WV |
| 46 | 12/15/2014 | | VANCE | KASANDRA | D. | | BRANCHLAND | WV |
| 47 | 12/12/2014 | | ENGEL | MALLORY | JO | | SO CHARLESTON | WV |
| 48 | 12/16/2014 | | REED | ANDREW | G. | | MOUNT HOPE | WV |
| 49 | 12/17/2014 | VA | GORRELL | STAUNTON | THOMAS | | CHARLESTON | WV |
| 50 | 12/17/2014 | | SANDY | ASHLEY | | | VIENNA | WV |
| 51 | 12/15/2014 | NC | BARKER | DOUGLAS | WAYNE | | SCOTT DEPOT | WV |
| 52 | 12/15/2014 | | HAGER | JOSEPH | WAYNE | | HURRICANE | WV |
| 53 | 12/29/2014 | | HAYS | BROOKE | EILEEN | | ST CLAIRSVILLE | OH |
| 54 | 12/29/2014 | OH | DEW | HEATHER | E. | | PARKERSBURG | WV |
| 55 | 12/29/2014 | | MELLERT | MATTHEW | D | | CHARLESTON | WV |
| 56 | 1/2/2015 | | WABLE | DAVID | | | SISTERSVILLE | WV |
| 57 | 1/9/2015 | | LARSEN | PAUL | FRANKLIN | | VIENNA | WV |
| 58 | 1/12/2015 | | HARDESTY | EVAN | MICHAEL | | KINGWOOD | WV |
| 59 | 1/12/2015 | | SEVERT | LAURA | KEPPLE | | MORGANTOWN | WV |
| 60 | 1/21/2015 | CA | TONDERA | MAGDALENA | | | CHARLESTON | WV |
| 61 | 1/23/2015 | LA | FRANCE | SARA | S. | | WHEELING | WV |
| 62 | 2/5/2015 | OH | ALTIER | JODEY | L. | | MARIETTA | OH |
| 63 | 2/16/2015 | | ADKINS | MAEGAN | N. | | HURRICANE | WV |
| 64 | 2/16/2015 | | LEAPTROT | MAGGIE | RENEE | | CHARLESTON | WV |
| 65 | 2/16/2015 | | SMITH | SHELLY | M. | | CHARLESTON | WV |
| 66 | 3/10/2015 | | HOLBERT | CLINT | PATRICK | | FAIRMONT | WV |
| 67 | 3/18/2015 | | FLETCHER | MARK | A. | | MORGANTOWN | WV |
| 68 | 3/18/2015 | | HALE | KELLY | DENISE | | ALEXANDRIA | VA |
| 69 | 3/26/2015 | VA | PINSON | BEVERLY | WILLIE | | CHARLES TOWN | WV |
| 70 | 4/4/2015 | | BOLEN | JASON | MICHAEL | | MORGANTOWN | WV |
| WV005218 | To be included on 2016's Report | | | | | | | |
| 71 | 5/11/2015 | | BRIGHT | KATHRYN | TAYLOR | | ELKINS | WV |
| 72 | 5/21/2015 | | YOAKUM | LEAH | ELAINE | | RUPERT | WV |
| 73 | 5/21/2015 | | BUTCHER | SONYA | M. | | SCOTT DEPOT | WV |

CPA Exam Performance Summary: 2016 Q-2

West Virginia

Overall Performance

| | |
|---------------------|--------------|
| Unique Candidates | 118 |
| New Candidates | 17 |
| Total Sections | 144 |
| Passing 4th Section | 10 |
| Sections/Candidate | 1.22 |
| Pass Rate | 41.7% |
| Average Score | 68.8 |

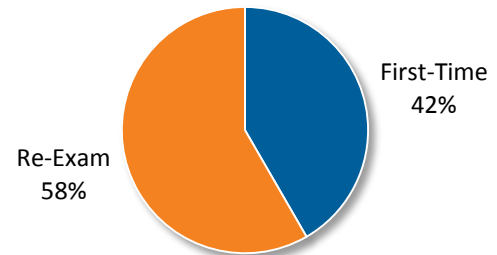
Section Performance

| | Sections | Score | % Pass |
|------------|-----------|-------------|--------------|
| First-Time | 60 | 71.5 | 56.7% |
| Re-Exam | 84 | 67.0 | 31.0% |
| AUD | 34 | 73.3 | 44.1% |
| BEC | 40 | 70.8 | 50.0% |
| FAR | 33 | 62.6 | 21.2% |
| REG | 37 | 68.2 | 48.7% |

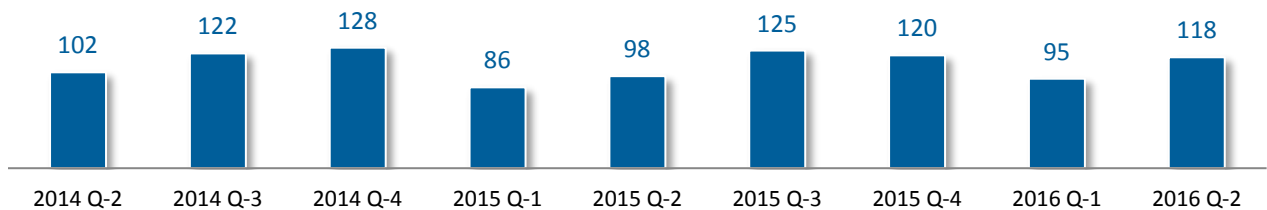
Jurisdiction Rankings (1 to 53)

| | |
|------------|-----------|
| Candidates | Sections |
| 49 | 50 |
| Pass Rate | Avg Score |
| 45 | 48 |

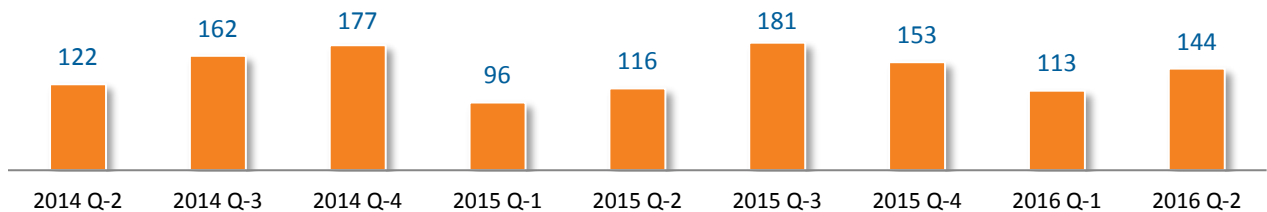
Exam Type by Percent



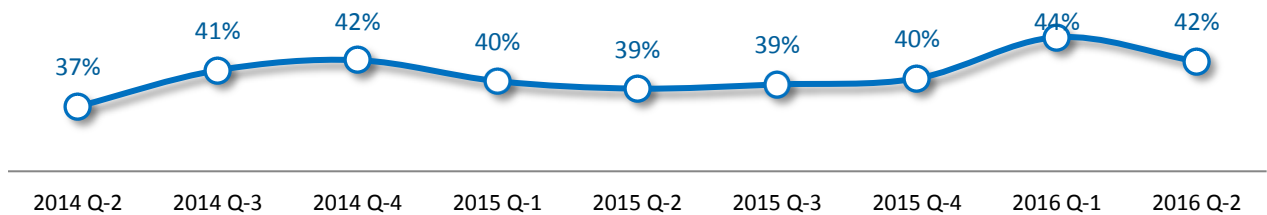
Candidates



Sections

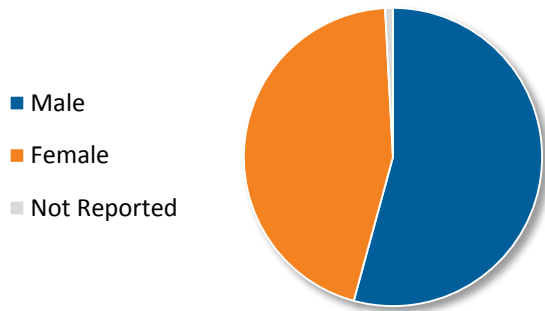


% Pass



CPA Exam Performance Summary: 2016 Q-2

Demographics



| | | |
|-------------------|----|-------|
| Male Candidates | 64 | 54.2% |
| Female Candidates | 53 | 44.9% |
| Not Reported | 1 | 0.8% |

Average Age **30.4**

Age Rank **37**

Residency

Candidate Count

| | |
|----------------------|-----|
| In-State Address | 105 |
| Out-of-State Address | 13 |
| Foreign Address | 0 |

% of Candidates

| | |
|----------------------|-------|
| In-State Address | 89.0% |
| Out-of-State Address | 11.0% |
| Foreign Address | 0.0% |

Degree Type

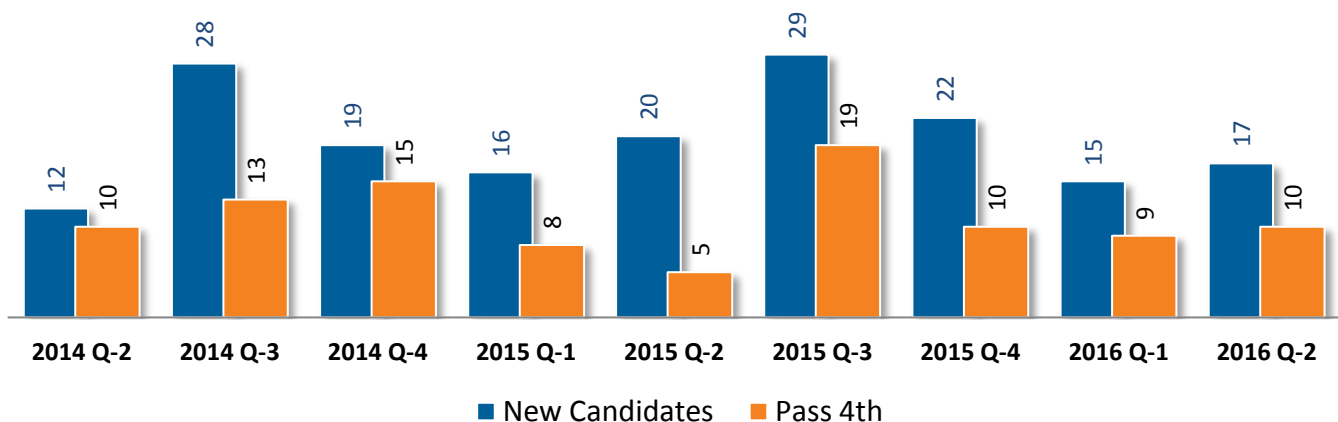
Candidate Count

| | |
|-------------------|-----|
| Bachelor's Degree | 115 |
| Advanced Degree | 3 |
| Enrolled/Other | 0 |

% of Candidates

| | |
|-------------------|-------|
| Bachelor's Degree | 97.5% |
| Advanced Degree | 2.5% |
| Enrolled/Other | 0.0% |

New Candidates vs Candidates Passing 4th Section



Notes about the Data

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.

West Virginia

Licensure Statistics

For fiscal period beginning July 1, 2014 to June 30, 2016

| Licenses and Permits Issued | | |
|--|-------------------------------|---|
| | FY 2016 | FY 2015 |
| Certified Public Accountant Renewals | 2192 | 2222 |
| Newly Certified CPAs Who Passed Exam in WV | 65 | 48 |
| New Certified Reciprocal CPAs | <u>21</u> | <u>25</u> |
| Total WV CPA Licenses Issued | 2278 | 2295 |
| Registered Public Accountant Renewals | 1 | 3 |
| Non-Resident Public Accountant Renewals | <u>1</u> | <u>1</u> |
| Total Public Accountant Renewals | 2 | 4 |
| CPA-Inactives/PA-Inactives | 210 | 222 |
| * Firm Permits Renewed | 334 | 318 |
| * Firm Permits Approved | <u>14</u> | <u>32</u> |
| Total Firms | 348 | 350 |
| <small>*Includes both AC, PLLC, Partnerships, Out-of-State Firms</small> | | |
| Accounting Corporations Renewed | 93 | 88 |
| Accounting Corporations Approved | <u>2</u> | <u>1</u> |
| Total Accounting Corporations | 95 | 89 |
| PLLCs Renewed | 93 | 90 |
| PILLCs Approved | <u>3</u> | <u>7</u> |
| Total PLLCs | 96 | 97 |
| Firms Dissolved | 1 | 0 |
| Firm Authorizations Renewed | 287 | 275 |
| Firm Authorizations Approved | <u>11</u> | <u>30</u> |
| Total Firm Authorizations Renewals | 298 | 305 |
| Existing Individual Authorizations | 62 | 77 |
| Individual Authorization approved | <u>3</u> | <u>2</u> |
| Individual Authorization Totals | 65 | 79 |
| Board Actions on Complaints | | |
| Cases Closed | 3 | 0 |
| Cases Dismissed | 1 | 3 |
| Continued | 4 | 2 |
| Other | 0 | 0 |
| Open cases from other periods | <u>2</u> | <u>2</u> |
| Total Complaints | 10 | 7 |
| FY 2016 | | FY 2015 |
| Complaint # | Disposition | Complaint # |
| 1 2013-01 | Amended Consent thru Aug 2016 | 1 2013-01 Amended Consent thru Aug 2016 |
| 2 2013-07 | Consent Order | 2 2013-07 Abeyance for 6 months |
| 3 2015-04 | Dismissed | 3 2015-01 Dismissed |
| 4 2015-05 | Closed | 4 2015-02 Dismissed |
| 5 2016-01 | Closed | 5 2015-03 Dismissed |
| 6 2016-02 | Closed | 6 2015-04 Continued |
| 7 2016-03 | Continued | 7 2015-05 Continued |
| 8 2016-04 | Continued | |
| 9 2016-06 | Continued | |
| 10 2016-07 | Continued | |

**Accounting Corporations, Professional Limited Liability Companies and Firm Permit Approvals
For Period Beginning July 1, 2015 to June 30, 2016**

| | Firm No. | Registration Date | Firm Name | City | State | County |
|-----------------------|----------|-------------------|---------------------------|-----------------------|-------|------------|
| AC Approvals | | | | | | |
| 1 | F0576 | 7/13/2015 | ROBERT C FULLER CPA AC | HUNTINGTON | WV | CABELL |
| 2 | F0584 | 1/1/2016 | S. AGARWAL CPA AC | BECKLEY | WV | RALEIGH |
| PLLC Approvals | | | | | | |
| 1 | F0579 | 9/3/2015 | KATHRYN T. BRIGHT PLLC | ELKINS | WV | RANDOLPH |
| 2 | F0580 | 9/30/2015 | JASON G JENKINS CPA PLLC | BRUCETON | WV | PRESTON |
| 3 | F0589 | 3/31/2016 | ELIOTT BORRIS CPA PLLC | CHARLESTON | WV | KANAWHA |
| Firm Approvals | | | | | | |
| 1 | F0567 | 9/21/2015 | AMANDA D STRADER CPA PLLC | WHITE SULPHUR SPRINGS | WV | GREENBRIER |
| 2 | F0577 | 7/15/2015 | DAMRATOSKI & COMPANY PC | BRIDGEVILLE | PA | |
| 3 | F0578 | 8/12/2015 | HABIF AROGETI & WYNNE LLP | ATLANTA | GA | |
| 4 | F0579 | 9/3/2015 | KATHRYN T. BRIGHT PLLC | ELKINS | WV | RANDOLPH |
| 5 | F0580 | 9/30/2015 | JASON G JENKINS CPA PLLC | BRUCETON | WV | PRESTON |
| 6 | F0581 | 11/3/2015 | MARCUM LLP | MELVILLE | NY | |
| 7 | F0582 | 11/16/2015 | CARON & BLETZER PLLC | KINGSTON | NH | |
| 8 | F0583 | 12/2/2015 | TURNBULL HOOVER & KAHL PA | CUMBERLAND | MD | |
| 9 | F0584 | 1/1/2016 | S. AGARWAL CPA AC | BECKLEY | WV | RALEIGH |
| 10 | F0585 | 1/1/2016 | KRISTINA BERON CPA PLLC | TROY | WV | GILMER |
| 11 | F0587 | 1/20/2016 | STILLWAGGON & MCGILL LLC | GROVE CITY | PA | |
| 12 | F0588 | 2/12/2016 | HOWARD J MANN CPA AC | MARTINSBURG | WV | BERKELEY |
| 13 | F0589 | 3/31/2016 | ELIOTT BORRIS CPA PLLC | CHARLESTON | WV | KANAWHA |
| 14 | F0590 | 4/13/2016 | WILKE & ASSOCIATES LLP | CARNEGIE | PA | |

**Accounting Corporations, Professional Limited Liability Companies and Firm Permit Approvals
For Period Beginning July 1, 2014 to June 30, 2015**

| | Firm No. | Registration Date | Firm Name | City | State | County |
|-----------------------|----------|-------------------|---------------------------------------|-------------|-------|------------|
| AC Approvals | | | | | | |
| 1 | F0551 | 1/1/2015 | MATHENY & COMPANY AC | RIPLEY | WV | JACKSON |
| PLLC Approvals | | | | | | |
| 1 | F0542 | 7/11/2014 | BRENDA HUNT CPA PLLC | CHARLESTON | WV | KANAWHA |
| 2 | F0550 | 11/4/2014 | RUSSELL H FRANCIS CPA PLLC | BRIDGEPORT | WV | HARRISON |
| 3 | F0553 | 1/1/2015 | HENRY H JONES CPA PLLC | BLUEFIELD | WV | MERCER |
| 4 | F0561 | 12/12/2014 | JOSHUA CHICARELLI CPA PLLC | MORGANTOWN | WV | MONONGALIA |
| 5 | F0564 | 12/30/2014 | KORESKE & ESTEP PLLC | PARKERSBURG | WV | WOOD |
| 6 | F0571 | 4/1/2015 | WALLS & ASSOCIATES PLLC | MILTON | WV | CABELL |
| 7 | F0574 | 5/20/2015 | FIZER AND ASSOCIATES PLLC | CHARLESTON | WV | KANAWHA |
| Firm Approvals | | | | | | |
| 1 | F0542 | 7/11/2014 | BRENDA HUNT CPA PLLC | CHARLESTON | WV | KANAWHA |
| 2 | F0543 | 8/8/2014 | R D HOAG & ASSOCIATES PC | CARNEGIE | PA | |
| 3 | F0544 | 8/8/2014 | BUCKLER MCKENNEY & NADZADI PC | MONROEVILLE | PA | |
| 4 | F0545 | 8/15/2014 | FERNANDES DEGENNARO & ASSOCIATES CHTD | ROANOKE | VA | |
| 5 | F0546 | 9/5/2014 | CHARLES H BLACKWELL CPA PC | CHARLOTTE | NC | |
| 6 | F0547 | 9/16/2014 | EKS&H LLLP | DENVER | CO | |
| 7 | F0548 | 9/16/2014 | HERBEIN & COMPANY INC | READING | PA | |
| 8 | F0549 | 11/4/2014 | RICHARD WALKER CPA AC | PT PLEASANT | WV | MASON |
| 9 | F0550 | 11/4/2014 | RUSSELL H FRANCIS CPA PLLC | BRIDGEPORT | WV | HARRISON |
| 10 | F0551 | 1/1/2015 | MATHENY & COMPANY AC | RIPLEY | WV | JACKSON |
| 11 | F0552 | 11/21/2014 | DENNIS G JENKINS CPA LLC | KENNESAW | GA | |
| 12 | F0553 | 1/1/2015 | HENRY H JONES CPA PLLC | BLUEFIELD | WV | MERCER |
| 13 | F0554 | 12/1/2014 | O'CONNOR DAVIES LLP | HARRISON | NY | |

| | Firm No. | Registration Date | Firm Name | City | State | County |
|----|-----------------|--------------------------|------------------------------------|-------------|--------------|---------------|
| 14 | F0555 | 12/3/2014 | AARONSON LLC | ROCKVILLE | MD | |
| 15 | F0556 | 12/5/2014 | FRANK N HESTAND CPA PSC | LEXINGTON | KY | |
| 16 | F0557 | 12/8/2014 | KELLEY SAMMONS TOOLE & ELLISON LLP | ATLANTA | GA | |
| 17 | F0558 | 12/8/2014 | STOUT CAUSEY & HORNING PA | SPARKS | MD | |
| 18 | F0559 | 12/8/2014 | CHARLES L. STRAUSBAUGH CPA PC | WAYNESBORO | PA | |
| 19 | F0560 | 1/1/2015 | ARNETT CARBIS TOOTHMAN LLP | CHARLESTON | WV | KANAWHA |
| 20 | F0561 | 12/12/2014 | JOSHUA CHICARELLI CPA PLLC | GREENSBORO | PA | |
| 21 | F0562 | 12/16/2014 | MOSELEY & RIDDLE | PLAINVIEW | TX | |
| 22 | F0563 | 12/16/2014 | FIKE CONNER AND ASSOCIATES PA | LAVALE | MD | |
| 23 | F0565 | 1/20/2015 | GROSSMAN YANAK & FORD LLP | PITTSBURGH | PA | |
| 24 | F0566 | 1/20/2015 | BADEN GAGE & SCHROEDER LLC | FORT WAYNE | IN | |
| 25 | F0568 | 2/25/2015 | ZELINKOFSKE AXELROD LLC | PITTSBURGH | PA | |
| 26 | F0569 | 3/16/2015 | ANDREW PIERI CPA PC | HOLLISWOOD | NY | |
| 27 | F0570 | 3/17/2015 | BROWN SMITH WALLACE LLC | ST LOUIS | MO | |
| 28 | F0571 | 4/1/2015 | WALLS & ASSOCIATES PLLC | MILTON | WV | CABELL |
| 29 | F0572 | 4/16/2015 | COHEN & COMPANY LTD | CLEVELAND | OH | |
| 30 | F0573 | 4/27/2015 | E G CONLEY PC | PITTSBURGH | PA | |
| 31 | F0574 | 5/20/2015 | FIZER AND ASSOCIATES PLLC | CHARLESTON | WV | KANAWHA |
| 32 | F0575 | 6/1/2015 | BLUE & CO LLC | CARMEL | IN | |

**Firm and Individual Practitioner Authorizations Approved
For Period Beginning July 1, 2015 to June 30, 2016**

Firm Authorization Approvals

| | Firm Number | Registration Date | Firm Name | City | State | County |
|----|--------------------|--------------------------|---------------------------|-------------|--------------|---------------|
| 1 | F0577 | 7/15/2015 | DAMRATOSKI & COMPANY PC | BRIDGEVILLE | PA | |
| 2 | F0578 | 8/12/2015 | HABIF AROGETI & WYNNE LLP | ATLANTA | GA | |
| 3 | F0580 | 9/30/2015 | JASON G JENKINS CPA PLLC | BRUCETON | WV | PRESTON |
| 4 | F0581 | 11/3/2015 | MARCUM LLP | MELVILLE | NY | |
| 5 | F0582 | 11/16/2015 | CARON & BLETZER PLLC | KINGSTON | NH | |
| 6 | F0583 | 12/2/2015 | TURNBULL HOOVER & KAHL PA | CUMBERLAND | MD | |
| 7 | F0584 | 1/1/2016 | S. AGARWAL CPA AC | BECKLEY | WV | RALEIGH |
| 8 | F0587 | 1/20/2016 | STILLWAGGON & MCGILL LLC | GROVE CITY | PA | |
| 9 | F0588 | 2/12/2016 | HOWARD J MANN CPA AC | MARTINSBURG | WV | BERKELEY |
| 10 | F0589 | 3/31/2016 | ELIOTT BORRIS CPA PLLC | CHARLESTON | WV | KANAWHA |
| 11 | F0590 | 4/13/2016 | WILKE & ASSOCIATES LLP | CARNEGIE | PA | |

Individual Authorization Approvals

| | | | | | | |
|---|----------|-----------|------------------------|------------|----|------------|
| 1 | WV003492 | 7/24/2015 | JENNIFER JO BARILL CPA | PITTSBURGH | PA | |
| 2 | WV004486 | 4/14/2016 | RICHARD K KING CPA | MORGANTOWN | WV | MONONGALIA |
| 3 | WV005067 | 7/1/2015 | WAYNE S. STRADER CPA | ROCK CAVE | WV | UPSHUR |

**Firm and Individual Practitioner Authorizations Approved
For Period Beginning July 1, 2014 to June 30, 2015**

Firm Authorization Approvals

| | Firm Number | Registration Date | Firm Name | City | State | County |
|----|--------------------|--------------------------|------------------------------------|-------------|--------------|---------------|
| 1 | F0543A | 8/8/2014 | R D HOAG & ASSOCIATES PC | CARNEGIE | PA | |
| 2 | F0544A | 8/8/2014 | BUCKLER MCKENNEY & NADZADI PC | MONROEVILLE | PA | |
| 3 | F0545A | 8/15/2014 | FERNANDES DEGENNARO & ASSOCIATES C | ROANOKE | VA | |
| 4 | F0546A | 9/5/2014 | CHARLES H BLACKWELL CPA PC | CHARLOTTE | NC | |
| 5 | F0547A | 9/16/2014 | EKS&H LLLP | DENVER | CO | |
| 6 | F0548A | 9/16/2014 | HERBEIN & COMPANY INC | READING | PA | |
| 7 | F0549A | 11/4/2014 | RICHARD WALKER CPA AC | PT PLEASANT | WV | MASON |
| 8 | F0550A | 11/4/2014 | RUSSELL H FRANCIS CPA PLLC | BRIDGEPORT | WV | HARRISON |
| 9 | F0551A | 1/1/2015 | MATHENY & COMPANY AC | RIPLEY | WV | JACKSON |
| 10 | F0552A | 11/21/2014 | DENNIS G JENKINS CPA LLC | KENNESAW | GA | |
| 11 | F0553A | 1/1/2015 | HENRY H JONES CPA PLLC | BLUEFIELD | WV | MERCER |
| 12 | F0554A | 12/1/2014 | O'CONNOR DAVIES LLP | HARRISON | NY | |
| 13 | F0555A | 12/3/2014 | AARONSON LLC | ROCKVILLE | MD | |
| 14 | F0556A | 12/5/2014 | FRANK N HESTAND CPA PSC | LEXINGTON | KY | |
| 15 | F0557A | 12/8/2014 | KELLEY SAMMONS TOOLE & ELLISON LLP | ATLANTA | GA | |
| 16 | F0558A | 12/8/2014 | STOUT CAUSEY & HORNING PA | SPARKS | MD | |
| 17 | F0559A | 12/8/2014 | CHARLES L. STRAUSBAUGH CPA PC | WAYNESBORO | PA | |
| 18 | F0560A | 1/1/2015 | ARNETT CARBIS TOOTHMAN LLP | CHARLESTON | WV | KANAWHA |
| 19 | F0561A | 12/12/2014 | JOSHUA CHICARELLI CPA PLLC | GREENSBORO | PA | |
| 20 | F0562A | 12/16/2014 | MOSELEY & RIDDLE | PLAINVIEW | TX | |
| 21 | F0563A | 12/16/2014 | FIKE CONNER AND ASSOCIATES PA | LAVALE | MD | |
| 22 | F0565A | 1/20/2015 | GROSSMAN YANAK & FORD LLP | PITTSBURGH | PA | |
| 23 | F0566A | 1/20/2015 | BADEN GAGE & SCHROEDER LLC | FORT WAYNE | IN | |
| 24 | F0568A | 2/25/2015 | ZELENKOFESKE AXELROD LLC | PITTSBURGH | PA | |
| 25 | F0569A | 3/16/2015 | ANDREW PIERI CPA PC | HOLLISWOOD | NY | |
| 26 | F0570A | 3/17/2015 | BROWN SMITH WALLACE LLC | ST LOUIS | MO | |
| 27 | F0572A | 4/16/2015 | COHEN & COMPANY LTD | CLEVELAND | OH | |
| 28 | F0573A | 4/27/2015 | E G CONLEY PC | PITTSBURGH | PA | |

| | Firm Number | Registration Date | Firm Name | City | State | County |
|----|--------------------|--------------------------|---------------------------|-------------|--------------|---------------|
| 29 | F0574A | 5/20/2015 | FIZER AND ASSOCIATES PLLC | CHARLESTON | WV | KANAWHA |
| 30 | F0575A | 6/1/2015 | BLUE & CO LLC | CARMEL | IN | |

Individual Authorization Approvals

| | | | | | | |
|---|----------|--|--------------------------|------------|----|----------|
| 1 | WV002238 | | STEPHEN M MAGNONE CPA | WEIRTON | WV | HANCOCK |
| 2 | WV005103 | | JEREMY DAVID DRENNEN CPA | LOST CREEK | WV | HARRISON |

Number of Licensees by County
For Period Beginning July 1, 2014 to June 30, 2016

| | County | 07/01/2015 to 06/30/2016 | 07/01/2014 to 06/30/2015 |
|----|------------|--------------------------|--------------------------|
| 1 | Barbour | 10 | 11 |
| 2 | Berkeley | 32 | 32 |
| 3 | Boone | 3 | 8 |
| 4 | Braxton | 2 | 2 |
| 5 | Brooke | 6 | 6 |
| 6 | Cabell | 167 | 167 |
| 7 | Calhoun | 1 | 1 |
| 8 | Clay | 0 | 0 |
| 9 | Doddridge | 1 | 1 |
| 10 | Fayette | 11 | 12 |
| 11 | Gilmer | 6 | 4 |
| 12 | Grant | 4 | 6 |
| 13 | Greenbrier | 19 | 23 |
| 14 | Hampshire | 7 | 8 |
| 15 | Hancock | 11 | 9 |
| 16 | Hardy | 7 | 8 |
| 17 | Harrison | 107 | 106 |
| 18 | Jackson | 11 | 11 |
| 19 | Jefferson | 32 | 33 |
| 20 | Kanawha | 559 | 554 |
| 21 | Lewis | 12 | 12 |
| 22 | Lincoln | 3 | 3 |
| 23 | Logan | 10 | 10 |
| 24 | Marion | 47 | 48 |
| 25 | Marshall | 8 | 9 |
| 26 | Mason | 7 | 5 |
| 27 | McDowell | 2 | 1 |
| 28 | Mercer | 48 | 55 |
| 29 | Mineral | 5 | 6 |
| 30 | Mingo | 7 | 7 |
| 31 | Monongalia | 159 | 158 |
| 32 | Monroe | 4 | 5 |
| 33 | Morgan | 6 | 5 |
| 34 | Nicholas | 23 | 24 |
| 35 | Ohio | 104 | 104 |
| 36 | Pendleton | 0 | 0 |
| 37 | Pleasants | 2 | 1 |
| 38 | Pocahontas | 1 | 0 |
| 39 | Preston | 19 | 19 |
| 40 | Putnam | 37 | 44 |
| 41 | Raleigh | 57 | 56 |
| 42 | Randolph | 24 | 25 |
| 43 | Ritchie | 1 | 2 |
| 44 | Roane | 5 | 4 |
| 45 | Summers | 3 | 3 |
| 46 | Taylor | 3 | 2 |
| 47 | Tucker | 0 | 0 |
| 48 | Tyler | 1 | 1 |
| 49 | Upshur | 19 | 20 |

Number of Licensees by County
For Period Beginning July 1, 2014 to June 30, 2016

| | County | 07/01/2015 to 06/30/2016 | 07/01/2014 to 06/30/2015 |
|----|----------------|---------------------------------|---------------------------------|
| 50 | Wayne | 2 | 2 |
| 51 | Webster | 2 | 2 |
| 52 | Wetzel | 3 | 4 |
| 53 | Wirt | 1 | 1 |
| 54 | Wood | 101 | 97 |
| 55 | Wyoming | 6 | 6 |
| | Out-of-Country | 6 | 6 |
| | Out-of-State | 544 | 546 |
| | Total | 2278 | 2295 |