

West Virginia Board of Accountancy

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



Board Members:
Jon W. Cain, Sr., CPA - President
Louis J. Costanzo, III, CPA - Vice President
Robin M. Baylous, CPA - Secretary
Richard A. Riley, Jr. CPA, PhD, CFE, CFF, Assist. Sec.
Horace W. Emery, CPA
Theodore A. Lopez, CPA
Matthew R. Bowles, Esq. - Public Member

Jim Justice, Governor

Brenda S. Turley, Executive Director

December 31, 2017

The Honorable Jim Justice, 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, the West Virginia Board of Accountancy is hereby submitting its Annual Report for the preceding fiscal periods ending June 30, 2017 and June 30, 2016.

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.

On June 26, 2017, the Board filed Agency Approved Rules to the Secretary of State's Office and the Legislative Rule Making Committee to implement procedures to perform criminal history records checks for all applicants filing new applications for Initial or Reciprocal Certified Public Accountant licenses in West Virginia. The Board filed a Modified Rule on September 29, 2017 based on the review and suggestions by the Legislative Rule Making Committee.

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 served as Members of the Board for the period beginning July 1, 2016 to June 30, 2017.

Board Member	City	Term Ending	Appointed/Reappointed/Date	
Reed J. Tanner, CPA - President	Morgantown, WV	6/30/2017	Reappointed	07/16/2015
Jon W. Cain, CPA - Vice-President	Parkersburg, WV	6/30/2016	Appointed	02/20/2014
David D. Hill, CPA - Secretary	Charleston, W	6/30/2017	Reappointed	07/16/2015
Louis J. Costanzo, III, CPA - Assistant Sec.	Wheeling, WV	6/30/2018	Reappointed	07/16/2015
Barry L. Burgess, CPA	Huntington, W	6/30/2016	Reappointed	02/20/2014
Donald B. Nestor, CPA	Buckhannon, WV	6/30/2013	Reappointed	11/04/2011
Robin Baylous, CPA (Succeeding B. Burgess)	Parkersburg, WV	6/30/2019	Appointed	03/15/2017
Richard Riley, CPA, Ph.D. (Succeeding D. Nestor)	Morgantown, WV	6/30/2019	Appointed	03/15/2017

For this fiscal period, the Board met on the following dates: July 22, 2016; October 6, 2016 (teleconference); October 21, 2016; January 19, 2017; April 21, 2017; May 19, 2017 (teleconference); and June 19, 2017 (teleconference).

The following persons served as Members of the Board 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 Board met on the following dates: July 21, 2015; August 14, 2015; October 23, 2015; January 22, 2016 (teleconference); January 26, 2015 (teleconference); February 2, 2016; February 11, 2016; February 19, 2016; March 25, 2016 (teleconference) and April 22, 2016.

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 and Attestation (AUD), Regulation (REG), and Financial Accounting & Reporting (FAR).

On April 1, 2017, the AICPA launched the next version of the Certified Public Accountant Examination.

As a result of the new exam, scores were not released for ten weeks after the close of the April/May testing window to statistically validate candidate performance. Scores have continued to be released a little later for the remaining two testing windows. It is anticipated that score release will resume its average 20-day rolling score release timeline during the first quarter of 2018.

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 as West Virginia Exam Candidates. 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 credential/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

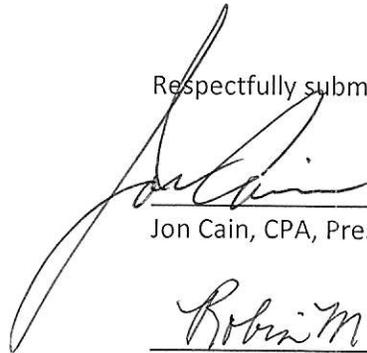
disbursements for the fiscal years ended June 30, 2017 and June 30, 2016 are included in the report and marked Exhibit "A".

The West Virginia Board of Accountancy underwent a scheduled legislative performance audit during 2107. This report will be presented to the Legislature during the 2018 legislative session.

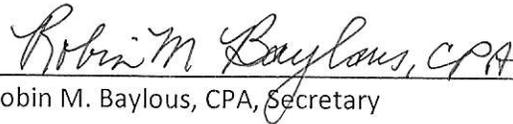
Other Exhibits included in this report for licensure/examination activities performed by the Board of Accountancy for the periods ending June 30, 2016 and June 30, 2015 are:

- 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
- Exhibit H - Additional Information required by W.Va. Code, Chapter 30, Article 1
- Exhibit I - Agendas & Minutes for FY 2016 and 2017 Board Meetings

Respectfully submitted,



Jon Cain, CPA, President



Robin M. Baylous, CPA, Secretary

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

West Virginia Board of Accountancy
Schedule of Receipts and Disbursements
Through Period ended June 30, 2017

FY 2017

Exhibit A

Beginning Cash Balance, July 1, 2016 **\$631,588.60**

Receipts	Period Ending	9/30/2016	12/31/2016	3/31/2017	6/30/2017	Y-T-D Receipts
Renewals/Activations/Inactives		17,535.00	470.00	620.00	169,140.00	187,765.00
Firm Permits and AC/PLLC Approvals		3,500.00	1,200.00	1,800.00	28,900.00	35,400.00
Firm & Individual Authorizations		3,625.00	570.00	800.00	42,185.00	47,180.00
Reinstatements		1,360.00	255.00	340.00	340.00	2,295.00
New Licensee Certificates		2,280.00	1,115.00	1,920.00	720.00	6,035.00
Reciprocal Certificates		200.00	1,260.00	0.00	1,330.00	2,790.00
Exam Fees		8,380.00	6,260.00	5,450.00	5,160.00	25,250.00
CPE Late & Extension Fees		2,775.00	450.00	11,850.00	8,250.00	23,325.00
Late Fees		6,000.00	550.00	400.00	100.00	7,050.00
Disciplinary (expense reimbursements)		0.00	0.00	1,201.00	0.00	1,201.00
Grants/Special Approp./Other Rev Sou		0.00	0.00	0.00	0.00	0.00
* Other		<u>640.00</u>	<u>260.00</u>	<u>3,094.00</u>	<u>485.00</u>	<u>4,479.00</u>
Total Receipts		46,295.00	12,390.00	27,475.00	256,610.00	342,770.00

Disbursements	Object Codes						Y-T-D Disbursements
Personal Services	1200	41,154.09	33,501.24	39,980.62	34,551.81	149,187.76	
Per Diem / Temporary	1201	4,308.41	4,897.52	2,250.00	2,400.00	13,855.93	
Annual Increment	1206	2,160.00	240.00	0.00	0.00	2,400.00	
PEIA Fees	2200	0.00	100.00	0.00	0.00	100.00	
Social Security Matching	2202	3,495.06	2,820.80	3,070.14	2,689.22	12,075.22	
Public Employees Insurance	2203	3,270.75	6,084.34	1,846.31	4,000.38	15,201.78	
Workers Compensation	2205	300.00	0.00	0.00	0.00	300.00	
Pension & Retirement	2207	5,281.34	3,899.64	4,930.92	4,146.20	18,258.10	
Retiree Health Benefit Trust Fund	2208	1,266.44	1,447.36	1,308.51	1,121.58	5,143.89	
Office Expenses	3200	516.22	203.86	1,201.06	1,518.34	3,439.48	
Printing & Binding	3201	0.00	0.00	0.00	0.00	0.00	
Rental Expense	3202	7,500.00	7,779.20	7,830.00	7,830.00	30,939.20	
Utilities	3203	0.00	365.74	115.73	0.00	481.47	
Telecommunication	3204	886.75	859.78	772.08	1,010.92	3,529.53	
Internet Service	3205	115.78	0.00	115.68	0.00	231.46	
Contractual (service ongoing)	3206	102.00	136.00	102.00	9,353.00	9,693.00	
State's Attorney	3207	3,678.00	4,310.27	2,765.50	3,972.00	14,725.77	
Security Service	3209	196.55	219.84	231.83	207.85	856.07	
Travel	3211	3,517.63	2,834.64	2,324.60	4,954.25	13,631.12	
Computer Services (Internal)	3213	450.00	539.00	1,572.46	629.50	3,190.96	
Computer Services (External)	3214	2,766.00	68.00	168.00	122.00	3,124.00	
Association Dues	3218	4,485.00	0.00	0.00	0.00	4,485.00	
Fire/Auto/Bond/Other Ins	3219	627.00	627.00	627.00	635.00	2,516.00	
Food Products	3220	128.94	106.35	257.41	104.85	597.55	
Supplies - Household	3222	0.00	50.80	0.00	0.00	50.80	
Advertising & Promotion	3224	0.00	376.54	0.00	0.00	376.54	
Vehicle Operating Expense	3225	29.01	0.00	0.00	0.00	29.01	
Routine Maintenance Contracts	3229	2,031.84	2,341.91	1,677.33	1,494.58	7,545.66	
Hospitality	3233	387.00	0.00	48.81	88.48	524.29	
Miscellaneous	3241	483.74	79.40	59.55	80.00	702.69	
Training & Development (in-state)	3242	335.00	225.00	0.00	2,085.00	2,645.00	
Training & Development	3243	0.00	695.00	1,495.00	0.00	2,190.00	
Postal	3244	3,422.00	854.19	5.85	3,851.25	8,133.29	
Freight	3245	88.10	10.50	27.06	55.21	180.87	
Supplies - Computer	3246	0.00	0.00	0.00	75.00	75.00	
Software Licenses	3247	0.00	0.00	0.00	149.70	149.70	
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	0.00	0.00	0.00	0.00	
Bank Costs	3263	0.00	0.00	0.00	0.00	0.00	
PEIA Reserve Transfer	3272	0.00	0.00	0.00	1,485.00	1,485.00	
State Treasurer's Office Fees	3324	2,723.80	5.53	2.03	15.00	2,746.36	
Office Equipment Assets	5200	0.00	0.00	0.00	6,822.40	6,822.40	
Computer Software	8203	<u>9,200.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>9,200.00</u>	
Total Disbursements		104,906.45	75,679.45	74,785.48	95,448.52	350,819.90	

Excess Receipts / Disbursements **-\$8,049.90**

Ending Cash Balance, June 30, 2017 **\$623,538.70**

**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>	2,915.23
Total Receipts		53,600.00	14,340.23	24,055.00	279,970.00	371,965.23

Disbursements	Object Codes					Y-T-D Disbursements
Personal Services	1200	35,491.74	36,250.08	36,250.08	36,885.18	144,877.08
Per Diem / Temporary	1201	3,600.00	5,700.00	5,550.00	-59.25	14,790.75
Increment	1206	1,200.00	0.00	0.00	0.00	1,200.00
PEIA Fees	2200	100.00	0.00	0.00	0.00	100.00
Social Security Matching	2202	2,957.74	2,809.22	3,073.13	2,968.01	11,808.10
Public Employees Insurance	2203	2,685.00	2,685.00	2,685.00	2,684.98	10,739.98
Unemployment Comp	2206	298.00	945.03	1,117.29	171.86	2,532.18
Pension & Retirement	2207	4,858.90	4,893.78	4,893.78	4,768.30	19,414.76
OPEB Contribution	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	78,008.84	78,400.66	96,264.58	338,326.19

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

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

Certificates Issued July 1, 2016 to June 30, 2017

	Certificate No.	Certificate Date	Reciprocal State	Last Name	First Name	Middle Name	Suffix	City	State
1	WV005287	07/01/2016		HISSOM	STEPHEN	L.	II	DUNBAR	WV
2	WV005288	07/01/2016		BALLARD	CODY	D.		CHARLESTON	WV
3	WV005289	07/01/2016		PERRY	RENICK	DALE	II	HUNTINGTON	WV
4	WV005290	07/01/2016		LAWSON	AMBER	LYNN		HOOVER	AL
5	WV005291	07/01/2016		MERRILL	WHITNEY	MICHELLE		CHARLESTON	WV
6	WV005292	07/01/2016	NC	DULL	RICHARD	BENBOW		MORGANTOWN	WV
7	WV005293	07/12/2016		YOUNG	CLYDE	RANDOLPH		RANSON	WV
8	WV005294	07/13/2016		FERRELL	ROBERT	CLARK		VIENNA	WV
9	WV005295	07/13/2016		MCCULLOUGH	S.	TYLER		WHEELING	WV
10	WV005296	07/13/2016		SOUZA	AARON	J		CHARLESTON	WV
11	WV005297	07/13/2016		WILLIAMS	REBECCA	JANE		DANIELS	WV
12	WV005298	07/19/2016	FL	WARDELL	LAUREN	ASHLEY		MORGANTOWN	WV
13	WV005299	08/10/2016		TRAN	HANH	M.		COLUMBUS	OH
14	WV005300	08/12/2016		FOWLER	SCOTT	ADAM		CLARKSBURG	WV
15	WV005301	08/25/2016		BATT	RHYS	EDWIN		SO CHARLESTON	WV
16	WV005302	08/25/2016		BURDETTE	RACHEL	SCHMIDT		SO CHARLESTON	WV
17	WV005303	08/25/2016		GIBSON	ROBERT	H.	JR.	WHEELING	WV
18	WV005304	08/25/2016		WILKERSON	JESSICA	ROSALEE		MOUNDSVILLE	WV
19	WV005305	08/25/2016		LUO	YUEZHONG			PARKERSBURG	WV
20	WV005306	09/09/2016		GIBSON	TREVOR	J		CHARLESTON	WV
21	WV005307	09/15/2016		KEY	NICHOLAS	PATRICK		WARNER ROBINS	GA
22	WV005308	09/22/2016	NJ	MCGRATH	KYLE	MARTIN		PARKERSBURG	WV
23	WV005309	10/06/2016		ISNER	JESSE	L.		BRIDGEPORT	WV
24	WV005310	10/06/2016		PARSONS	THERESA	LYNN		WHEELING	WV
25	WV005311	10/06/2016		RING	MARY	ELIZABETH		RACINE	WV
26	WV005312	10/06/2016		WAGEMAN	GREGORY	S.		HURRICANE	WV
27	WV005313	10/06/2016		LAUFFER	ZACHARY	DANIEL		HURRICANE	WV
28	WV005314	10/06/2016		THOMAS	KURYAN	JOSEPH		BECKLEY	WV
29	WV005315	10/21/2016	NH	APOSTOLOU	BARBARA	ANN		MORGANTOWN	WV
30	WV005316	10/21/2016		CARNEY	WILLIAM	G.		CHARLESTON	WV
31	WV005317	11/04/2016	VA	GNEGY	ALAN	M.		MORGANTOWN	MD
32	WV005318	11/28/2016	OH	SCHMIDT	NATHAN	DAVID		WHEELING	WV
33	WV005319	11/28/2016		RHODES	BAILEY	E.		CHARLESTON	WV
34	WV005320	12/14/2016		DEROOS	NATHAN	JOEL		FAIRMONT	WV
35	WV005321	12/14/2016		MILLS	RICHARD	H		HURRICANE	WV
36	WV005322	12/14/2016	PA	LIM	BEE	YONG		GLEN DALE	WV
	WV005323			Not Assigned					
37	WV005324	12/27/2016		WILSON	TYLER	RAY		SCOTT DEPOT	WV
38	WV005325	01/10/2017		JOHNSON	WILLIAM	LESTER	IV	SCOTT DEPOT	WV
39	WV005326	01/10/2017		LANDIS	THOMAS	JOSEPH		MORGANTOWN	WV
40	WV005327	01/17/2017		PRESTON	SAMUEL	BURWELL		THOMAS	WV
41	WV005328	01/17/2017		BURNS	BRETT	MATTHEW		VIENNA	WV
42	WV005329	01/17/2017		BRITTON	DARA	ELAINE		MORGANTOWN	WV
43	WV005330	01/19/2017		WALTER	JESSICA	ROSE		CLARKSBURG	WV
44	WV005331	01/19/2017		TAYLOR	ZEKE	ANDREW		HOUSTON	TX
45	WV005332	01/19/2017		COOK	WILLIAM	JOSEPH		MORGANTOWN	WV
46	WV005333	02/16/2017		FREY	VIRGINIA	MELISSA		CHARLES TOWN	WV
47	WV005334	02/16/2017		SMITH	JEREMY	DELAINE		COOL RIDGE	WV
48	WV005335	02/23/2017		ZHAO	XIANG			AURORA	IL
49	WV005336	03/03/2017		EFAW	DEREK	N.		CLARKSBURG	WV
50	WV005337	03/03/2017		PROCTOR	JARED	ALAN		SISSONVILLE	WV
51	WV005338	03/30/2017		HERRON	JAYE	TEE		YORKVILLE	OH
52	WV005339	03/30/2017		ISAACS	JORDAN	ARIELLE		SCOTT DEPOT	WV
53	WV005340	03/30/2017		MEDDERS	LUCAS	CRANE		FAIRMONT	WV
54	WV005341	03/30/2017		WOLEEN	OLIVIA	CHRISTINE		MORGANTOWN	WV
55	WV005342	04/06/2017		GOODYKOONTZ	TYLER	MCCUE		BRIDGEPORT	WV

	Certificate No.	Certificate Date	Reciprocal State	Last Name	First Name	Middle Name	Suffix	City	State
56	WV005343	04/06/2017		WOODS	ANTHONY	MICHAEL		CHARLESTON	WV
57	WV005344	04/17/2017	TX	GRAY	NANCY	FOLZENLOGEN		CHARLESTON	WV
58	WV005345	04/17/2017		PETTEY	MICHELLE	WHITNEY		CHARLESTON	WV
59	WV005346	04/21/2017		TAMRAKAR	TRISHA			TAMPA	FL
60	WV005347	04/21/2017	OH	SPENCER	LINDA	C		LEWISBURG	WV

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	7/1/2015		AHRENS	SHARON			HEDGESVILLE	WV
2	WV005222	7/1/2015		HOLLY ALTON	AMY	LYNN		FAYETTEVILLE	WV
3	WV005223	7/1/2015	NY	GLASSMAN	HOWARD	MICHAEL		BRUNSWICK	MD
4	WV005224	7/1/2015	PA	HARDWAY	LEWIS	J.		CROSS LANES	WV
5	WV005225	7/1/2015		BAYLOUS	CASSANDRA	J		ELKVIEW	WV
6	WV005226	7/3/2015		ROSE	DOLORES	LYNNE		HURRICANE	WV
7	WV005227	7/12/2015	IL	GLOOR	LAURA	A		SOUTH POINT	OH
8	WV005228	7/12/2015		WORKMAN	JOSHUA	AARON		LOGAN	WV
9	WV005229	7/12/2015		BERON	KRISTINA	GAYLE		TROY	WV
10	WV005230	7/28/2015	VA	LOCKHART	TODD	M.		LINDSIDE	WV
11	WV005231	7/27/2015		RYAN	BRAD	MICHAEL GLEN		CHARLESTON	WV
12	WV005232	8/14/2015		DAVIS	MAVERY	L.		DUNBAR	WV
13	WV005233	8/20/2015		PADGETT	DREAMA	D		WELCH	WV
14	WV005234	8/20/2015		TICKERHOOF	AIMEE	ELIZABETH		BRIDGEPORT	OH
15	WV005235	9/8/2015		BORRIS	ELIOTT			CHARLESTON	WV
16	WV005236	9/8/2015		SHAMBLIN	TYLER	M.		CLENDENIN	WV
17	WV005237	9/8/2015		SANDY	MATTHEW	MORGAN		HUNTINGTON	WV
18	WV005238	9/21/2015		DANIELS	CRAIG	ALLEN		S CHARLESTON	WV
19	WV005239	9/21/2015		LUNA	JEREMY	ALEXANDER		SO CHARLESTON	WV
20	WV005240	9/21/2015		WILLIAMS	JAMIE	ELIZABETH		CHARLESTON	WV
21	WV005241	9/23/2015		HOANG	HUYEN	THU		LAVALETTE	WV
22	WV005242	9/23/2015		LEFEVRE	ZACHARY	DAVID		BRIDGEPORT	WV
23	WV005243	9/28/2015	MD	FIKE	HAROLD	E	JR	LAVALE	MD
24	WV005244	9/28/2015		YOKUM	SARAH	MARIE		MORGANTOWN	WV
25	WV005245	10/5/2015		SPAGNUOLO	CASEY	JOEL		BRIDGEPORT	WV
26	WV005246	10/15/2015		LEMLEY	CAMERON			RALEIGH	NC
27	WV005247	10/15/2015		KAUFMAN	AMANDA	MORGAN		N MYRTLE BEACH	SC
28	WV005248	10/23/2015		LAGOS	JIMENA	MARIANA		CHARLESTON	WV
29	WV005249	11/3/2015	FL	SMITH	AMANDA			MARTINSBURG	WV
30	WV005250	11/3/2015		SALLIE	JEREMY	RYAN		JACKSONVILLE	FL
31	WV005251	11/3/2015	PA	AYERS	LAUREN	B.		PITTSBURGH	PA
32	WV005252	11/3/2015	NY	GOLD	BRAD			BRIDGEPORT	WV
33	WV005253	11/17/2015		DIAMOND-JONES	AUSTIN	MATTHEW		ARLINGTON	VA
34	WV005254	11/23/2015	VA	AGARWAL	SANDEEP	K.		BECKLEY	WV
35	WV005255	12/7/2015		POWELL	DANIEL	J.	II	MORGANTOWN	WV
36	WV005256	12/7/2015		SCOTT	JENNIFER	B		CHARLESTON	WV
37	WV005257	12/4/2015	DE	ANDERSON	ROBERT	JOHN		WHEELING	WV
38	WV005258	12/15/2015	PA	KENT	JEFFREY	W.		MCDONALD	PA
39	WV005259	12/16/2015		GRADY	HANNAH	R.		PARKERSBURG	WV
40	WV005260	12/30/2015		HARVEY	THOMAS	LEE		MORGANTOWN	WV
41	WV005261	12/30/2015	PA	STILLWAGGON	JOHN	C		GROVE CITY	PA
42	WV005262	12/31/2015	PA	SISLER	KATHY	D.		HARRISVILLE	PA
43	WV005263	12/31/2015		SMITH	BOBBI	JO		PARKERSBURG	WV
44	WV005264	12/31/2015		GRAVES	JOSHUA	EDWARD		CHARLESTON	WV
45	WV005265	1/13/2016		SHAMBLIN	EVAN	MATTHEW		CLENDENIN	WV
46	WV005266	1/11/2016	OH	GIDALEVICH	ELINA			BARBOURSVILLE	WV

	Certificate No.	Certificate Date	Reciprocal State	Last Name	First Name	Middle Name	Suffix	City	State
47	WV005267	1/11/2016		KERNS	LINDSEY	RACHELE		WINFIELD	WV
48	WV005268	1/19/2016		MORGAN	ALYSSA	NICOLE		FAIRMONT	WV
49	WV005269	2/3/2016		SHEAR	ANDREW	DAVID		CHARLESTON	WV
50	WV005270	2/16/2016		MORRIS	RYAN	TYLER		SCOTT DEPOT	WV
51	WV005271	2/19/2016	PA	CUPP	KELLEY	JO		WHEELING	WV
52	WV005272	2/4/2016		SARCONI	SAMUEL	A.		HUNTINGTON	WV
53	WV005273	2/29/2016	FL	MEYERS	MARY	BETH		CUDJOE KEY	FL
54	WV005274	2/29/2016	PA	LLEWELYN	KATHLEEN	GRACE		BERKELEY SPRINGS	WV
55	WV005275	3/7/2016	MD	GRAYBILL	KEITH	BRADLEY		CHARLES TOWN	WV
56	WV005276	3/7/2016		ROBEY	ANDREW	CARVER		CHARLESTON	WV
57	WV005277	3/7/2016	PA	BUCKLEN	ZACHARY	ROBERT		CHARLES TOWN	WV
58	WV005278	3/17/2016		GIVEN	WILLIAM	DANIEL		STRANGE CREEK	WV
59	WV005279	3/17/2016		HICKMAN	LOGAN	PAUL		FAIRMONT	WV
60	WV005280	3/17/2016		SMITH	MARCUS	TREVOR		MORGANTOWN	WV
61	WV005281	3/30/2016	MD	MARSH	DAVID	E.		HEDGESVILLE	WV
62	WV005282	3/30/2016		HOLCOMB	STEPHEN	NATHANIEL		ELKVIEW	WV
63	WV005283	3/30/2016		MCCLUNG	JEANNIE	ANN		ELKVIEW	WV
64	WV005284	4/1/2016		KNICELEY	WILLIAM	VERDE		SHINNSTON	WV
65	WV005285	4/1/2016		HALBERT	KELSI	LYNN		HUNTINGTON	WV
66	WV005286	4/14/2016	NC	JEFFERSON	DEVON	P.		CHARLESTON	WV

CPA Exam Performance Summary: 2017 Q-2

West Virginia

Overall Performance

Unique Candidates	65
New Candidates	7
Total Sections	75
Passing 4th Section	8
Sections/Candidate	1.15
Pass Rate	45.3%
Average Score	69.9

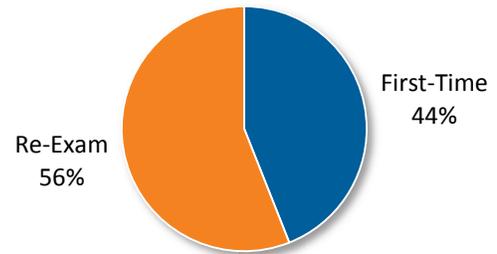
Section Performance

	Sections	Score	% Pass
First-Time	33	70.1	45.5%
Re-Exam	42	69.7	45.2%
AUD	24	75.3	45.8%
BEC	12	70.6	41.7%
FAR	18	66.1	44.4%
REG	21	66.6	47.6%

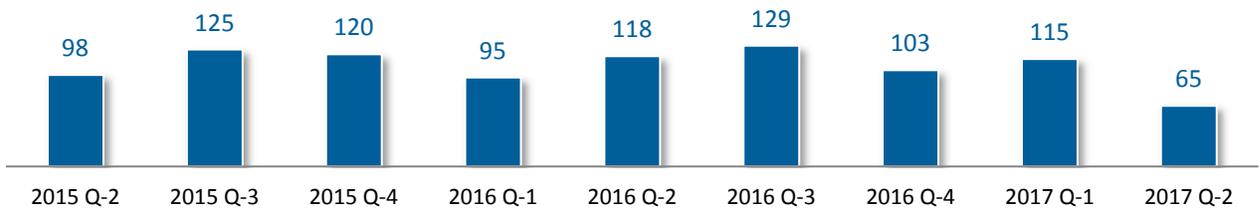
Jurisdiction Rankings (1 to 53)

Candidates	47	Sections	48
Pass Rate	39	Avg Score	37

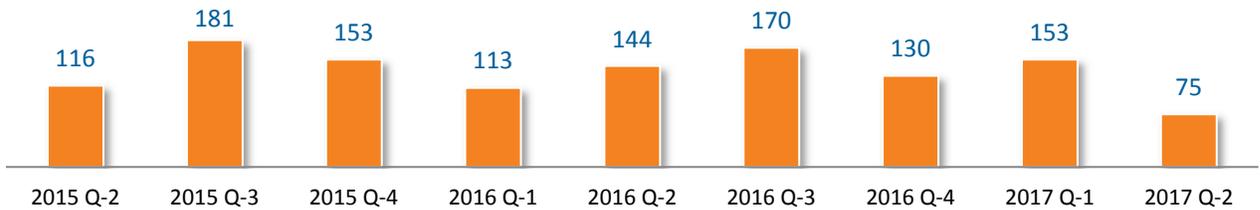
Exam Type by Percent



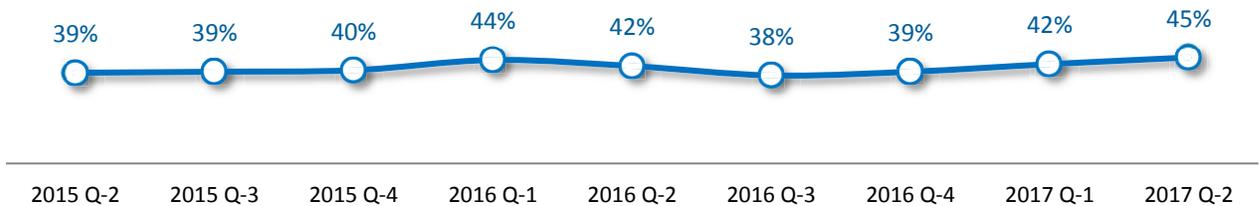
Candidates



Sections

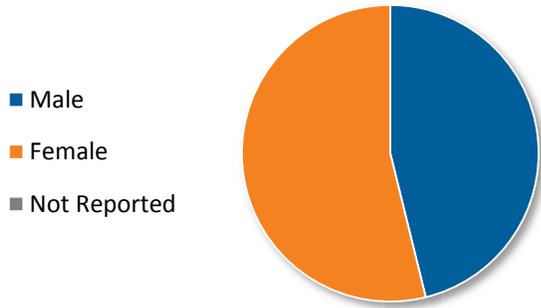


% Pass



CPA Exam Performance Summary: 2017 Q-2

Demographics



Male Candidates	30	46.2%
Female Candidates	35	53.8%
Not Reported	0	0.0%

Average Age **28.7**

Age Rank **20**

Residency

Candidate Count

In-State Address	59
Out-of-State Address	6
Foreign Address	0

% of Candidates

In-State Address	90.8%
Out-of-State Address	9.2%
Foreign Address	0.0%

Degree Type

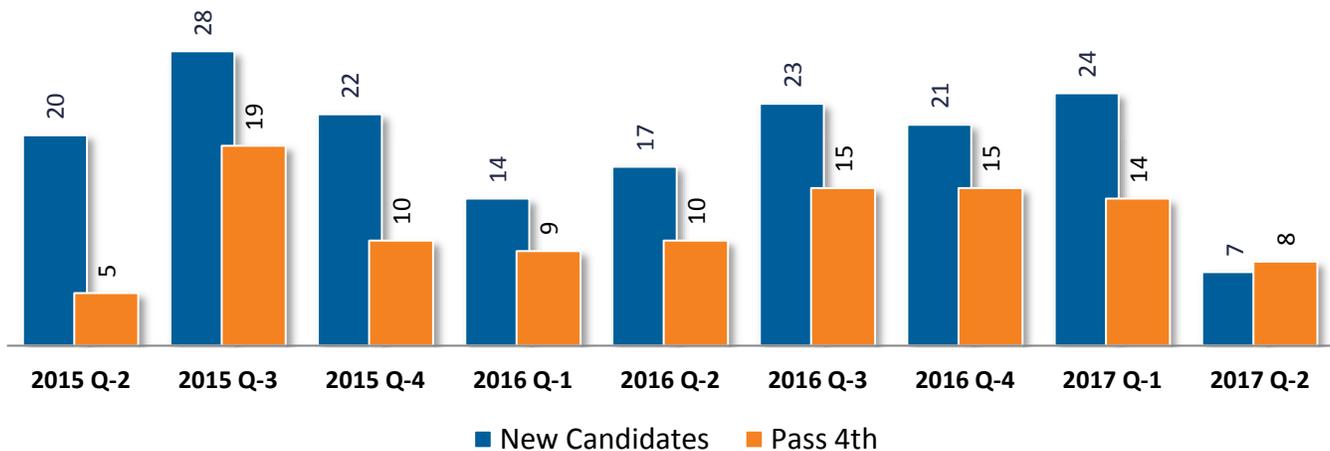
Candidate Count

Bachelor's Degree	65
Advanced Degree	0
Enrolled/Other	0

% of Candidates

Bachelor's Degree	100.0%
Advanced Degree	0.0%
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.

Complaints for July 1, 2016 to June 30, 2017

2017-01	8/15/2016	Complaint: Return report regarding the licensee's investigation of an organization's bank account
	2/6/2017	Investigation complete and Notice of Final Action provided to complainant and licensee (no probable cause found)
2017-02	1/9/2017	Complaint: Licensee has not returned tax records as requested
	6/2/2017	Investigation complete and Notice of Final Action provided to complainant and licensee (No probable cause found)
2017-03	1/17/2017	Complaint: Failure to deposit social security and IRS funds
	6/2/2017	Board requested additional information from licensee
2017-04		Not assigned
2017-05	2/6/2017	Complaint: Board-initiated due to IRS suspension
2017-06	2/17/2017	Complaint: Non-profit is seeking return of electronic records
	5/8/2017	Investigator hired
2017-07A	5/23/2017	Complaint: Board-initiated due to termination from the Peer Review Program and continuing to advertise services the licensee is not authorized to provide
2017-07B	5/16/2017	Complaint: Inheritance matter
2017-08	5/17/2017	Complaint: Board initiated complaint due to conviction in Federal Court for aiding and assisting in false tax returns
2017-09	6/15/2017	Complaint: Request for return of records

Complaints Received for July 1, 2015 to June 30, 2016

2016-01	8/17/2015	Complaint: Requesting licensee to provide reports generated during audit
	1/13/2016	6-month letter provided
	5/26/2016	Notice of Final Action to complainant and licensee (Complainant failed to respond to Board's inquiry after several follow-up attempts)
2016-02	10/1/2015	Complaint: Conflict of Interest
	2/22/2016	6-month Extension granted by Complainant to allow time to resolve the complaint

- between complainant and licensee
- 4/14/2016 Complainant withdrew the complaint
- 5/26/2016 Notice of Final Action provided to licensee and complainant

- 2016-03 1/15/2016 Complaint: Inheritance / Trust matter
- 4/20/2016 Board requested additional info from accounting firm
- 8/19/2016 Investigation closed and Notice of Final Action mailed to complainant and licensee (no probable cause found)

- 2016-04 2/17/2016 Complaint: Licensee withheld records/filed taxes improperly
- 7/18/2016 Board requested additional information from complainant and the complainant failed to respond
- 4/27/2017 Investigation complete and Notice of Final Action mailed to licensee and complainant

- 2016-05 3/25/2016 Board initiated complaint: Conviction of a felony
- 9/26/2016 6-Month Status Letter
- 4/4/2017 Hearing began / Extension requested by licensee until WV Supreme Court reaches a decision regarding initial conviction of felony

- 2016-06 5/2/2016 Complaint: Audit inconsistencies
- 9/7/2016 Investigator report
- 10/7/2016 More info requested from the Complainant
- 11/7/2016 Investigator final report
- 2/6/2017 Notice of Final Action provided to complainant and licensee (no probable cause found)

- 2016-07 5/11/2016 Board initiated complaint: Licensee terminated from Peer Review Program
- 8/19/2016 Notice of Final Action provided to licensee / licensee no longer has authorization to provide attest services

**Accounting Corporations, Professional Limited Liability Companies and Firm Permit Approvals
For Period Beginning July 1, 2016 to June 30, 2017**

	Firm No.	Registration Date	Firm Name	City	State	County
AC Approvals						
1	F0152	11/10/2016	GIBBONS & KAWASH AC	CHARLESTON	WV	KANAWHA
2	F0592	7/1/2016	DIMIT ACCOUNTING CORPORATIO	VIENNA	WV	WOOD
3	F0593	7/1/2016	AARON JAMES HEIGHTON CPA AC	HUNTINGTON	WV	CABELL
4	F0602	1/11/2017	YOUNG & ASSOCIATES CPAS AC	NITRO	WV	KANAWHA
5	F0608	3/9/2017	ALEXANDER BUS CONS SRVCS AC	PETERSBURG	WV	GRANT
PLLC Approvals						
1	F0594	7/5/2016	DENESEUS & ASSOCIATES PLLC	MARTINSBURG	WV	BERKELEY
2	F0596	9/14/2016	FERRARI & ASSOCIATES PLLC	MORGANTOWN	WV	MONONGALIA
3	F0598	11/10/2016	TYLER J GATRELL CPA PLLC	HUNTINGTON	WV	CABELL
4	F0604	2/4/2017	LORIE SMITH MEADOWS PLLC	BUFFALO	WV	PUTNAM
5	F0605	2/6/2017	STUART T STICKEL CPA CFE PLLC	SOUTH CHARLEST	WV	KANAWHA
6	F0609	5/15/2017	PANARO CPAS PLLC	CHARLESTON	WV	KANAWHA
Firm Approvals						
1	F0591	7/1/2016	MAHER DUESSEL	PITTSBURGH	PA	
2	F0592	7/1/2016	DIMIT ACCOUNTING CORPORATIO	VIENNA	WV	WOOD
3	F0593	7/1/2016	AARON JAMES HEIGHTON CPA AC	HUNTINGTON	WV	CABELL
4	F0594	7/5/2016	DENESEUS & ASSOCIATES PLLC	MARTINSBURG	WV	BERKELEY
5	F0595	7/5/2016	SANTOS POSTAL & CO PC	ROCKVILLE	MD	
6	F0596	9/14/2016	FERRARI & ASSOCIATES PLLC	MORGANTOWN	WV	MONONGALIA
7	F0597	10/24/2016	RICHEY MAY & CO LLP	ENGLEWOOD	CO	
8	F0598	11/10/2016	TYLER J GATRELL CPA PLLC	HUNTINGTON	WV	CABELL
9	F0599	11/9/2016	SAINT GEORGE CONSULTING INC	VIENNA	VA	
10	F0375	1/6/2017	McGILL POWER BELL & ASSOCIATE	MEADVILLE	PA	
11	F0601	1/6/2017	TIKEY & ASSOCIATES LLC	CONNELLSVILLE	PA	
12	F0602	1/11/2017	YOUNG & ASSOCIATES CPAS AC	NITRO	WV	KANAWHA
13	F0603	1/13/2017	PBMARES LLP	NEWPORT NEWS	VA	
14	F0604	2/4/2017	LORIE SMITH MEADOWS PLLC	BUFFALO	WV	PUTNAM
15	F0605	2/6/2017	STUART T STICKEL CPA CFE PLLC	SOUTH CHARLEST	WV	KANAWHA
16	F0608	3/9/2017	ALEXANDER BUS CONS SRVCS AC	PETERSBURG	WV	GRANT
17	F0609	5/15/2017	PANARO CPAS PLLC	CHARLESTON	WV	KANAWHA

**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	F0567	9/21/2015	AMANDA D STRADER CPA PLLC	WHITE SULPHUR	WV	GREENBRIER
3	F0580	9/30/2015	JASON G JENKINS CPA PLLC	BRUCETON	WV	PRESTON
4	F0589	3/31/2016	ELIOTT BORRIS CPA PLLC	CHARLESTON	WV	KANAWHA

	Firm No.	Registration Date	Firm Name	City	State	County
Firm Approvals						
1	F0567	9/21/2015	AMANDA D STRADER CPA PLLC	WHITE SULPHUR	WV	GREENBRIER
2	F0576	7/13/2015	ROBERT C FULLER CPA AC	HUNTINGTON	WV	CABELL
3	F0577	7/15/2015	DAMRATOSKI & COMPANY PC	BRIDGEVILLE	PA	
4	F0578	8/12/2015	HABIF AROGETI & WYNNE LLP	ATLANTA	GA	
5	F0579	9/3/2015	KATHRYN T. BRIGHT PLLC	ELKINS	WV	RANDOLPH
6	F0580	9/30/2015	JASON G JENKINS CPA PLLC	BRUCETON	WV	PRESTON
7	F0581	11/3/2015	MARCUM LLP	MELVILLE	NY	
8	F0582	11/16/2015	CARON & BLETZER PLLC	KINGSTON	NH	
9	F0583	12/2/2015	TURNBULL HOOVER & KAHL PA	CUMBERLAND	MD	
10	F0584	1/1/2016	S. AGARWAL CPA AC	BECKLEY	WV	RALEIGH
11	F0585	1/1/2016	KRISTINA BERON CPA PLLC	TROY	WV	GILMER
12	F0586	1/15/2016	KIMY SEXTON CPA PLLC	PRINCETON	WV	MERCER
13	F0587	1/20/2016	STILLWAGGON & MCGILL LLC	GROVE CITY	PA	
14	F0588	2/12/2016	HOWARD J MANN CPA AC	MARTINSBURG	WV	BERKELEY
15	F0589	3/31/2016	ELIOTT BORRIS CPA PLLC	CHARLESTON	WV	KANAWHA
16	F0590	4/13/2016	WILKE & ASSOCIATES LLP	CARNEGIE	PA	

**Firm and Individual Practitioner Authorizations Approved
For Period Beginning July 1, 2016 to June 30, 2017**

Firm Authorization Approvals

	Firm Number	Registration Date	Firm Name	City	State	County
1	F0591	7/1/2016	MAHER DUESSEL	PITTSBURGH	PA	
2	F0595	7/5/2016	SANTOS POSTAL & CO PC	ROCKVILLE	MD	
3	F0596	9/14/2016	FERRARI & ASSOCIATES PLLC	MORGANTOWN	WV	MONONGALIA
4	F0597	10/24/2016	RICHEY MAY & CO LLP	ENGLEWOOD	CO	
5	F0599	11/9/2016	SAINT GEORGE CONSULTING INC	VIENNA	VA	
6	F0375	1/6/2017	McGILL POWER BELL & ASSOCIATES LLP	MEADVILLE	PA	
7	F0601	1/6/2017	TIKEY & ASSOCIATES LLC	CONNELLSVILLE	PA	
8	F0602	1/11/2017	YOUNG & ASSOCIATES CPAS AC	NITRO	WV	KANAWHA
9	F0603	1/13/2017	PBMARES LLP	NEWPORT NEWS	VA	
10	F0604	2/4/2017	LORIE SMITH MEADOWS PLLC	BUFFALO	WV	PUTNAM
11	F0605	2/6/2017	STUART T STICKEL CPA CFE PLLC	SOUTH CHARLEST	WV	KANAWHA
12	F0608	3/9/2017	ALEXANDER BUS CONS SRVCS AC	PETERSBURG	WV	GRANT

Individual Authorization Approvals

1	WV002788	1/19/2017	LAURA J BROWN CPA	HENDERSONVILLE	NC	
2	WV004921	2/1/2017	KRISTIN D CHILDRESS CPA	ST MARYS	WV	PLEASANTS
3	WV002297	8/28/2017	HAROLD C FORTNER CPA	WHITEHALL	WV	MARION

**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

Number of Licensees by County
For Period Beginning July 1, 2015 to June 30, 2017

	County	07/01/2015 to 06/30/2016	07/01/2016 to 06/30/2017
1	Barbour	10	11
2	Berkeley	32	40
3	Boone	3	3
4	Braxton	2	2
5	Brooke	6	7
6	Cabell	167	154
7	Calhoun	1	1
8	Clay	0	1
9	Doddridge	1	1
10	Fayette	11	12
11	Gilmer	6	4
12	Grant	4	3
13	Greenbrier	19	21
14	Hampshire	7	7
15	Hancock	11	14
16	Hardy	7	7
17	Harrison	107	99
18	Jackson	11	12
19	Jefferson	32	32
20	Kanawha	559	509
21	Lewis	12	12
22	Lincoln	3	5
23	Logan	10	10
24	Marion	47	47
25	Marshall	8	6
26	Mason	7	8
27	McDowell	2	2
28	Mercer	48	49
29	Mineral	5	7
30	Mingo	7	5
31	Monongalia	159	154
32	Monroe	4	4
33	Morgan	6	6
34	Nicholas	23	26
35	Ohio	104	99
36	Pendleton	0	0
37	Pleasants	2	2
38	Pocahontas	1	2
39	Preston	19	21
40	Putnam	37	50
41	Raleigh	57	53
42	Randolph	24	24
43	Ritchie	1	2
44	Roane	5	6
45	Summers	3	2
46	Taylor	3	3
47	Tucker	0	1
48	Tyler	1	0
49	Upshur	19	17
50	Wayne	2	3
51	Webster	2	2
52	Wetzel	3	4
53	Wirt	1	2
54	Wood	101	97
55	Wyoming	6	4
	AE	1	1
	AK	0	0
	AL	1	2
	AR	0	0

Number of Licensees by County
 For Period Beginning July 1, 2015 to June 30, 2017

County	07/01/2015 to 06/30/2016	07/01/2016 to 06/30/2017
AZ	1	1
CA	6	8
CO	5	5
CT	2	2
DC	16	10
DE	2	2
FL	36	34
GA	18	17
IA	1	0
IL	3	4
IN	5	3
KY	23	26
KS	0	1
LA	1	0
MA	2	2
MD	44	33
ME	0	0
MI	5	5
MN	2	2
MO	1	1
MS	2	2
NC	60	60
NE	1	1
NJ	3	3
NV	2	2
NY	4	3
OH	71	68
OK	1	1
OR	1	1
PA	76	71
SC	14	16
TN	20	13
TX	18	19
VA	91	80
WA	4	4
WI	1	1
Out-of-Country	6	4
	2278	2183

Annual Report Totals	Mileage	Mileage Costs	Per Diem	Travel Expenses
FY 2017				
Travel Expenses FY 2017				13,631.12
Jon Cain	1,060.0	570.78	4,650.00	
Louis Costanzo	1,236.0	663.84	600.00	
David Hill	0.0	0.00	300.00	
Barry Burgess	618.0	333.22	450.00	
Reed Tanner	1,045.6	561.51	600.00	
Don Nestor	234.0	125.19	150.00	
Robin Baylous	156.0	83.46	150.00	
Richard Riley	0.0	0.00	150.00	
Board Staff	<u>314.0</u>	<u>169.56</u>	<u>0.00</u>	
Totals	4,663.6	2,507.56	7,050.00	13,631.12

FY 2016				
Travel Expenses FY 2016				16,141.76
Jon Cain	850.0	476.85	1,950.00	
Louis Costanzo	1,440.0	802.80	3,150.00	
David Hill	588.0	317.52	2,550.00	
Barry Burgess	500.0	280.50	2,550.00	
Reed Tanner	220.0	118.80	1,050.00	
Don Nestor	936.0	521.82	1,050.00	
Board Staff	<u>1,154.0</u>	<u>629.32</u>	<u>0.00</u>	
Totals	5,688.0	3,147.61	12,300.00	16,141.76

Complaints for July 1, 2016 to June 30, 2017

2017-01	8/15/2016	Complaint: Return report regarding the licensee's investigation of an organization's bank account
	2/6/2017	Investigation complete and Notice of Final Action provided to complainant and licensee (no probable cause found)
2017-02	1/9/2017	Complaint: Licensee has not returned tax records as requested
	6/2/2017	Investigation complete and Notice of Final Action provided to complainant and licensee (No probable cause found)
2017-03	1/17/2017	Complaint: Failure to deposit social security and IRS funds
	6/2/2017	Board requested additional information from licensee
2017-04		Not assigned
2017-05	2/6/2017	Complaint: Board-initiated due to IRS suspension
2017-06	2/17/2017	Complaint: Non-profit is seeking return of electronic records
	5/8/2017	Investigator hired
2017-07A	5/23/2017	Complaint: Board-initiated due to termination from the Peer Review Program and continuing to advertise services the licensee is not authorized to provide
2017-07B	5/16/2017	Complaint: Inheritance matter
2017-08	5/17/2017	Complaint: Board initiated complaint due to conviction in Federal Court for aiding and assisting in false tax returns
2017-09	6/15/2017	Complaint: Request for return of records

Complaints Received for July 1, 2015 to June 30, 2016

2016-01	8/17/2015	Complaint: Requesting licensee to provide reports generated during audit
	1/13/2016	6-month letter provided
	5/26/2016	Notice of Final Action to complainant and license (Complainant failed to respond to Board's inquiry after several follow-up attempts)
2016-02	10/1/2015	Complaint: Conflict of Interest
	2/22/2016	6-month Extension granted by Complainant to allow time to resolve the complaint

- between complainant and licensee
4/14/2016 Complainant withdrew the complaint
5/26/2016 Notice of Final Action provided to licensee and complainant
- 2016-03 1/15/2016 Complaint: Inheritance / Trust matter
4/20/2016 Board requested additional info from accounting firm
8/19/2016 Investigation closed and Notice of Final Action mailed
to complainant and licensee (no probable cause found)
- 2016-04 2/17/2016 Complaint: Licensee withheld records/filed taxes improperly
7/18/2016 Board requested additional information from complainant and
the complainant failed to respond
4/27/2017 Investigation complete and Notice of Final Action mailed to
licensee and complainant
- 2016-05 3/25/2016 Board initiated complaint: Conviction of a felony
9/26/2016 6-Month Status Letter
4/4/2017 Hearing began / Extension requested by licensee
until WV Supreme Court reaches a decision regarding
initial conviction of felony
- 2016-06 5/2/2016 Complaint: Audit inconsistencies
9/7/2016 Investigator report
10/7/2016 More info requested from the Complainant
11/7/2016 Investigator final report
2/6/2017 Notice of Final Action provided to complainant and licensee
(no probable cause found)
- 2016-07 5/11/2016 Board initiated complaint: Licensee terminated from Peer Review
Program
8/19/2016 Notice of Final Action provided to licensee / licensee no longer has
authorization to provide attest services



West Virginia Secretary of State Natalie E. Tennant



West Virginia Secretary of State — Online Data Services

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Administrative Law

Meeting Notice Detail

[◀ Back to Meeting Notices](#)

Accountancy, WV Board of

Date/Time: 7/21/2015 -- 10:00 AM

Location:

Via Teleconference
Call (304) 558-3557 to find out how to join the teleconference

Purpose: To finalize Proposed Rules after reviewing the Comments received during the Comment Period.

Notes:

This is a compliant meeting.

Meeting was approved : 7/8/2015 12:47:07 PM

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Wednesday, July 8, 2015 — 12:49 PM

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West Virginia Board of Accountancy

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



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

Earl Ray Tomblin, Governor

Brenda S. Turley, Executive Director

Minutes

Tuesday, July 21, 2015 Teleconference

Page 1 of 2

The West Virginia Board of Accountancy met via teleconference on Tuesday, July 21, 2015 to review comments received as a result of the June 15, 2015 Board filing of a Proposed Rule with a 30-day Comment Period. Board members in attendance were Board President Barry Burgess, Reed Tanner, David Hill, and Jon Cain. Katherine Campbell, Assistant Attorney General, as well as Brenda Turley and Stefani Young of Board staff were also in attendance. Board members Louis Costanzo and Don Nestor were unable to attend.

The meeting was called to order at 11:03 a.m. by Board President Barry Burgess. Two comments were received and attached to these Minutes. After a review of the comments, upon motion by David Hill and second by Jon Cain, the following changes to the Proposed Rule were approved for submission to the Secretary of State's Office as a *Notice of Agency Approval of a Proposed Rule and Filing With the Legislative Rule-Making Review Committee*.

1. W. Va. Code R. § 4.1.b.

Examination. -- Passage of the uniform certified public accountant examination published by the American Institute of Certified Public Accountants or its successor and any additional examination required by the Board by rule that tests the applicant's knowledge of subjects related to the practice of accounting: Provided, That before applying for the examination required by this subsection, an applicant is required to have met the baccalaureate degree requirement and the following specific course requirements, but not the one hundred fifty semester hour requirement of 4.1.a. of this Rule, or have attained a graduate degree in accounting as approved by the Board from an accredited college or university. and the following specific course requirements.

2. W.Va. Code R. § 4.1.b.1.D.6.

twelve (12) credit hours in business-related electives, excluding the introductory principles of accounting components and the required ~~six (6)~~ three (3) credit hours in business law. Business-related courses include, but are not limited to, quantitative application in business, business ethics, business communication skills and organizational behavior.

3. W.Va. Code R. § 4.1.b.2.

Foreign academic credentials shall be accompanied by a written evaluation ~~from the Foreign Academic Credentials Service, Inc., or any other credentialing agency which is a member of the National Association of Credential Evaluation Service, Inc., regarding equivalency of the credentials to the requirements of this Rule~~ from an international credential evaluation service approved by the Board.

West Virginia Board of Accountancy

Minutes

Tuesday, July 21, 2015 Teleconference

Page 2 of 2

Motion carried.

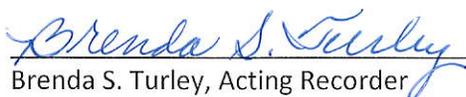
Upon motion by Jon Cain and second by David Hill, the meeting was adjourned at 11:57 a.m. Motion carried.

We certify that this is a true copy of the Minutes of the teleconference of the West Virginia Board of Accountancy held on Tuesday, July 21, 2015.



Barry Burgess, President

Reed J. Tanner, Secretary



Brenda S. Turley, Acting Recorder

WEST VIRGINIA BOARD OF ACCOUNTANCY

405 Capitol Street, Suite 908, Charleston, WV 25301

Friday, August 14, 2015 9:30 A.M.

AGENDA

Page 1 of 2

CALL TO ORDER

Special presentation on Board initiatives by Suzanne Jolicouer, Senior Manager for AICPA's State Regulatory Outreach Program.

FIRST ORDER OF BUSINESS

APPROVAL OF MINUTES

- Approval of Minutes of April 24, 2015 meeting
- Sign Minutes of May 11, 2015 Legislative Changes Committee teleconference
- Approval of Minutes of May 20, 2015 teleconference
- Approval of Minutes of June 29, 2015 teleconference
- Approval of Minutes of July 21, 2015 teleconference

SECOND ORDER OF BUSINESS

CPA EXAMINATION

1. Approve 2015 Q2 Successful Exam Candidates
2. Receive list of candidates who sat during 2015 Q2
3. Exam Performance Statistics 2015 Q2
4. Listing of exam candidates approved during 2015 Q2
5. Consider education information received re: accelerated courses
6. Consider accepting electronically delivered transcripts (example at Board meeting)

THIRD ORDER OF BUSINESS

FINANCIAL REPORT

1. Receive *Receipts & Disbursements Report* for fiscal year ending June 30, 2015
2. 2015 Q2 P-Card Expenditure Report for Board ratification

FOURTH ORDER OF BUSINESS

TECHNOLOGY

1. Database acquisition status (oral report)

FIFTH ORDER OF BUSINESS

FIRMS

1. Listing of firms approved during 2015 Q2
2. ERISA Audit issues and concerns
3. Lapsed Listing for FY 2015
4. Proposed name by McGladrey
5. Firm Name/licensing matter (request for Board to allow certain names)
6. Firm Fees Revenue (in-state and out-of-state)

SIXTH ORDER OF BUSINESS

LICENSING & CPE

1. Licensees Approved during 2015 Q-2
2. Listing of Lapsed Licenses to Practice for FY 2015
3. CPE Non-Compliance Report 2014 calendar year
4. Request from WV CPA living and working in Ohio to report CPE to Ohio Board only
5. PTIN Status Report
6. Information from NASBA re: nano and blended learning
7. AICPA/NASBA Proposed CPE Standards (copy of AICPA/NASBA redlined draft of recommended changes as well as an Executive Summary of Revisions) – a decision will need to be made if the Board wants to prohibit nano learning

WEST VIRGINIA BOARD OF ACCOUNTANCY

405 Capitol Street, Suite 908, Charleston, WV 25301

Friday, August 14, 2015 9:30 A.M.

AGENDA

Page 2 of 2

SEVENTH ORDER OF BUSINESS

NASBA/PROPOSED LEGISLATION

1. Upcoming NASBA meetings
2. Report from Jon Cain and Brenda Turley on NASBA's Eastern Regional Meeting held in Baltimore on June 24-26, 2015
3. FYI: Agency-Approved Rule filed July 24, 2015

EIGHTH ORDER OF BUSINESS

COMPLAINTS

- | | |
|---------|---------------------------------|
| 2013-01 | Update (Status by L. Costanzo) |
| 2013-07 | Update (Status by K. Campbell) |
| 2015-04 | (New - Status by L. Costanzo) |
| 2015-05 | FYI and close? |

NINTH ORDER OF BUSINESS

REPORTS & OTHER MATTERS

1. Application for Reinstatement (info provided by L. Costanzo at meeting)
2. CPA-Inactive who was "holding-out" as CPA (info provided at meeting)
3. Information provided on licensee and firm renewals regarding answers to verification questions
4. DOL/AICPA complaint against Kentucky licensed CPA who performed an ERISA Audit in WV
5. Request from inquirer regarding contingency fees allowed in the scope of public accounting (D. Nestor - info provided at meeting)
6. Should Board staff destroy medical records received once a decision is made re: modifications to the exam (K. Campbell)
7. Status of April 24, 2015 Board Meeting Directives

TENTH ORDER OF BUSINESS

BOARD ELECTIONS

1. Election of Officers

Sign certificates, approve exam and license applications

(listing of certificates to sign and applications for approval will be available at the meeting)

The Board President elected today needs to sign the Signature Card and provide a written signature on blank paper for inclusion on Board licenses and permits. See Executive Director after the meeting.

To All Board members: Please provide a copy of your current automobile insurance per Board of Risk's requirement.

Next Board Meeting: October 23, 2015

ADJOURN

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**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
Donald B. Nestor, CPA
Barry L. Burgess, CPA

Earl Ray Tomblin, Governor

Brenda S. Turley, Executive Director

Board Minutes

Friday, August 14, 2015

Page 1 of 6

The West Virginia Board of Accountancy met in the Board of Accountancy Board Room, Friday, August 14, 2015 at 9:30 a.m. Board members in attendance were Barry Burgess, Louis Costanzo, Donald Nestor, David Hill, and Jon Cain. Reed Tanner joined the meeting via teleconference. Also in attendance were Assistant Attorney General, Katherine Campbell; Board staff, Brenda Turley, Executive Director and Stefani Young, CPE Coordinator; Judy Proctor, CEO, West Virginia Society of CPAs; and Suzanne Jolicouer, Senior Manager from AICPA's State Regulatory Outreach Program.

The meeting was called to order at 9:30 a.m. by Board President, Barry Burgess.

Instead of proceeding with regular business, the Board President turned the floor over to Suzanne Jolicouer for a presentation regarding AICPA identified Board initiatives. Among the topics covered were firm mobility, upcoming changes to the Uniform AICPA Examination, adopting sections of the Code of Professional Conduct, nano learning and changes in attest standards as they relate to Board-adopted rules.

After Ms. Jolicouer's presentation, the board took a 5 minute break and resumed in regular business at 10:50 a.m.

FIRST ORDER OF BUSINESS

APPROVAL OF MINUTES

Upon motion by Don Nestor and second by Lou Costanzo, the Board approved the Minutes of April 24, May 20, June 29, and July 21, 2015 as circulated. Motion carried.

SECOND ORDER OF BUSINESS

CPA EXAMINATION

1. Upon motion by Jon Cain and second by David Hill, the Board approved the listing of 5 successful exam candidates from 2015 Q2. Motion carried.
2. The Board received the list of 98 candidates who sat during the April/May 2015 (2015 Q2) testing window.
3. The Board reviewed the Exam Performance Statistics for 2015 Q2.
4. The Board received the list of 35 Exam Candidate Approvals for 2015 Q2.
5. The Board reviewed the correspondence from the North Carolina Board of Accountancy regarding accelerated courses - in which a student could receive credit for the same course at the undergraduate and graduate levels of education essentially receiving double credit for the same course. Board

members discussed adding a question to the Exam application requesting that the candidate respond whether any accelerated learning courses were listed on the transcripts – since it would be difficult to ascertain from the transcripts themselves. Board members agreed to table any action on this matter but will keep it on the radar for future action.

6. Upon motion by Jon Cain and second by Louis Costanzo, the Board agreed to accept electronically delivered transcripts if the delivery from the institution is verifiable. Motion carried.

THIRD ORDER OF BUSINESS**FINANCIAL REPORT**

1. The Board received the Receipts and Disbursements Report for the period ending June 30, 2015 as follows:

Beginning Cash Balance, July 1, 2014		\$562,103.26
Total Receipts	374,409.14	
Total Disbursements	<u>-338,562.84</u>	
Ending Cash Balance, June 30, 2015		<u>597,949.56</u>

2. Upon motion by David Hill and second by Jon Cain, the Board ratified the p-card expenditures for 2015 Q2. Motion carried.

FOURTH ORDER OF BUSINESS**TECHNOLOGY**

Brenda Turley gave a verbal report regarding the acquisition of a new e-database licensing system for the Board. She reported that she will be setting an appointment with Guy Nesbitt, Senior Buyer, West Virginia Purchasing for guidance in modifying the specifications to meet Purchasing's approval.

FIFTH ORDER OF BUSINESS**FIRMS**

1. The Board received the listing of 5 firms approved during 2015 Q2.
2. Brenda Turley reported that she will review the ERISA audit listing to make sure all firms have filed for the appropriate authorization when practicing in West Virginia.
3. The Board received the listing of firms whose permits had lapsed as a result of non-renewal. Board staff reported that each had received a certified letter informing them of their status.
4. The Board reviewed the communication from McGladrey LLP requesting that the Board review and process their request to change its Board licensed firm name from McGladrey LLP to RSM US LLP effective October 26, 2015. The Board determined that no action was required inasmuch as this Board does not dictate what firm name another state permits unless the firm opens an office in West Virginia.

5. The Board reviewed the request from a CPA to allow the firm name to contain words and terms other than that of the name of a past or present partner, member, manager or shareholder. Upon motion by Don Nestor and second by David Hill, the Board agreed that the name of her firm must conform with Board Rules. The Board advised that this does not preclude the CPA from using a "tagline" utilizing a phrase, term or words that would not be allowed in the firm name. Motion carried.
6. The Board reviewed the report of Firm Fees Collected from July 1, 2014 to June 30, 2015 in connection with firm mobility legislation. Board members remarked that it may not be feasible to adopt firm mobility due to the revenue loss. The matter is tabled until a later date.

The Board broke for lunch at 12:05 p.m. and resumed in regular session at 12:30 p.m. Reed Tanner left the teleconference/meeting when the Board broke for lunch.

SIXTH ORDER OF BUSINESS**LICENSING & CPE**

1. The Board received the listing of the four individuals approved for licensure during 2015 Q2.
2. The Board received the listing of 36 individuals whose license had lapsed for the period beginning July 1, 2015.
3. The Board received the listing of 19 individuals who had not met CPE Compliance for the 2014 calendar year.
4. The Board reviewed the request from a reciprocal certificate holder asking if the Board would honor reporting his Continuing Professional Education to Ohio, his resident state. The Board determined that Board Rules require him to report to West Virginia annually.
5. Board staff reported that they were finished reviewing the latest listing of 906 PTIN registrants provided by NASBA. Board staff identified 33 who were to receive informative letters regarding the procedure for licensure. If not eligible for licensure, the person is asked provide documentation that the CPA credential has been removed from his/her PTIN registration.
6. Board members reviewed a video entitled "New Jersey's Par Value Capital," created by Deloitte and provided by NASBA, as an example of nano-learning.
7. Board members discussed the recommended changes to the 2012 *Statement on Standards for CPE Programs*. The Board agreed to wait until the Comment Period has ended and the final draft is distributed before action is considered regarding the acceptance of the new *Statement on Standards*.

SEVENTH ORDER OF BUSINESS**NASBA/PROPOSED LEGISLATION**

1. Jon Cain and Brenda Turley presented an oral report regarding the Eastern Region Meeting in Baltimore, MD, June 24-26, 2015.

2. Board members reviewed the listing of upcoming NASBA meetings. Stefani Young will be attending the 2015 National CPE Registry Summit in Washington, DC, September 9-11, 2015; Louis Costanzo and Brenda Turley will attend the 108th Annual Meeting, October 25-28 in Dana Point, CA; and Brenda Turley and Stefani Young will be attending the 34th Annual Conference for Executive Directors and Board Staff, March 15-17, 2016 in Tucson, AZ.

EIGHTH ORDER OF BUSINESS**COMPLAINTS**

Upon motion by Louis Costanzo and second by Jon Cain, the Board entered into Executive Session at 1:15 p.m. pursuant to W. Va. Code § 6-9A-4 to consider disciplinary matters. Motion carried.

Upon motion by David Hill and second by Jon Cain, the Board came out of Executive Session at 2:13 p.m. and made the following actions part of the record. Motion carried.

In the matter of 2013-01 Complaint Chairman, Louis Costanzo, reported that the Respondent filed his quarterly report timely and is currently in compliance with the amended consent order. This matter is continued.

In the matter of 2013-07 Assistant Attorney General Katherine Campbell reported that this matter is being held in abeyance until October 23, 2015 and, therefore, is continued until the next Board meeting.

In the matter of 2015-04 Upon motion by David Hill and second by Don Nestor, this **matter was dismissed**. The parties resolved the situation without action needed from the Board. Motion carried.

In the matter of 2015-05 Upon motion by David Hill and second by Don Nestor, Board members determined that Board staff should send a follow-up letter to the complainants requesting them to complete the complaint form and provide any documentation to support their allegation, as well as, to inform them what the complaint process entails. If nothing is received from the complainants within 30 days, the matter will be administratively closed. Motion carried.

NINTH ORDER OF BUSINESS**OTHER**

1. The Board considered the *Application for Reinstatement of License* from the applicant who was suspended by AICPA in 1998. After having submitted character references from a CPA and a business associate, as well as having secured over 40 hours of CPE, upon motion by David Hill and second by Don Nestor, the Board approved the *Application*. Motion carried.
2. The board considered a matter in which a CPA-Inactive had recently activated his license to practice after having allegedly "held out" as a licensee. Upon motion by David Hill and second by Don Nestor, the Board accepted the activation of license application without further action. Motion carried.

3. Board President, Barry Burgess, presented the circumstances surrounding "YES" responses on the renewal questions of four individual licensees. After consideration, upon motion by David Hill and second by Don Nestor, the Board determined that a letter should be drafted to the licensee who had been disciplined by the AICPA and request that he furnish copies of the findings and any remedial action that may have been taken. The Board will consider the information received from the licensee at the next meeting. The explanation of the other three licensees was accepted without requesting further information. All four renewals should be processed as usual. Motion carried.
4. Upon motion by David Hill and second by Don Nestor, the Board requested that a letter be drafted explaining that the Board had been informed by both AICPA and the Department of Labor that she had performed ERISA audits in West Virginia. These acts are in violation of West Virginia statutes and rules. Therefore, the Board requires her to file for a Reciprocal Certificate as soon as possible. Mr. Costanzo will review and edit the letter as necessary. Motion carried. The Kentucky Board has also been made aware of this complaint.

The above actions were considered in Executive Session. The following actions were considered in open meeting:

5. Upon motion by David Hill and second by Louis Costanzo, the Board determined that the inquirer would need to put her inquiry in writing in order for the Board to consider her questions regarding contingency fees.
6. Upon motion by David Hill and second by Louis Costanzo, the board determined that Board staff should destroy/shred any medical information regarding a *Request for Modification of the Exam* as soon as a decision is made regarding the request. Motion carried.
7. The Board reviewed the status of Board directives from the April 24, 2015 meeting.

TENTH ORDER OF BUSINESS

BOARD ELECTIONS

Board President, Barry Burgess, presented the following slate of officers for consideration by Board members to serve for the current fiscal period. Upon motion by David Hill and second by Don Nestor, the Board agreed to adopt the slate of officers as presented. Motion carried.

Officers:

Louis J. Costanzo, III, CPA - President
Reed J. Tanner, CPA - Vice-President
Jon W. Cain, Sr., CPA - Secretary
David D. Hill, CPA - Assistant Secretary

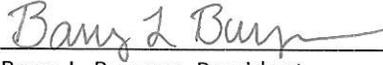
Complaint Committee:

Reed Tanner and Jon Cain

Board members signed the Certificates and approved the exam and license applications indicated on the listing provided to Board members. (Copy attached)

Upon motion by Jon Cain and second by David Hill, the meeting adjourned at 3:30 p.m.

We certify that this is a true copy of the Minutes of the regular meeting of the West Virginia Board of Accountancy held on Friday, August 14, 2015.



Barry L. Burgess, President

Reed J. Tanner, Secretary



Brenda S. Turley, Acting Recorder



Donald B. Nestor, Assistant Secretary

WEST VIRGINIA BOARD OF ACCOUNTANCY

405 Capitol Street, Suite 908, Charleston, WV 25301

Friday, October 23, 2015 9:30 A.M.

AGENDA

Page 1 of 2

CALL TO ORDER

Special meeting with Allen Long, technical reviewer with AICPA; Steve Dearien - Peer Review Committee Chair; and Char Fox, WV Society of CPAs' Peer Review Manager.

FIRST ORDER OF BUSINESS

Approval of Minutes of August 14, 2015 meeting

APPROVAL OF MINUTES

SECOND ORDER OF BUSINESS

1. Approve 2015 Q3 Successful Exam Candidates
2. Receive list of candidates who sat during 2015 Q3
3. Exam Performance Statistics 2015 Q3
4. Listing of exam candidates approved during 2015 Q3
5. CPA-Exam Exposure Draft
6. Letter from NASBA re: universities and accrediting bodies/possible fraudulent activity
7. Changes to CPA Exam per NASBA
8. FYI - CPA Exam Fee Increases per NASBA

CPA EXAMINATION

THIRD ORDER OF BUSINESS

1. Receive *Receipts & Disbursements Report* for period ending September 30, 2015 (provide at next meeting)
2. 2015 Q3 P-Card Expenditure Report for Board ratification
3. P-Card Audit Conference
4. Review of Agency P-Card Policy

FINANCIAL REPORT

FOURTH ORDER OF BUSINESS

1. Database acquisition status (oral report)
2. Request to purchase i-pads for use at Board meetings

TECHNOLOGY

FIFTH ORDER OF BUSINESS

1. Listing of firms approved during 2015 Q3
2. ERISA Audit Status Report (oral report)
3. California Board discipline of E&Y and PwC due to SEC and PCAOB discipline
4. DOL Correspondence re: ERISA Audits

FIRMS

SIXTH ORDER OF BUSINESS

1. Licensees Approved during 2015 Q3
2. PTIN Status Report
3. WVSCPA request to consider either limiting the number of self-study/online courses allowed or require a certain number of hours to be through live sessions
4. Request from CPE Coordinator re: self-study certificates and other info
5. Report from CPE Coordinator re: National Registry Summit, September 9-11, 2015
6. AICPA memo re: A proposal to create a Retired-CPA status

LICENSING & CPE

SEVENTH ORDER OF BUSINESS

1. Upcoming NASBA meetings
2. Status of Agency-Approved Rule (David Hill)

NASBA/PROPOSED LEGISLATION

EIGHTH ORDER OF BUSINESS

2013-01	Update	2016-01	New
2013-07	Update (Status by K. Campbell)	2016-02	New
2015-05	Administratively closed 10/16/2015	CPA who self-reported	

COMPLAINTS

WEST VIRGINIA BOARD OF ACCOUNTANCY

405 Capitol Street, Suite 908, Charleston, WV 25301

Friday, October 23, 2015 9:30 A.M.

AGENDA

Page 2 of 2

NINTH ORDER OF BUSINESS

OTHER MATTERS

1. Document Retention Policy approved by Culture & History
2. Public Member?

Sign certificates, approve exam and license applications

(listing of certificates to sign and applications for approval will be available at the meeting)

Schedule Board Meetings for 2016

ADJOURN

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**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
Donald B. Nestor, CPA
Barry L. Burgess, CPA

Earl Ray Tomblin, Governor

Brenda S. Turley, Executive Director

Board Minutes

Friday, October 23, 2015

Page 1 of 5

The West Virginia Board of Accountancy met on Friday, October 23, 2015 at 9:30 a.m. in the Board Room. Board members in attendance were Louis Costanzo, Jon Cain, David Hill, Barry Burgess and Donald Nestor. Also present were Assistant Attorney General, Katherine Campbell; Board staff, Brenda Turley and Stefani Young; as well as AICPA Peer Review Board member Allen Long; WV Society of CPAs' Peer Review Committee Chair, Steve Dearien; and WV Society of CPA's Peer Review Manager, Char Fox. Board Member Reed Tanner was unable to attend.

The meeting was called to order at 9:30 a.m. by Board President Louis Costanzo.

Instead of proceeding with regular business, the Board President turned the floor over to Steve Dearien and Allen Long to advise the Board regarding Peer Review trends, issues and Peer Review failures.

After the Peer Review presentation, the board took a five-minute break and resumed in regular business at 10:50 a.m.

*All agenda items that required a quorum were considered before David Hill left the meeting at 12:00 p.m. The Board broke for lunch at this time and resumed regular session at 12:25 p.m.

FIRST ORDER OF BUSINESS

APPROVAL OF MINUTES

*Upon motion by David Hill and second by Don Nestor, the Board approved the Minutes of August 14, 2015 as circulated. Motion carried.

SECOND ORDER OF BUSINESS

CPA EXAMINATION

- 1.* Upon motion by Jon Cain and second by David Hill, the Board approved the listing of 19 successful exam candidates from 2015 Q3. Motion carried.
2. The Board received the list of 125 candidates who sat during the July/August 2015 (2015 Q3) testing window.
3. The Board reviewed the Exam Performance Statistics for 2015 Q3.
4. The Board received the list of 35 Exam Candidate Approvals during 2015 Q3.
5. The Board discussed the changes proposed by the AICPA *Exposure Draft - Maintaining the Relevance of the CPA Examination* released September 1, 2015.

6. The Board reviewed the information provided by NASBA regarding certain universities that may be providing fraudulent transcripts to graduates and their purportedly fraudulent accreditation bodies. The Board members were concerned with this information and determined to keep an eye on the situation.
7. The Board reviewed the letter from NASBA of anticipated changes to the next version of the Uniform CPA Exam. These changes include fee increases for 2018 and the extension of exam windows to accommodate anticipated demand for seats once the new version of the exam is announced.
8. The Board reviewed the listing of exam fee changes for 2015, 2016 and 2017.

THIRD ORDER OF BUSINESS**FINANCIAL REPORT**

1. No financial report was provided at this meeting. A report for both quarters will be available at the next scheduled meeting.
- 2.* Upon motion by David Hill and second by Jon Cain, the Board ratified the p-card expenditures for 2015 Q3. Motion carried.
3. Board staff reported on the results of the WV State Auditor's P-Card audit.
4. The State Auditor's Office requested that the Board review the Agency's P-Card Policy and if appropriate make recommendations regarding Board staff's internal controls and P-Card usage. The Board determined that it was more than they could accomplish at this meeting and decided to revisit during the next regular meeting.

FOURTH ORDER OF BUSINESS**TECHNOLOGY**

1. Brenda Turley reported that the e-licensing system RFQ was released by WV Purchasing on October 7, 2015. Bidding will close on November 5, 2015. Upon motion by Don Nestor and second by Jon Cain, David Hill and Brenda Turley will review the bids and notify Purchasing regarding the Board's award of the contract.
- 2.* The Board reviewed Board staff's request to purchase i-pads for use during the Board meetings in lieu of utilizing paper booklets. Before a final determination is made, the Board requested that Board staff track the amount of time actually expended to create the booklets and report that information back to the Board at the next meeting.

FIFTH ORDER OF BUSINESS**FIRMS**

1. The Board received the listing of 6 firms approved during 2015 Q3.
2. Brenda Turley reported that another ERISA listing was provided to the Board and she is in the process of reviewing the listing and sending out compliance letters.

3. The Board reviewed information regarding a class action suit settlement against a firm. Upon consideration, the Board determined that in the future, this type of information should be given to the complaint committee for review and recommendation to the entire Board.
4. The Board reviewed the information received from the U.S. Department of Labor (DOL) regarding their assessment of the quality of audit work performed by CPAs with respect to employee benefit plans covered under ERISA. The DOL requested that state boards of accountancy take appropriate action to discipline those CPAs providing substandard services.

SIXTH ORDER OF BUSINESS**LICENSING & CPE**

1. The Board received the listing of the 24 individuals approved for licensure during 2015 Q3.
2. Board staff reported that another listing of PTIN registrants was provided in August with over 900 names. After identifying who does not have a current license to practice, 29 letters were mailed on September 25, 2015. Board staff will advise the Board regarding those who failed to respond to the letter.
3. The Board tabled a request from the WV Society of CPAs to limit the number of self-study/online courses allowed to be reported or to require a certain number of live courses. This matter was tabled and will be considered at the next meeting.
- 4.* In an effort to increase efficiency when reviewing the CPE forms and due to the large amount of paper required to be handled, printed and filed, CPE Coordinator, Stefani Young requested that the Board discontinue the requirement that licensees must submit all Certificates of Completion for each self-study course claimed on the annual CPE reporting form. She will, however, be performing a random 1% three-year- audit during this CPE period. Upon motion by David Hill and second by Jon Cain, the Board approved the request. Motion carried.
5. The CPE Coordinator gave a report regarding the National Registry Summit, September 9-11, 2015 in Washington, DC. In summary, she reported that CPE is going toward nano learning and video. The nano learning will be limited to .20 segments (10 minutes). The new Standards will take effect in January 2016.
6. The Board reviewed AICPA's proposal to create a CPA-Retired status to allow retired CPAs to offer volunteer tax preparation services, to participate in government-sponsored business mentoring programs and to serve on boards of non-profit organizations. The retired CPA would not be allowed to provide services that require the use of the CPA title. This language may be included in NASBA's next UAA Model Rules change.

SEVENTH ORDER OF BUSINESS**NASBA/PROPOSED LEGISLATION**

1. Board members reviewed the listing of upcoming NASBA meetings. Louis Costanzo and Brenda Turley will attend the 108th Annual Meeting, October 25-28 in Dana Point, CA; and Brenda Turley and Stefani

Young will be attending the 34th Annual Conference for Executive Directors and Board Staff, March 15-17, 2016 in Tucson, AZ.

- 2.* David Hill reported on the status of the Board's proposed rule after representing the Board at the Senate Committee on Government Organization on October 20, 2015. The original intent was to require an additional tax course effective July 1, 2018 and to drop one of the business law course requirements on July 1, 2016. This ultimately would not have required more hours from the exam applicant. However, he noted that since the Rules were modified to require 30 accounting hours with no date stipulation, applicants will need to secure 30 accounting hours beginning July 2016 instead of the intended July 2018 -- unless the Rules can be modified during legislative session.

EIGHTH ORDER OF BUSINESS

COMPLAINTS

Upon motion by Don Nestor and second by David Hill, the Board entered into Executive Session at 11:15 a.m. pursuant to W. Va. Code § 6-9A-4 to consider disciplinary matters. Motion carried.

Upon motion by David Hill and second by Don Nestor, the Board came out of Executive Session at 11:55 a.m. and made the following actions part of the record. Motion carried.

***In the matter of 2013-01** Complaint Committee member, Jon Cain, reported that the Respondent filed his quarterly report timely and is currently in compliance with the amended consent order. This matter is continued.

***In the matter of 2013-07** Assistant Attorney General Katherine Campbell reported that this matter is continuing to be held in abeyance until January 22, 2016 and, therefore, is continued until the next Board meeting. Assistant Attorney General Katherine Campbell to provide Respondent's attorney with a letter.

***In the matter of 2016-01** Upon motion by Jon Cain and second by Don Nestor, the Board tabled this matter until the next meeting.

***In the matter of 2016-02** Upon motion by Jon Cain and second by David Hill, the Board tabled this matter until further information can be obtained.

NINTH ORDER OF BUSINESS

OTHER

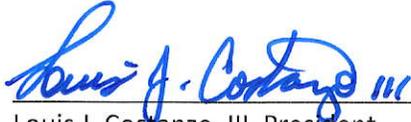
1. Board staff reported that the Document Retention Policy was approved by Culture and History on September 29, 2015.
- 2.* Board members discussed the need for a public member. A recommendation was made to the Governor's office on September 30, 2015.

The Board scheduled the following meeting dates for 2016:

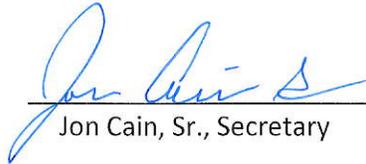
January 22, 2016 / April 22, 2016 / July 22, 2016 / October 21, 2016

Upon motion by Jon Cain and second by Don Nestor, the meeting adjourned at 1:12 p.m.

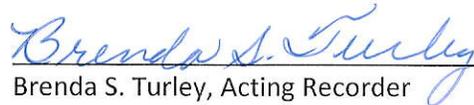
We certify that this is a true copy of the Minutes of the regular meeting of the West Virginia Board of Accountancy held on Friday, October 23, 2015.



Louis J. Costanzo, III, President



Jon Cain, Sr., Secretary



Brenda S. Turley, Acting Recorder



David D. Hill, Assistant Secretary

WEST VIRGINIA BOARD OF ACCOUNTANCY

405 Capitol Street, Suite 908, Charleston, WV 25301

Friday, January 22, 2016

9:30 A.M.

Revised AGENDA

Page 1 of 1

Via Teleconference

CALL TO ORDER

FIRST ORDER OF BUSINESS

APPROVAL OF MINUTES

1. Report on meeting with Delegate Gary Howell, Chair, House Government Org due to NCDental Board case (Lou)
2. Authorize K. Campbell to attend 21st Annual Conference for Board of Accountancy Legal Counsel in Tucson, AZ March 15-17, 2016

ADJOURN

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**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
Donald B. Nestor, CPA
Barry L. Burgess, CPA

Earl Ray Tomblin, Governor

Brenda S. Turley, Executive Director

Board Meeting - Friday, January 22, 2016 - Minutes

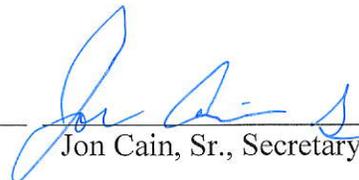
The Board met on Friday, January 22, 2015 at 9:30 a.m. via teleconference. Board members present were: Louis J. Costanzo, Reed Tanner, Jon Cain, David Hill, Barry Burgess, and Donald Nestor. Also present were Board staff, Brenda Turley and Stefani Young.

The meeting was called to order by Board President, Lou Costanzo at 9:32 a.m.

1. Upon motion by David Hill and second by Reed Tanner, the Board authorized Assistant Attorney General Katherine Campbell to attend the 21st Annual Conference for Board of Accountancy Legal Counsel in Tucson, Arizona on March 15-17, 2016. Motion carried.
2. Upon motion by David Hill and second by Reed Tanner, the Board authorized Board President, Louis Costanzo to draft a letter providing additional technical input regarding the proposed legislation by House Government Organization Chair Gary Howell. Board members also agreed to submit to Delegate Howell the statute language provided by Mr. Costanzo. Board members will continue this meeting by teleconference on Tuesday, January 26, 2016 at 3:30 p.m. after reviewing a draft of the letter and the redline copy of the statutes. Motion carried. Board staff was directed to create a redline version of the statute changes from Board President's handwritten copy.

Upon motion by David Hill and second by Jon Cain, the meeting was adjourned at 10:25 a.m.


Louis J. Costanzo, III, Board President


Jon Cain, Sr., Secretary


Donald B. Nestor, Assistant Secretary
David Hill


Brenda S. Turley, Acting Recorder



West Virginia Secretary of State Mac Warner



West Virginia Secretary of State — Online Data Services

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Meeting Notice Detail

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Accountancy, WV Board of

Date/Time: 1/26/2016 -- 3:30 PM

Location:

Teleconference

Call 304-558-3557 for teleconference info

Purpose: Continued meeting due to shortened meeting on Friday, January 22, 2016 due to snow storm

Notes:

This is an emergency meeting.

This is a compliant meeting.

Meeting was approved : 1/25/2016 10:00:47 AM

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Sunday, December 24, 2017 — 7:49 PM

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**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

Board Meeting – Tuesday, January 26, 2016 - Minutes

The Board met on Tuesday, January 26, 2016 at 3:30 p.m. via teleconference. Board members present were Louis J. Costanzo, Reed Tanner, Jon Cain, David Hill, Barry Burgess, and Donald Nestor. Brenda Turley, with Board staff was also present.

The meeting was called to order by Board President, Lou Costanzo at 3:31 p.m.

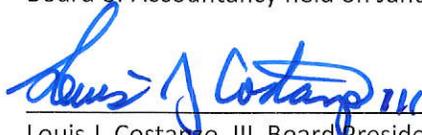
Board members agreed unanimously that they were opposed to House Bill 4312 as proposed and written by House Government Organization and Chairman Delegate Howell. Upon motion by Don Nestor and second by Jon Cain, the Board President was authorized to write Chairman Howell and voice the Board members' understanding of the meeting/teleconference with Chairman Howell, Arlie Hubbard and Steve Thompson on January 7, 2016. The letter should also relay the Board members' opposition to changing the composition of the Board from six licensed Certified Public Accountants and one public member to three licensed Certified Public Accountants, three retired, inactive or emeritus members and one public member. Board members also requested a meeting with Chairman Howell to discuss the matter.

The letter will be circulated via e-mail to all Board members before it is delivered to Chairman Howell.

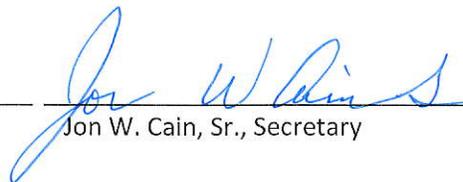
Motion carried.

Upon motion by Reed Tanner and second by Don Nestor the meeting was adjourned at 4:16 pm.

We certify that this is a true copy of the Minutes of the teleconference meeting of the West Virginia Board of Accountancy held on January 26, 2016.



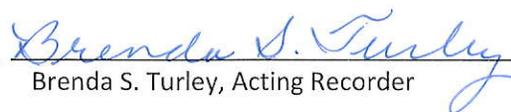
Louis J. Costanzo, III, Board President



Jon W. Cain, Sr., Secretary



Donald B. Nestor, Assistant Secretary
David Hill



Brenda S. Turley, Acting Recorder



West Virginia Secretary of State Mac Warner



West Virginia Secretary of State — Online Data Services

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Meeting Notice Detail

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Accountancy, WV Board of

Date/Time: 2/2/2016 -- 3:30 PM

Location:

Via teleconference

Call (304) 558-3557 for teleconference information

Purpose: To discuss Board response re: impending legislation

Notes:

This is an emergency meeting.

This is a compliant meeting.

Meeting was approved : 2/1/2016 8:15:52 AM

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Sunday, December 24, 2017 — 7:52 PM

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**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
Donald B. Nestor, CPA
Barry L. Burgess, CPA

Earl Ray Tomblin, Governor

Brenda S. Turley, Executive Director

Board Meeting – Tuesday, February 2, 2016 - Minutes

The Board met on Tuesday, February 2, 2016 at 3:30 p.m. via teleconference. Board members present were: Louis J. Costanzo, Reed Tanner, Jon Cain, David Hill, Barry Burgess, and Donald Nestor. Also present were Brenda Turley, Board staff; John Johnson, NASBA Director of Legislative and Governmental Affairs, and Nathan Standley, Legal Counsel for NASBA.

The meeting was called to order by Board President, Lou Costanzo at 3:31 p.m.

The Board President turned the floor over to David Hill, who advised Board members about the sequence of events that have unfolded to date on HB 4312.

Upon motion by Barry Burgess and second by Reed Tanner, the Board authorized David Hill to compose a letter for House Government Organization Chair, Delegate Gary Howell to recommend several other options available instead of changing the composition of the Board. The options mentioned were:

1. Immediate training for all Chapter 30 Board members and staff regarding anti-trust rules;
2. Working with large groups to discuss the “active supervision” clause in the FTC ruling;
3. Indemnification of state board members instead of adding another layer of bureaucracy (such as an oversight agency), and
4. Requesting the Attorney General’s Office to review the last twelve months of Chapter 30 boards’ disciplinary cases to determine the state’s risk regarding possible violations of anti-trust laws.

Mr. Hill was also authorized to set up a meeting with Chairman Howell to discuss the Board’s recommendations.

Motion carried.

Upon motion by Jon Cain and second by David Hill, the meeting adjourned at 4:30 p.m.

We certify that this is a true copy of the Minutes of the teleconference meeting of the West Virginia Board of Accountancy held on February 2, 2016.

Louis J. Costanzo, III, Board President

Jon W. Cain, Sr., Secretary

David Hill-Donald B. Nestor, Assistant Secretary

Brenda S. Turley, Acting Recorder



West Virginia Secretary of State Mac Warner



West Virginia Secretary of State — Online Data Services

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Meeting Notice Detail

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Accountancy, WV Board of

Date/Time: 2/11/2016 -- 8:30 AM

Location:

Via teleconference

Please call (304) 558-3557 to receive information for joining the conference call

Purpose: To review information re: house bill and consider how Board will respond

Notes:

 This is an emergency meeting.

This is a compliant meeting.

Meeting was approved : 2/10/2016 8:47:56 AM

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Sunday, December 24, 2017 — 7:52 PM

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**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

Board Meeting – Thursday, February 11, 2016 - Minutes via teleconference

The Board met on Thursday, February 11, 2016 at 8:30 a.m. via teleconference. Board members present were Louis J. Costanzo, Reed Tanner, Jon Cain, David Hill, Barry Burgess, and Donald Nestor. Also present were John Johnson, Director of Legislative and Governmental Affairs/NASBA; Nathan Standley, outside legal counsel for NASBA; Judy Proctor, CEO/West Virginia Society of CPAs and Brenda Turley, Board staff.

The meeting was called to order by Board President, Lou Costanzo at 8:30 a.m.

The meeting was turned over to David Hill to make a report regarding the Tuesday, February 9, 2016 meeting with Chairman Howell. Present at that meeting were David Hill, Katherine Campbell, Brenda Turley and Julie Warren, (Attorney General's Office) as well as Lou Costanzo, Jon Cain, John Johnson, and Nathan Standley joining via teleconference and House Government Organization Chairman Gary Howell, Steve Thompson, Arlie Hubbard, Delegate Larry Faircloth and several other unnamed individuals.

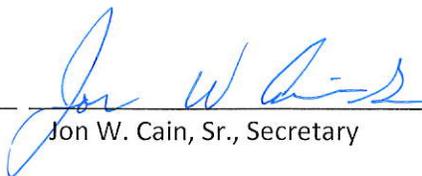
David briefly relayed information to Board members who were not present at the meeting regarding how the meeting progressed. After much discussion regarding how the Board should proceed, upon motion by Jon Cain and second by Don Nestor, the Board authorized Board President Lou Costanzo to write a letter to Delegate Howell expressing that the Board cannot support the Bill as written. The letter should be copied the West Virginia Society of CPAs, the National Association of State Boards of Accountancy, and the American Institute of Certified Public Accountants.

Motion carried.

Upon motion by Reed Tanner and second by Don Nestor the meeting was adjourned at 9:10 a.m.

We certify that this is a true copy of the Minutes of the teleconference meeting of the West Virginia Board of Accountancy held on February 11, 2016.


Louis J. Costanzo, III, Board President


Jon W. Cain, Sr., Secretary


Donald B. Nestor, Assistant Secretary
David Hill


Brenda S. Turley, Acting Recorder

WEST VIRGINIA BOARD OF ACCOUNTANCY

405 Capitol Street, Suite 908, Charleston, WV 25301

Friday, February 19, 2016

9:30 A.M.

AGENDA

Page 1 of 1

CALL TO ORDER

Go To Meeting with Albertson's re: new e-licensing system

Agenda Order may be changed upon availability of Board members.

FIRST ORDER OF BUSINESS

APPROVAL OF MINUTES

1. Approval of October 23, 2015 Minutes
2. Approval of January 22, 2015; January 26, 2016; February 2, 2016; and February 11, 2016 Teleconference Minutes

SECOND ORDER OF BUSINESS

CPA EXAMINATION

1. Approve 2015 Q4 Successful Exam Candidates
2. Receive list of candidates who sat during 2015 Q4
3. Exam Performance Statistics 2015 Q4
4. Listing of exam candidates approved during 2015 Q4
5. Changes to score release dates as a result of changes to the Exam

THIRD ORDER OF BUSINESS

FINANCIAL REPORT

1. Receive *Receipts & Disbursements Report* for period ending December 31, 2015
2. 2015 Q4 P-Card Expenditure Report for Board ratification
3. Review and Adoption of Agency P-Card Policies
4. Auditor's Office P-Card Audit Report

FOURTH ORDER OF BUSINESS

TECHNOLOGY

1. Status of e-licensing system
2. Deliverable/Payment schedule agreement with Big Picture

FIFTH ORDER OF BUSINESS

FIRMS

1. Listing of firms approved during 2015 Q4

SIXTH ORDER OF BUSINESS

LICENSING & CPE

1. Licensees approved during 2015 Q4

SEVENTH ORDER OF BUSINESS

NASBA/PROPOSED LEGISLATION

1. Update on status of HB 4312 and HB 4374 (Lou)
2. Status of proposed Code changes (Judy)
3. Status of proposed Rule changes (Brenda)
4. Upcoming NASBA meetings
5. Report on Annual Meeting @ Dana Point, California (Lou and Brenda)

EIGHTH ORDER OF BUSINESS

COMPLAINTS

2013-01 Update
2013-07 Update (Status by K. Campbell)
Firm's class action suit

NINTH ORDER OF BUSINESS

OTHER MATTERS

1. Status of Hodge litigation
2. CGMA designation by AICPA
3. AICPA Proposal regarding retired status

Sign certificates, approve exam and license applications

(listing of certificates to sign and applications for approval will be available at the meeting)

ADJOURN

**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
Donald B. Nestor, CPA
Barry L. Burgess, CPA

Earl Ray Tomblin, Governor

Brenda S. Turley, Executive Director

Board Minutes

Friday, February 19, 2016

Page 1 of 4

The West Virginia Board of Accountancy met on Friday, February 19, 2016 at 9:30 a.m. in the Board Room. Board members in attendance were Louis Costanzo, Reed Tanner, Jon Cain, David Hill, Barry Burgess and Donald Nestor. Also present were Assistant Attorney General, Katherine Campbell, Board staff, Brenda Turley and Stefani Young; as well as West Virginia Society of CPAs CEO, Judy Proctor.

The meeting was called to order at 9:40 a.m. by Board President Louis Costanzo.

Instead of proceeding with regular business, the Board members listened to the House Government Organization Committee meeting regarding HCR Blank in which the committee was considering requesting that the Joint Committee on Government and Finance study professional and occupational licensing boards during the interims.

The Board proceeded with regular business at 10:25 a.m.

FIRST ORDER OF BUSINESS

APPROVAL OF MINUTES

Upon motion by David Hill and second by Don Nestor, the Board approved the Minutes of October 23, 2015, and the teleconferences of January 22, 2016, January 26, 2016, February 2, 2016, and February 11, 2016 as circulated. Motion carried.

SECOND ORDER OF BUSINESS

CPA EXAMINATION

1. Upon motion by Reed Tanner and second by Jon Cain, the Board approved the listing of 10 successful exam candidates from 2015 Q4. Motion carried.
2. The Board received the listing of 120 candidates who sat during the October/November 2015 (2015 Q4) testing window.
3. The Board reviewed the Exam Performance Statistics for 2015 Q4.
4. The Board received the list of 25 Exam Candidate Approvals during 2015 Q4.
5. The Board was informed of certain changes to the score release dates when the new Examination is launched in April 2017.

THIRD ORDER OF BUSINESS

FINANCIAL REPORT

1. The Board received the *Receipts and Disbursements Report* for the period ending December 31, 2015 as follows:

Beginning Cash Balance, July 1, 2014		\$597,949.56
Total Receipts	67,940.23	
Total Disbursements	<u>-160,061.15</u>	
Ending Cash Balance, December 31, 2015		<u>505,828.64</u>

2. Upon motion by Jon Cain and second by David Hill, the Board ratified the P-Card expenditures for 2015 Q4.
3. Upon motion by David Hill and second by Jon Cain, the Board adopted the *P-Card Policies & Procedures* as written.
4. The Board reviewed a copy of the P-Card Audit Report. The Board authorized the Executive Director to sign the disclosure statement/letter requested by the West Virginia State Auditor's Office. Board President, Lou Costanzo is to provide a signatory authorization letter for Brenda Turley to attach to the disclosure statement.

FOURTH ORDER OF BUSINESS**TECHNOLOGY**

1. Brenda Turley reported that after the award of the e-Licensing contract, she has been working with Albertson's Consulting in order to customize the software and migrate the data to the new online system.
2. The Board reviewed the Deliverable/Payment Schedule agreement with Albertson's Consulting/Big Picture Software.

FIFTH ORDER OF BUSINESS**FIRMS**

1. The Board received the listing of 5 firms approved during 2015 Q4.

SIXTH ORDER OF BUSINESS**LICENSING & CPE**

1. The Board received the listing of the 20 individuals approved for licensure during 2015 Q4.

Board President, Lou Costanzo opted to return to the Seventh Order of Business later in the Agenda.

EIGHTH ORDER OF BUSINESS**COMPLAINTS**

Upon motion by Don Nestor and second by David Hill, the Board entered into Executive Session at 11:00 a.m. pursuant to W. Va. Code § 6-9A-4 to consider disciplinary matters. Motion carried.

Upon motion by David Hill and second by Don Nestor, the Board came out of Executive Session at 11:40 a.m. a.m. and made the following actions part of the record. Motion carried.

***In the matter of 2013-01** Complaint Committee chairman, Reed Tanner, reported that the Respondent filed his quarterly report timely and is in compliance with the amended consent order. This matter is continued.

***In the matter of 2013-07** Assistant Attorney General Katherine Campbell reported the Civil Matter has been resolved. Upon motion and second, the Assistant Attorney General Katherine Campbell is to provide Respondent with a copy of an updated Consent Order that was held in abeyance and give the Respondent 30 days to respond.

Class action suit against firm The Board determined that, since the suit is a result of an out-of-state branch of the firm in an out-of-state location, there was no need for action by this Board. Board staff will send a letter to accept the notification of suit.

NINTH ORDER OF BUSINESS

OTHER

1. Brenda Turley reported on the status of the Hodge litigation. The Board determined that the Executive Director should be the point of contact regarding this litigation and that BRIM's legal counsel should cc: the the Board with copies of all correspondence.
2. The Board reviewed materials regarding the CGMA designation.
3. The Board reviewed AICPA's proposal regarding the retired status.

SEVENTH ORDER OF BUSINESS

NASBA/PROPOSED LEGISLATION

1. The Board had a lengthy conversation regarding whether the it is advisable and if the Board can lobby regarding issues affecting the Board, and, if so, is there a line that Board members should not cross. Board members reviewed several Advisory Opinions regarding this matter provided by the West Virginia Ethics Commission.

The Board broke for lunch at 12:10 p.m. and returned at 12:40 p.m.

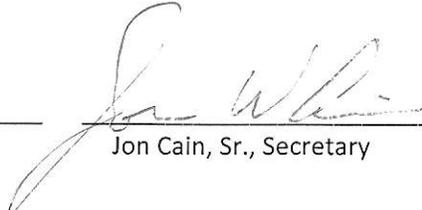
2. Lou Costanzo provided an update on HB 4312 (2016 legislation which would change the composition of the Board) and HB 4574 (terminating the West Virginia Board of Accountancy). Board staff was directed to keep watch and inform the Board should either of these bills be added to House Government Organization's agenda. The Board will ask John Johnson, NASBA's Director of Legislative and Government Affairs to draft a letter against HB 4574 and to show why the Board of Accountancy is relevant.
3. David Hill provided an update on the status of SB 271 which provides for changes to the W.Va. Code 30-9-1 et seq.
4. Brenda Turley provided an update on SB 159, a bundled bill which provides for proposed Rule changes.

5. The Board reviewed the upcoming NASBA meetings and authorized Brenda Turley and Stefani Young to attend the Annual Executive Directors and Board Staff Conference in Tucson, AZ on March 15-17, 2016.
6. Lou Costanzo reported on issues of importance presented at NASBA's Annual Meeting in Dana Point, California on October 25-28, 2015.

Upon motion by Jon Cain and second by Don Nestor, the meeting adjourned at 1:30 p.m.

We certify that this is a true copy of the Minutes of the regular meeting of the West Virginia Board of Accountancy held on Friday, February 19, 2016.

Louis J. Costanzo, III, President



Jon Cain, Sr., Secretary



Brenda S. Turley, Acting Recorder

David D. Hill, Assistant Secretary



West Virginia Secretary of State Mac Warner



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Administrative Law

Meeting Notice Detail

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Accountancy, WV Board of

Date/Time: 3/25/2016 -- 8:30 AM

Location:
Teleconference

Purpose: This is an Emergency Meeting to consider an emergency disciplinary matter.

Notes:

This is an emergency meeting.

This is a compliant meeting.

Meeting was approved : 3/22/2016 3:11:36 PM

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Sunday, December 24, 2017 — 7:14 PM

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**West Virginia
Board of Accountancy**

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



Earl Ray Tomblin, Governor

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

Brenda S. Turley, Executive Director

Minutes - Friday, March 25, 2016 - 8:30 a.m.

Teleconference

The Board held an emergency teleconference on Friday, March 25, 2016 at 8:30 a.m. to consider a disciplinary matter. Board members in attendance were Louis Costanzo, Reed Tanner, David Hill, Barry Burgess, and Donald Nestor. Also in attendance were Katherine Campbell, Assistant Attorney General and Brenda Turley, Board staff. Jon Cain recused himself from this matter and was not present.

The meeting was called to order by Lou Costanzo at 8:32 a.m. and immediately entered into Executive Session pursuant to W. Va. Code § 6-9A-4 to consider disciplinary matters. The Board came out of Executive Session at 9:05 a.m. a.m. and made the following actions part of the record.

Upon motion by David Hill and second by Barry Burgess, the Board agreed to send a board-initiated complaint letter to the licensee. Board members also agreed that upon receipt of the order of conviction from the circuit court, an emergency meeting will be held to consider suspending the license to practice until a hearing can be held in this matter. Motion carried.

Upon motion by Reed Tanner and second by David Hill, the meeting adjourned at 9:10 a.m.

We certify that this is a true copy of the Minutes of the teleconference meeting of the West Virginia Board of Accountancy held on March 25, 2016.

Louis J. Costanzo, III, Board President

David D. Hill, Assistant Secretary

Brenda S. Turley

Brenda S. Turley, Acting Recorder

WEST VIRGINIA BOARD OF ACCOUNTANCY

405 Capitol Street, Suite 908, Charleston, WV 25301

Friday, April 22, 2016

9:30 A.M.

AGENDA

Page 1 of 1

CALL TO ORDER

- ▶ Welcome Dan Dustin, NASBA, Vice President of State Board Relations and John Johnson, NASBA, Director of Legislative Affairs
- ▶ Approval of February 19, 2016 Minutes and March 25, 2016 teleconference Minutes

1. NASBA

- ▶ NASBA Updates
 - Peer Review Program Enhancement
 - Recent UAA Amendments
 - Proposed UAA Amendments
 - AICPA-NASBA Joint Projects
 - * Code of Conduct
 - * CPE Reciprocity
 - Diversity
 - CGMA
 - NC Dental Board Update
- ▶ Upcoming NASBA Meetings
- ▶ Report re: NASBA's Executive Director/Board Staff/Legal Counsel Conference in Tucson, Arizona, March 15-17, 2016

2. Exam

- ▶ Approve 2016 Q1 Successful Exam Candidates
- ▶ Develop score acceptance policy for April 2017 when scores will be held for 10 weeks after Exam window closing

3. Financial

- ▶ Receipts & Disbursements Report for period ending March 31, 2016
- ▶ Proposed Budget for FY 2017 (approval or modification) (Board President signature required)
- ▶ Ratification of P-Card Expenditures

4. Legislation

- ▶ SB 619 (Changes to procedure for filing Rule changes)
- ▶ Update of SB 159 and SB 271
- ▶ Criminal Background Checks Information
- ▶ Lobbying

5. Technology

- ▶ Status of e-licensing system
- ▶ Question for Board re: procedure of e-licensing system

6. Complaints

- | | | |
|------------|--------------------|---|
| 1. 2013-01 | 4. 2016-02 | 7. Former licensee (holding out) |
| 2. 2013-07 | 5. 2016-03 (Maybe) | 8. Licensee (another state's disciplinary action) |
| 3. 2016-01 | 6. 2016-04 | 9. Licensee (terminated from AICPA Peer Review Program) |

7. Other

- ▶ Status of Hodge litigation
- ▶ Consider holding Board meetings at various college campuses one or two times a year
- ▶ Status of upcoming renewal period
- ▶ Discuss utilizing a clip-service (Reed)

8. Reports, etc. for Reference and Review - 2016 Q1 Reports

- ▶ Candidates who sat
- ▶ Candidates approved to sit
- ▶ Exam Performance Statistics
- ▶ Firms approved
- ▶ License approvals
- ▶ Sign certificates and approve applications
- ▶ Next Board Meeting July 22, 2016

ADJOURN

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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

Friday, April 22, 2016 9:30 a.m.

Minutes

Page 1 of 4

The Board of Accountancy met on Friday, April 22, 2016 at 9:30 a.m. in the Board of Accountancy Conference Room. Board members in attendance were Board President Louis J. Costanzo, III, Reed J. Tanner, Jon Cain, David Hill, Barry Burgess and Don Nestor. Also in attendance were Katherine Campbell, West Virginia Assistant Attorney General; Brenda Turley, Executive Director; Judy Proctor, CEO, West Virginia Society of CPAs; Dan Dustin, NASBA Vice-President of State Board Relations; and John Johnson, NASBA Director of Legislative Affairs.

The meeting was called to order at 9:35 a.m. by Board President, Lou Costanzo.

Upon motion by David Hill and second by Barry Burgess, the minutes of the February 19, 2016 meeting and March 25, 2016 teleconference were approved as circulated. Motion carried.

1. NASBA

Instead of proceeding with regular business, Lou Costanzo welcomed our NASBA guests and turned the meeting over to Dan Dustin and John Johnson to discuss NASBA initiatives, AICPA/NASBA joint projects, upcoming NASBA meetings, and the NC Dental Board case.

2. Exam

Upon motion by David Hill and second by Reed Tanner, the Board approved the listing of 9 successful exam candidates for 2016 Q1. Motion carried.

The Board tabled the request to develop a score acceptance policy for April 2017 to give NASBA representatives an opportunity to look into the matter further and advise.

3. Financial

The Board received the *Receipts and Disbursements Report* for the period ending March 31, 2016 as follows:

Beginning Cash Balance, July 1, 2015	\$597,949.56
Total Receipts	91,995.23
Total Disbursements	<u>238,461.61</u>
Ending Cash Balance, March 31, 2016	451,483.18

The Board deferred discussion regarding the proposed budget until later in the meeting.

Upon motion by Jon Cain and second by Don Nestor, the Board ratified the P-Card expenditures for 2016 Q1.

4. Legislation

The Board was advised of changes to the rulemaking procedure as a result of the passage of SB 619.

The Board was advised that SB 159 (a bundled bill which included changes to *Board Rules and Rules of Professional Conduct*) was vetoed by Governor Tomblin on April 1, 2016, but could be considered during special session. SB 271, which included changes to the meaning of "attest," indemnification of Board members, and criminal background checks requirement for new licensees was approved by the Governor on March 15, 2016.

Upon motion by David Hill and second by Jon Cain, the Board directed Board staff to contact the State Police for approved language to work in the *Board Rules* regarding criminal background checks. Motion carried.

5. Technology

Board staff verbally reported that the e-licensing system was progressing with Deliverable 1 having been completed and paid.

The Board broke for lunch at 12:00 p.m. During that time, NASBA guests departed from the meeting. Board members reconvened at 12:20 p.m.

6. Complaints

Upon motion by David Hill and second by Barry Burgess, the Board went into Executive Session at 12:30 p.m. pursuant to W. Va. Code § 6-9A-4 to consider disciplinary matters. Motion Carried.

Upon Motion by Barry Burgess and second by Don Nestor, the Board came out of Executive Session at 1:35 pm and made the following actions part of the record.

2013-01 Complaint Committee Chair, Reed Tanner, reported that the Respondent filed his quarterly report timely and is in compliance with the *Amended Consent Order*. This matter is continued.

2013-07 Upon motion and second, Board members agreed to offer a *Consent Agreement and Order* giving the Respondent 15 days to answer. Assistant Attorney General Katherine Campbell to prepare the document as discussed in Executive Session. Motion carried.

2016-01 Upon motion and second, Board members agreed to close this case. Motion carried.

2016-02 Upon motion and second, Board members agreed to close this case. Motion carried.

2016-03 The Board tabled this complaint until the next Board meeting to allow time for the firm to answer the Complaint Committee's question.

2016-04 Since the Respondent's answer was not received until April 22, the Board tabled this complaint.

2016-05 This matter was continued to allow additional time to answer per the Respondent's request.

- Burcham** Upon motion and second, Board members agreed to close this case since the licensee indicated that he would no longer be performing attest services. Motion carried.
- Feamster** Upon motion and second, Board members directed Assistant Attorney General Katherine Campbell to send a letter allowing the Respondent five days to remove the language from the web site. If he does not comply, a motion should be filed in Greenbrier County for contempt in violation of an order granting default judgment. Motion carried.
- 2016-07** Upon motion and second, the Board initiated a complaint based upon his termination from the WV Society of CPAs' Peer Review Program. The Board instructed Katherine Campbell to draft a Consent Agreement requesting him to surrender his authorization to perform attest/compilation services and giving him thirty days in which to answer. Motion carried.

7. Other

Board staff gave a verbal report regarding the status of the Hodge litigation.

The Board discussed the advantages of holding one or more annual Board meetings at various college and university campuses across West Virginia to allow people from other parts of the state to attend and participate in Board meetings. Upon motion by David Hill and second by Barry Burgess, Board staff was directed to contact West Virginia University for arrangements to hold the October 21, 2016 meeting on their campus. Motion carried.

Board staff reported that the go-live date for online license renewal would be May 1, 2016. Renewal information regarding the online process would be mailed the last week of April.

Board members discussed the advantages of utilizing a news clip service to advise the Board when a West Virginia CPA or firm is mentioned in news articles in connection with illegal activity. Board staff is to research the feasibility and let the Board know the costs of this endeavor at the next meeting.

Board members discussed the proposed budget, and upon motion made and seconded, made the following line item changes to allow for salary increases for Board staff:

- Line item 3211 (Travel) was changed from \$25,000 to \$24,000
- Line item 3229 (Routine Maintenance Contracts) was changed from \$10,000 to \$9,000
- Line item 3244 (Postage) was changed from \$12,000 to \$11,000

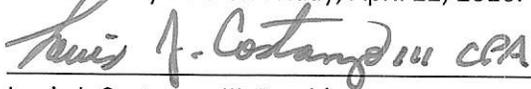
Board staff's salary was established as follows:

Executive Director	-	\$75,000.00
CPE Coordinator	-	\$43,500.00
Special Projects Coordinator	-	\$37,500.00

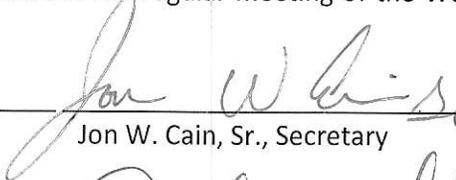
Motion carried.

With no further business to come before the Board, upon motion made by Don Nestor and second by Barry Burgess, the meeting was adjourned at 2:00 p.m. Board members signed certificates and approved exam and license applications.

We certify that this is a true copy of the Minutes of the regular meeting of the West Virginia Board of Accountancy held on Friday, April 22, 2016.



Louis J. Costanzo, III, President



Jon W. Cain, Sr., Secretary



Brenda S. Turley, Acting Recorder



David D. Hill, Assistant Secretary

WEST VIRGINIA BOARD OF ACCOUNTANCY

405 Capitol Street, Suite 908, Charleston, WV 25301

Friday, July 22, 2016 9:30 A.M. AGENDA

Page 1 of 1

CALL TO ORDER

- ▶ Call-in question/answer session on antitrust video
- ▶ Approval of April 22, 2016 Minutes

1. Exam

- ▶ Approve 2016 Q2 Successful Exam Candidates
- ▶ Consider NIES as sole source provider for foreign transcript evaluations (oral request)

2. Financial

- ▶ Receipts & Disbursements Report for period ending June 30, 2016
- ▶ Ratification of 2016 Q2 P-Card Expenditures

3. Legislation

- ▶ Criminal Background Checks Information (oral report)
- ▶ Status of Board Rules (SB 1017 - 2016 First Special Session) (oral report)

4. CPE/Licensure

- ▶ Non-renewals Report
- ▶ CPE Non-Compliance Report
- ▶ NASBA's request to allow NASBA International Evaluation Services to provide experience verification of foreign work experience for foreign licensure applicants (Jessica Warren e-mail)
- ▶ Procedures re: Secretary of State's Firm Approvals (oral report)

5. Peer Review

- ▶ Enhancement to AICPA Disciplinary and Peer Review Notice to State Boards (Susan Coffey e-mail)
- ▶ Update: Evolving Peer Review Administration (Susan Coffey e-mail)

6. Technology

- ▶ Status of e-licensing system (oral report)
- ▶ Status of project to scan licensing files (oral report)

7. Complaints

- | | | | |
|------------|------------|------------|-------------|
| 1. 2013-01 | 3. 2016-03 | 5. 2016-05 | 7. Feamster |
| 2. 2013-07 | 4. 2016-04 | 6. 2016-06 | |

8. Other

- ▶ Status of Hodge litigation (oral report)
- ▶ Update on plans to hold October 21, 2016 Board meeting at WVU (oral report)
- ▶ Clip service (still under review)
- ▶ Board newsletter (oral report)

9. Election of Officers

Reports, etc. for Reference and Review - 2016 Q2 Reports

- | | | |
|-------------------------------|---------------------|--|
| ▶ Candidates who sat | ▶ Firms approved | ▶ Sign certificates and approve applications |
| ▶ Candidates approved to sit | ▶ License approvals | ▶ Next Board Meeting October 21, 2016 @ WVU |
| ▶ Exam Performance Statistics | ▶ Finalized Budget | |

ADJOURN

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West Virginia Board of Accountancy

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



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

Earl Ray Tomblin, Governor

Brenda S. Turley, Executive Director

Friday, July 22, 2016 9:30 a.m. Minutes

Page 1 of 4

The Board of Accountancy met on Friday, July 22, 2016 at 9:30 a.m. in the Board of Accountancy Conference Room. Board members in attendance were Board President Louis J. Costanzo, Reed J. Tanner, Jon W. Cain, David Hill, Barry Burgess, and Don Nestor. Also in attendance were Katherine Campbell, West Virginia Assistant Attorney General; Brenda Turley and Stefani Young, Board staff; and Judy Proctor, CEO, West Virginia Society of CPAs.

The meeting was called to order at 9:30 a.m. by Board President, Lou Costanzo.

Upon motion by David Hill and second by Barry Burgess, the minutes of the April 22, 2016 meeting were approved as circulated. Motion carried.

1. Exam

- ▶ Upon motion by David Hill and second by Jon Cain, the Board approved the Successful Candidates for 2016 Q2. Motion carried.
- ▶ To achieve consistency in foreign transcript evaluation, upon motion by Jon Cain and second by David Hill, effective January 1, 2017, the Board adopted NASBA International Evaluation Services Inc. (NIES) as the sole provider for these services.

2. Financial

- ▶ The Board received the *Receipts and Disbursements Report* for the period ending June 30, 2016 as follows:

Beginning Cash Balance, July 1, 2015	\$597,949.56
Total Receipts	371,965.23
Total Disbursements	(338,326.19)
Ending Cash Balance, June 30, 2016	<u>631,588.60</u>

- ▶ Upon motion by Reed Tanner and second by Jon Cain, the Board ratified 2016 Q-2 p-card expenditures. Motion carried.

3. Legislation

- ▶ The Executive Director gave an oral report on the progress to date for becoming eligible to implement criminal background checks for first-time-license applicants.
- ▶ The Executive Director reported that Board Rules and Rules of Professional Conduct were final filed on June 30, 2016 and effective July 1, 2016. The Rules were approved as filed on July 7, 2016.

4. CPE/Licensure

- ▶ The Board reviewed the listing of those who had not renewed their licenses, authorizations or firm permits for FY 2017.

- ▶ The Board reviewed the listing of 49 licensees who did not meet CPE compliance for calendar year 2015 as well as the CPE audit conducted for the periods to include 2012 to 2015 calendar years.
- ▶ The Board reviewed the information provided by NASBA regarding NIES services for evaluating the experience of foreign applicants and upon motion by David Hill and second by Jon Cain the Board adopted the NIES evaluation as a prerequisite for foreign candidates making application for licensure.
- ▶ The Executive Director provided an oral report regarding the Office of the Secretary of State's approval of PLLC and Incorporation applications of CPA firms. The Board determined that the Executive Director should write a letter to the Secretary of State's office requesting that they observe the Board's requirements for firm application and to confirm that the firm has provided documentation of board approval before authorizing the business formation.

5. Peer Review

- ▶ The Board reviewed the correspondence from Susan Coffey, AICPA Senior Vice-President of Public Practice and Global Alliances, regarding changes in the administration of the Peer Review Program as well as the information provided regarding the *Proposed Evolution of Peer Review Administration*.
- ▶ The Board reviewed the correspondence from Susan Coffey, regarding more timely communication between AICPA and the state regulatory boards when an individual is disciplined for failure to comply with the Code of Professional Conduct and when the firm's enrollment in the AICPA Peer Review Program is dropped or terminated due to non-cooperation with Program requirements.

6. Technology

- ▶ Board staff gave a report regarding the status of the e-licensing project acquired in January 2016. The second of five \$9,200 payments have been released. Board staff requested input from Board members regarding whether the applicant needs to provide a full copy of the application in order for character references to sign off on a person's character. The Board members determined that it was not necessary for character references to review the entire document.
- ▶ Board staff gave a status report regarding the license application scan project. Staff reported that we currently have 25 boxes of materials to be sent out for shredding and 12 banker boxes of documents ready for scanning.

7. Other

- ▶ Board staff gave an oral report regarding the status of the Hodge litigation.
- ▶ Board members discussed the October 21, 2016 Board meeting which will be held on West Virginia University's campus. The Board directed the Executive Director to contact the Ethics Commission to find out if the Board can provide food to those that attend the Thursday evening meeting with the students.
- ▶ The Board received copies of the first e-Newsletter provided in partnership with NASBA.
- ▶ Board members instructed the Executive Director to write a letter to BRIM to determine if they have coverage against antitrust litigation in discharging their duties while acting as agents for the Board. Board staff to also inquire if BRIM covers litigation that may result after a member is no longer serving.

8. Complaints

- ▶ Upon motion by David Hill and second by Jon Cain, the Board went into Executive Session at 11:30 a.m. pursuant to W. Va. Code § 6-9A-4 to consider disciplinary matters. Motion Carried.

- ▶ Upon Motion by Barry Burgess and second by Don Nestor, the Board came out of Executive Session at 12:05 p.m. and made the following actions part of the record.
- ▶ **2013-01** Board members were informed that the probationary period for the licensee would be ending on August 14, 2016. Upon motion and second, Board members agreed that on August 14, 2016 the Executive Director would provide a letter to the licensee informing him that his license has been restored to that of "Active" status. Case to be administratively closed on August 14, 2016. Motion carried.
- ▶ **2013-07** Upon motion and second, Board members directed the Executive Director to provide an invoice to the licensee for fees incurred as a result of this complaint. This matter is continued. Motion carried.
- ▶ **2016-03** Upon motion and second, Board members determined there was no violation, that the complaint was outside the jurisdiction of the Board and to close this matter. Motion carried.
- ▶ **2016-04** Upon motion and second, this case was deferred until the next meeting. This matter is continued. Motion carried.
- ▶ **2016-05** This matter had nothing to report inasmuch as the Board was waiting for the proper documents from the Court. This matter is continued.
- ▶ **2016-06** Upon motion and second, the Board agreed to contract with an expert to review the complaint and advise the Board regarding his assessment. This matter is continued. Motion carried.
- ▶ **2016-07** Upon motion and second, the Board determined that since the licensee no longer has an authorization to provide attest/compilation services, that the matter should be dismissed with a letter notifying the licensee that he is no longer allowed to perform these services until he is enrolled in a Peer Review Program that is acceptable to the Board. The Executive Director to draft the letter with a review by the Assistant Attorney General. Motion carried.
- ▶ **Feamster** Upon motion and second, Board members directed Assistant Attorney General Katherine Campbell to file a motion in Greenbrier County for contempt in violation of an order granting default judgment. Motion carried.

9. Election of Officers

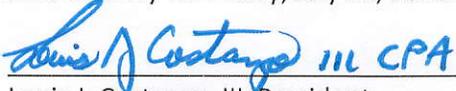
- ▶ Board President Lou Costanzo presented the following slate of officers for consideration by Board members to serve for the current fiscal period. Upon motion by Don Nestor and second by Jon Cain, the Board agreed to adopt the slate of officers as presented. Motion carried.

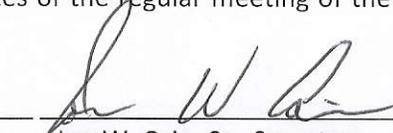
Reed Tanner President
Jon Cain Vice-President

David Hill Secretary
Barry Burgess Assistant Secretary

With no further business to come before the Board, upon motion made by Don Nestor and second by Barry Burgess, the meeting was adjourned at 12:15 p.m. Board members signed certificates and approved exam and license applications.

We certify that this is a true copy of the Minutes of the regular meeting of the West Virginia Board of Accountancy for Friday, July 22, 2016.


Louis J. Costanzo, III, President


Jon W. Cain, Sr., Secretary


Brenda S. Turley, Acting Recorder


David D. Hill, Assistant Secretary



West Virginia Secretary of State Mac Warner



West Virginia Secretary of State — Online Data Services

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Administrative Law

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Accountancy, WV Board of

Date/Time: 10/6/2016 -- 9:00 AM

Location:

Via Teleconference

Must contact the Board of Accountancy for teleconference information

Purpose: To review complaints - Most of the meeting will be held in Executive Session

Notes:

This is a compliant meeting.

Meeting was approved : 8/1/2016 2:22:20 PM

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Sunday, December 24, 2017 — 8:51 PM

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**West Virginia
Board of Accountancy**

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



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

Earl Ray Tomblin, Governor

Brenda S. Turley, Executive Director

Board Meeting – Thursday, October 6, 2016 - Minutes via teleconference

The Board met on Thursday, October 6, 2016 at 9:00 a.m. via teleconference. Board members present were Reed J. Tanner, Jon W. Cain, Sr., David D. Hill, Barry L. Burgess, Louis J. Costanzo, III, and Donald B. Nestor. Also present were Katherine Campbell from the WV Attorney General's Office. Representing the Board staff were Brenda S. Turley and Stefani D. Young.

The meeting was called to order by Board President, Reed J. Tanner at 9:02 a.m.

Upon motion made by Don Nestor and second by David D. Hill, the Board entered into Executive Session at 9:03 a.m. Motion carried.

At 9:17 a.m., Board member David Hill made the motion to close the Executive Session. Second by Barry Burgess. Motion carried.

Complaint Committee chair, Jon Cain, made a motion to close complaint 2013-01, and also to close the J. Feamster complaint (public record). David Hill seconded the motion. Motion carried.

Executive Director, Brenda Turley, gave an oral report on new hire Christie Fletcher. Christie will be joining the Board staff as Administrative Assistant, and will also be attending the Board meeting on October 21.

Board president, Reed Tanner, began the discussion concerning the agenda for the upcoming October 21, 2016 Board meeting being held on WVU's campus. Board staff reported that parking passes would be provided by the University for Board members and staff attending. David Hill made a request for board staff to contact the University to inquire if they could provide maps of the parking area to assist those attending. Don Nestor suggested that each Board member give a brief introduction of themselves and the firms that employ each member at the Student Mixer being held on Thursday evening, October 20, 2016. Board staff also confirmed that guest speaker, James Suh from NASBA will be providing a presentation on the CPA Examination. Board President, Reed Tanner, will work with Executive Director, Brenda Turley, on a tentative speaking agenda for Thursday evening's event.

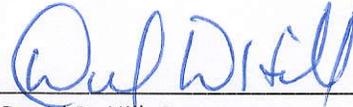
Don Nestor advised the Board that he will not be able to attend the Friday, October 21, 2016 Board meeting. Board legal counsel, Katherine Campbell reported that she will be unable to attend the Thursday evening event, but will be attending the Board meeting on Friday.

Upon motion by David Hill and second by Don Nestor the meeting was adjourned at 9:45 a.m.

We certify that this is a true copy of the Minutes of the teleconference meeting of the West Virginia Board of Accountancy held on October 6, 2016.



Reed J. Tanner, Board President



David D. Hill, Secretary



Barry L. Burgess, Assistant Secretary

Stefani D. Young, Acting Recorder

WEST VIRGINIA BOARD OF ACCOUNTANCY

405 Capitol Street, Suite 908, Charleston, WV 25301

Meeting held at West Virginia University, Mountainlair Student Union, J. Gluck Theatre

Friday, October 21, 2016 9:00 A.M. AGENDA

Page 1 of 1

CALL TO ORDER

- ▶ Introductions
- ▶ Approval of July 22, 2016 and October 6, 2016 Minutes

1. Exam

- ▶ Approve 2016 Q3 Successful Exam Candidates
- ▶ Exam Performance Statistics
- ▶ NASBA recommendations to handle Reporting Delays in 2017
- ▶ Enhanced security at Exam sites
- ▶ Consider request from CPA Exam applicant re: exemption from Ethics course requirement

2. Legislation

- ▶ Copy of Board Rules and Rules of Professional Conduct with Background Check language added
- ▶ Review and approve agreement with WV State Police to perform Criminal Background Checks
- ▶ Does the Board want to consider being advised of future crimes? (WV State Police have a wrap back program for a period of three years. There is, of course, a nominal fee when a new report is sent.)
- ▶ Give consideration as to what crimes should be brought to the Board's attention - DUI? Possession of drugs? Having lied on the application regarding a crime?

▶

3. Technology

- ▶ Status of e-licensing system (oral report)

4. Financial

- ▶ Receipts & Disbursements Report for period ending September 30, 2016
- ▶ Ratification of 2016 Q3 P-Card Expenditures

5. Other

- ▶ Status of litigation (oral report)
- ▶ Desk Purchase request
- ▶ Set dates for 2017 Board Meetings

ADJOURN

2016 Q3 Reports for Reference and Review

- ▶ Candidates who sat
- ▶ Candidates approved to sit
- ▶ Candidate Care Concerns
- ▶ Firms approved
- ▶ License approvals

Sign certificates

West Virginia Board of Accountancy

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



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

Earl Ray Tomblin, Governor

Brenda S. Turley, Executive Director

Friday, October 21, 2016

9:00 a.m.

Minutes

Page 1 of 3

The Board of Accountancy met on Friday, October 21, 2016 at 9:30 a.m. at the Mountainlair Student Union at West Virginia University. Board members in attendance were Board President Reed J. Tanner, Jon W. Cain, David Hill, Barry Burgess, and Lou Costanzo. Also in attendance were Katherine Campbell, West Virginia Assistant Attorney General; Brenda Turley, Stefani Young and new employee Christie Fletcher of Board staff.

The meeting was called to order at 9:00 a.m. by Board President, Reed Tanner.

Upon motion by David Hill and second by Barry Burgess, the minutes of the July 22, 2016 and the Thursday, October 6, 2016 meeting were approved as circulated. Motion carried.

1. Exam

- ▶ Upon motion by David Hill and second by Jon Cain, the Board approved the Successful Candidates for 2016 Q3. Motion carried.
- ▶ The Board considered NASBA's recommendation that all Boards consider extending to December 31, 2017 the conditional credit of those candidates impacted by the delays in score reporting for the 2Q 2017 launch window. After some discussion, upon motion by Jon Cain and second by Barry Burgess, the Board determined that they would make their determination for each candidate affected on a case-by-case basis. Motion carried.
- ▶ The Board reviewed the new changes being implemented at the Prometric exam sites, i.e., candidates will need to remove eyeglasses for visual inspection, wearing jewelry is prohibited, hair accessories are subject to inspection, etc.
- ▶ The Board reviewed James Harvey's written request to be exempted from taking an Ethics courses to qualify as an Exam candidate. Mr. Harvey was also available to address the Board. Board staff reported that the last time Mr. Harvey sat for the Exam was on November 29, 2006. An Ethics course went into effect on July 1, 2011. After much discussion, upon motion by David Hill and second by Jon Cain, the Board unanimously agreed that Mr. Harvey must meet the requirements in effect at the time of application, per Board Rules. His request was, therefore, denied. Motion carried.

2. Legislation

- ▶ The Board reviewed a copy of Board Rules and Rules of Professional Conduct with criminal background check language added.
- ▶ The Board also reviewed a copy of the contract provided by the State Police in order to be approved to implement criminal background checks. The Board discussed if it would be advantageous to

participate in the State Police wrap-back program, which would inform the Board if the State Police or the FBI were notified of a crime committed by an applicant after application date. Upon motion by David Hill and second by Jon Cain, the Board agreed approve the Director to sign the criminal background check agreement. Motion carried. The wrap-back program was tabled until the next Board meeting.

- ▶ The Board President began a discussion as to what crimes should be brought before the Board's attention. The Board determined that research was needed to determine what crimes would automatically deny licensure, if any. The Board instructed the Executive Director and A.G. counsel to work together to draft rule changes needed and the topic was tabled until the January meeting.

The Board took a 5-minute break at 10:00 a.m.

3. Technology

- ▶ Executive Director, Brenda Turley, gave a status report regarding the new e-licensing due to go-live very soon. She requested volunteers from the Board for testing the application approval process. Barry Burgess agreed to assist.

4. Financial

- ▶ The Board received the *Receipts and Disbursements Report* for the period ending September 30, 2016 as follows:

Beginning Cash Balance, July 1, 2016	\$631,588.60
Total Receipts	46,295.00
Total Disbursements	<u>(104,906.45)</u>
Ending Cash Balance, September 30, 2016	<u>572,977.15</u>

- ▶ Upon motion by Barry Burgess and second by Jon Cain, the Board ratified 2016 Q-3 p-card expenditures. Motion carried.

5. Other

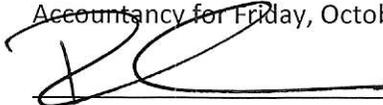
- ▶ Board staff reported the current litigation against the Board is in the interrogatory stage.
- ▶ The Board reviewed the quote from Correctional Industries for a U-shaped desk and book shelves for the Board office. Board member Barry Burgess reasoned that since the Board did not have to pay for rooms for members and staff to spend the night in Morgantown, then the same money could go toward paying for the furniture. After some discussion, upon motion by Barry Burgess and second by Jon Cain, the Board approved the purchase with 4 'ayes' and one 'nay'. Motion carried.
- ▶ Dates for 2017 Board Meetings:

Thursday, January 19, 2017	1:00 p.m.	@ Board office
Friday, April 21, 2017	9:30 a.m.	@ Board office
Friday, July 21, 2017	9:30 a.m.	@ Board office
Thursday, October 19, 2017	1:00 p.m.	@ Marshall University

- ▶ The Board received a question from a faculty member requesting guidance regarding licensed CPAs who are teaching but not practicing public accounting. He wanted to know if a faculty member could place the CPA credential after his/her name on the website for academic reasons. Board members determined that they would consider the question and address it at a future meeting.

With no further business to come before the Board, upon motion made by David Hill and second by Barry Burgess, the meeting was adjourned at 10:50 a.m. Board members signed certificates and approved exam and license applications.

We certify that this is a true copy of the Minutes of the regular meeting of the West Virginia Board of Accountancy for Friday, October 21, 2016.



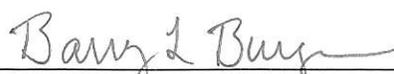
Reed J. Tanner, President



David D. Hill., Secretary



Brenda S. Turley, Acting Recorder



Barry L. Burgess, Assistant Secretary

WEST VIRGINIA BOARD OF ACCOUNTANCY

405 Capitol Street, Suite 908, Charleston, WV 25301

Thursday, January 19, 2017 1:00 P.M.

AGENDA

Page 1 of 1

CALL TO ORDER

▶ APPROVAL OF MINUTES

Approval of Minutes of October 22, 2016 meeting

▶ CPA EXAMINATION

1. Approve 2016 Q4 Successful Exam Candidates
2. Exam Performance Statistics 2016 Q4 (if available)

▶ FINANCIAL REPORT / P-CARD / PURCHASING REVIEW

1. Receive *Receipts & Disbursements Report* for fiscal period ending December 31, 2016
2. 2016 Q4 P-Card Expenditure Report for Board ratification
3. Purchasing Review Report & Board Staff's Proposed Response

▶ TECHNOLOGY

E-licensing status

▶ LICENSING / CPE / FIRMS

1. CPE Coordinator Report
2. Criminal Background Check wrap back program and what crimes should be brought to the Board's attention
3. Firm names (discussion)

▶ NASBA / PROPOSED LEGISLATION

1. Upcoming NASBA meetings
 - 35th Annual Conference for Executive Directors & Board Staff - March 14-16, 2017 - New Orleans
 - 22nd Annual Conference for Legal Counsel - March 14-16, 2017 - New Orleans, LA
 - Eastern Regional Meeting - June 27-29, 2017 - Newport, Rhode Island
 - National Registry Summit - September 25-27, 2017 - Nashville, TN
 - 110th Annual Meeting - October 29 - November 1, 2017 - New York, NY
2. CGMA designation (Jon Cain)
3. Rules with criminal background check language added
4. Are there other changes to the Rules that the Board would like to consider when we file new rules for 2018
5. Peer Review Evolution

▶ COMPLAINTS	Peer Review termination	Parkersburg - "holding out" (possible complaint)
2013-07	2017-01	2016-05 (Jon Cain recused)
2016-04	IRS Termination (possible	Firm termination from PCAOB Peer Review Program
2016-06	complaint)	

Other

1. Status of Water Damage to Table & Chairs
2. Pending law suit status

▶ 2016 Q4 Reports

1. Exam candidates who sat
2. Exam candidates approved
3. Firms approved
4. Licensees approved

Sign certificates, approve exam and license applications

Next Board Meeting: Friday, April 21, 2017 9:30 a.m. @ Board Office

ADJOURN

**West Virginia
Board of Accountancy**

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



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

Earl Ray Tomblin, Governor

Brenda S. Turley, Executive Director

The Board of Accountancy met on Thursday, January 19, 2017 at 1:00 p.m. in the Board of Accountancy’s conference room. Board members in attendance were Board President Reed J. Tanner, Jon W. Cain, David Hill, Barry Burgess, and Lou Costanzo. Don Nestor attended via teleconference. Also in attendance were Assistant Attorney General, Katherine Campbell; Board Staff, Brenda Turley and Stefani Young; WV Society of CPAs’ CEO Judy Proctor.

The meeting was called to order at 1:00 p.m. by Board President, Reed Tanner.

Upon motion by David Hill and second by Barry Burgess, the minutes of the October 21, 2016 meeting were approved as circulated. Motion carried.

CPA Examination

- ▶ Upon motion by David Hill and second by Jon Cain, the Board approved the Successful Candidates for 2016 Q4. Motion carried.
- ▶ Exam Performance Statistics will be available at the next Board meeting.

Financial Report / P-Card / Purchasing Review

- ▶ The Board received the *Receipts and Disbursements Report* for the period ending December 31, 2016 as follows:

Beginning Cash Balance, July 1, 2016	\$631,588.60
Total Receipts	58,385.00
Total Disbursements	<u>(177,765.10)</u>
Ending Cash Balance, December 31, 2016	<u>512,208.50</u>

- ▶ Upon motion by David Hill and second by Barry Burgess, the Board ratified 2016 Q-4 p-card expenditures. Motion carried.
- ▶ Upon motion by Barry Burgess and second by David Hill, Board members agreed to send the staff’s proposed letter to Purchasing as justification for Logical Operators Inc. as a sole-source provider for network maintenance. This letter is in response to a request by the WV Division of Purchasing’s November 16, 2016 correspondence requesting the Board to submit a Corrective Action Plan in response to *Fiscal Year 2016 WV Purchasing Division Inspection Report*. Motion carried.

Technology

- ▶ Board staff reported that the new e-licensing system did not go-live on November 1, 2016 due to glitches in the CPE form. Staff anticipates the system will be live before the renewal period in late April or early May 2017.

Licensing / CPE / Firms

- ▶ Stefani Young reported on the Uniform Accountancy Act's Model Rules Exposure Draft re: new CPE rules. The Board whether there would need to be a rule language to accommodate new program types (such as nano learning). Board members determined that we cannot accept nano learning until Board Rules are changed to accommodate 1/5 (10 minutes) of an hour sessions.
- ▶ Upon motion by David Hill and second by Jon Cain, Board members adopted a policy to award automatic extensions without fees to any CPAs who have Continuing Professional Education deficiencies as a result of reliance on the new *Statement on Standards for CPE Programs* and the use of nano learning during 2016 calendar year. Motion carried.
- ▶ Board members discussed whether the Board has the authority to possibly add language in the rules to participate in the West Virginia State Police rap-back program which would notify the Board if the applicant is convicted of crime for up to three after the initial fingerprinting process for licensure approval. Assistant Attorney General, Katherine Campbell, will research this issue and report back to the Board.
- ▶ Board members discussed firm naming practices. Board President Tanner requested that Board staff research what other states allow and perhaps consider changing Board rules to allow firm names which are not misleading, but do not necessarily contain the names of the professionals who own or are members of the firm.

NASBA / Proposed Legislation

- ▶ The Board approved Brenda Turley and Stefani Young to attend the 35th Annual Conference for Executive Directors and Board staff - March 14-16, 2017 in New Orleans, Louisiana.
- ▶ Jon Cain discussed whether it would create confusion to the public if firm employees who have a CGMA designation only perform work for the firm's client. Would the public know the educational and licensure differences, or would it give a false impression to the public that all employees of the firm are CPAs? Would it also create confusion if CGMAs open an accounting business? More discussion is required on this subject.
- ▶ Criminal background checks language was provided to the Board to review and determine if additions or modifications are needed. Board members questioned what the term "unremarkable" means in 1 CSR 1-1.4.1.d.4.
- ▶ West Virginia Society of CPAs CEO, Judy Proctor, discussed the implication of the Peer Review Evolution and the AICPA moving to regional Peer Review jurisdictions and the problems that small state societies face trying to administer a Peer Review program. Some board members expressed concern that, if the smaller states participate with regional peer review providers, the cost of a Peer Review may become prohibitive.

Complaints

- ▶ Upon motion by David Hill and second by Lou Costanzo, the Board went into Executive Session at 2:30 p.m. pursuant to W. Va. Code § 6-9A-4 to consider disciplinary matters. Motion carried.

- ▶ Upon motion by Barry Burgess and second by Lou Costanzo, the Board came out of Executive Session at 3:30 p.m. and made the following actions part of the record.

2013-07 Upon motion by Jon Cain and second by David Hill, the Board directed Board staff to write a letter to the Respondent regarding required Ethics CPE hours stipulated to in the Consent Agreement and Order. Motion carried.

2016-04 Upon motion by Jon Cain and second by David Hill, the Board directed Board staff to write a letter to the license requiring him to provide a schedule of documents and filings prepared, dates provided and method of delivery as promised in his October 19, 2016 correspondence or the Board would proceed without further input from the Respondent. Motion carried.

2016-05 Upon motion by David Hill and second by Barry Burgess, the Board decided to wait for the final order from circuit court to be signed by the judge. A teleconference is to be organized immediately to initiate probable cause once we receive the Final Order. Jon Cain recused himself and left the Board room while members discussed this matter. Motion carried.

2016-06 Upon motion by Jon Cain and second by David Hill, the Board **dismissed this case due to no probable cause**. Motion carried.

2017-01 Upon motion by Jon Cain and second by David Hill, the Board **closed this case with no action**. Motion carried.

2017-04 Upon motion by Jon Cain and second by David Hill, Board staff was directed to write a letter inquiring whether he desires to proceed with a hearing in this matter. Motion carried.

2017-05 Upon motion by Jon Cain and second by David Hill, the Board directed board staff to write a letter requesting Respondent to explain why he did not disclose the action by the IRS on his renewal form. Motion carried.

CPA holding-out in Parkersburg

Upon motion by Jon Cain and second by David Hill, Board staff was directed to write a letter advising cease from "holding-out" to the public and advise him how to reinstate his license. Motion carried.

Other

- ▶ Board staff reported on the status of the insurance claim as result of a water leak that fell through the ceiling in the Board room and caused damage to the Board table and chairs. The Board received a \$400.00 quote from Correctional Industries to refinish the Board table. Correctional Industries no longer carry the type of chairs we ordered before. The model closest to that type costs \$299.00 per chair totaling \$3,588.00 to replace all 12 chairs.

- ▶ Board staff reported that the pending litigation is set for trial on April 17, 2017, if it does not settle before then. Depositions of the plaintiff and her husband have been completed and a deposition date for a 3rd party and the Board's Executive Director is yet to be scheduled.

With no further business to come before the Board, upon motion made by David Hill and second by Barry Burgess, the meeting was adjourned at 4:15 p.m. Board members signed certificates and approved exam and license applications.

We certify that this is a true copy of the Minutes of the regular meeting of the West Virginia Board of Accountancy for Thursday, January 19, 2017.



Reed J. Tanner, President

David D. Hill., Secretary



Brenda S. Turley, Acting Recorder

WEST VIRGINIA BOARD OF ACCOUNTANCY

405 Capitol Street, Suite 908, Charleston, WV 25301

Friday, April 21, 2017 9:30 a.m.

AGENDA

Page 1 of 2

CALL TO ORDER

▶ APPROVAL OF MINUTES

Approval of Minutes of January 19, 2017 meeting

▶ STRATEGIC INITIATIVES

Ed Barnicott, NASBA, Vice-President of Strategic Planning & Program Management will join by teleconference

▶ COMPLAINTS

2017-03	2017-07	
2013-07	2017-04	Firm advertising Attest Services on web site - Does not have an
2016-04	2017-05	authorization - was dismissed from Peer Review
2017-02	2017-06	

▶ PROPOSED LEGISLATION

1. Board Rules and Rules of Professional Conduct with criminal background check language
2. Kate's research on rap-back program

▶ CPA EXAMINATION

1. Approve 2016 Q4 Successful Exam Candidates
2. Exam Performance Statistics 2017 Q1
3. Exam Performance Statistics 2016 Q4 (unavailable at last meeting)
4. Consider requests of three candidates affected by late grade release

▶ FINANCIAL REPORT / 2018 BUDGET / P-CARD

1. Receive *Receipts & Disbursements Report* for fiscal period ending March 31, 2017
2. FY 2018 Budget
3. 2017 Q1 P-Card Expenditure Report for Board ratification

▶ TECHNOLOGY

1. E-licensing status
2. Quote for more secure cloud backup of in-house network through Logical Operators, Inc.

▶ LICENSING / CPE / FIRMS

1. CPE Noncompliance Report
2. N. Monsour request (passed in New Hampshire)
3. Challenges in approving applications for international firms to secure a WV permit
4. Firm naming practices and Senate Bill 602

NASBA

1. • Eastern Regional Meeting - June 27-29, 2017 - Newport, Rhode Island
- National Registry Summit - September 25-27, 2017 - Nashville, TN
- 110th Annual Meeting - October 29 - November 1, 2017 - New York, NY
2. Antitrust video

OTHER

1. Status of insurance claim for Boardroom furniture
2. Law suit status

ELECTION OF OFFICERS

WEST VIRGINIA BOARD OF ACCOUNTANCY

405 Capitol Street, Suite 908, Charleston, WV 25301

Friday, April 21, 2017 9:30 a.m.

AGENDA

Page 2 of 2

2017 Q1 Reports

1. Exam candidates who sat
2. Exam candidates approved
3. Firms approved
4. Licensees approved

Sign certificates, approve exam and license applications

Next Board Meeting: Friday, July 21, 2017 9:30 a.m. @ Board Office

ADJOURN

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**West Virginia
Board of Accountancy**

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

Earl Ray Tomblin, Governor



Board Members:
Jon W. Cain, Sr., CPA - President
Louis J. Costanzo, III, CPA - Vice President
Robin M. Baylous, CPA - Secretary
Richard A. Riley, CPA, Phd, CFE, CFF - Assist Sec.
Horace Emery, CPA
Theodore Lopez, CPA
Matthew Bowles, Esq., Public Member
Brenda S. Turley, Executive Director

April 21, 2017 9:30 a.m.

Board Meeting Minutes

Page 1 of 4

The Board of Accountancy met on Friday, April 21, 2017 at 9:30 a.m. in the Board of Accountancy's conference room. Board members in attendance were Board President Reed J. Tanner, Jon W. Cain, David Hill, Lou Costanzo, Robin Baylous, and Richard Riley. Also in attendance were Assistant Attorney General, Katherine Campbell; Board Staff, Brenda Turley and Stefani Young; WV Society of CPAs' CEO Judy Proctor.

The meeting was called to order at 9:30 p.m. by Board President, Reed Tanner.

Upon motion by David Hill and second by Jon Cain, the minutes of the January 19, 2017 meeting were approved as circulated. Motion carried.

Proposed Legislation

- ▶ Upon motion by David Hill and second by Jon Cain, the Board approved the Proposed Rules, as presented at the meeting, which included criminal history records check language, for submission by June 28, 2017, to the Secretary of State and the Legislative Rulemaking Committee.
- ▶ Assistant Attorney General Katherine Campbell reported that the Board does not have the statutory authority to participate in the West Virginia State Police's Rap-Back Program.

CPA Examination

- ▶ Upon motion by David Hill and second by Lou Costanzo, the Board approved the Successful Candidates for 2017 Q1. Motion carried.
- ▶ The Board reviewed the Exam Performance Statistics provided by NASBA for 2016 Q4 and 2017 Q1. Board members commented that the pass rate had improved over previous periods.
- ▶ The Board reviewed the letters from three candidates who requested an extension of time to retain their passing scores as a result of a minimum ten-week lag in the grade release for the April/May window. Upon motion by David Hill and second by Robin Baylous, the board determined that they will address each person's situation once the scores are released and make extension decisions then on a case-by-case basis. This explanation will serve as the standard reply to all requests for extension between now and grade-release.

Strategic Initiatives

- ▶ At this point, the Board participated in a teleconference with Ed Barnicott, NASBA, Vice-President of Strategic Planning and Program Management, to inform the Board about NASBA's role in facilitating an individual Board to identify internal initiatives and strategic planning built around a Board's mission. His role is to visit the individual state boards to help with their individual three-to-five year plan – typically in a retreat setting or possibly at a Board's office. He assists the Board to

define or refine its mission by making sure it is current, up-to-date, and in line with statutes and rules. He helps Board members do a SWOT analysis (Strengths, Weaknesses, Opportunities, and Threats). From that will emerge those objectives the Board wants to set for its three-to-five year plan.

- ▶ After the call, Board members discussed the CGMA credential and whether its use was possibly misleading to the public.
- ▶ Board members discussed inviting Ed Barnicott to the Board for a strategic planning meeting. They indicated that it may be a good idea to invite some of the Board members whose terms will be expiring soon to come back and participate in the strategic planning session.

Complaints

- ▶ Upon motion by David Hill and second by Jon Cain, the Board went into Executive Session at 10:45 a.m. to consider disciplinary matters pursuant to W. Va. Code § 6-9A-4. Motion carried.
- ▶ Upon motion by Lou Costanzo and second by David Hill, the Board came out of Executive Session at 11:18 a.m. and made the following actions part of the record.

- 2013-07** Upon motion by Jon Cain and second by David Hill, the Board gave Respondent until May 15, 2017 to complete the first three Ethics CPE courses on the list he provided for approval. Motion carried.
- 2016-04** Upon motion by Jon Cain and second by David Hill, after input from the Complainant, **the Board closed this complaint.** Motion carried.
- 2017-02** Upon motion by Jon Cain and second by David Hill, the Board **closed the complaint.** Motion carried.
- 2017-03** The Board authorized the Executive Director to send a letter directly after the meeting to request a copy of the engagement letter as well as any supporting documentation from the Complainant which directed the licensee not to file the tax forms. Motion carried. This matter is continued.
- 2017-04** It was determined that this number should not have been assigned because no complaint was filed against the licensee.
- 2017-05** Board staff was directed to send a letter directly after the meeting, requesting that the Respondent provide a clear, concise explanation as to why he did not disclose his suspension to practice by the IRS. Motion carried.
- 2017-06** Upon motion by Jon Cain and second by David Hill, the Board agreed to hire an investigator to look into the matter. Motion carried. Executive Director is to consult with Richard Riley and Attorney General Counsel to hire the investigator. A state agreement should be signed to define the hourly rate with a separate letter defining the scope of the investigation.

- 2017-07** Upon motion by Jon Cain and second by David Hill, the Board directed Board staff to send a letter to the Respondent directing him to remove the attest/compilation language from his firm's web site. Board members agreed that if he removes the language within ten days, the Board will not pursue disciplinary action. Motion carried.
- 2016-05** The Board was advised by A.G. counsel that the matter was stayed until after the Supreme Court appeal. This matter is continued. Jon Cain recused himself and left the Board room while members discussed this matter.
- Other** Upon motion by Jon Cain and second by David Hill, the Board rescinded Bradley Boord's *Authorization to Perform Attest/Compilation Services as an Individual Practitioner* because he is not currently enrolled in a Board-approved Peer Review Program – as required by the Accountancy Law. Executive Director to inform licensee of the Board's decision.

Financial Report / FY 2018 Budget / P-Card Ratification

- ▶ The Board received the *Receipts and Disbursements Report* for the period ending March 31, 2017 as follows:

Beginning Cash Balance, July 1, 2016	\$631,588.60
Total Receipts	86,160.00
Total Disbursements	<u>(255,371.38)</u>
Ending Cash Balance, March 31, 2017	462,377.22

- ▶ Upon motion by David Hill and second by Jon Cain, the proposed budget was approved, as presented.
- ▶ Upon motion by David Hill and second by Lou Costanzo, the Board ratified 2017 Q-2 P-card expenditures. Motion carried.

Technology

- ▶ Brenda Turley reported that the new e-licensing system was live and that the on-line renewal system would be live on May 1, 2017 to renew for the period beginning July 1, 2017 to June 30, 2018.
- ▶ The Board reviewed the proposed cloud back-up and maintenance proposal from Logical Operators. Board members agreed that Board staff may utilize this service.

Licensing / CPE / Firms

- ▶ The Board reviewed the CPE non-compliance report.
- ▶ Upon motion by Robin Baylous and second by David Hill, the Board will not accept the N. Monsour's expired exam scores from New Hampshire. Therefore, she does not qualify for an initial certificate/license in West Virginia. The Executive Director was directed to inform the inquirer.
- ▶ The Board reviewed information regarding a Canadian firm who applied for a firm permit in West Virginia. International practices require a member/partner of the firm to also secure a license to practice. West Virginia Code § 30-1-1 *et seq.* requires an individual to provide a social security number on all applications for exam and licensure. International licensees living and working in an

international location cannot obtain a social security number, thus prohibiting a foreign firm from getting licensed in West Virginia. Although the Board has little recourse right now, the Board members suggested that we record these instances for possible future legislation.

- ▶ The Board reviewed Senate Bill 602 in light of Board firm naming practices. Board regulations do not permit an accounting firm to operate under a trade or fictitious name. This bill could make it easier for the public to identify who is a partner, member or shareholder of a business that has a fictitious or trade name – thus clearing the way for the Board to allow firms to adopt a trade or fictitious name. This information is for future consideration, should Board statutes or Rules be changed.

NASBA

- ▶ The Board reviewed the listing of upcoming NASBA meetings. Board members are to let the Executive Director know if they plan to attend the Eastern Regional Meeting the last week of June 26-29, 2017, in Newport, Rhode Island or the 110th Annual Meeting on October 29 to November 1, 2017 in New York City.

Other

- ▶ The Executive Director reported that the case brought against the Board has already settled, with BRIM to pay the Board's share of the suit.
- ▶ The Executive Director reported on the insurance settlement received as a result of water damage to the Board table and chairs.

Election of Officers

- ▶ Upon motion by David Hill and second by Jon Cain, effective July 1, 2017, the following officers and Complaint Committee members were nominated for the following positions. Motion carried.

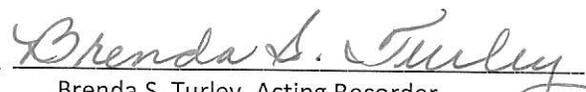
President - Jon Cain
Vice-President - Louis Costanzo
Secretary - Robin Baylous
Assistant Secretary - Richard Riley

Complaint Committee - Louis Costanzo (Complaint Committee Chair) and Robin Baylous (Member)

With no further business to come before the Board, upon motion made by David Hill and second by Jon Cain, the meeting was adjourned at 11:40 a.m. Board members signed certificates and approved exam and license applications.

We certify that this is a true copy of the Minutes of the regular meeting of the West Virginia Board of Accountancy for Friday, April 21, 2017.


Robin Baylous, Secretary


Brenda S. Turley, Acting Recorder



West Virginia Secretary of State Mac Warner



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Accountancy, WV Board of

Date/Time: 5/19/2017 -- 2:00 PM

Location:

Teleconference
You must call board office for call-in information

Purpose: to consider a disciplinary matter

Notes:

This is a compliant meeting.

Meeting was approved : 5/12/2017 3:06:38 PM

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Sunday, December 24, 2017 — 7:37 PM

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Accountancy, WV Board of

Date/Time: 5/19/2017 -- 2:00 PM

Location:

Teleconference
You must call board office for call-in information

Purpose: to consider a disciplinary matter

Notes:

This is a compliant meeting.

Meeting was approved : 5/12/2017 3:06:38 PM

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Sunday, December 24, 2017 — 7:37 PM

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**West Virginia
Board of Accountancy**

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



Board Members:
Reed J. Tanner, CPA - President
Jon W. Cain, Sr., CPA - Vice President
David D. Hill, CPA - Secretary
Louis J. Costanzo, III, CPA
Robin M. Baylous, CPA
Richard A. Riley, CPA, PhD, CFE, CFF

Jim Justice, Governor

Brenda S. Turley, Executive Director

Board Meeting - Teleconference - Friday, May 19, 2017, 2:00 p.m.

The West Virginia Board of Accountancy met via teleconference on Friday, May 19, 2017 at 2:00 p.m. to consider a disciplinary matter.

Board members present were David Hill, Louis Costanzo, III, Robin Baylous, and Richard Riley. Let the record reflect that Jon Cain recused himself from this matter and was not present. Also present were Katherine Campbell, Assistant Attorney General and Brenda Turley, Board staff.

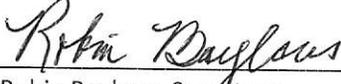
The meeting was called to order at 2:07 p.m. by Complaint Committee member, David Hill. Upon motion by Lou Costanzo and second by Robin Baylous, the Board went into Executive Session at 2:09 p.m. pursuant to W. Va. Code § 6-9A-4 to consider disciplinary matters. Motion carried.

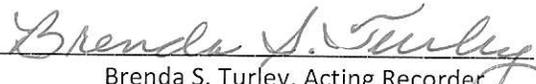
Upon motion by Lou Costanzo and second by Robin Baylous, the Board came out of Executive Session at 2:15 p.m. and made the following action part of the record.

Upon motion by Robin Baylous and second by Lou Costanzo, the board initiated a complaint against the licensee who was found guilty of conspiring to defraud the Internal Revenue Service and to aid and assist in the preparation and filing of false tax forms. The Board directed staff to send a Board-initiated complaint letter via certified mail today. Motion carried.

The meeting was adjourned at 2:19 p.m.

We certify that this is a true copy of the Minutes of the teleconference meeting of the West Virginia Board of Accountancy for Friday, May 19, 2017.


Robin Baylous, Secretary


Brenda S. Turley, Acting Recorder



West Virginia Secretary of State Mac Warner



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Accountancy, WV Board of

Date/Time: 6/19/2017 -- 8:00 AM

Location:

Via Teleconference
(Call 304/558-3557 for teleconference information)

Purpose: To consider and approve changes to Board Rules regarding criminal record checks for applicants for licensure

Notes:

This is a compliant meeting.

Meeting was approved : 6/2/2017 10:03:38 AM

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West Virginia
Board of Accountancy

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



Board Members:
Reed J. Tanner, CPA - President
Jon W. Cain, Sr., CPA - Vice President
David D. Hill, CPA - Secretary
Louis J. Costanzo, III, CPA
Robin M. Baylous, CPA
Richard A. Riley, CPA, PhD, CFE, CFF

Jim Justice, Governor

Brenda S. Turley, Executive Director

Board Meeting - Teleconference - Monday, June 19, 2017, 8:00 a.m.

The West Virginia Board of Accountancy met via teleconference on Monday, June 19, 2017 at 8:00 a.m. to review and adopt criminal history records check language in a Proposed Rule to be filed by June 28, 2017 for a 30-Day Comment Period.

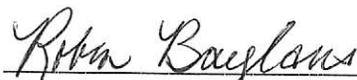
Board members present were Reed Tanner, Jon Cain, David Hill, Louis Costanzo, III, Robin Baylous, and Richard Riley. Horace Emery, Theodore Lopez and Matthew Bowles were invited to participate inasmuch as they become newly appointed Board members on July 1, 2017. Also present were Katherine Campbell, Assistant Attorney General and Brenda Turley, Board staff.

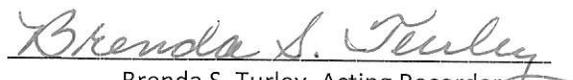
The meeting was called to order at 8:01 a.m. by President Reed Tanner. Board members reviewed the language provided by Charles Roskovensky, Chief Counsel for the House Committee on Health and Human Resources as well as the language approved at the April 21, 2017 Board meeting. Upon motion by Lou Costanzo and second by Robin Baylous, Board members agreed to include all language provided by Mr. Roskovensky as well as language approved at the last Board meeting. Motion carried.

The Executive Director was directed to make those changes and provide a copy for review to all Board members before filing with the Secretary of State's Office. The Proposed Rule containing the approved language is attached to these Minutes.

The meeting was adjourned at 8:18 a.m.

We certify that this is a true copy of the Minutes of the teleconference meeting of the West Virginia Board of Accountancy for Friday, June 19, 2017.


Robin Baylous, Secretary


Brenda S. Turley, Acting Recorder