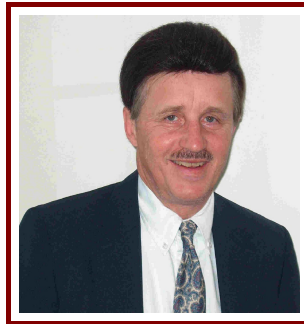


President's Farewell

It has been my privilege to head the Board the West Virginia Board of Accountancy for the past year as the Board's designated Public Member. I am passing the Presidency of the Board on to Don Nestor, a highly qualified professional. Don, I know, will continue to work hard to improve the Board's services to members and ensure that the Board continues to monitor the professionalism of all of those in practice in West Virginia.



Lee Fisher
Public Member

During my tenure as President, our organization has been a part of some exciting pieces of technological application that will benefit the profession in both West Virginia and nationally.

During my tenure as President, our organization has been a part of some exciting pieces of technological application that will benefit the profession in both West Virginia and nationally. Our Board has made progress in the implementation of the national Accountancy Licensee Database (ALD). The ALD is hosted by the National Association of State Boards of Accountancy (NASBA). Access to the system is free by State Boards of Accountancy. Use of the ALD will accomplish some functions that, even a few years ago, would have not been possible. The ALD can allow the public to check for an individual's or firm's licensure status in another state. Use of the ALD can also act as a hiring tool for firms wishing to verify the licensure status of a potential professional, or it can be used as a tool for all state boards of accountancy to check the disciplinary status of a potential licensee.

Another piece of technology being implemented by the Board is a new, e-licensing application. This e-licensing

Mr. Fisher was appointed to the Board on February 15, 2006 by then Governor Joe Manchin, III, and reappointed on December 18, 2008. He has the distinction of serving as the Board's first public member. Board members and staff wish to express their appreciation to Mr. Fisher for his dedication and service to the Board over this many years..

solution will, among other things, give applicants, licensees, and firms 24/7 access for the issuance and renewal of Board applications. Once implemented, e-licensing will allow Board staff to:

- ◆ monitor, track, process and automate on-line exams, licensure, and firm applications;
- ◆ review application data changes, correspondence, notifications, and required submissions in 'real time';
- ◆ support continued online renewals with data updates recognized in 'real time';
- ◆ permit licensees to report and track CPE course work online; and
- ◆ decrease application processing time by allowing electronic approval of applications by Board members.

These are but a few of the enhancements and efficiencies that will be created for both the Board as well as licensees in the state once e-licensing goes on-line.

I have also had the privilege of welcoming and interacting with new Board members Lou Costanzo, Reed Tanner, David Hill, and Barry Burgess during the past year, as well as the Board's reappointed member, Harold Davis. These gentlemen represent a wide range of experience that will be of enormous help to the Board in the future.

The hard-working staff of the Board is in the office, every day, to serve the membership of our organization. I want to compliment all of the Board's staff for their dedication and professionalism. It is through their efforts that the Board has continued to make progress in serving you, our licensees.

Lee Fisher

Board Elects Officers for 2012-2013

At its July 20, 2012 regularly scheduled meeting, the Board elected the following officers:

- Donald B. Nestor, CPA - President
- David D. Hill, CPA - Vice-President
- Barry L. Burgess, CPA - Secretary
- Louis J. Costanzo, III, CPA - Assistant Secretary

Congratulations!

Successful Exam Candidates

July/August 2011

WV004958 Ran Bi
 WV004952 Michael Davis Crum
 WV004978 Kerry Lorree Davis
 WV004960 Jessica Marie Gardner
 WV004950 Natasha Grace Hanselman
 WV004962 Sarah Renee Harper
 WV004957 Adam Steven Heller
 * Sicong Ji
 WV004969 Andrew John Lacasse
 WV004971 Jack Winfield Longanacre
 WV004963 Sabrina Kay Mitchell
 WV004965 Roberta Jean Mogyoros
 * Tram Anh Vu Pham
 WV004953 Robert Jacob Price
 WV004956 Jennifer Suzzane Priddy
 WV004955 Noah David Sheppard
 WV004966 Michael Paul Sholl
 WV004964 Jessica Kate Simmons
 WV004961 Michael Paul Swearingen
 WV004959 Deborah K VanDevander
 WV004990 Kerri Anne Weisenborn

October/November 2011

WV004989 Nathanael Aaron Aylestock
 WV004981 Kerek Addison Bonnett
 WV004982 Dean Anthony Carpenter
 WV004992 Lindsay B Chafin
 WV004988 Stephanie Diane Clarke
 WV004996 Janena Michelle Davis
 WV004991 Don J Hickman
 WV004997 Morgan A Lee
 * Michael Dwayne May
 WV004985 Charles M Mulligan
 * Charles Alexander Peach
 WV004994 Russell John Plywaczynski
 WV004984 Jason Patrick Staats
 WV005044 Judith Irene Stanton
 WV004983 Jordan Ray Stinson
 WV004993 Stephen Lee Stout
 WV004998 Allen Joseph Yessman
 WV004987 Brian Scott Young

January/February 2012

WV005019 Amanda Danielle Bickerton
 WV005014 Steven Daniel Bieniek
 WV005006 Kody Michael Boone
 WV005020 Adam Michael Carlin
 WV005022 Angela Liu Embrey
 WV005008 Faye Allison Farren
 * Tara Nicole Godbey
 WV005005 Daniel Phillip Jaggie
 * Austin Matthew Jones
 WV005015 Emily H Kinnison
 WV005038 Logan William Kowcheck
 WV005010 Natalie Christina Luppold
 WV005012 Danielle McWatters
 WV005035 Clinton Zachary Meyers
 * Thomas Anthony Norton
 * Brian Patrick Peach
 WV005004 Nathan Paul Poling
 WV005011 Joshua Aaron Potter
 WV005017 Georgia Kathryn Ross
 WV005026 Shay Matthew Sachetti
 WV005007 Kayla Elizabeth Show
 WV005002 Nathan Anthony Shreve
 WV005009 Lisa S Stover

April/May 2012

WV005021 Stephen Arthur Craig
 * Emily Ann Duff Fisher
 WV005032 Kevin Emmett Ellis
 WV005028 Dana Lynn Fogle
 * Christopher Steven Heck
 WV005034 Rachel Leslie Kampmeyer
 * Jacob Thomas Kidwell
 WV005023 AnnA Kathleen Neil
 WV005029 Valerie Ann Payne
 WV005024 Shuguang Qian
 * Andrew Lyle Sageser
 WV005027 Amy Rebecca Schmitt

CPA Exam Application Procedure Change

In an effort to alleviate the expiration date conflict that occurs when a new candidate makes application for the CPA Examination, at its October 26, 2012 meeting, the Board approved a change in the procedure for a candidate to make application to sit for the CPA Examination. The expiration date issue is a result of the disparity between the two-window expiration date ascribed by Board Rule and the 6-month expiration date allowed by NASBA for both the Payment Coupon and the Notice to Schedule.

Historically, the \$170.00 exam fee covered \$40.00 cost per part plus a \$10.00 application processing fee. However, today, with the Computer-Based Test (CBT), this fee structure no longer works efficiently. Under the CBT, candidates are no longer required to sit and pay for all four parts of the examination at one sitting. By collecting the entire \$170.00 for the initial application, scheduling and fee conflicts continue to occur, creating confusion for new candidates who are unfamiliar with the entire procedure.

Therefore, Board staff determined that effective January 1, 2013, the application process will become a two-prong approach. First, the new candidate will file an application with a \$10 processing fee in order to be approved to sit for the examination. Next, once it is determined that the candidate has met the all requirements for approval, the candidate will submit and pay for the only part or parts he or she desires to sit for at the \$40 per part rate listed in our Rules. Thus, the application fee will essentially remain the same – but it will be remitted for the activity for which the candidate is applying for (either application approval or for the individual parts of the exam).

Please visit our website to review the new application procedures. If, after reviewing the information, you still have questions, please contact Joyce Brown, the Board’s Exam Coordinator at (304) 558-3557.

Out of the mouths of babes:

Angela Embrey, CPA and recent licensee, related the following anecdote regarding her son Lake’s perception of her success:

My seven-year old son asked me to cook bacon for him for breakfast this morning and I said that I was sorry but I needed to leave for work. He said: “What? But Mom, I thought you don’t have to work anymore now that you are a CPA!”

Hmm...maybe Lake is on to something.

FY 2012 CPA Exam Statistics					
Testing Window	Candidates Sat	Parts Taken	First-Time Candidates	Candidates Passed the Exam	Passed All Parts at First Sitting
July/Aug 2011	172	227	33	21	5
Oct/Nov 2011	148	181	27	18	5
Jan/Feb 2012	132	159	14	23	7
Apr/May 2012	111	141	23	12	5

Office Closure Dates - 2013

CPA Examination Testing Fee Changes

West Virginia State offices, including the West Virginia Board of Accountancy, will be closed the following dates:

Tuesday, January 1, 2013	New Year's Day
Monday, January 21, 2013	Martin Luther King Day
Monday, February 18, 2013	Presidents' Day
Monday, May 27, 2013	Memorial Day
Thursday, June 20, 2013	West Virginia Day
Thursday, July 4, 2013	Independence Day
Monday, September 2, 2013	Labor Day
Monday, October 14, 2013	Columbus Day
Monday, November 11, 2013	Veterans' Day
Thursday & Friday, November 28 -29, 2013	Thanksgiving
Tuesday, December 24, 2013 (½ Day)	Christmas Eve
Wednesday, December 25, 2013	Christmas
Tuesday, December 31, 2013 (½ Day)	New Year's Eve

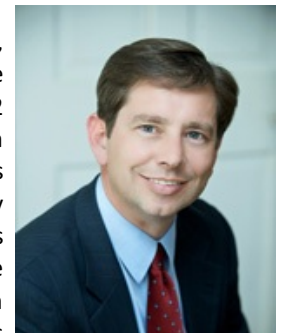
Attention all CPA Examination Candidates - Effective October 20, 2012, the Uniform CPA Examination fees charged by the AICPA will decrease. The new schedule of testing fees will be as follows:

Fee Breakdown	
AICPA	\$90.00 per section (decrease from 2012's \$95 per section fee)
NASBA	\$18.00 per section
Prometric	\$19.10 per test hour, plus
	\$5.95 identity fee
Per Part Fees To Be Paid to NASBA	
AUD	\$190.35
FAR	\$190.35
REG	\$171.25
BEC	\$171.25

Licensure Statistics		
Type (Unless otherwise indicated, for the period beginning July 1, 2012)	Sub-Total	Total
Active Licensees		2,164
CPA-Inactives		211
WV Licensees (new) (July 1, 2011 to June 30, 2012)	78	
Reciprocal Licensees (July 1, 2011 to June 30, 2012)	19	
New Licensees (July 1, 2011 to June 30, 2012)		97
WV Firms	195	
Out-of-State Firms	122	
Total Firms		317
WV Firm Authorizations	155	
Out-of-State Authorizations	119	
Individual CPA Authorizations	85	
Total Authorizations		359

NASBA's Vice-President of State Board Relations Visits West Virginia

The Board welcomed Daniel J. Dustin, CPA, NASBA's Vice President of State Board Relations to its October 26, 2012 meeting. Responding to an invitation from the Board to meet and discuss issues surrounding board of accountancy administrative and disciplinary issues that may affect the regulation of the accounting profession, Mr. Dustin enthusiastically promoted NASBA's various programs and services and urged board members to become more actively involved by serving on one of the various committees addressing current and emerging issues affecting state boards.



Daniel J. Dustin, CPA

He shared information regarding problems other state boards are facing, such as implementation of Peer Review oversight programs, disciplinary practices, federal agency referrals, consolidation of licensing boards into umbrella organizations and the more recent proposed legislation regarding occupational licensing for military members and their spouses. He also discussed the progress of the national Accountancy Licensee Database (ALD) and the number of current participating state boards.

Daniel Dustin joined NASBA on January 1, 2012, as Vice President of State Board Relations. In this role, Dustin serves as an advocate for state boards of accountancy and finds new ways and opportunities to provide support and service to NASBA's member boards. Prior to joining NASBA, he served as Executive Secretary of the New York State Board of Regents.

10 Most Common Filing Oversights

1. Failure to sign the check.
2. Failure to make the check payable to the WV Board of Accountancy (the Board cannot deposit a check made payable to the West Virginia Society of CPAs).
3. Failure to have an application notarized.
4. Failure to notify the Board of any change of home or employment address.
5. Failure to observe filing deadlines.
6. Failure to provide the correct fee.
7. Failure to provide the required passport style photo.
8. Failure to answer all questions.
9. Failure to sign and date the application.
- 10 Failure to submit the Certificates of Completion for all self-study courses claimed on the CPE reporting form.



Front Row(r-l): Daniel Dustin, Don Nestor, (Board President) and Jo Ann Walker (Executive Director)
Back Row(r-l): Board Members - Louis Costanzo, Barry Burgess, Lee Fisher, Harold Davis
Reed Tanner and David Hill

Board Members

- Don Nestor, CPA - President
- David D. Hill, CPA - Vice President
- Barry L. Burgess, CPA - Secretary
- Louis J. Costanzo, III - Assistant Secretary
- Lee Fisher, Public Member
- Harold David, CPA
- Reed J. Tanner, CPA

Assistant Attorney General

Katherine Campbell, Esq.

Board Staff

- Jo Ann Walker, Executive Director
- Brenda S. Turley, Assistant Director
- Joyce K. Brown, Exam Coordinator

West Virginia Board of Accountancy

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