

WEST VIRGINIA BOARD OF ACCOUNTANCY

405 Capitol Street, Suite 908, Charleston, WV 25301

Tuesday, January 22, 2019 9:30 a.m.

AGENDA

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CALL TO ORDER

1. APPROVAL OF MINUTES

- ▶ October 26, 2019

2. COMPLAINTS

- ▶ 2019-01
- ▶ 2019-02 (Respondent will call in for 2019-01 and 2019-02 matters at 9:40 a.m.)
- ▶ Individual using CPA credential without license
- ▶ Licensee who pled guilty to a felony
- ▶ Individual with improper Firm sign/ no firm permit
- ▶ Peer Review Matters

3. FINANCIAL REPORT / P-CARD / BUDGET

- ▶ Receive *Receipts & Disbursements Report* for fiscal period ending December 31, 2019
- ▶ 2018 Q4 P-Card Expenditure Report for Board ratification

4. CPA EXAMINATION

- ▶ Approve 2018 Q4 Successful Exam Candidates
- ▶ Candidate Performance Report
- ▶ Board staff request the Board to set a limit on the amount of time allowed to provide information needed to complete an application
- ▶ Board staff requests the Board to consider how long to keep a Character Reference when the application has yet to be approved
- ▶ Information re: a data analytics course toward meeting the academic requirement for the CPA Examination

5. LICENSING / CPE / FIRMS

- ▶ Ryan & Associates PLLC (Theresa Workman, CPA left the firm and she was the only CPA)
- ▶ Coursera MOOC - Forensic Accounting & Fraud Examination (Reports by J. Holley, H. Emery, and R. Riley)
- ▶ Medical marijuana and Board regulations: Inquiry from licensee asking if the Board would take a license if the federal government should decide to enforce the federal regulation
- ▶ CPE Status (report by S. Young)

6. LEGISLATIVE RULES

- ▶ HB 2004 (education)
- ▶ HB 2204 (prohibits lobbyists for boards)

7. TECHNOLOGY / DATA SYSTEM

- ▶ Status update of online approvals

8. NASBA / AICPA

- ▶ Upcoming NASBA Meetings
 - * 37th Annual Executive Director, Board Staff & Legal Counsel Meeting - March 26 - 28, 2019 in San Antonio, TX
 - * Eastern Regional Meeting - June 11 - 13, 2019 in Washington, DC
 - * 112th Annual Meeting - October 27 - 30, 2019 in Boston, MA
- ▶ UAA Proposed Rule Changes to Peer Review
- ▶ UAA Proposed Rule Changes for continuous testing

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9. OTHER

- ▶ Determine School and Board meeting date for October 2019
- ▶ 405 Capitol Street lease/management changes
- ▶ Status of Eligibility Questions on applications and renewals
- ▶ Status of ALD listing of persons with WV address who do not have a license to practice in WV
- ▶ Status of CPA Examination video

10. Personnel Matters

- ▶ Consider promotion and/or increase in salary for Board staff
- ▶ Discuss succession planning for retirement of Executive Director

Board Meetings

- ▶ Next Board Meeting - Friday, April 26, 2019 , 9:30 a.m.
Board Room 405 Capitol Street, Suite 908, Charleston, WV
- ▶ Sign certificates, approve exam and license applications
- ▶ FYI - Joe Holley and Jean Bailey attended the Auditor's mandatory seminar for Chapter 30 Board members on Tuesday, November 27, 2018 at the Town Center Marriott in Charleston, WV

2018 Q1 Reports for Board Member Review

- ▶ 2018 Q4 Exam Candidates Sat
- ▶ 2018 Q4 Approved Exam candidates
- ▶ 2018 Q4 Approved Firms
- ▶ 2018 Q4 Approved Licensees
- ▶ 2018 Q3 Candidate Care Report

ADJOURN