

West Virginia Board of Accountancy

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



Board Members:
Jon W. Cain, Sr., CPA - President
Robin M. Baylous, CPA - Vice President
Horace W. Emery, CPA - Secretary
Richard A. Riley, Jr. CPA, PhD, CFE, CFF, Assist. Sec.
Theodore A. Lopez, CPA
Joseph T. Holley, CPA
Jean A. Bailey, Public Member

Jim Justice, Governor

Brenda S. Turley, Executive Director

December 14, 2018

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

Dear Governor Justice:

Pursuant to W.Va. Code §30-1-12(b), the West Virginia Board of Accountancy is hereby submitting its Annual Report for the preceding fiscal periods ending June 30, 2017 and June 30, 2018.

To protect the public interest in receiving accurate and reliable financial information and assurance, certified public accountants, public accountants, and accounting firms are required to be licensed. 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 history record 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.

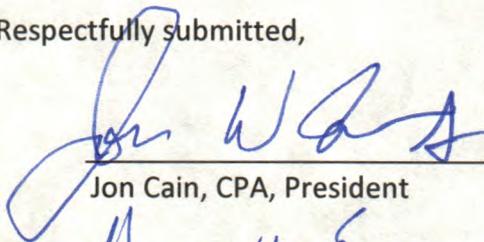
On June 26, 2017, the Board filed Agency Approved Rules to the Secretary of State's Office and the Legislative Rule Making Committee to implement procedures to perform criminal history records checks for all applicants filing new applications for Initial or Reciprocal Certified Public Accountant licenses 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 underwent a scheduled legislative performance audit during 2017. This report was presented to the Legislature during the 2018 legislative session.

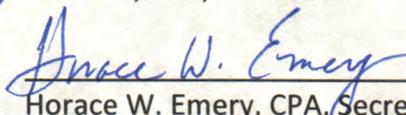
The Exhibits for the type of information required by West Virginia Code are attached to this letter. If you have any questions or comments, please contact the Board office at (304) 558-3557.

December 14, 2018

Respectfully submitted,



Jon Cain, CPA, President



Horace W. Emery, CPA, Secretary

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

Board Members

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

Period Ending June 30, 2018

Board Member	City	Term Ending	Appointed/Reappointed	Date
Jon W. Cain, Sr., CPA - President	Parkersburg	6/3/2019	Reappointed	3/15/2017
Louis J. Costanzo, III - Vice President	Wheeling	6/30/2018	Reappointed	7/16/2015
Robin M. Baylous, CPA - Secretary	Parkersburg	6/30/2019	Appointed	3/15/2017
Richard A. Riley, CPA, PhD - Assistant Secretary	Morgantown	6/30/2019	Appointed	3/15/2017
Horace W. Emery, CPA	Charleston	6/30/2020	Appointed	6/27/2017
Theodore A. Lopez, CPA	Bridgeport	6/30/2020	Appointed	6/27/2017
Matthew Bowles, Public Member (resigned 1/8/18)	Charleston	6/30/2019	Appointed	3/15/2017

Period Ending June 30, 2017

Board Member	City	Term Ending	Appointed/Reappointed	Date
Reed J. Tanner, CPA - President	Morgantown	6/30/2017	Reappointed	7/16/2015
Jon W. Cain, Sr., CPA - Vice President	Parkersburg	6/3/2016	Reappointed	3/15/2017
David D. Hill, CPA - Secretary	Charleston	6/30/2017	Reappointed	7/16/2015
Louis J. Costanzo, III, CPA - Assistant Secretary	Wheeling	6/30/2018	Reappointed	7/16/2015
Barry L. Burgess, CPA	Huntington	6/30/2016	Reappointed	2/20/2014
Donald B. Nestor, CPA	Buckhannon	6/30/2013	Reappointed	11/4/2011
Robin Baylous, CPA (succeeding B. Burgess)	Parkersburg	6/30/2019	Appointed	3/15/2017
Richard Riley, CPA, Ph.D. (succeeding D. Nestor)	Morgantown	6/30/2019	Appointed	3/15/2017
Matthew Bowles, Public Member	Charleston	6/30/2019	Appointed	3/15/2017

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

Exhibit	Description
Exhibit A	Quarterly/Annual Schedule of Receipts and Disbursements
Exhibit A-2	Breakdown of Board Member Per Diem, Mileage, and Travel Expenses
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, Professional Limited Liability Companies
Exhibit F	New Firm and Individual Practitioner Authorizations to Perform Attest & Compilation Services
Exhibit G	Licensees by county of practice
Exhibit H	Agendas & Minutes for FY 2017 and 2018 Board Meetings

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, 2018 are included in the following report.

**West Virginia Board of Accountancy
Schedule of Receipts and Disbursements
Through Period ended June 30, 2018
Exhibit A**

FY 2018

Beginning Cash Balance, July 1, 2017 **\$623,538.70**

Receipts	Period Ending	9/30/2017	12/31/2017	3/31/2018	6/30/2018	Y-T-D Receipts
Renewals/Activations/Inactives		28,705.00	1,105.00	745.00	159,995.00	190,550.00
Firm Permits and AC/PLLC Approvals		7,000.00	1,600.00	800.00	5,300.00	14,700.00
Firm & Individual Authorizations		8,305.00	1,200.00	1,100.00	43,115.00	53,720.00
Firm Name Change		50.00	25.00	0.00	75.00	150.00
Reinstatements		1,530.00	1,020.00	780.00	780.00	4,110.00
New Licensee Certificates		1,040.00	720.00	1,920.00	960.00	4,640.00
Reciprocal Certificates		1,000.00	770.00	930.00	1,430.00	4,130.00
Exam Fees		6,180.00	5,060.00	4,990.00	5,030.00	21,260.00
CPE Late & Extension Fees		1,500.00	1,950.00	10,800.00	18,400.00	32,650.00
Late Fees		15,635.00	1,780.00	275.00	150.00	17,840.00
Disciplinary		0.00	0.00	0.00	1,225.50	1,225.50
Verifications		420.00	390.00	270.00	360.00	1,440.00
* Other		<u>0.00</u>	<u>432.50</u>	<u>0.00</u>	<u>5.00</u>	437.50
Total Receipts		71,365.00	16,052.50	22,610.00	236,825.50	346,853.00

Disbursements	Item Codes	Y-T-D Disbursements				
Personal Services / Payroll	1200	39,980.62	33,568.99	38,942.47	35,423.22	147,915.30
Per Diem / Temporary	1201	2,362.50	7,250.00	4,506.25	4,693.75	18,812.50
Annual Increment	1206	1,500.00	0.00	0.00	0.00	1,500.00
PEIA Insurance Fees	2200	0.00	238.95	50.00	0.00	288.95
Personnel Admin Fees	2201	0.00	0.00	0.00	0.00	0.00
Social Security Matching	2202	3,199.83	2,973.18	3,122.15	2,856.61	12,151.77
Public Employees Insurance	2203	3,982.80	3,714.60	4,748.73	5,488.80	17,934.93
Workers Compensation	2205	300.00	0.00	0.00	300.00	600.00
Unemployment Compensation	2206	0.00	0.00	0.00	0.00	0.00
Pension & Retirement	2207	4,620.00	3,657.50	4,283.64	3,896.52	16,457.66
OPEB Contribution	2208	1,593.00	1,416.00	1,416.00	1,593.00	6,018.00
Office Expenses	3200	5,129.41	918.43	714.67	5,188.31	11,950.82
Printing & Binding	3201	0.00	0.00	0.00	0.00	0.00
Rental Expense	3202	5,220.00	10,440.00	7,665.00	5,000.00	28,325.00
Utilities	3203	295.00	0.00	0.00	0.00	295.00
Telecommunication	3204	816.48	1,159.06	868.08	1,370.56	4,214.18
Internet Services	3205	0.00	0.00	179.60	0.00	179.60
Contractual (service ongoing)	3206	122.49	119.00	18,442.50	312.50	18,996.49

Disbursements	Item Codes					Y-T-D Disbursements
State's Attorney	3207	4,805.75	6,778.21	7,079.72	8,966.00	27,629.68
Contractual & Professional	3208	0.00	0.00	0.00	0.00	0.00
Security Service	3209	146.56	231.84	231.84	244.51	854.75
Travel	3211	7,879.30	9,969.69	2,303.06	7,370.95	27,523.00
Computer Services (Internal)	3213	1,287.18	900.17	825.17	959.67	3,972.19
Computer Services (External)	3214	120.00	80.00	120.00	80.00	400.00
Vehicle Rental	3216	159.60	0.00	0.00	0.00	159.60
Rental (Machine & Miscellaneo	3217	871.86	0.00	0.00	715.95	1,587.81
Association Dues	3218	4,240.00	0.00	0.00	300.00	4,540.00
Fire/Auto/Bond/Other Ins	3219	715.00	715.00	715.00	715.00	2,860.00
Food Products	3220	104.85	105.02	106.35	190.04	506.26
Supplies- Household	3222	0.00	0.00	0.00	0.00	0.00
Advertising & Promotion	3224	0.00	0.00	347.02	0.00	347.02
Routine Maintenance Contract:	3229	1,085.00	760.00	1,220.00	1,215.00	4,280.00
Hospitality	3233	117.44	174.00	465.35	136.72	893.51
Educational Training (Stipends)	3234	0.00	0.00	0.00	0.00	0.00
Miscellaneous	3241	180.00	0.00	330.00	495.00	1,005.00
Training & Development (in-sta	3242	1,024.00	1,250.00	-125.00	571.05	2,720.05
Training & Development (out-o	3243	2,915.00	0.00	1,495.00	1,390.00	5,800.00
Postal	3244	422.05	3,000.00	422.53	840.88	4,685.46
Freight	3245	0.00	418.70	76.73	39.84	535.27
Supplies - Computer	3246	75.00	50.00	400.00	300.00	825.00
Software Licenses	3247	124.75	0.00	149.00	0.00	273.75
Computer Equipment	3248	0.00	0.00	0.00	0.00	0.00
Office Equipment <\$5,000	3249	0.00	0.00	0.00	0.00	0.00
Attorney Legal Services (extern	3250	0.00	0.00	0.00	3,185.00	3,185.00
Miscellaneous Equipment <5,00	3252	0.00	0.00	438.02	0.00	438.02
Bank Costs	3263	0.00	65.59	2,732.53	2,721.25	5,519.37
Reimbursement	3265	0.00	0.00	0.00	0.00	0.00
PEIA Reserve Transfer	3272	0.00	0.00	0.00	1,535.00	1,535.00
State Treasurer's Office Fees	3324	3,937.18	37.12	0.00	0.00	3,974.30
Communication & Equipment	6101	0.00	0.00	0.00	0.00	0.00
Computer Software	8203	0.00	0.00	0.00	0.00	0.00
Other collections/Fees/Lic and	6696	0.00	0.00	0.00	0.00	0.00
Total Disbursements		99,332.65	89,991.05	104,271.41	98,095.13	391,690.24
Excess Receipts / Disbursements						-\$44,837.24
Ending Cash Balance, June 30, 2018						<u>\$578,701.46</u>

**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		640.00	260.00	3,094.00	485.00	4,479.00
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	9,200.00	0.00	0.00	0.00	9,200.00
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

Traveler	Mileage	Mileage Costs	Per Diem	Travel Expenses
FY 2018				
Travel Expenses FY 2018				27,523.00
Jon Cain, Sr.	1075	619.89	\$2,550.00	
Robin M. Baylous	640	395.31	\$1,800.00	
Horace W. Emery	104	57.58	\$2,700.00	
Richard A. Riley	1120	643.24	\$1,350.00	
Louis J. Costanzo, III	1140	617.5	\$1,650.00	
Theodore A. Lopez	1128	609.32	\$900.00	
Board Staff	<u>731.8</u>	<u>792.62</u>	<u>\$0.00</u>	
Totals	5938.8	3735.46	\$10,950.00	27,523.00
FY 2017				
Travel Expenses FY 2017				13,361.12
Jon Cain, Sr.	1060	\$570.78	\$4,650.00	
Louis J. Costanzo, III	1236	\$663.84	\$600.00	
David D. Hill	0	\$0.00	\$300.00	
Barry Burgess	618	\$333.22	\$450.00	
Reed Tanner	1045.6	\$561.51	\$600.00	
Don Nestor	234	\$125.19	\$150.00	
Robin M. Baylous	156	\$83.46	\$150.00	
Richard A. Riley	0	\$0.00	\$150.00	
Board Staff	<u>314</u>	<u>\$169.56</u>	<u>\$0.00</u>	
Totals	4663.6	\$2,507.56	\$7,050.00	13,631.12

Certification and Application for CPA Licensure

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 other jurisdictions 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.

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

Certificates Issued July 1, 2017 to June 30, 2018

Certificate No.	Certificate Date	Recip		First Name	Middle Name	Suffix	City	State
		State	Last Name					
1	WV005348	07/01/2017	VT	NADEAU	ROGER	C.	COLCHESTER	VT
2	WV005349	07/01/2017	MD	HUNTER	ANTHONY	MARCEL	HERNDON	VA
3	WV005350	07/01/2017		MILLER	HOLLAND	JAMES	ASHEVILLE	NC
4	WV005351	07/01/2017		HECK	CHRISTOPHER	STEVEN	ASHLAND	KY
5	WV005352	07/01/2017	VA	BRUBACHER	YVONNE	M.	FAIRMONT	WV
6	WV005353	07/14/2017		FOX	GARLIN	ETHAN	Beckley	WV
7	WV005354	07/17/2017	KY	SMITH	PHILIP	A	LEXINGTON	KY
8	WV005355	07/18/2017	MD	SHIPWAY	RODNEY	KERT	HAGERSTOWN	MD
9	WV005356	07/28/2017	NC	SULLIVAN	AMY	BETH	ASHEVILLE	NC
10	WV005357	07/31/2017	NC	SULLIVAN	JOSHUA	THOMAS	ASHEVILLE	NC
	WV005358	Not Assigned						
11	WV005359	08/11/2017	OH	CARLSON	JUDY	MORRIS	BRIDGEPORT	WV
12	WV005360	09/01/2017		TAO	YE		Charleston	WV
13	WV005361	09/08/2017		BURNS	JENNA	ELIZABETH	Marietta	OH
14	WV005362	09/22/2017		CLENDENIN	TYLER	JEFFREY	CHARLESTON	WV
15	WV005363	09/22/2017		THOMAS	CHASE	FIKE	BRUCETON MILLS	WV
16	WV005364	09/22/2017		ADKINS	ADAM	MICHAEL	CHARLESTON	WV
17	WV005365	10/10/2017		SIERS	SHAWN	M	TALLASSEE	AL
18	WV005366	10/10/2017		DEMOSS	LISA	ANN	MORGANTOWN	WV
19	WV005367	10/13/2017		BOOTHE	SHEA	JONATHAN	ATHENS	WV
20	WV005368	10/13/2017		CROUSE	SARAH	ELIZABETH	CHARLESTON	WV
21	WV005369	10/13/2017		KOONTZ	WILLIAM	PAUL	CHARLESTON	WV
22	WV005370	10/23/2017		WALTERS	BRANDON	DAVE	PROCTORVILLE	OH
23	WV005371	11/06/2017	TX	WALLA	JEFFREY	D	MANCHESTER	NH
24	WV005372	11/03/2017	OK	ORR	TIMOTHY	CARL	WHEELING	WV
25	WV005373	11/13/2017	VA	TAWZER-HEGENBART	SARAH		WINCHESTER	VA
26	WV005374	11/30/2017		HURST	EVAN	SCOT	Morgantown	WV
27	WV005375	01/22/2018		DEVAULT	ELIZABETH	BROOKE	Pittsburgh	PA
28	WV005376	01/22/2018		ALDERSON	NATHAN	TYLER	MORGANTOWN	WV
29	WV005377	01/22/2018	PA	PYLES	MICHELLE	KATHRYN	MORGANTOWN	WV
30	WV005378	01/23/2018		ROWLAND	TYLER	CHRISTOPHER	SOUTH POINT	OH
31	WV005379	01/23/2018		THORNHILL	ELIZABETH	BLAIR	MORGANTOWN	WV
32	WV005380	01/23/2018		YONEY	MICHAEL	ALLEN	MARIETTA	OH
33	WV005381	01/23/2018		DAVIS	MARTHA	JANE	Beckley	WV
34	WV005382	02/06/2018	VA	Boggs	Ryan	Hopkins	Harrisonburg	VA
35	WV005383	02/06/2018		Patrick	Summer	Cathleen	Huntington	WV
36	WV005384	02/09/2018		KELLEY	RUTHEY	MIRANDA	Huntington	WV
37	WV005385	02/20/2018		WALTERS	LAKIN	PAIGE	HUNTINGTON	WV
	WV005386	Test Number - Not Assigned						
	WV005387	Test Number - Not Assigned						
	WV005388	Test Number - Not Assigned						
	WV005389	Test Number - Not Assigned						
	WV005390	Test Number - Not Assigned						
38	WV005391	02/27/2018		TUSIC	MICHAEL	VICTOR	PITTSBURGH	PA
39	WV005392	02/26/2018		PHADDEN	TREVOR	JOHN	Chambersburg	PA
40	WV005393	03/09/2018		YOUNG	VANESSA	RENEE	MORGANTOWN	WV
41	WV005394	03/09/2018		MOATS	JILL	GARRETT	BRIDGEPORT	WV

42	WV005395	03/19/2018	OH	Ammon	Michelle	Nicole	Morgantown	WV
43	WV005396	04/18/2018		AUSTIN	JONATHAN	DAVID	CHARLESTON	WV
44	WV005397	Certified 07/01/2018 - Will appear on next year's report						
45	WV005398	04/18/2018		SHIVES	MEGAN	ELIZABETH	BERKELEY SPRINGS	WV
46	WV005399	04/18/2018		YONGQUE	JOHANNA	J	PRINCETON	WV
47	WV005400	04/18/2018		GUNNOE	AUSTIN	LEE	BEAVER	WV
48	WV005401	04/30/2018		SUZER	ANIL		LEXINGTON	KY
49	WV005402	04/30/2018		JOHNSON	BRYCE	ANDREW	Washington	DC
50	WV005403	04/30/2018	WI	Walker	Sean		FREDERICK	MD
51	WV005404	Certified 07/01/2018 - Will appear on next year's report						
52	WV005405	Certified 07/01/2018 - Will appear on next year's report						
53	WV005406	06/14/2018	NC	McKinney	Scott	Nelson	Buchkannon	WV
54	WV005407	06/28/2018	PA	CYPHERT	SUSAN	M.	GROVE CITY	PA

Certificates Issued July 1, 2016 to June 30, 2017

		Recip							
Certificate No.	Certificate Date	State	Last Name	First Name	Middle Name	Suffix	City	State	
1	WV005287		STEPHEN	L.	HISSOM	II	DUNBAR	WV	
2	WV005288		CODY	D.	BALLARD		CHARLESTON	WV	
3	WV005289		RENICK	DALE	PERRY	II	HUNTINGTON	WV	
4	WV005290		AMBER	LYNN	LAWSON		HOOVER	AL	
5	WV005291		WHITNEY	MICHELLE	MERRILL		CHARLESTON	WV	
6	WV005292	NC	RICHARD	BENBOW	DULL		MORGANTOWN	WV	
7	WV005293		CLYDE	RANDOLPH	YOUNG		RANSON	WV	
8	WV005294		ROBERT	CLARK	FERRELL		VIENNA	WV	
9	WV005295		S.	TYLER	MCCULLOUGH		WHEELING	WV	
10	WV005296		AARON	J	SOUZA		CHARLESTON	WV	
11	WV005297		REBECCA	JANE	WILLIAMS		DANIELS	WV	
12	WV005298	FL	LAUREN	ASHLEY	WARDELL		MORGANTOWN	WV	
13	WV005299		HANH	M.	TRAN		COLUMBUS	OH	
14	WV005300		SCOTT	ADAM	FOWLER		CLARKSBURG	WV	
15	WV005301		RHYS	EDWIN	BATT		SO CHARLESTON	WV	
16	WV005302		RACHEL	SCHMIDT	BURDETTE		SO CHARLESTON	WV	
17	WV005303		ROBERT	H.	GIBSON	JR.	WHEELING	WV	
18	WV005304		JESSICA	ROSALEE	WILKERSON		MOUNDSVILLE	WV	
19	WV005305		YUEZHONG		LUO		PARKERSBURG	WV	
20	WV005306		TREVOR	J	GIBSON		CHARLESTON	WV	
21	WV005307		NICHOLAS	PATRICK	KEY		WARNER ROBINS	GA	
22	WV005308	NJ	KYLE	MARTIN	MCGRATH		PARKERSBURG	WV	
23	WV005309		JESSE	L.	ISNER		BRIDGEPORT	WV	
24	WV005310		THERESA	LYNN	PARSONS		WHEELING	WV	
25	WV005311		MARY	ELIZABETH	RING		RACINE	WV	
26	WV005312		GREGORY	S.	WAGEMAN		HURRICANE	WV	
27	WV005313		ZACHARY	DANIEL	LAUFFER		HURRICANE	WV	
28	WV005314		KURVAN	JOSEPH	THOMAS		BECKLEY	WV	
29	WV005315	NH	BARBARA	ANN	APOSTOLOU		MORGANTOWN	WV	
30	WV005316		WILLIAM	G.	CARNEY		CHARLESTON	WV	
31	WV005317	VA	ALAN	M.	GNEGY		MORGANTOWN	MD	
32	WV005318	OH	NATHAN	DAVID	SCHMIDT		WHEELING	WV	
33	WV005319		BAILEY	E.	RHODES		CHARLESTON	WV	
34	WV005320		NATHAN	JOEL	DEROOS		FAIRMONT	WV	

Certificate No.	Certificate Date	Recip		Last Name	First Name	Middle Name	Suffix	City	State
		State							
35	WV005321	12/14/2016		RICHARD	H	MILLS		HURRICANE	WV
36	WV005322	12/14/2016	PA	BEE	YONG	LIM		GLEN DALE	WV
	WV005323	Not Assigned							
37	WV005324	12/27/2016		TYLER	RAY	WILSON		SCOTT DEPOT	WV
38	WV005325	1/10/2017		WILLIAM	LESTER	JOHNSON	IV	SCOTT DEPOT	WV
39	WV005326	1/10/2017		THOMAS	JOSEPH	LANDIS		MORGANTOWN	WV
40	WV005327	1/17/2017		SAMUEL	BURWELL	PRESTON		THOMAS	WV
41	WV005328	1/17/2017		BRETT	MATTHEW	BURNS		VIENNA	WV
42	WV005329	1/17/2017		DARA	ELAINE	BRITTON		MORGANTOWN	WV
43	WV005330	1/19/2017		JESSICA	ROSE	WALTER		CLARKSBURG	WV
44	WV005331	1/19/2017		ZEKE	ANDREW	TAYLOR		HOUSTON	TX
45	WV005332	1/19/2017		WILLIAM	JOSEPH	COOK		MORGANTOWN	WV
46	WV005333	2/16/2017		VIRGINIA	MELISSA	FREY		CHARLES TOWN	WV
47	WV005334	2/16/2017		JEREMY	DELAINE	SMITH		COOL RIDGE	WV
48	WV005335	2/23/2017		XIANG		ZHAO		AURORA	IL
49	WV005336	3/3/2017		DEREK	N.	EFAW		CLARKSBURG	WV
50	WV005337	3/3/2017		JARED	ALAN	PROCTOR		SISSONVILLE	WV
51	WV005338	3/30/2017		JAYE	TEE	HERRON		YORKVILLE	OH
52	WV005339	3/30/2017		JORDAN	ARIELLE	ISAACS		SCOTT DEPOT	WV
53	WV005340	3/30/2017		LUCAS	CRANE	MEDDERS		FAIRMONT	WV
54	WV005341	3/30/2017		OLIVIA	CHRISTINE	WOLEEN		MORGANTOWN	WV
55	WV005342	4/6/2017		TYLER	MCCUE	GOODYKOONTZ		BRIDGEPORT	WV
56	WV005343	4/6/2017		ANTHONY	MICHAEL	WOODS		CHARLESTON	WV
57	WV005344	4/17/2017	TX	NANCY	FOLZENLOGEN	GRAY		CHARLESTON	WV
58	WV005345	4/17/2017		MICHELLE	WHITNEY	PETTEY		CHARLESTON	WV
59	WV005346	4/21/2017		TRISHA		TAMRAKAR		TAMPA	FL
60	WV005347	4/21/2017	OH	LINDA	C	SPENCER		LEWISBURG	WV

CPA Examination

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.

208 Candidates sat for 646 parts of the Exam from July 1, 2016 to June 30, 2017

168 Candidates sat for 414 parts of the Exam from July 1, 2017 to June 30, 2018

42 Candidates passed the Exam in FY 2018

48 Candidates passed the Exam in FY 2017

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

Successful Examination Candidates July 1, 2017 to June 30, 2018

	Last Name	First Name	Middle Name	Suffix	Pass Date
1	ALDERSON	NATHAN	TYLER		11/20/2017
2	AUSTIN	JONATHAN	DAVID		02/26/2018
3	BARTRAM	SHAWNA	RACHELLE		04/07/2018
4	BOOTHE	SHEA	JONATHAN		09/08/2017
5	Beam	Lauren	Elizabeth		06/06/2018
6	CAPOGRECO	PHILIP	MICHAEL		10/27/2017
7	CLENDENIN	TYLER	JEFFREY		07/06/2017
8	Cooper	J.	Jeremy		06/05/2018
9	DAVIS	MARTHA	JANE		11/13/2017
10	DEVAULT	ELIZABETH	BROOKE		11/09/2017
11	DeVaul	Fletcher	Allen		05/25/2018
12	Dunford	Shawn			12/01/2017
13	FULTZ	KARL			08/25/2017
14	GRESAK	MIA	RAE		06/02/2018
15	GUNNOE	AUSTIN	LEE		08/12/2017
16	JOHNSON	BRYCE	ANDREW		08/25/2017
17	KOONTZ	WILLIAM	PAUL		08/05/2017
18	MARCUS	STEPHEN	ANDREW		02/03/2018
19	MCGRADY	RONALD	WALT		06/05/2018
20	MOATS	JILL	GARRETT		11/13/2017
21	Mellert	Andrew	Thomas		06/07/2018
22	NELSON	BRADLEY	ALLEN		06/06/2018
23	PARSONS	REBEKAH	G		04/28/2018
24	PRITT	MARK	CHRISTOPHER		03/09/2018
25	ROWLAND	TYLER	CHRISTOPHER		12/08/2017
26	SHIVES	MEGAN	ELIZABETH		03/08/2018
27	SHREVE	HANNAH	LYNN		08/25/2017
28	SNYDER	JUSTINE	C		04/04/2018
29	SUZER	ANIL			02/16/2018
30	Sweeney	Daniel	Bernard		01/20/2018
31	THOMPSON	CAILIN	YOHO		06/09/2018
32	THORNHILL	ELIZABETH	BLAIR		11/09/2017
33	TUSIC	MICHAEL	VICTOR		01/02/2018
34	VILLERS	JULIA	ANNE		03/05/2018
35	WALTERS	LAKIN	PAIGE		08/17/2017
36	WEIMER	RAESLEE	PAIGE		09/08/2017
37	WILSON	ALBERT	LEE		09/07/2017
38	Wooldridge	Drew			05/11/2018
39	YONEY	MICHAEL	ALLEN		12/04/2017

Successful Examination Candidates

40	YONGQUE	JOHANNA	J	03/09/2018
41	YOUNG	VANESSA	RENEE	11/04/2017
42	YOUNG	WYATT	DANIEL	06/05/2018

July 1, 2016 to June 30, 2017

	Last Name	First Name	Middle Name	Suffix	Pass Date
1	ADAMS	KRISTEN	ELIZABETH		12/09/2016
2	ADKINS	ADAM	MICHAEL		05/31/2017
3	BATT	RHYS	EDWIN		07/19/2016
4	BEUCHER	ZACHARY	T.		07/19/2016
5	BRITTON	DARA	ELAINE		11/10/2016
6	BURDETTE	RACHEL	SCHMIDT		07/11/2016
7	BURNS	BRETT	MATTHEW		11/19/2016
8	BURNS	JENNA	ELIZABETH		05/17/2017
9	CARNEY	WILLIAM	G.		08/26/2016
10	COOK	WILLIAM	JOSEPH		12/02/2016
11	CROUSE	SARAH	ELIZABETH		05/20/2017
12	DEMOSS	LISA	ANN		05/31/2017
13	DEROOS	NATHAN	JOEL		10/24/2016
14	EFAW	DEREK	N.		08/15/2016
15	FOX	GARLIN	ETHAN		11/04/2016
16	GIBSON	TREVOR	J		07/27/2016
17	GOODYKOONTZ	TYLER	MCCUE		03/10/2017
18	HERRON	JAYE	TEE		02/28/2017
19	HURST	EVAN	SCOT		10/28/2016
20	ISAACS	JORDAN	ARIELLE		02/25/2017
21	ISNER	JESSE	L.		09/06/2016
22	KELLEY	RUTHEY	MIRANDA		03/04/2017
23	KEY	NICHOLAS	PATRICK		07/21/2016
24	LAUFFER	ZACHARY	DANIEL		08/23/2016
25	LUO	YUEZHONG			07/08/2016
26	MEDDERS	LUCAS	CRANE		02/18/2017
27	MILLS	RICHARD	H		11/10/2016
28	NICHOLAS	BRANDON	HARWOOD		05/31/2017
29	PARSONS	THERESA	LYNN		09/08/2016
30	PETTEY	MICHELLE	WHITNEY		03/03/2017
31	PHADDEN	TREVOR	JOHN		05/31/2017
32	PRESTON	SAMUEL	BURWELL		10/27/2016
33	PROCTOR	JARED	ALAN		02/11/2017
34	RHODES	BAILEY	E.		10/10/2016
35	RING	MARY	ELIZABETH		08/23/2016

Successful Examination Candidates

36	SCHMIDT	NATHAN	DAVID	09/03/2016
37	SPENCER	LINDA	C	02/25/2017
38	TAMRAKAR	TRISHA		03/10/2017
39	TAO	YE		05/30/2017
40	TAYLOR	ZEKE	ANDREW	12/02/2016
41	THOMAS	CHASE	FIKE	05/25/2017
42	THOMAS	KURVAN	JOSEPH	09/03/2016
43	VOSSAN	CORINN	BLAIR	11/10/2016
44	WAGEMAN	GREGORY	S.	09/03/2016
45	WALTERS	BRANDON	DAVE	01/18/2017
46	WILKERSON	JESSICA	ROSALEE	07/16/2016
47	WOLEEN	OLIVIA	CHRISTINE	01/23/2017
48	WOODS	ANTHONY	MICHAEL	03/04/2017

CPA Exam Performance Summary: 2016 Q-3

West Virginia

Overall Performance

Unique Candidates	106
New Candidates	18
Total Sections	136
Passing 4th Section	11
Sections/Candidate	1.28
Pass Rate	36.0%
Average Score	67.0

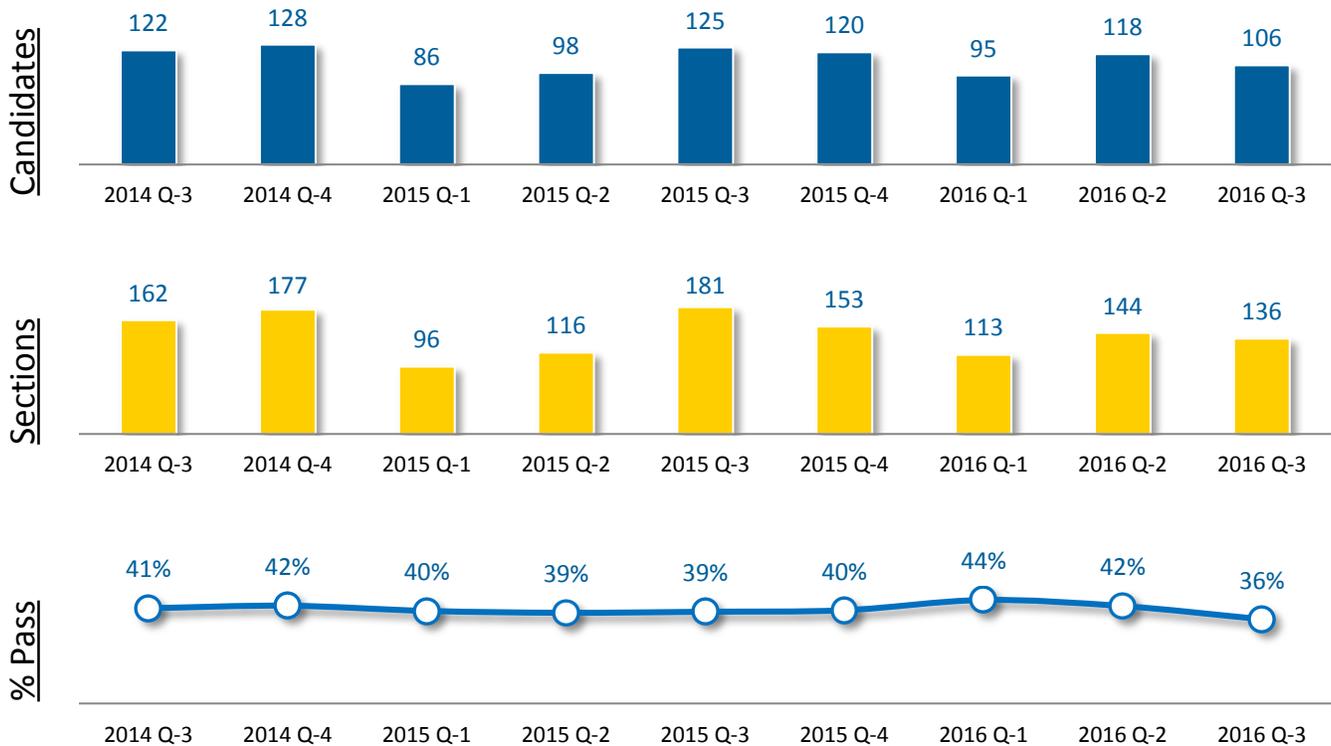
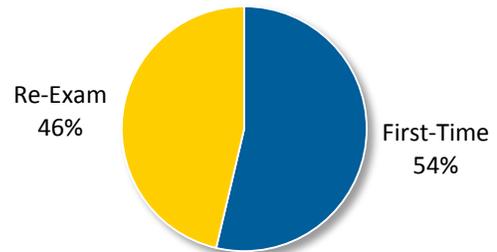
Section Performance

	Sections	Score	% Pass
First-Time	73	66.6	31.5%
Re-Exam	63	67.3	41.3%
AUD	36	69.0	33.3%
BEC	25	69.9	52.0%
FAR	39	64.2	33.3%
REG	36	65.9	30.6%

Jurisdiction Rankings (1 to 53)

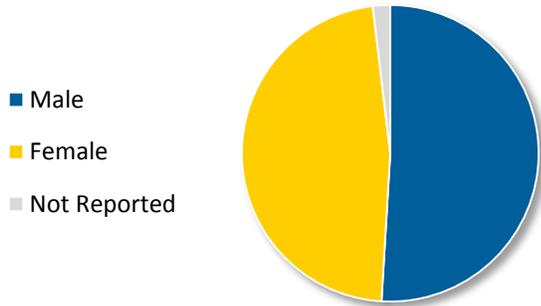
Candidates	Sections
49	49
50	51
Pass Rate	Avg Score

Exam Type by Percent



CPA Exam Performance Summary: 2016 Q-3

Demographics



Male Candidates	54	50.9%
Female Candidates	50	47.2%
Not Reported	2	1.9%

Average Age **28.9**

Age Rank **29**

Residency

Candidate Count

In-State Address	92
Out-of-State Address	14
Foreign Address	0

% of Candidates

In-State Address	86.8%
Out-of-State Address	13.2%
Foreign Address	0.0%

Degree Type

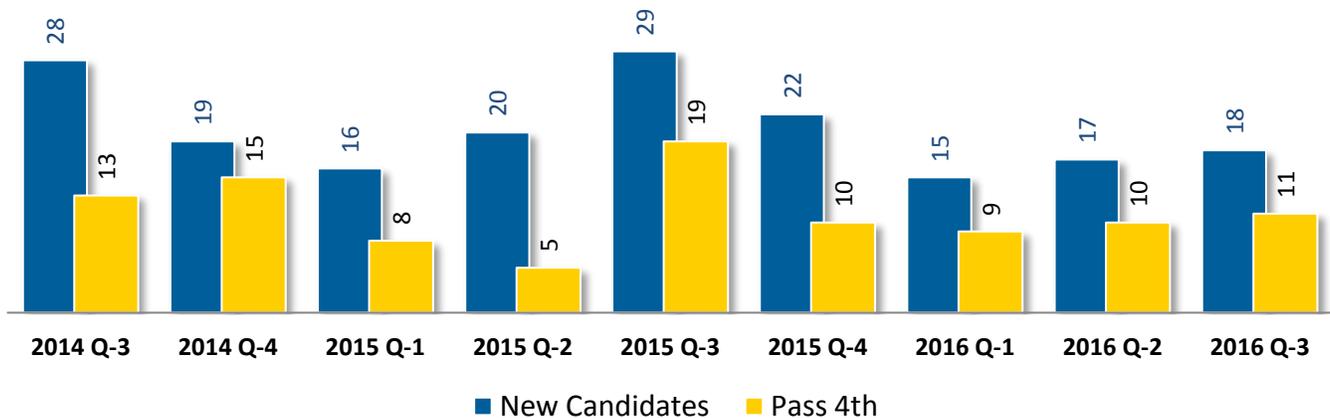
Candidate Count

Bachelor's Degree	102
Advanced Degree	4
Enrolled/Other	0

% of Candidates

Bachelor's Degree	96.2%
Advanced Degree	3.8%
Enrolled/Other	0.0%

New Candidates vs Candidates Passing 4th Section



Notes about the Data

1. The data used to develop this report was pulled from NASBA's Gateway System, which houses the Uniform CPA Examination's Application and Performance information for all 55 Jurisdictions.
2. The demographic data related to Age, Gender and Degree Type is provided by the individual candidates and may not be 100% accurate.

West Virginia

CPA Exam Performance Summary: 2016 Q-4

West Virginia

Overall Performance

Unique Candidates	103
New Candidates	21
Total Sections	130
Passing 4th Section	15
Sections/Candidate	1.26
Pass Rate	39.2%
Average Score	67.2

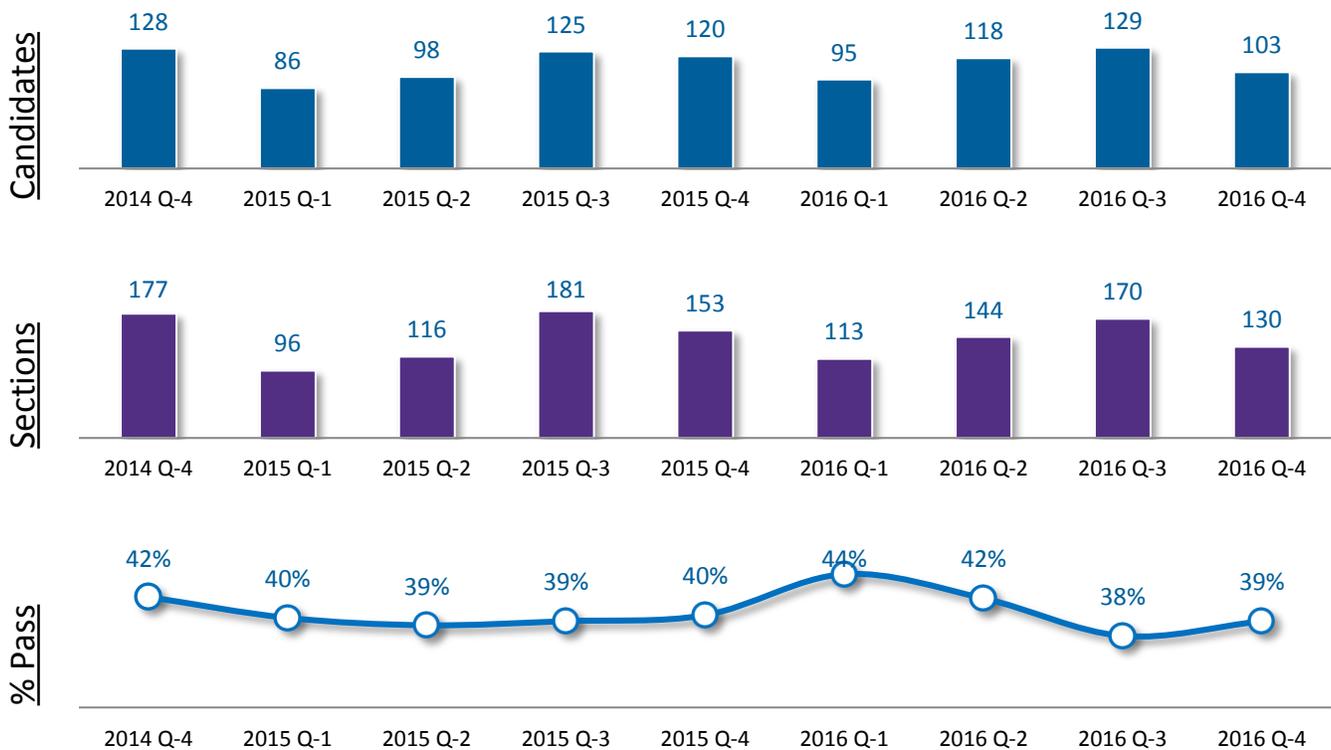
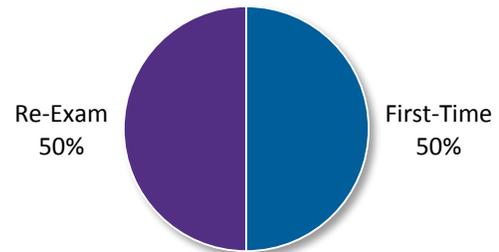
Section Performance

	Sections	Score	% Pass
First-Time	65	67.3	44.6%
Re-Exam	65	67.1	33.9%
AUD	32	68.8	43.8%
BEC	33	64.6	33.3%
FAR	38	68.9	44.7%
REG	27	66.1	33.3%

Jurisdiction Rankings (1 to 53)

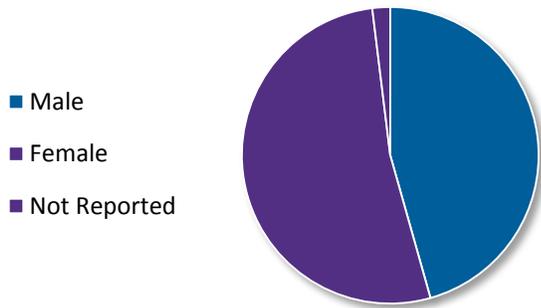
Candidates	Sections
49	49
48	50
Pass Rate	Avg Score

Exam Type by Percent



CPA Exam Performance Summary: 2016 Q-4

Demographics



Male Candidates	47	45.6%
Female Candidates	54	52.4%
Not Reported	2	1.9%

Average Age **29.3**

Age Rank **26**

Residency

Candidate Count

In-State Address	86
Out-of-State Address	17
Foreign Address	0

% of Candidates

In-State Address	83.5%
Out-of-State Address	16.5%
Foreign Address	0.0%

Degree Type

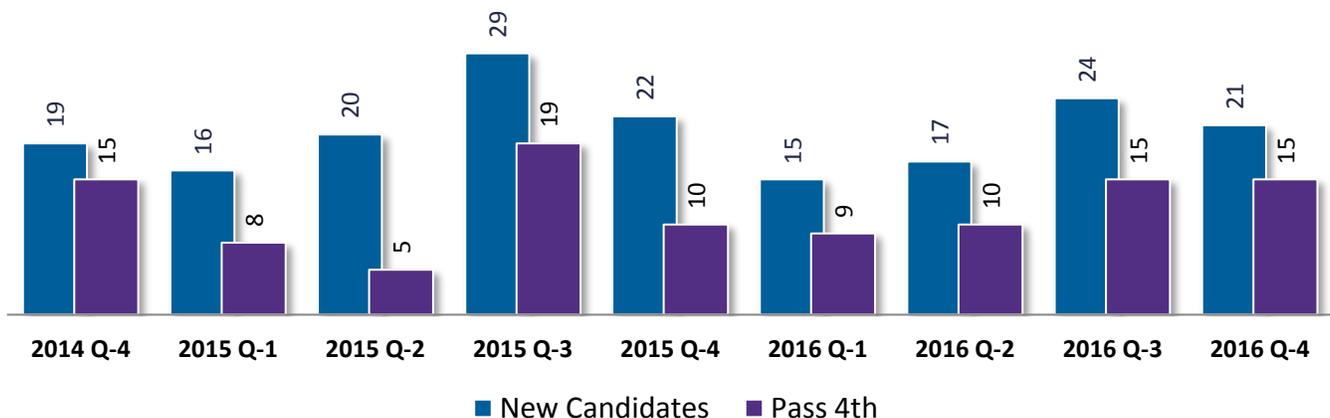
Candidate Count

Bachelor's Degree	102
Advanced Degree	1
Enrolled/Other	0

% of Candidates

Bachelor's Degree	99.0%
Advanced Degree	1.0%
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.

West Virginia

CPA Exam Performance Summary: 2017 Q-1

West Virginia

Overall Performance

Unique Candidates	115
New Candidates	24
Total Sections	153
Passing 4th Section	14
Sections/Candidate	1.33
Pass Rate	42.5%
Average Score	69.2

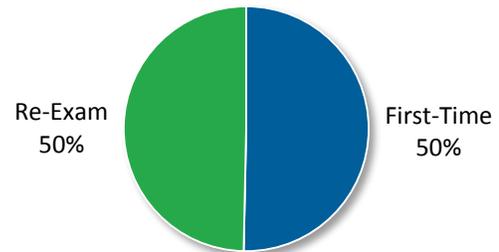
Section Performance

	Sections	Score	% Pass
First-Time	77	70.5	52.0%
Re-Exam	76	67.9	32.9%
AUD	31	71.9	38.7%
BEC	53	71.5	50.9%
FAR	40	66.5	35.0%
REG	29	65.8	41.4%

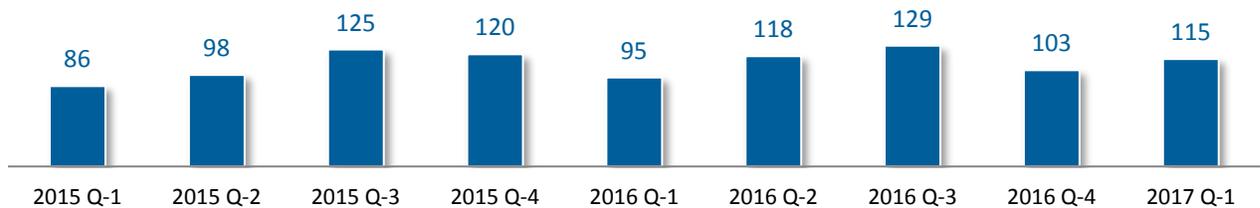
Jurisdiction Rankings (1 to 53)

Candidates	Sections
47	48
Pass Rate	Avg Score
37	39

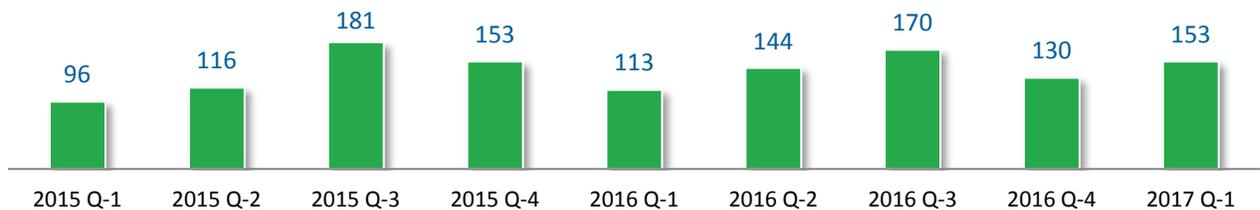
Exam Type by Percent



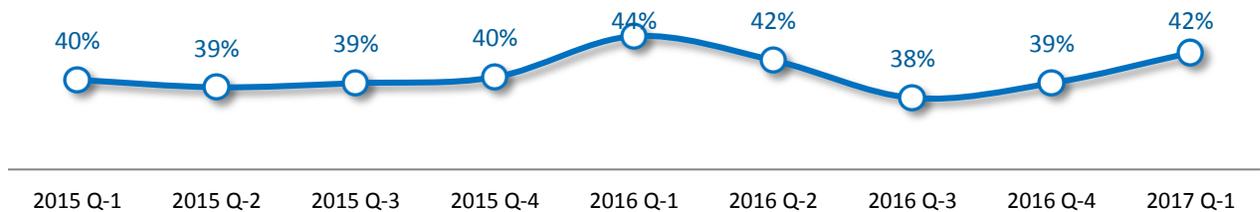
Candidates



Sections

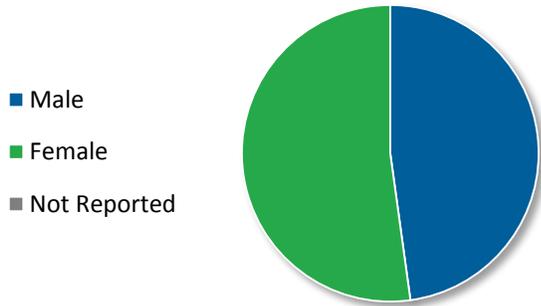


% Pass



CPA Exam Performance Summary: 2017 Q-1

Demographics



Male Candidates	55	47.8%
Female Candidates	60	52.2%
Not Reported	0	0.0%

Average Age **29.7**

Age Rank **32**

Residency

Candidate Count

In-State Address	101
Out-of-State Address	14
Foreign Address	0

% of Candidates

In-State Address	87.8%
Out-of-State Address	12.2%
Foreign Address	0.0%

Degree Type

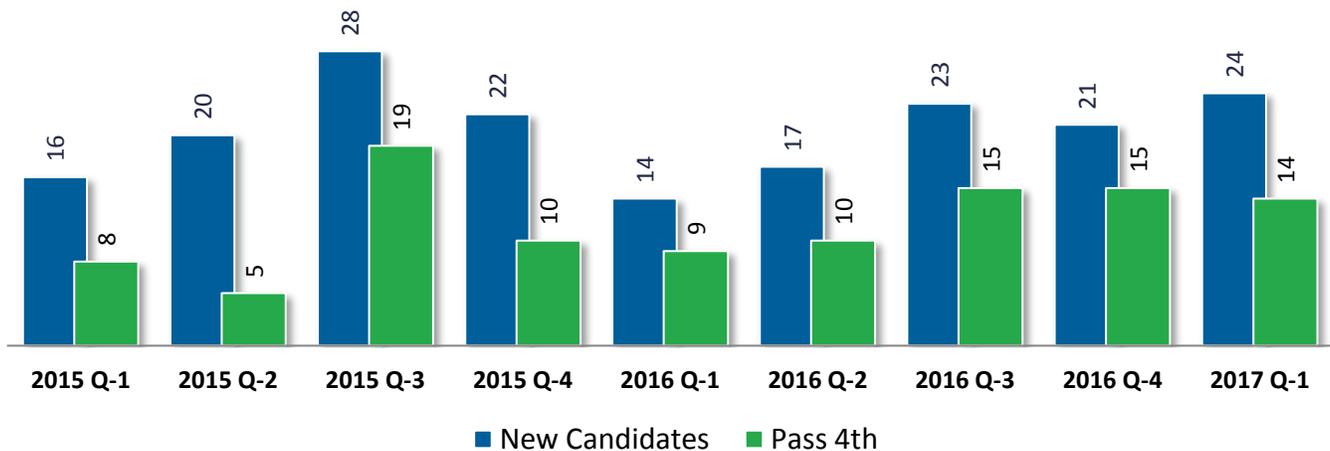
Candidate Count

Bachelor's Degree	114
Advanced Degree	1
Enrolled/Other	0

% of Candidates

Bachelor's Degree	99.1%
Advanced Degree	0.9%
Enrolled/Other	0.0%

New Candidates vs Candidates Passing 4th Section



Notes about the Data

1. The data used to develop this report was pulled from NASBA's Gateway System, which houses the Uniform CPA Examination's Application and Performance information for all 55 Jurisdictions.
2. The demographic data related to Age, Gender and Degree Type is provided by the individual candidates and may not be 100% accurate.

West Virginia

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

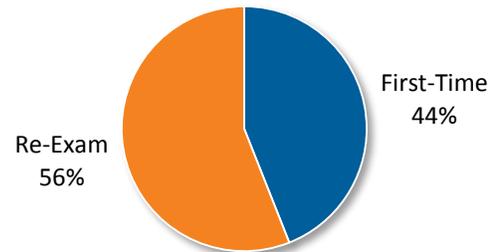
Section Performance

	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%

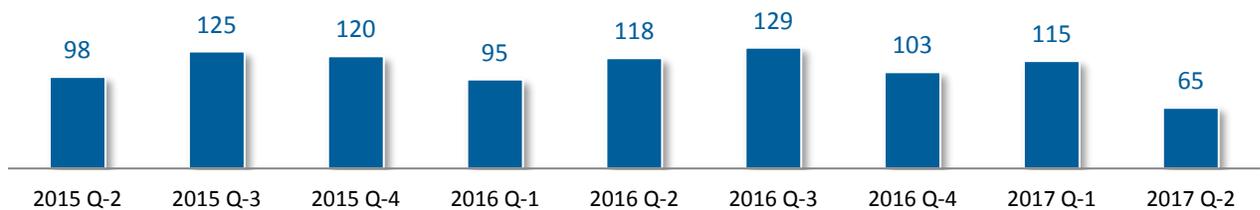
Jurisdiction Rankings (1 to 53)

Candidates	47	Sections	48
Pass Rate	39	Avg Score	37

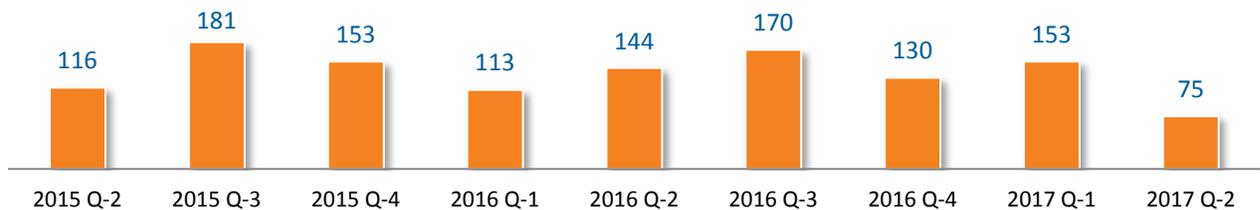
Exam Type by Percent



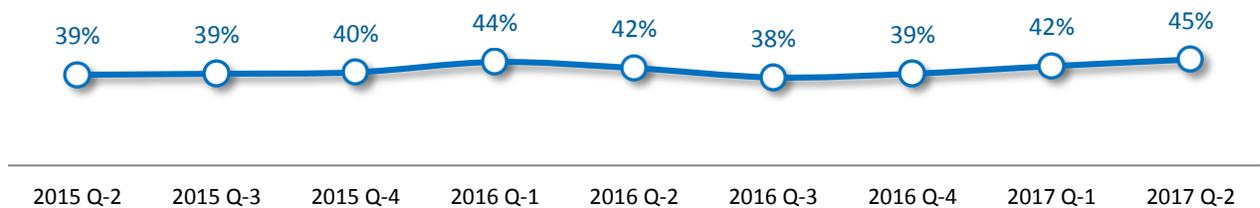
Candidates



Sections

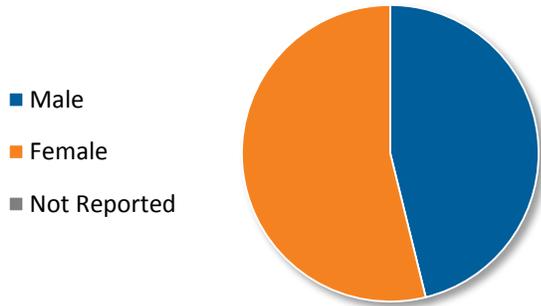


% Pass



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

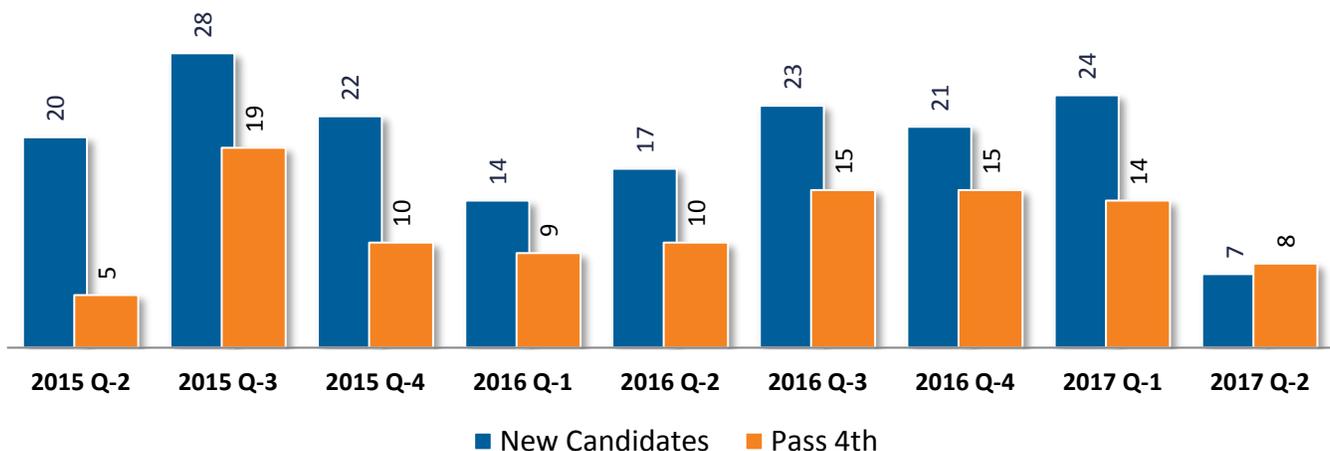
Candidate Count

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.

West Virginia

CPA Exam Performance Summary: 2017 Q-3

West Virginia

Overall Performance

Unique Candidates	82
New Candidates	14
Total Sections	111
Passing 4th Section	10
Sections/Candidate	1.35
Pass Rate	40.5%
Average Score	69.7

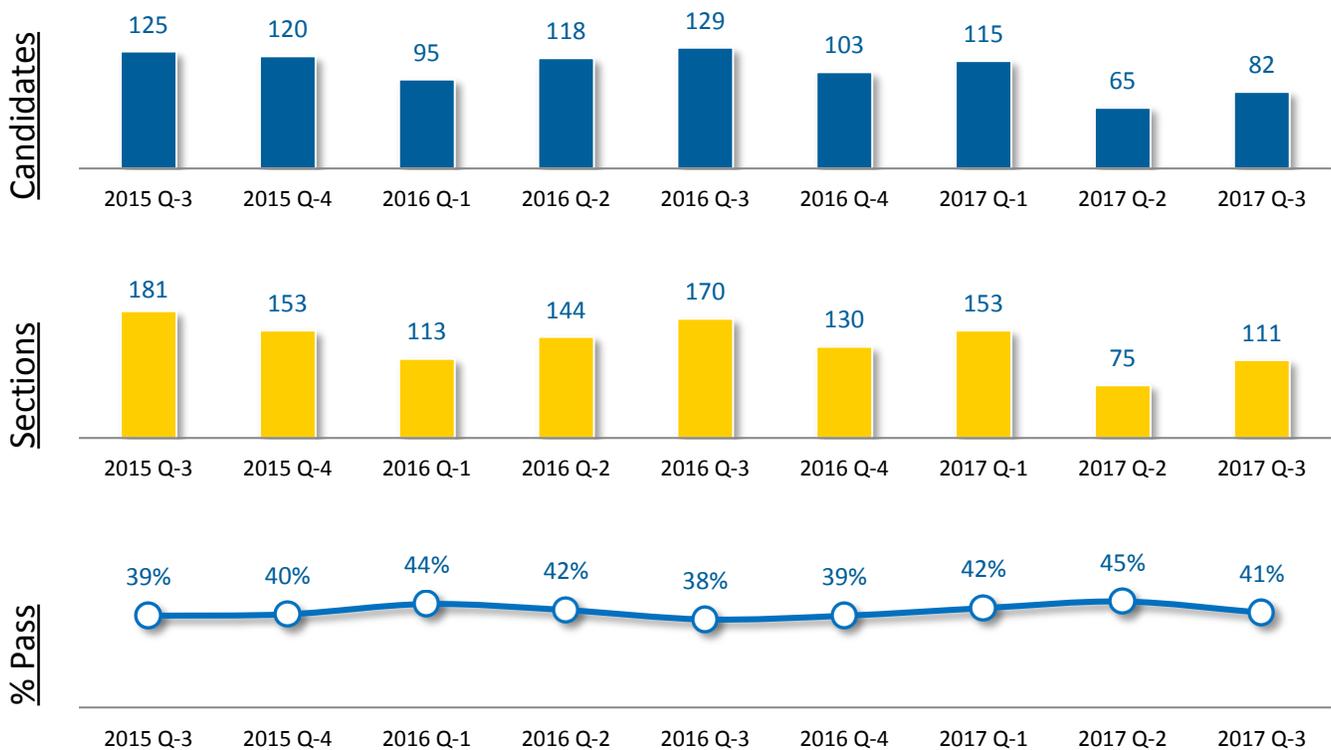
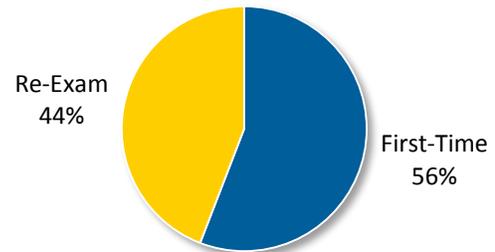
Section Performance

	Sections	Score	% Pass
First-Time	62	72.2	51.6%
Re-Exam	49	66.6	26.5%
AUD	26	73.9	53.9%
BEC	25	70.1	40.0%
FAR	32	65.8	28.1%
REG	28	70.0	42.9%

Jurisdiction Rankings (1 to 53)

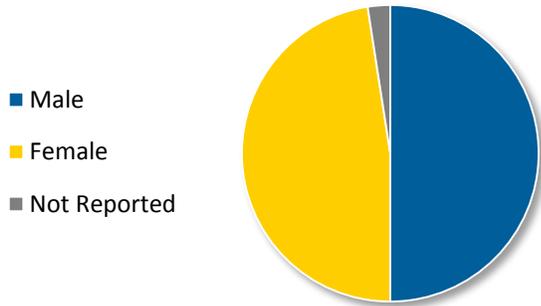
Candidates	Sections
50	50
46	39
Pass Rate	Avg Score

Exam Type by Percent



CPA Exam Performance Summary: 2017 Q-3

Demographics



Male Candidates	41	50.0%
Female Candidates	39	47.6%
Not Reported	2	2.4%

Average Age **28.6**

Age Rank **30**

Residency

Candidate Count

In-State Address	73
Out-of-State Address	9
Foreign Address	0

% of Candidates

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

Degree Type

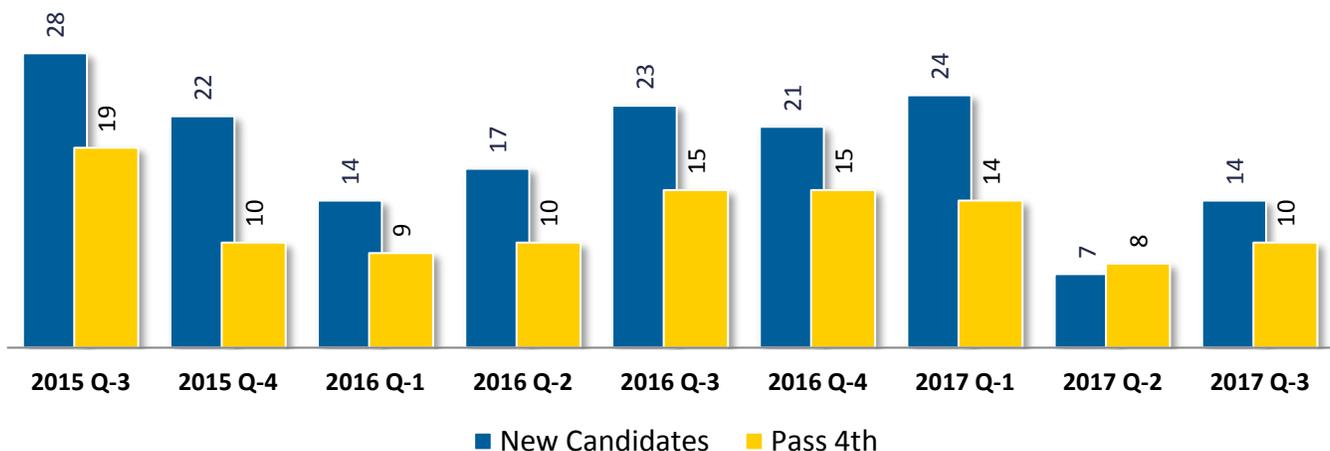
Candidate Count

Bachelor's Degree	81
Advanced Degree	0
Enrolled/Other	1

% of Candidates

Bachelor's Degree	98.8%
Advanced Degree	0.0%
Enrolled/Other	1.2%

New Candidates vs Candidates Passing 4th Section



Notes about the Data

1. The data used to develop this report was pulled from NASBA's Gateway System, which houses the Uniform CPA Examination's Application and Performance information for all 55 Jurisdictions.
2. The demographic data related to Age, Gender and Degree Type is provided by the individual candidates and may not be 100% accurate.

West Virginia

CPA Exam Performance Summary: 2017 Q-4

West Virginia

Overall Performance

Unique Candidates	84
New Candidates	15
Total Sections	109
Passing 4th Section	10
Sections/Candidate	1.30
Pass Rate	38.5%
Average Score	69.6

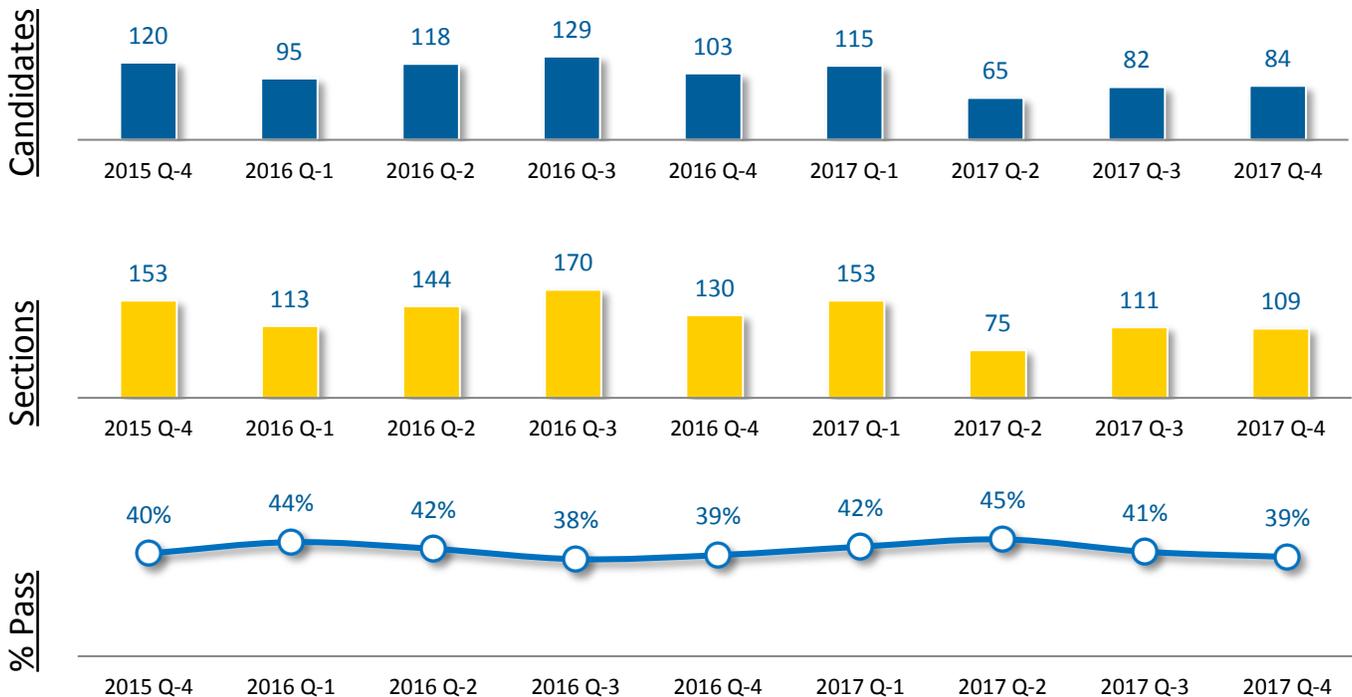
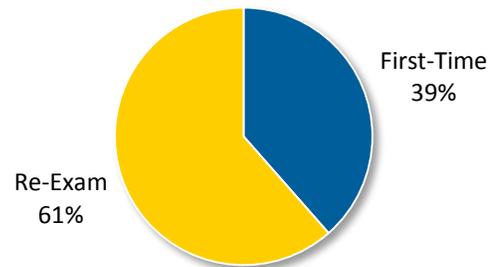
Section Performance

	Sections	Score	% Pass
First-Time	42	64.4	33.3%
Re-Exam	67	72.9	41.8%
AUD	29	74.2	51.7%
BEC	17	68.9	41.2%
FAR	41	66.7	29.3%
REG	22	69.7	36.4%

Jurisdiction Rankings (1 to 53)

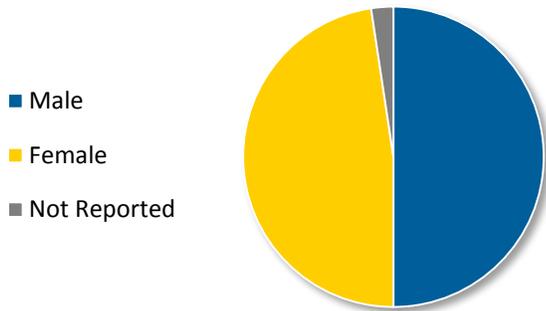
Candidates	Sections
48	48
51	35
Pass Rate	Avg Score

Exam Type by Percent



CPA Exam Performance Summary: 2017 Q-4

Demographics



Male Candidates	42	50.0%
Female Candidates	40	47.6%
Not Reported	2	2.4%

Average Age **29.5**

Age Rank **33**

Residency

Candidate Count

In-State Address	70
Out-of-State Address	14
Foreign Address	0

% of Candidates

In-State Address	83.3%
Out-of-State Address	16.7%
Foreign Address	0.0%

Degree Type

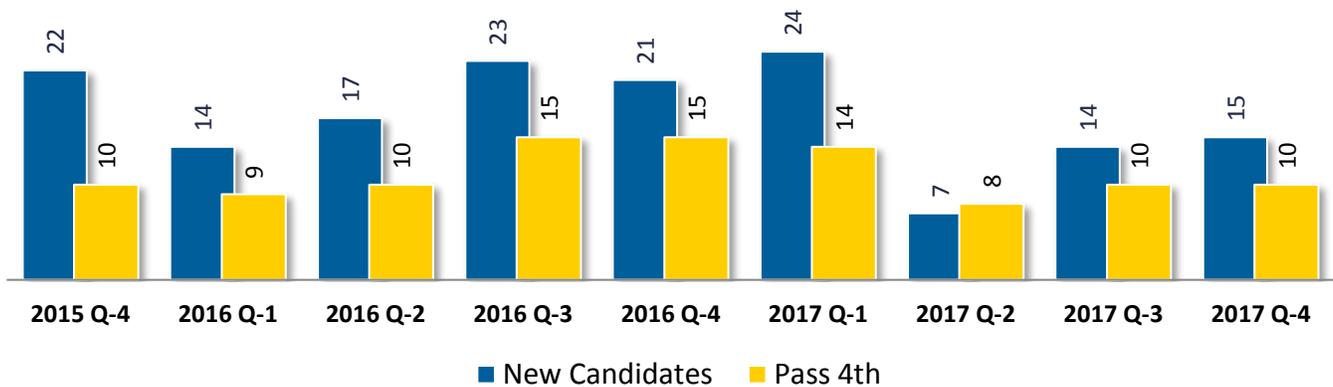
Candidate Count

Bachelor's Degree	83
Advanced Degree	0
Enrolled/Other	1

% of Candidates

Bachelor's Degree	98.8%
Advanced Degree	0.0%
Enrolled/Other	1.2%

New Candidates vs Candidates Passing 4th Section



Notes about the Data

- 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.
- The demographic data related to Age, Gender and Degree Type is provided by the individual candidates and may not be 100% accurate.

West Virginia

CPA Exam Performance Summary: 2018 Q-1 West Virginia

Overall Performance

Unique Candidates	68
New Candidates	15
Total Sections	82
Passing 4th Section	9
Sections / Candidates	1.21
Pass Rate	39.02%
Average Score	66.17

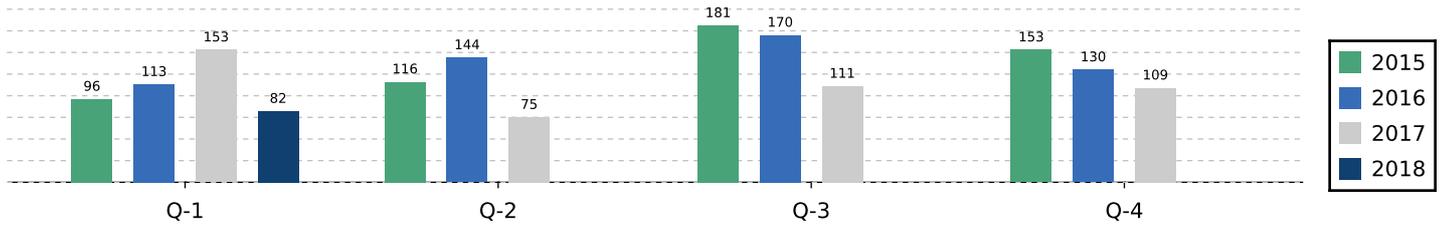
Section Performance

	Sections	Score	% Pass
First-Time	15	68.53	40.0%
Re-Exam	67	65.64	38.81%
AUD	22	60.05	36.36%
BEC	12	65.75	41.67%
FAR	29	67.14	41.38%
REG	19	72.05	36.84%

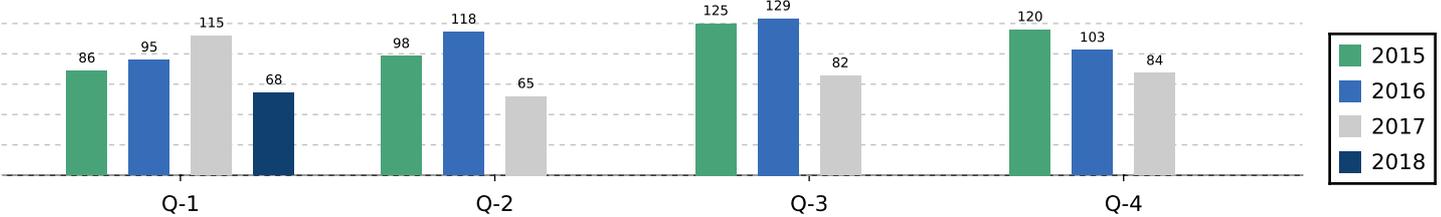
Jurisdiction Ranking

Candidates	49	Sections	49
Pass Rate	52	Avg Score	52

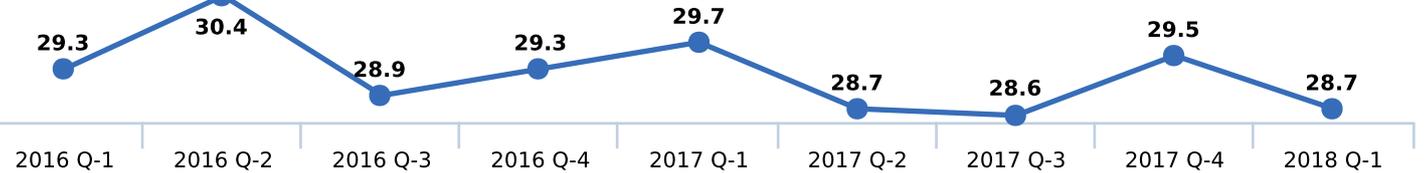
Sections



Candidates



Average Age



% Pass



CPA Exam Performance Summary: 2018 Q-1

West Virginia

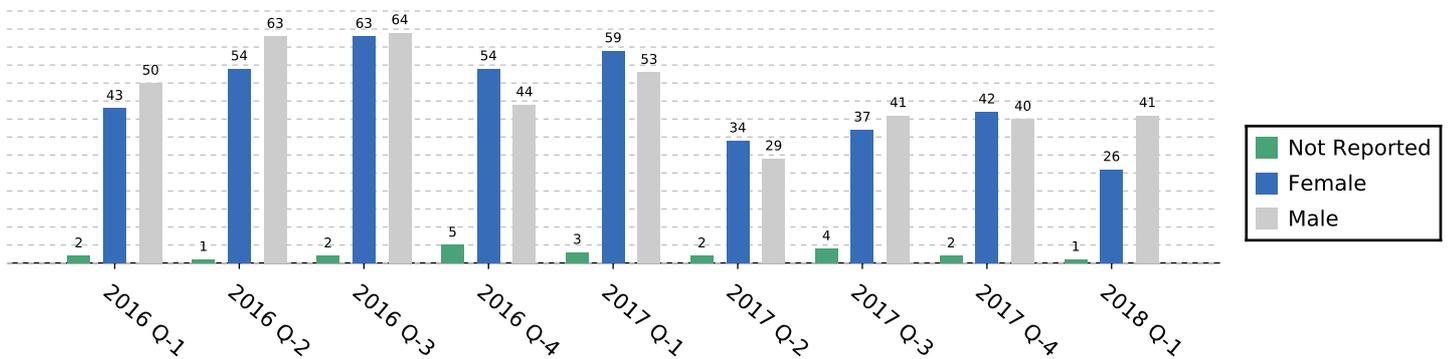
Degree Type

Bachelor's Degree	57	83.8%
Advanced Degree	11	16.2%
Enrolled / Other	0	0.0%

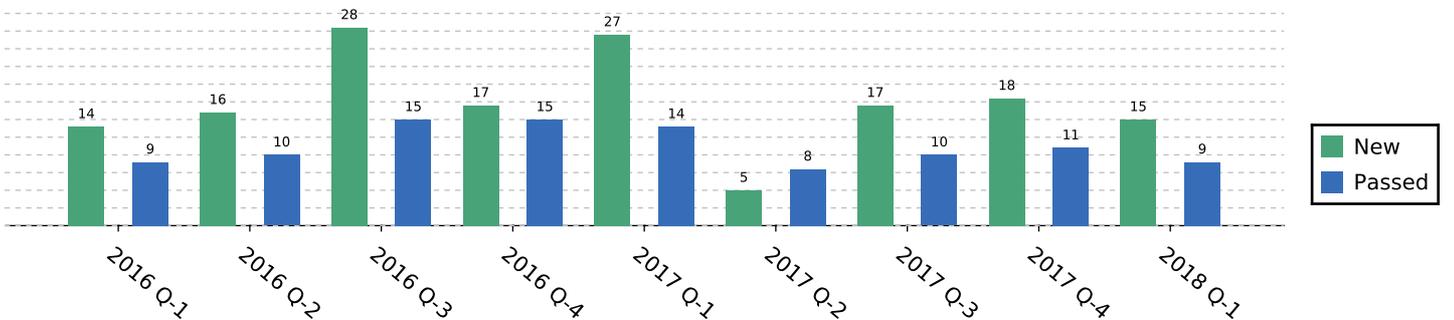
Residency

In-State Address	59	86.76%
Out-of-State Address	9	13.24%
Foreign Address	0	0.0%

Gender



New Candidates vs Candidates Passing 4th Section



Notes:

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CPA Exam Performance Summary: 2018 Q-2

West Virginia

Overall Performance

Unique Candidates	76
New Candidates	11
Total Sections	97
Passing 4th Section	13
Sections / Candidates	1.28
Pass Rate	50.52%
Average Score	70.18

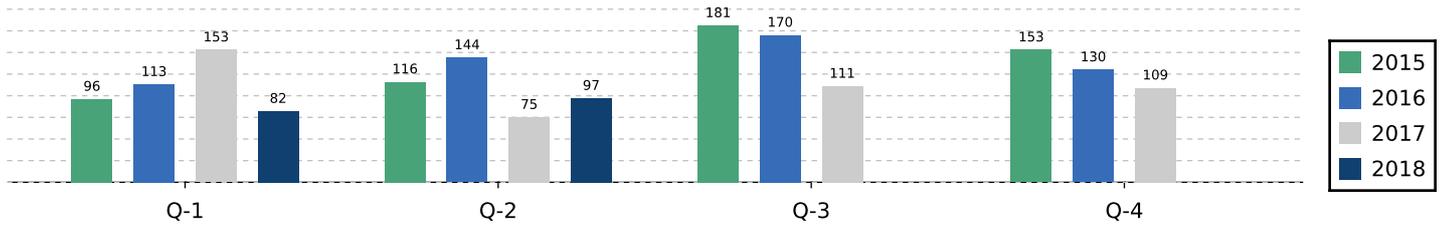
Section Performance

	Sections	Score	% Pass
First-Time	13	62.85	38.46%
Re-Exam	84	71.31	52.38%
AUD	20	71.45	50.0%
BEC	19	70.00	36.84%
FAR	30	67.63	43.33%
REG	28	72.11	67.86%

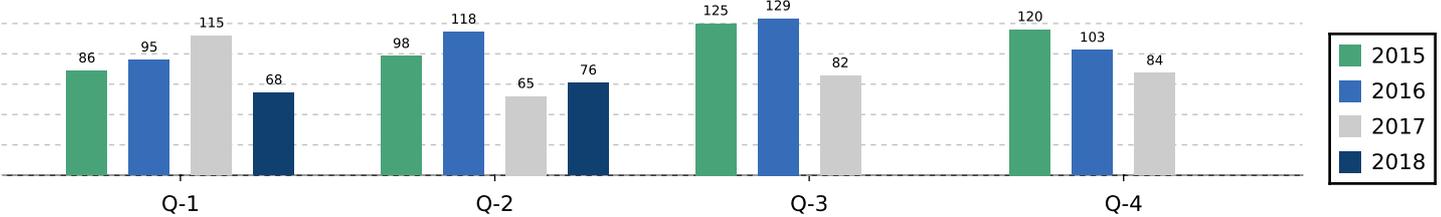
Jurisdiction Ranking

Candidates	Sections
49	49
Pass Rate	Avg Score
34	42

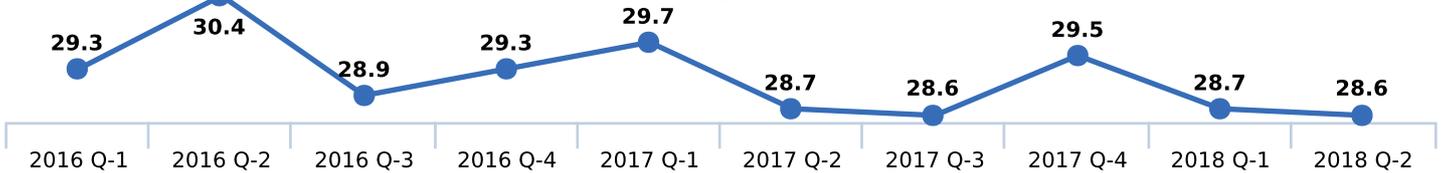
Sections



Candidates



Average Age



% Pass



CPA Exam Performance Summary: 2018 Q-2

West Virginia

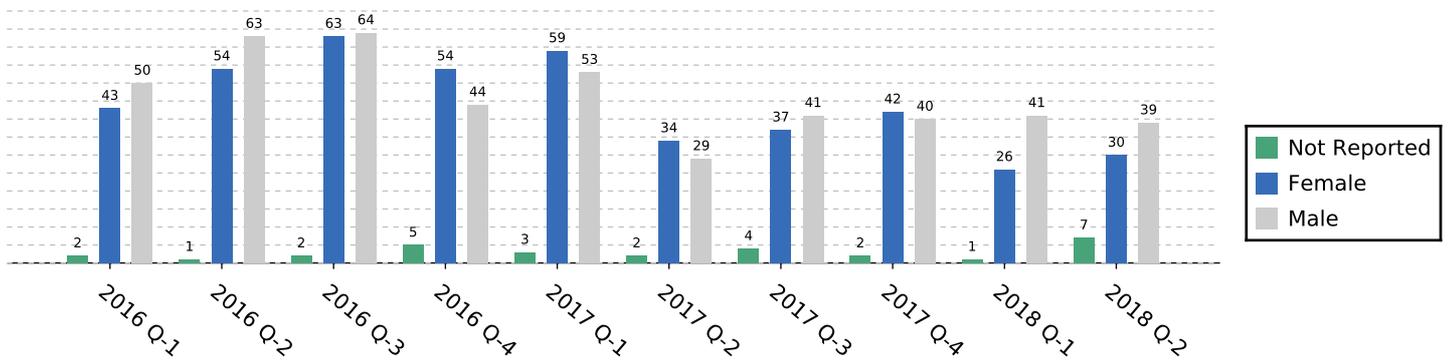
Degree Type

Bachelor's Degree	62	81.6%
Advanced Degree	14	18.4%
Enrolled / Other	0	0.0%

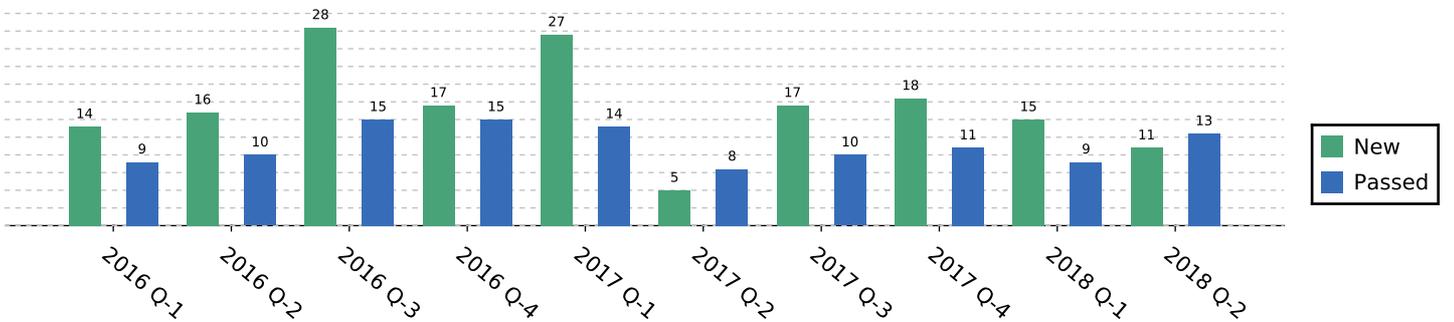
Residency

In-State Address	72	94.74%
Out-of-State Address	4	5.26%
Foreign Address	0	0.0%

Gender



New Candidates vs Candidates Passing 4th Section



Notes:

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 3. Some jurisdictions do not require candidates to report certain demographic data nor complete surveys gathering such data on a voluntary basis.
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FY Ended June 30, 2018 Complaints Received

Complaint Number	Dates	Complaint	Resolution
2018-01 WVBOA (US Dept of Labor) v Christopher Allman	11/8/2017	Audit deficiencies	Probable cause found but certificate had already been revoked in 2017-07A
	3/28/2018	Hearing scheduled	
	4/19/2018	6 month Status Letter	
	10/29/2018	Notice of Final Action	
2018-02	7/6/2017	Inheritance matter	No probable cause found
	12/27/2017	Notice of Final Action	
2018-03 Walls v Christopher Allman	7/6/2017	Complainant request return of records	Probable cause found but certificate had already been revoked in 2017-07A
	1/5/2018	Six-month status letter	
	3/28/2018	Hearing scheduled	
	7/23/2018	Hearing Examiner Recommended Decision received	
	10/29/2018	Notice of Final Action	
2018-04	7/24/2017	Incorrect and lateness of tax filing	No probable cause found
	1/24/2018	Six-month status letter	
	1/24/2018	Notice of Final Action	
2018-05	9/27/2017	Return of records	No probable cause found
	3/29/2018	Six-month status letter	
	5/8/2018	Notice of Final Action	
2018-06	10/16/2017	Harm to public due to non-licensee owners in an Accounting Corporation	No probable cause found
	1/30/2018	Notice of Final Action	
2018-07	11/14/2017	Return of records	

	11/16/2017	Withdrew complaint	
2018-08 Mourier v Christopher Allman	4/3/2018	Return of records	Probable cause found but certificate had already been revoked in 2017-07A
	10/3/2018	Six-month status letter	
	10/29/2018	Notice of Final Action	
2018-09 WVBOA (AICPA) v James Teed	1/17/2018	Violations of Codes of Professional Conduct of Tennessee Society of CPAs and WV Society of CPAs	Probable cause found. He entered into a Consent Agreement which limits the professional activities and provides for rigorous monitoring
	6/18/2018	Consent Agreement signed	
	7/30/2018	Notice of Final Action	
2018-10	5/1/2018	Violations of Standards of Accounting Procedures	No probable cause found
	11/19/2018	Notice of Final Action	
2018-11	6/13/2018	Return of records	No probable cause found
	7/20/2018	Notice of Final Action	
FY Ended June 30, 2017			
2016-05 WVBOA v. Jeffrey Lewis	Filed 3/25/2018	Conviction of a felony - Guilty of embezzlement by a fiduciary	Probable cause found - Respondent surrendered Certificate
	9/26/2016	6-Month Status Letter mailed	
	4/4/2017	Hearing began / Extension requested by Respondent to all the WV Supreme Court time to reach a decision regarding his appeal - time is tolled during this period	
	8/3/2018	Consent Agreement signed by Board President	
2017-01	Filed: 8/15/2016	Complainant Requests the return of a report regarding the licensee's investigation of an organization's bank account	No probable cause found

	2/6/2017	Investigation complete and Notice of Final Action provided to Complainant and Respondent	
2017-02	Filed: 1/9/2017 6/2/2017	Complainant request return of tax records Investigation complete and Notice of Final Action provided to Complainant and Respondent	No probable cause found
2017-03	Filed: 1/17/2017 6/2/2017 7/17/2017 9/26/2017	Complainant reported that Respondent failed to deposit social security and IRS funds Board requested additional information Six month Status Letter Mailed Notice of Final Action sent to Complainant and Respondent.	No probable cause found
2017-04	Not assigned		
2017-05 WVBOA v Edward Walsh	Filed: 2/6/2017 8/3/2018 8/15/2017 1/9/2018 2/20/2018 6/18/2018	Board initiated complaint due to IRS suspension Six month Status Letter Mailed Statement of Charges Hearing held Hearing Examiners Findings of Fact and Conclusions of Law Final Order revoking certificate signed by Board President	Probable cause found - Certificate Revoked
2017-06	Filed: 2/17/2017 5/8/2017 8/10/2017 8/14/2017 7/25/2018	Non-profit seeking return of Quickbooks electronic records Investigator hired 6-month status letter mailed Investigator report received Notice of Final Action sent to Complainant and Respondent.	No probable cause found

2017-07A WVBOA v Christopher Allman	5/23/2017	Board initiated due to termination from the Peer Review Program and continuing to advertise to provide services the Respondent was not authorized to provide - Respondent failed to respond	Probable cause found - Certificate Revoked
	8/15/2017	Statement of Charges and Notice of Hearing	
	11/8/2017	Six month Status Letter Mailed	
	12/5/2017	Hearing - Respondent did not appear	
	1/22/2018	Findings of Fact and Conclusions of Law	
	4/25/2018	ALJ Recommended Decision	
	5/14/2018	Final Order revoking certificate and firm permit signed by Board President	
	7/24/2018	Injunction filed in Putnam County Circuit Court to enjoin Respondent to quit advertising services reserved for licensees	
	9/12/2018	Permanent Injunction Request filed in Putnam County Circuit Court	
	9/26/2018	Hearing for Injunction - Respondent failed to appear	
	10/3/2018	Permanent Injunction Order signed by Judge	
10/29/2018	Notice of Final Action		
2017-07B	5/16/2017	Inheritance matter	No probable cause found
	8/3/2017	Notice of Final Action	
2017-08 WVBOA v Gregory Cason	5/17/2017	Board initiated complaint due to conviction in Federal Court for aiding and assisting in false tax returns	Probable cause found
	8/17/2017	Statement of Charges signed by Board President	
	11/16/2017	Six month Status Letter Mailed	
	4/27/2018	Signed Consent Agreement	
2017-09	6/15/2017	Complainant request return of tax records	No probable cause found
	7/28/2018	Complaint received tax records within days and the Board closed the case	

8/9/2018

Notice of Final Action mailed to Respondent
and Complainant

Firm Permits, Accounting Corporations and Professional Limited Liability Companies

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

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

**Accounting Corporations, Professional Limited Liability Companies, and Firm Permit Approvals
For Period Beginning July 1, 2017 to June 30, 2018**

Firm No.	Registration Date	Firm Name	City	State	County
AC Approvals					
F0615	09/05/2017	COULTER & JUSTUS PC	Knoxville	TN	Out-of-State
F0622	12/18/2017	HALL CPA AC	ST ALBANS	WV	Kanawha
PLLC Approvals					
F0611	08/04/2017	SULLIVAN & SULLIVAN PLLC	FAYETTEVILLE	WV	FAYETTE
F0614	08/24/2017	TESSA M WHITE PLLC	CHARLESTON	WV	KANAWHA
F0617	11/08/2017	LISA SIMON & ASSOCIATES PLLC	WHEELING	WV	OHIO
F0620	12/04/2017	KESSEL CPA AND ASSOCIATES PLLC	Moorefield	WV	HARDY
F0629	02/09/2018	DP JAGGIE PLLC	Fairmont	WV	MARION
F0631	05/09/2018	GRAY, GRIFFITH & MAYS - MORGANTOWN PLLC	Charleston	WV	KANAWHA
F0632	05/10/2018	Mayfield Consulting PLLC	Morgantown	WV	MONONGALIA
F0634	06/06/2018	FRED C. HESS CPA PLLC	CHARLESTON	WV	KANAWHA
F0636	06/18/2018	Judy M Carlson PLLC	Bridgeport	WV	HARRISON
Firm Approvals					
F0610	07/01/2017	CARTER & COMPANY CPA LLC	DESTIN	FL	OUT-OF-STATE
F0611	08/04/2017	SULLIVAN & SULLIVAN PLLC	FAYETTEVILLE	WV	FAYETTE
F0612	08/04/2017	SIMMS & COMPANY PLLC	CHARLESTON	WV	KANAWHA
F0613	08/09/2017	RUBINO & COMPANY CHARTERED	BETHESDA	MD	OUT-OF-STATE
F0614	08/24/2017	TESSA M WHITE PLLC	CHARLESTON	WV	KANAWHA
F0615	09/05/2017	COULTER & JUSTUS PC	KNOXVILLE	TN	OUT-OF-STATE
F0616	10/01/2017	BEERS HAMERMAN COHEN & BURGER PC	NEW HAVEN	CT	OUT-OF-STATE
F0617	07/01/2017	DOOLEY & VICARS CPAS LLP	RICHMOND	VA	OUT-OF-STATE
F0618	11/15/2017	MACIAS GINI & O'CONNELL LLP	LOS ANGELES	CA	OUT-OF-STATE
F0619	11/17/2017	Pension Assurance LLP	Woodland Hills	CA	OUT-OF-STATE
F0620	11/29/2017	KESSEL CPA & ASSOCIATES PLLC	MOOREFIELD	WV	HARDY
F0621	12/15/2017	Citrin Cooperman & Company LLP	New York City	NY	OUT-OF-STATE
F0622	01/01/2018	HALL CPA AC	SAINT ALBANS	WV	KANAWHA
F0623	01/04/2018	Caudill & Associates CPA PLLC	LEXINGTON	KY	OUT-OF-STATE
F0624	01/04/2018	NEWSOM AND ASSOCIATES PA	JACKSONVILLE	FL	OUT-OF-STATE
F0625	01/09/2018	RODEFER MOSS & CO PLLC	KNOXVILLE	TN	OUT-OF-STATE
F0626	01/10/2018	HARPER RAINS KNIGHT & COMPANY PA	RIDGELAND	MS	OUT-OF-STATE
F0627	01/23/2018	BOYER & RITTER LLC	CAMP HILL	PA	OUT-OF-STATE
F0628	02/13/2018	DENISE C DAMPIER CPA PLLC	CHARLOTTE	NC	OUT-OF-STATE
F0629	02/09/2018	DP JAGGIE	FAIRMONT	WV	MARION
F0630	02/27/2018	R. Michael LaBounty & Associates PC	Atlanta	GA	OUT-OF-STATE
F0631	05/09/2018	GRAY, GRIFFITH & MAYS - MORGANTOWN	Charleston	WV	KANAWHA
F0632	05/10/2018	Mayfield Consulting PLLC	Morgantown	WV	MONONGALIA
F0633	05/25/2018	MCM CPAS & ADVISORS LLP	LOUISVILLE	KY	OUT-OF-STATE
F0634	06/06/2018	FRED C. HESS CPA PLLC	CHARLESTON	WV	KANAWHA
F0635	Not Assigned				
F0636	06/18/2018	Judy M Carlson PLLC	Bridgeport	WV	HARRISON

**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					
F0152	11/10/2016	GIBBONS & KAWASH AC	CHARLESTON	WV	KANAWHA
F0592	7/1/2016	DIMIT ACCOUNTING CORPORATION	VIENNA	WV	WOOD
F0593	7/1/2016	AARON JAMES HEIGHTON CPA AC	HUNTINGTON	WV	CABELL
F0602	1/11/2017	YOUNG & ASSOCIATES CPAS AC	NITRO	WV	KANAWHA
F0608	3/9/2017	ALEXANDER BUS CONS SRVCS AC	PETERSBURG	WV	GRANT
PLLC Approvals					
F0594	7/5/2016	DENESEUS & ASSOCIATES PLLC	MARTINSBURG	WV	BERKELEY
F0596	9/14/2016	FERRARI & ASSOCIATES PLLC	MORGANTOWN	WV	MONONGALIA
F0598	11/10/2016	TYLER J GATRELL CPA PLLC	HUNTINGTON	WV	CABELL
F0604	2/4/2017	LORIE SMITH MEADOWS PLLC	BUFFALO	WV	PUTNAM
F0605	2/6/2017	STUART T STICKEL CPA CFE PLLC	SOUTH CHARLEST	WV	KANAWHA
F0609	5/15/2017	PANARO CPAS PLLC	CHARLESTON	WV	KANAWHA
Firm Approvals					
F0591	7/1/2016	MAHER DUESSEL	PITTSBURGH	PA	OUT-OF-STATE
F0592	7/1/2016	DIMIT ACCOUNTING CORPORATION	VIENNA	WV	WOOD
F0593	7/1/2016	AARON JAMES HEIGHTON CPA AC	HUNTINGTON	WV	CABELL
F0594	7/5/2016	DENESEUS & ASSOCIATES PLLC	MARTINSBURG	WV	BERKELEY
F0595	7/5/2016	SANTOS POSTAL & CO PC	ROCKVILLE	MD	OUT-OF-STATE
F0596	9/14/2016	FERRARI & ASSOCIATES PLLC	MORGANTOWN	WV	MONONGALIA
F0597	10/24/2016	RICHEY MAY & CO LLP	ENGLEWOOD	CO	OUT-OF-STATE
F0598	11/10/2016	TYLER J GATRELL CPA PLLC	HUNTINGTON	WV	CABELL
F0599	11/9/2016	SAINT GEORGE CONSULTING INC	VIENNA	VA	OUT-OF-STATE
F0375	1/6/2017	McGILL POWER BELL & ASSOCIATES LLP	MEADVILLE	PA	OUT-OF-STATE
F0601	1/6/2017	TIKEY & ASSOCIATES LLC	CONNELLSVILLE	PA	OUT-OF-STATE
F0602	1/11/2017	YOUNG & ASSOCIATES CPAS AC	NITRO	WV	KANAWHA
F0603	1/13/2017	PBMARES LLP	NEWPORT NEWS	VA	OUT-OF-STATE
F0604	2/4/2017	LORIE SMITH MEADOWS PLLC	BUFFALO	WV	PUTNAM
F0605	2/6/2017	STUART T STICKEL CPA CFE PLLC	SOUTH CHARLEST	WV	KANAWHA
F0608	3/9/2017	ALEXANDER BUS CONS SRVCS AC	PETERSBURG	WV	GRANT
F0609	5/15/2017	PANARO CPAS PLLC	CHARLESTON	WV	KANAWHA

APPLICATION FOR AUTHORIZATION TO PERFORM ATTEST/COMPILATION SERVICES

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

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

**Firm and Individual Authorizations Approved
For Period Beginning July 1, 2017 to June 30, 2018**

Firm Authorization Approvals

	Firm No.	Registration Date	Firm Name	City	State	County
1	F00621	01/01/2018	CITRIN COOPERMAN & COMPANY LLP	New York City	NY	OUT-OF-STATE
2	F00625	01/09/2018	RODEFER MOSS & CO PLLC	KNOXVILLE	TN	OUT-OF-STATE
3	F00626	01/10/2018	HARPER RAINS KNIGHT & COMPANY PA	RIDGELAND	MS	OUT-OF-STATE
4	F00627	01/23/2018	BOYER & RITTER LLC	CAMP HILL	PA	OUT-OF-STATE
5	F00628	02/13/2018	DENISE C DAMPIER CPA PLLC	CHARLOTTE	NC	OUT-OF-STATE
6	F00630	02/27/2018	R. MICHAEL LaBOUNTY & ASSOCIATES PC	Atlanta	GA	OUT-OF-STATE
7	F00631	7/1/2018	GRAY, GRIFFITH & MAYS - MORGANTOWN PLLC	Charleston	WV	KANAWHA
8	F00633	07/01/2018	MCM CPAS & ADVISORS LLP	LOUISVILLE	KY	OUT-OF-STATE
9	F00634	7/1/2018	FRED C. HESS CPA PLLC	CHARLESTON	WV	KANAWHA
10	F00640	8/1/2018	MAZARS USA LLP	New York	NY	NOT LISTED
11	F00641	8/1/2018	THE POMYKALA GROUP	Westmont	IL	OUT-OF-STATE
12	F00646	8/23/2018	LUMEN CPA, INC	BRECKSVILLE	OH	OHIO
13	F00648	9/25/2018	DYE & ASSOCIATES AC	Washington	WV	WOOD
14	F00651	11/5/2018	KATZ SAPPER & MILLER LLP	Indianapolis	IN	OUT-OF-STATE
15	F00652	11/8/2018	KIRKPATRICKPRICE INC	Nashville	TN	OUT-OF-STATE

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

Firm Authorization Approvals

	Firm No.	Registration Date	Firm Name	City	State	County
1	F0591	7/1/2016	MAHER DUESSEL	PITTSBURGH	PA	OUT-OF-STATE
2	F0595	7/5/2016	SANTOS POSTAL & CO PC	ROCKVILLE	MD	OUT-OF-STATE
3	F0596	9/14/2016	FERRARI & ASSOCIATES PLLC	MORGANTOWN	WV	MONONGALIA
4	F0597	10/24/2016	RICHEY MAY & CO LLP	ENGLEWOOD	CO	OUT-OF-STATE
5	F0599	11/9/2016	SAINT GEORGE CONSULTING INC	VIENNA	VA	OUT-OF-STATE
6	F0375	1/6/2017	McGILL POWER BELL & ASSOCIATES LLP	MEADVILLE	PA	OUT-OF-STATE
7	F0601	1/6/2017	TIKEY & ASSOCIATES LLC	CONNELLSVILLE	PA	OUT-OF-STATE
8	F0602	1/11/2017	YOUNG & ASSOCIATES CPAS AC	NITRO	WV	KANAWHA
9	F0603	1/13/2017	PBMARES LLP	NEWPORT NEWS	VA	OUT-OF-STATE
10	F0604	2/4/2017	LORIE SMITH MEADOWS PLLC	BUFFALO	WV	PUTNAM
11	F0605	2/6/2017	STUART T STICKEL CPA CFE PLLC	SO. CHARLESTON	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	OUT-OF-STATE
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

**Number of Licensees by WV County of Practice
Out-of-State Licensees by State of Residence
For Period Beginning July 1, 2016 to June 30, 2018**

	County	07/01/2016 to 06/30/2017	07/01/2017 to 06/30/2018
1	Barbour	11	9
2	Berkeley	40	31
3	Boone	3	3
4	Braxton	2	2
5	Brooke	7	7
6	Cabell	154	152
7	Calhoun	1	2
8	Clay	1	1
9	Doddridge	1	0
10	Fayette	12	8
11	Gilmer	4	3
12	Grant	3	3
13	Greenbrier	21	18
14	Hampshire	7	6
15	Hancock	14	8
16	Hardy	7	8
17	Harrison	99	102
18	Jackson	12	9
19	Jefferson	32	30
20	Kanawha	509	514
21	Lewis	12	12
22	Lincoln	5	5
23	Logan	10	11
24	Marion	47	46
25	Marshall	6	9
26	Mason	8	7
27	McDowell	2	1
28	Mercer	49	44
29	Mineral	7	4
30	Mingo	5	4
31	Monongalia	154	151
32	Monroe	4	4
33	Morgan	6	6
34	Nicholas	26	23
35	Ohio	99	97
36	Pendleton	0	0
37	Pleasants	2	3
38	Pocahontas	2	1
39	Preston	21	22
40	Putnam	50	38
41	Raleigh	53	55
42	Randolph	24	22
43	Ritchie	2	2
44	Roane	6	5
45	Summers	2	2
46	Taylor	3	2
47	Tucker	1	2
48	Tyler	0	1
49	Upshur	17	16
50	Wayne	3	3
51	Webster	2	2
52	Wetzel	4	2
53	Wirt	2	2
54	Wood	97	96
55	Wyoming	4	6
	AE	1	0
	AK	0	0
	AL	2	2
	AR	0	0

**Number of Licensees by WV County of Practice
Out-of-State Licensees by State of Residence
For Period Beginning July 1, 2016 to June 30, 2018**

County	07/01/2016 to 06/30/2017	07/01/2017 to 06/30/2018
AZ	1	1
CA	6	8
CO	5	6
CT	2	2
DC	16	12
DE	2	2
FL	36	39
GA	18	16
HI	0	0
IA	1	0
ID	0	0
IL	3	3
IN	5	4
KY	23	26
KS	0	1
LA	1	0
MA	2	1
MD	44	39
ME	0	0
MI	5	5
MN	2	2
MO	1	1
MS	2	1
MT	0	0
NC	60	54
ND	0	0
NE	1	1
NH	0	1
NM	0	0
NJ	3	4
NV	2	3
NY	4	3
OH	71	65
OK	1	1
OR	1	1
PA	76	69
RI	0	0
SC	14	15
SD	0	0
TN	20	13
TX	18	16
UT	0	1
VA	91	78
VT	0	1
WA	4	4
WI	1	1
WY	0	0
Out-of-Country	6	8
	2226	2132

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

Board Meetings from July 1, 2017 to June 30, 2018

Date	Location
April 27, 2018	Board Office
February 16, 2018	Emergency Teleconference
January 19, 2018	Board Office
November 27, 2017	Teleconference
November 16, 2017	Emergency Teleconference
October 19, 2017	Marshall University - Huntington
September 18, 2017	Teleconference
July 28, 2017	Board Office

Board Meetings from July 1, 2016 to June 30, 2017

Date	Location
June 19, 2017	Teleconference
May 19, 2017	Teleconference
April 21, 2018	Board Office
January 19, 2017	Board Office
October 21, 2016	West Virginia University - Morgantown
October 6, 2016	Teleconference
July 22, 2016	Board Office



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Meeting Notice Detail

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Accountancy, WV Board of

Date/Time: 4/27/2018 -- 9:30 AM

Location:

Board Meeting Room
405 Capitol Street, Suite 908
Charleston, WV 22301

Purpose: To attend to regularly scheduled business

Notes:

This is a compliant meeting.

Meeting was approved : 1/22/2018 12:46:09 PM

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Wednesday, December 5, 2018 — 4:01 PM

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WEST VIRGINIA BOARD OF ACCOUNTANCY

405 Capitol Street, Suite 908, Charleston, WV 25301

Friday, April 27, 2018 9:30 a.m.

AGENDA

Page 1 of 2

CALL TO ORDER

1. APPROVAL OF MINUTES

- ▶ January 19, 2018
- ▶ February 16, 2018 (Emergency Teleconference)

2. COMPLAINTS

- | | | | |
|----------|---------|---------------------------|---|
| 2017-05 | 2018-01 | 2018-08 | * Peer Review Matters |
| 2017-06 | 2018-03 | 2016-05 (J. Cain recused) | * Public Member Appointment Suggestions |
| 2017-07A | 2018-05 | 2017-08 (J. Cain recused) | |

3. FINANCIAL REPORT / P-CARD / BUDGET

- ▶ Receive *Receipts & Disbursements Report* for fiscal period ending March 31, 2018
- ▶ 2018 Q1 P-Card Expenditure Report for Board ratification
- ▶ Consider and approve FY 2019 budget for entry into OASIS by May 1, 2018

4. CPA EXAMINATION

- ▶ Approve 2018 Q1 Successful Exam Candidates

5. LICENSING / CPE / FIRMS

- ▶ Request re: Firm Ownership & Structure
- ▶ Current status of criminal history records check
- ▶ Ryan request for firm name
- ▶ Mayfield request for firm name
- ▶ E&Y Inquiry
- ▶ CPE Non-Compliance Listings

6. LEGISLATIVE RULES

- ▶ Board Rules and Rules of Professional Conduct -
(Board review before final file on May 7, 2018)

7. TECHNOLOGY

- ▶ E-licensing status

8. NASBA / AICPA

- ▶ Upcoming NASBA Meetings
- ▶ Report from Dick Riley re: NASBA Ethics Program as part of a requirement for Consent Orders in disciplinary actions
- ▶ Consider allowing NASBA to create videos for West Virginia's web site
- ▶ Status of Antitrust video (required annually)
- ▶ Another Pathway to CPA?
- ▶ Peer Review - Mandatory Facilitated State Board Access

9. OTHER

- ▶ WVSCPA Student Accounting Conference - Glenville State College - April 6, 2018 - Board staff presented information on making application for the exam and subsequent licensure
- ▶ Election of Officers / Establish Complaint Committee / Letter to Governor Re: New Board Member and Public Member

Over →

WEST VIRGINIA BOARD OF ACCOUNTANCY

405 Capitol Street, Suite 908, Charleston, WV 25301

Friday, April 27, 2018 9:30 a.m.

AGENDA

Page 2 of 2

10. Board Meetings

- ▶ Next Board Meeting - July 20, 2018, 9:30 a.m. Board Room 405 Capitol Street, Suite 908, Charleston
- ▶ Sign certificates, approve exam and license applications

2018 Q1 Reports for Board Member Review

- ▶ 2018 Q1 Exam Candidates Sat
- ▶ 2018 Q1 Approved Exam candidates
- ▶ 2018 Q1 Approved Firms
- ▶ 2018 Q1 Approved Licensees
- ▶ Candidate Care Report

ADJOURN

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

Jim Justice, Governor

Brenda S. Turley, Executive Director

Friday, April 27, 2018 9:30 a.m.

Board Meeting Minutes

Page 1 of 6

The Board of Accountancy met on Friday, April 27, 2018 at 9:30 a.m. in the Board Conference Room at 405 Capitol Street, Suite 908, Charleston, WV 25301.

Board Members in Attendance were:

Jon W. Cain, Sr. (via GoToMeeting)
Louis Costanzo, III, CPA
Robin M. Baylous, CPA
Richard A. Riley, Jr., CPA
Horace W. Emery, CPA
Theodore A. Lopez, CPA

Others in Attendance were:

David Gilbert, Assistant Attorney General
Brenda S. Turley, Executive Director
Stefani D. Young, Board Staff
Sara B. Short, Board Staff

The meeting was called to Order by Board President Jon Cain at 9:33 a.m. for which the following actions were made part of the record.

1. Approval of Minutes

Upon motion by Robin Baylous, and second by Lou Costanzo, the Board approved the Minutes of January 19, 2018. Motion carried.

Upon motion by Lou Costanzo and second by Horace Emery, the Board approved the Minutes of the February 16, 2018 Emergency Teleconference. Motion Carried.

2. Complaints

Upon motion by Lou Costanzo and second by Robin Baylous, the Board went into Executive Session at 9:42 a.m. to consider disciplinary matters pursuant to W. Va. Code § 6-9A-4. Motion carried.

Upon motion by Lou Costanzo and second by Robin Baylous, the Board came out of Executive Session at 11:05 a.m.

The Board members took a brief break from 11:05 a.m to 11:20 a.m.

Board members then made the following actions regarding complaint cases part of the record:

- ▶ **2016-05** The Respondent in this matter has filed an Appeal before the Supreme Court and is awaiting that decision. However, since no decision was released in the Fall 2017

session as anticipated, upon motion by Lou Costanzo and second by Robin Baylous, Board members approved a draft of a letter to the Hearing Examiner requesting the stay to be lifted and to set a date to continue the Hearing. Motion carried. Let the record show that Jon Cain recused himself in this matter.

- ▶ **2017-05** After a review of the Hearing Examiner's recommendation, upon motion by Lou Costanzo and second by Robin Baylous, the Board members voted to adopt the Hearing Examiners Recommendation and **revoke the Respondent's certificate/license**. Motion carried.
- ▶ **2017-06** Upon motion by Robin Baylous and second by Lou Costanzo, Board members decided that a letter should be written requiring the Respondent to provide the Complainant with an unmodified copy of the electronic file. If an unmodified copy is not possible, the Respondent would need to provide a detailed listing of all modifications made to the record after the Respondent's termination date. Brenda Turley was directed to draft the letter for the Complaint Chair to review before sending. Motion carried.
- ▶ **2017-08** The Respondent signed the *Consent Agreement and Order*. Upon motion made by Robin Baylous and second by Lou Costanzo, the **Board closed this file**. Motion carried. Let the record show that Jon Cain recused himself in this matter.
- ▶ **2017-07A** Since all of these matters involve the same Respondent, upon motion by Robin
- ▶ **2018-01** Baylous and second by Lou Costanzo, the Board directed the Assistant Attorney
- ▶ **2018-03** General to draft an Order revoking the Respondent's CPA Certificate and firm
- ▶ **2018-08** permit. Members also directed the Assistant Attorney General to file an Injunction in circuit court to require the Respondent to change the web site that is using prohibited language for a non-licensee as well as a CPA firm. The Board also directed that the Injunction should include the return of records for 2018-03 and 2018-08. Motion carried.
- ▶ **2018-05** The records requested in this case were returned to the Complainant, and upon motion by Robin Baylous and second by Lou Costanzo, Board members **closed this file**. Motion carried.
- ▶ **2018-09** Upon motion by Horace Emery and second by Lou Costanzo, board members determined that a Consent Agreement should be offered to the licensee stipulating the same parameters as outlined in the AICPA agreement. If the licensee does not sign the Consent Agreement within 30 days, the matter is to be set for hearing. Motion carried.

► Peer Review Matters

Matter #1: Upon motion by Lou Costanzo and second by Robin Baylous, Board members agreed that the licensee should be contacted by a member of the Board to clarify the Peer Review process and to advise the licensee regarding AICPA's Peer Review procedure as administered. Motion carried.

Matter #2: Upon motion by Lou Costanzo and second by Robin Baylous, Board members agreed that the licensee should be contacted by a member of the Board to clarify the Peer Review process and to advise the licensee regarding AICPA's Peer Review procedure as administered. Motion carried.

3. Financial Report / P Card / Budget

- The Board received the *Receipts and Disbursements Report* for the period ending March 31, 2018 as follows:

Beginning Cash Balance, July 1, 2017	\$623,538.70
Total Receipts	110,027.50
Total Disbursements	<u>(293,595.11)</u>
Ending Cash Balance, March 31, 2018	439,971.09

- Upon motion by Lou Costanzo and second by Horace Emery, the Board ratified P-Card purchases for 2018 Q1. Motion carried.
- Upon motion by Lou Costanzo and second by Horace Emery, the Board approved the FY 2019 Budget with two modifications:
 1. Current Expenses - Line Item 3206 - Contractual and Professional - changed from \$26,000.00 to \$35,000.00
 2. Current Expenses - Line Item 3250 - Attorney (external legal services) - changed from \$25,000.00 to \$16,000.00

Motion carried.

4. CPA Examination

- Upon motion by Lou Costanzo and second by Ted Lopez, the Board approved the 2018 Q1 Successful Exam Candidates. Motion carried.

5. Licensing / CPE / Firms

- Board members reviewed the inquiry from Trainer Wright & Paterno, CPAs regarding who needs to file for a firm permit and what type of services the Board would consider as professional services. Upon motion by Lou Costanzo and second by Ted Lopez, the Board members instructed the Executive Director to draft a letter to the firm to advise that, regardless of whether the company has CPA in the name, some of the services indicated in the inquiry do qualify as professional services; therefore, the new business would need a firm permit. This would also require the firm to fall within the naming parameters contained

in the statutes and regulations. Jon Cain to review letter before sending. Motion carried.

- ▶ Board staff reported the status of the criminal history record check, as listed below:
 - Board staff will Final File the criminal history record check rule on May 7, 2018.
 - The newest board employee passed the fingerprint check last month.
 - Both doors to the Executive Director's office were fitted with locks last month.
 - The desktop logon to the criminal history record check system will be added only to the Executive Director's desktop in May or June.
 - Board staff is creating special web information regarding the criminal history record check.
 - Board staff is developing a form for use by Board members to advise them that the criminal history record check was performed and the status of the check.

- ▶ The Board members reviewed the firm name request from B. Ryan. Upon motion by Horace Emery and second by Robin Baylous, the Board directed the Executive Director to draft a letter to B. Ryan and advise her that the current statutes do not permit the use of the name Northstar as the firm name. The Board President will review the draft correspondence ter before sending. Motion carried.

- ▶ Board members reviewed the request from M. Mayfield to utilize the business name Capital Measures PLLC. The Board determined that the licensee could use that name, but if the licensee intends to use the CPA title, she would need to follow the requirement in our statute and regulation. The Executive Director was directed to draft a letter to the licensee and the Board President will review the draft correspondence before sending.

- ▶ Board members reviewed the request for information by D. Smalley at Ernst and Young. He asked "For a non-attest client, if use of contingent fee for a claim for a tax refund is permissible under the AICPA Code of Professional Conduct Section, 1.510 Contingent Fees, is it also permissible under the WV Board of Accountancy." Upon motion by Dick Riley and second by Ted Lopez, the Executive Director was directed to quote W.Va. Code § 30-9-26(c) and Board Rules 15.3. in answer to the inquiry. The Board President will review the draft correspondence before sending. Motion carried.

6. Legislative Rules

- ▶ Board members were provided with a copy of Board Rules and Rules of Professional Conduct that will be filed on May 7, 2018.

7. Technology

- ▶ Board staff advised the Board regarding the current status of the e-licensing system.
 1. The final payment of \$26,000 was made in February.
 2. The Board will pay \$7,500 annually for maintenance and support.
 3. As a result of changes to the national Gateway system, scores in March did not post

as anticipated. The Board was billed for the time required by the e-licensing provider to manually post the data.

4. Board staff reported that as a result of NASBA's file structure changes, we will need to request a Statement of Work from the e-licensing provider to make changes to the system to allow scores and candidate information to post as anticipated.

The Board broke for lunch at 12:30 p.m. and reconvened at 12:55 p.m.

8. NASBA/AICPA

- ▶ Board members reviewed the upcoming national meetings. It was determined that Brenda Turley and Horace Emery would attend the Eastern Regional Meeting, June 5-7, 2018 in Orlando, Florida.
- ▶ Dick Riley reported that he had tested the Ethics Program provided by NASBA to determine if it could be used for disciplinary matters. He reported that there were a few technical difficulties, the browser didn't work and sometimes it wouldn't "play". He said there was nothing accounting or accounting firm related in the program. The total time for completion of the modules was 3.75 hours and it gave 4.0 hours of CPE credit. He also indicated that he believed the AICPA Comprehensive Ethics course provided more relevant information for disciplinary requirement purposes.
- ▶ Board members reviewed several videos that NASBA created before the Board meeting. The Board agreed that the videos appeared professional. Upon motion by Robin Baylous and second by Lou Costanzo, the Board approved Board staff to work with NASBA to create appropriate videos for the Board's web site. Motion carried.
- ▶ Board members reviewed a PowerPoint presentation regarding another pathway to CPA that was presented at the Executive Director's conference in March. Board members determined that there was not enough information yet to make a decision regarding the Board's stance on an alternative pathway to becoming a CPA.
- ▶ Board members reviewed the material provided by Sue Lieberum regarding suggested revisions for mandatory Facilitated State Board Access (FSBA). Assistant Attorney General David Gilbert suggested that the Board may want to tweak the Freedom of Information Act (FOIA) to exclude Peer Review Reports. The Board could then change the Accountancy Law to mandate licensees who perform attest or compilation services to allow the Board to look at the Peer Review.

9. Other

- ▶ Election of Officers

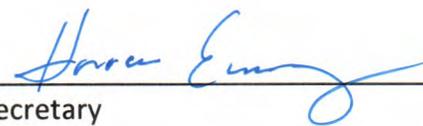
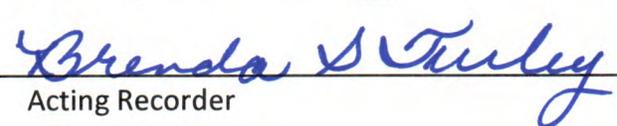
Upon motion by Robin Baylous and second by Lou Costanzo, the following officers were elected for the term beginning July 1, 2018:

Jon Cain	President
Robin Baylous	Vice President
Horace Emery	Secretary
Richard Riley	Assistant Secretary

Robin Baylous, Chair and Horace Emery - Complaint Committee member

With no further business to come before the Board, upon motion made by Robin Baylous and second by Lou Costanzo, the meeting was adjourned at 2:18 pm. Board members signed certificates and approved exam and license applications.

We certify that this is a true copy of the Minutes of the West Virginia Board of Accountancy for Friday, April 27, 2018.

_____	_____
Board President	Secretary
	
Assistant Secretary	Acting Recorder
	



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Accountancy, WV Board of

Date/Time: 2/16/2018 -- 1:30 PM

Location:
Teleconference

Purpose: Re: emergency disciplinary matter

Notes:

This is an emergency meeting.

This is a compliant meeting.

Meeting was approved : 2/16/2018 12:52:45 PM

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Wednesday, December 5, 2018 — 3:57 PM

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**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

Jim Justice, Governor

Brenda S. Turley, Executive Director

Minutes - February 16, 2018 - Emergency Teleconference Meeting

Page 1 of 1

The West Virginia Board of Accountancy met in an emergency teleconference on at 1:30 p.m. on February 16, 2018 to make a determination regarding a disciplinary matter that arose as a result of a phone call received in the Board office the same day.

Board members present were: Complaint Committee Chair Lou Costanzo, Robin Baylous, Richard Riley, Horace Emery and Theodore Lopez. Jon Cain recused himself from this matter. Also present were Assistant Attorney General Michael Bevers and Brenda Turley, Board staff.

Upon motion by Richard Riley and second by Horace Emery, the Board went into Executive Session pursuant to W. Va. Code § 6-9A-4 at 1:31 p.m. to consider Complaint # 2017-08. Upon motion by Horace Emery and second by Theodore Lopez, the Board came out of Executive Session at 1:47 p.m. and made the following a part of the record.

The Board decided to continue with the *Consent Order* as originally agreed, but to monitor the case should the licensee fail to sign the agreement on March 23, 2018.

Upon motion by Horace Emery and second by Theodore Lopez, the meeting adjourned at 1:48 p.m.

Louis Costanzo, CPA, Complaint Committee Chair

Brenda S. Turley, Acting Recorder



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Meeting Notice Detail

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Accountancy, WV Board of

Date/Time: 1/19/2018 -- 9:30 AM

Location:

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

Purpose: To conduct regularly scheduled business.

Notes:

This is a compliant meeting.

Meeting was approved : 11/8/2017 11:07:00 AM

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Wednesday, December 5, 2018 — 3:55 PM

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WEST VIRGINIA BOARD OF ACCOUNTANCY

405 Capitol Street, Suite 908, Charleston, WV 25301

Friday, January 19, 2018 9:30 a.m.

AGENDA

Page 1 of 2

CALL TO ORDER

1. APPROVAL OF MINUTES

- ◆ September 18, 2017 Teleconference (approved at last meeting but not signed)
- ◆ October 19, 2017 (board meeting at Marshall University)
- ◆ November 16, 2017 (emergency teleconference)
- ◆ November 27, 2017 (teleconference)

2. COMPLAINTS

2017-05	2017-07A	2018-01	2018-04	2018-06	2016-05 (J. Cain recused)
2017-06	2017-08	2018-03	2018-05	2017-08 (J. Cain recused)	Complaint Committee future recommendations (Lou)

3. NASBA/AICPA/Government Agency Information

- ◆ Upcoming NASBA Meetings
- ◆ Referrals from DOL - Cooperative Enforcement Agreement with AICPA
- ◆ Does the Board want to consider adopting NASBA's Ethics course as a CPE requirement for Consent Orders (cost for the licensee is \$250.00 for 3 parts and \$400 for 4 parts)
- ◆ Consider scheduling a Strategic Planning meeting with NASBA representative sometime in 2018?

4. Legislature

- ◆ Executive Order 2-18 - Governor's Moratorium on Rule Filings
- ◆ Executive Order 3-18 - Governor's Order for Regulatory Review by November 1, 2018
- ◆ Status of SB 185 - Board Rules and Rules of Professional Conduct
- ◆ Legislative Performance Review
- ◆ Annual Report to the Governor

5. TECHNOLOGY

- ◆ E-licensing status

6. LICENSING / CPE / FIRMS

- ◆ Inquiry from D. Woolridge re: Experience in academia qualifying to meet the experience requirement for licensure

7. CPA EXAMINATION

- ◆ Approve 2017 Q4 Successful Exam Candidates
- ◆ Exam Performance Statistics 2017 Q4

8. FINANCIAL REPORT / P-CARD

- ◆ Receive *Receipts & Disbursements Report* for fiscal period ending December 31, 2017
- ◆ 2017 Q4 P-Card Expenditure Report for Board ratification

9. OTHER

- ◆ Board staff requests the Board to adopt a policy re: method by which CPA licensing files are shredded
- ◆ Board staff requests permission to shred transcripts over 5 years old from students who never applied for the exam

10. Schedule Board Meetings

- ◆ Schedule 2018 Board Meetings
- ◆ Board Meeting for October @ which college campus?

Over →

WEST VIRGINIA BOARD OF ACCOUNTANCY

405 Capitol Street, Suite 908, Charleston, WV 25301

Friday, January 19, 2018 9:30 a.m.

AGENDA

Page 2 of 2

Sign certificates, approve exam and license applications

ADJOURN

2017 Q7 Reports for Board Member Review

Exam candidates who sat for 2017 Q4 Exam

2017 Q4 Approved Exam candidates

2017 Q4 Approved Firms

2017 Q4 Approved Licensees

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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, CPA, Phd, CFE, CFF - Assist Sec.
Horace Emery, CPA
Theodore Lopez, CPA

Jim Justice, Governor

Brenda S. Turley, Executive Director

January 19, 2018 9:30 a.m. Board Meeting Minutes

Page 1 of 4

The Board of Accountancy met on Friday, January 19, 2018 at 9:30 a.m. in the Board conference room at 405 Capitol Street, Suite 908, Charleston, WV 25301. Board members in attendance were Board President Jon W. Cain, Lou Costanzo, Robin Baylous, Horace Emery, Richard Riley and Theodore Lopez. Matthew Bowles resigned from the Board on January 8, 2018 and the Governor has not appointed a new public member as yet. Board staff in attendance were Brenda Turley and Stefani Young. Assistant Attorney General Katherine Campbell and Michael E. Bevers were also in attendance.

The meeting was called to order at 9:30 a.m. by Jon Cain.

Approval of Minutes

- ▶ Upon motion by Lou Costanzo and second by Horace Emery, the Minutes of the September 18, 2017, October 19, 2017, November 16, 2017, and November 27, 2017 were approved as circulated. Motion carried.

Complaints

- ▶ Upon motion by Lou Costanzo and second by Robin Baylous, the Board went into Executive Session at 9:37 a.m. to consider disciplinary matters pursuant to W. Va. Code § 6-9A-4. Motion carried. Upon motion by Lou Costanzo and second by Robin Baylous, the Board came out of Executive Session at 10:45 a.m. and made the following actions part of the record.
- ▶ **2016-05** Upon motion by Lou Costanzo and second by Horace Emery, Board members agreed, that due to a change in circumstances since the matter was not heard before the Supreme Court in December as anticipated, the Board requests the hearing examiner to lift the stay on this matter and proceed with the hearing. Let the record show that Jon Cain recused himself in this matter. Motion carried.
- ▶ **2017-05** Attorney General representative Katherine Campbell reported that the *Findings of Fact and Conclusions of Law* are due to the hearing examiner by February 20, 2018. Attorney General Michael Bevers will provide this document to the hearing examiner by the due date. This matter is continued.
- ▶ **2017-06** Upon motion by Lou Costanzo, and second by Ted Lopez, the Board recommends that the licensee return the electronic file to the client within ten days or probable cause will be found and the matter will proceed to hearing. The Executive Director was directed to notify the Complainant and Respondent regarding the Board's directive. Motion carried.
- ▶ **2017-07A** Upon motion by Lou Costanzo and second by Horace Emery, Board members determined that an injunction should be filed to prevent the ex-licensee from

continuing to advertise the CPA credential and offering attest/compilation services on the business' web site. Board members also recommended revocation of his certificate in the *Findings of Fact and Conclusions of Law* from the December 5, 2018 hearing in this matter. Assistant Attorney General Michael Bevers is to file the document with the hearing examiner. Motion carried.

- ▶ **2017-08** Board members were informed that the licensee has been sentenced to fifteen months in prison and must report on March 26, 2018. He is to sign a *Consent Agreement* requiring him to pay a fine and to relinquish his Certificate on March 23, 2018. Let the record show that Jon Cain recused himself from this matter. This matter is continued.
- ▶ **2018-01** Upon motion by Lou Costanzo and second by Horace Emery, the Board found probable cause and directed Assistant Attorney General Michael Bevers to set this matter for hearing. Motion carried.
- ▶ **2018-03** Upon motion by Lou Costanzo and second by Horace Emery, the Board found probable cause and directed Assistant Attorney General Michael Bevers to set this matter for hearing. Board members requested the 2018-01 and 2018-03 hearings to be held the same day since they involve the same Respondent. Motion carried.
- ▶ **2018-04** Upon motion by Lou Costanzo and second by Robin Baylous, no probable cause was found and the matter was dismissed. Motion carried. The Executive Director will notify both Complainant and Respondent.
- ▶ **2018-05** Upon motion by Lou Costanzo and second by Horace Emery, the Board will give the Respondent ten days to turn over the electronic records to the Complainant or probable cause will be found and the matter will be set for hearing. Motion carried. The Executive Director will notify both Respondent and the Complainant in this matter.
- ▶ **2018-06** Upon motion by Lou Costanzo and second by Ted Lopez, Board members found no probable cause and dismissed this matter. Motion carried. The Executive Director will notify both Complainant and Respondent in this matter.
- ▶ Lou Costanzo discussed the need to be appropriately ready to assign another person to the Complaint Committee since his term ends on June 30, 2018. Board members agreed that Horace Emery would join the Complaint Committee when Lou's term expires.

Board members took a brief break from 11:00 a.m. to 11:15 a.m.

NASBA/AICPA/Government Agency Information

- ▶ Upon motion by Robin Baylous and second by Lou Costanzo, the Board agreed that Brenda Turley and Stefani Young are approved to attend the NASBA Executive Director and Board Staff Conference on March 13-15, 2018 in Destin, Florida.

- ▶ Upon motion by Robin Baylous and second by Lou Costanzo, the Board agreed to adopt the *NASBA CPE Ethics Program* as part of the CPE requirement to be used in conjunction with a *Consent Agreement*. The Board requests NASBA to develop a West Virginia section of the Program. Board staff will contact NASBA to connect Richard Riley with the Center for Public Trust to evaluate the program.
- ▶ The Board considered whether to invite Ed Barnicott, NASBA's Vice-President of Strategic Planning to West Virginia to work with Board members on strategic initiatives. The Board directed Brenda Turley to find out his schedule and ask him to provide more detail as to what information he covers in a Strategic Planning meeting.

Legislature

- ▶ The Board reviewed *Executive Order 2-18 - Governor's Moratorium on Rule Filings*, *Executive Order 3-18 - Governor's Order for Regulatory Review by November 1, 2018*, the PERD Audit (*Legislative Performance Review*) and the *Annual Report to the Governor* as well as the status of Senate Bill 185 - *Board Rules and Rules of Professional Conduct*.

Technology

- ▶ The Executive Director gave a brief report on the status of the new e-licensing system. She reported that the CPE Reporting Form launched on December 1, 2018, and there were a few problems acquainting CPAs with the new process. There were browser and timing out issues, as well as forms that were not saving the data recorded by the licensee. Most of those issues appear to be resolved.

Licensing/CPE/Firms

- ▶ The Board reviewed the inquiry from D. Wooldridge regarding experience gained through academia. The Board instructed the Executive Director to notify him that all experience is considered on a case-by-case basis. The Board considers all information provided by the applicant and the CPA who is verifying the experience. He will also be informed that Board statutes and regulations allow experience secured through employment in academic if the experience is verified by an actively licensed Certified Public Accountant and otherwise meets the Board's requirements.

CPA Examination

- ▶ Upon motion by Lou Costanzo and second by Ted Lopez, the Board approved the listing of Successful Exam Candidates who passed the 2017 Q4 examination windows. Motion carried.
- ▶ The Board reviewed the 2017 Q4 Exam Performance Statistics provided by NASBA.

Financial Report / P-Card Ratification

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

Beginning Cash Balance, July 1, 2017	\$623,538.70
Total Receipts	87,417.50
Total Disbursements	<u>(189,323.70)</u>
Ending Cash Balance, December 31, 2017	521,632.50

- ▶ Upon motion by Lou Costanzo and second by Robin Baylous, the Board ratified the P-Card report of purchases between October 1, 2017 and December 31, 2017. Motion carried.

Other

- ▶ Board members reviewed the requests from Board staff re: a policy regarding method by which CPA licensing files are shredded. Upon motion by Robin Baylours and second by Lou Constanzo, the Board members agreed that the 30+ boxes of documents from the files should be shredded by the most secure and efficient method possible. Motion carried.
- ▶ Board members reviewed Board staff's request for permission to shred transcript documents over five years old from students who never applied to sit for the exam. Board members agreed that the document retention policy should include shredding of transcripts over five years old.
- ▶ Dick Riley provided a definition of "public accounting" that he believes the Board should consider the next time the Board changes the Accountancy Law. "Public accounting is currently not defined in the Accountancy Law statutes.

Schedule Next Board Meetings:

- ▶ Board members set the following meeting dates for 2018:
 - April 27, 2018
 - July 20, 2018
 - October 25, 2018 in Wheeling to include West Liberty, Bethany and Wheeling Jesuit colleges. Lou Costanzo will make arrangements with the Wheeling colleges.

With no further business to come before the Board, upon motion made by Lou Costanzo and second by Robin Baylous, the meeting was adjourned at 1:00 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 for Friday, January 19, 2017.

Jon Cain, President

Robin Baylous

Robin Baylous, Secretary

Brenda S. Turley

Brenda S. Turley, Acting Recorder



Administrative Law

Meeting Notice Detail

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Accountancy, WV Board of

Date/Time: 11/27/2017 -- 11:00 AM

Location:

Via Teleconference

Matter to be discussed in Executive Session

Purpose: To consider reinstatement application

Notes:

This is a compliant meeting.

Meeting was approved : 11/16/2017 2:20:22 PM

[◀ Back to Meeting Notices](#)



**West Virginia
Board of Accountancy**

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

Jim Justice, Governor



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

Brenda S. Turley, Executive Director

Board Minutes - November 27, 2017

Teleconference

The Board met on Monday, November 27, 2017 at 11:00 a.m. via teleconference to review and consider a Application for Reinstatement of License.

Board members present were Jon W. Cain, Sr., Louis J. Costanzo, III, Robin M. Baylous, Richard A. Riley, Jr., Horace W. Emery, and Theodore A. Lopez. Brenda Turley and Stefani Young of Board staff and Katherine Campbell, Assistant Attorney General were also present.

The meeting was called to order at 11:00 a.m. by Complaint Committee Chair, Louis J. Costanzo, III.

Upon motion by Robin Baylous and second by Richard Riley, the Board went into Executive Session pursuant to W. Va. Code § 6-9A-4 at 11:01 a.m. Upon motion by Robin Baylous and second by Horace Emery, the Board came out of Executive Session at 11:48 a.m. and made the following action part of the record.

Upon motion by Robin Baylous and second by Horace Emery, the Board members agreed to deny the reinstatement request. Brenda Turley to notify the applicant of the Board's decision.

Upon motion by Robin Baylous and second by Horace Emery, the meeting was adjourned at 12:00 noon.

We certify that this is a true copy of the Minutes of the teleconference meeting of the West Virginia Board of Accountancy for Monday, November 27, 2017.


Jon W. Cain, Sr., Board President


Robin M. Baylous, Secretary


Brenda S. Turley, Acting Recorder



Administrative Law

Meeting Notice Detail

[Back to Meeting Notices](#)

Accountancy, WV Board of

Date/Time: 11/16/2017 -- 1:00 PM

Location:

Via teleconference

This meeting will discuss disciplinary matters in Executive Session

Purpose: To review an Application for Reinstatement from an applicant who is scheduled for hearing

Notes:

This is an emergency meeting.

This is a compliant meeting.

Meeting was approved : 11/15/2017 9:10:57 AM

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**West Virginia
Board of Accountancy**

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

Jim Justice, Governor



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

Brenda S. Turley, Executive Director

Board Minutes - November 16, 2017

Teleconference

The Board called an emergency teleconference meeting on Thursday, November 16, 2017 at 1:00 p.m. to consider an *Application for Reinstatement of License*.

Board members present were Jon W. Cain, Sr., Louis J. Costanzo, III, Robin M. Baylous, Richard A. Riley, Jr., Horace W. Emery, and Theodore A. Lopez. Katherine Campbell, Assistant Attorney General and Brenda S. Turley of Board staff were also present.

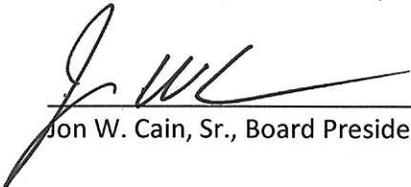
The meeting was called to order at 1:03 a.m. by Complaint Committee Chairman, Louis J. Costanzo, III.

Upon motion by Horace Emery and second by Robin Baylous, the Board went into executive session at 1:05 p.m. pursuant to W. Va. Code § 6-9A-4. Upon motion by Robin Baylous and second by Richard Riley, the Board came out of Executive Session at 1:30 p.m. and made the following action part of the record.

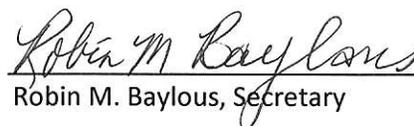
Upon motion by Horace Emery and second by Robin Baylous, Board members agreed to consider this matter again in a fully-noticed teleconference meeting on November 27, 2017 at 11:00 a.m.

Upon motion by Robin Baylous and second by Horace Emery, the meeting was adjourned at 1:40 a.m.

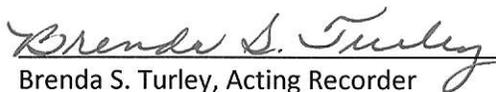
We certify that this is a true copy of the Minutes of the teleconference meeting of the West Virginia Board of Accountancy for Thursday, November 16, 2017.



Jon W. Cain, Sr., Board President



Robin M. Baylous, Secretary



Brenda S. Turley, Acting Recorder



West Virginia Secretary of State Mac Warner



West Virginia Secretary of State — Online Data Services

Administrative Law

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Administrative Law

Meeting Notice Detail

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Accountancy, Board of

Date/Time: 10/19/2017 -- 1:00 PM

Location:

Marshall University
1 John Marshall Dr.
Huntington, WV 25755

Purpose: To conduct regularly scheduled business

Notes:

This is a compliant meeting.

Meeting was approved : 11/4/2016 12:22:04 PM

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Wednesday, December 5, 2018 — 3:46 PM

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WEST VIRGINIA BOARD OF ACCOUNTANCY

405 Capitol Street, Suite 908, Charleston, WV 25301

Thursday, October 19, 2017 11:00 a.m.

(Revised) **AGENDA**

Page 1 of 1

CALL TO ORDER

- | | | | |
|--------------------------|-------------|------------|---------------------------|
| ▶ COMPLAINTS | 2. 2017-06 | 5. 2018-02 | 7. 2016-05 (Cain Recused) |
| Executive Session | 3. 2017-07A | 6. 2018-03 | 8. 2017-08 (Cain Recused) |
| 1. 2017-05 | 4. 2018-01 | | |

▶ APPROVAL OF MINUTES

- July 28, 2017 Board Meeting
- September 18, 2017 teleconference

▶ COMPLAINTS (Public Session)

▶ CPA EXAMINATION

1. Approve 2017 Q2 and Q3 Successful Exam Candidates
2. Exam Performance Statistics 2017 Q2
3. Exam Performance Statistics 2017 Q3

▶ FINANCIAL REPORT / P-CARD

1. Receive *Receipts & Disbursements Report* for fiscal period ending September 30, 2017
2. 2017 Q3 P-Card Expenditure Report for Board ratification

▶ TECHNOLOGY

1. E-licensing status

▶ LICENSING / CPE / FIRMS

1. Firm title request
2. Policy re: under what circumstances Board staff can approve waivers of CPE hours, late filing fees and extension request fees
3. Referrals from DOL / Cooperative Enforcement Agreement with AICPA

▶ NASBA

1. Alfonzo Alexander to address the Board re: Ethics Program for Disciplinary Cases
2. National Registry Summit - September 25-27, 2017 - Nashville, TN (Report by Stefani Young)
3. National Registry Summit - September 25-27, 2017 - Nashville, TN (Report by Jon Cain)
4. 110th Annual Meeting - October 29 - November 1, 2017 - New York, NY
5. Letter from Ken Bishop, CEO, NASBA re: Executive Director Committee Appointment (WV)

▶ OTHER

1. BRIM Cyber Insurance
2. Request from UMUC
3. WV Funeral Board Performance Audit / Recommendations by Legislative Auditor

▶ 2017 Q1 Reports

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

Schedule Next Board Meeting(s)

Sign certificates, approve exam and license applications

ADJOURN

**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*

October 19, 2017 11:00 a.m. Board Meeting Minutes Page 1 of 5

The Board of Accountancy met on Thursday, October 19, 2017 at 11:00 a.m. at Brad D. Smith Foundation Hall on Marshall University's campus. Board members in attendance were Board President, Jon W. Cain, Lou Costanzo, Robin Baylous, Horace Emery, Richard Riley and Matthew Bowles. Board staff in attendance were Brenda Turley, Stefani Young and Christie Fletcher. Lou Costanzo and Assistant Attorney General Katherine Campbell joined the meeting via teleconference. Theodore Lopez was unable to attend.

The meeting was called to order at 11:05 a.m. by Jon Cain.

Complaints:

Upon motion by Lou Costanzo and second by Robin Baylous, the Board went into Executive Session at 11:05 a.m. to consider disciplinary matters pursuant to W. Va. Code § 6-9A-4. Motion carried. Upon motion by Lou Costanzo and second by Horace Emery, the Board came out of Executive Session at 12:45 p.m. and made the following actions part of the record.

- 2016-05** Attorney General counsel updated Board members that the Hearing Examiner signed an Order to Stay until after the Supreme Court of Appeals decision. Let the record show that Jon Cain recused himself in this matter.

- 2017-05** The Board was reminded that this matter has been set for hearing on January 9, 2018 at 9:30 a.m. at the Board office. This matter is continued.

- 2017-06** Upon motion by Lou Costanzo, and second by Robin Baylous, the Board agreed to leave this case open to allow Board members sufficient time to fully consider the Quickbooks file issue in this matter. Motion carried. This case is continued.

- 2017-07A** Board members were reminded that this case is set for hearing on December 5, 2017. This matter is continued.

- 2017-08** Board members were reminded that the federal sentencing hearing is set for November 6, 2017 and that the licensee will advise the Board if he will agree to a Consent Agreement requiring him to relinquish his Certificate. Let the record show that Jon Cain recused himself from this matter.

- 2018-01** Upon motion by Lou Costanzo and second by Robin Baylous, the Board agreed to initiate a complaint in this matter. Motion carried.

- 2018-02** Upon motion by Lou Costanzo and second by Robin Baylous, the Board determined that there was no probable cause and the matter is dismissed. Motion carried. Executive Director will notify the complainant and licensee.

2018-03 Upon motion by Lou Costanzo and second by Robin Baylous, the Board determined that the Notice of Complaint letter should be re-sent to the licensee via certified and regular mail and requesting his response within thirty (30) days. Motion carried. Executive Director will re-send the correspondence.

2018-04 With additional information pending, this matter is continued.

At 12:45 p.m., the Board took a short break. Marshall students and faculty joined the public portion of the meeting.

The meeting was resumed at 1:05 p.m. with President Jon Cain briefly addressing the faculty and students in the audience.

The Complaint Committee requested that the Board President put together a subcommittee of this Board to work with Attorney General counsel to determine disciplinary possibilities when due process prevents the Board from pulling the license of someone convicted of a crime. The sub-committee should advise the Board regarding the type of information the Board can display publicly on its web site, under what circumstances the information can be displayed, and whether the hearing examiner has the authority to grant a stay. The Board president stated that we should take an informal poll at the New York meeting to discover how other Board treat that same situation. Then he will establish a sub-committee to look into it. Both Complaint Committee members agreed with this solution.

Approval of Minutes:

- ▶ Upon motion by Lou Costanzo and second by Horace Emery, the minutes of the July 28, 2017 Board meeting as well as the September 8, 2017 teleconference were approved as circulated. Motion carried.

Other (number 3 on the Agenda) was discussed next.

- ▶ The Board members discussed the ramifications to Chapter 30 Boards of the *WV Funeral Board Performance Audit/Recommendations by the Legislative Auditor*.

NASBA Center for Public Trust Ethics Program

- ▶ Alfonzo Alexander from NASBA's Center for Public Trust addressed the Board regarding their online Ethics program created by the CPT for disciplinary cases at accountancy boards. He discussed the content of the training and certification modules developed specifically for disciplinary matters and customized for specific states.

Assistant Attorney General Katherine Campbell left the teleconference at this point.

CPA Examination

- ▶ Upon motion by Robin Baylous and second by Horace Emery, the Board approved the listing of Successful Exam Candidates who passed the April/May and July/August CPA Exam windows. Motion carried.

Financial Report / P-Card Ratification

- ▶ The Board received the *Receipts and Disbursements Report* for the period ending September 30, 2017 as follows:

Beginning Cash Balance, July 1, 2016	\$623,538.70
Total Receipts	71,365.00
Total Disbursements	<u>(99,332.65)</u>
Ending Cash Balance, June 30, 2017	595,571.05

- ▶ Upon motion by Horace Emery and second by Robin Baylous, the Board ratified the P-Card report of purchases between July 1, 2017 and September 30, 2017. Motion carried.

Technology

- ▶ Executive Director, Brenda Turley, gave a status report of the e-licensing software development status. The next big release will be the CPE Reporting form in November, as well as miscellaneous applications such as reinstatement and activation of license.

Licensing/CPE/Firms

- ▶ Firm title request: Upon motion by Lou Costanzo and second by Horace Emery, the Board determined that as long as the firm's name is approved in the home state, then the firm name will be accepted by this Board. Motion carried with one opposing. The basis for this decision was due to the precedence set by the previous approval of the term "Tax & Accounting Services" and other language included in titles for West Virginia firms. The Board also noted that "attest services" is defined in the Accountancy Law and Rules and is becoming a more common term like "tax and accounting." However, Board members will not approve out-of-state firm titles that have not been previously approved by the firm's home state.
- ▶ Matthew Bowles requested that, going forward, Board staff record the basis for these types of decisions to maintain consistency in Board actions.
- ▶ Upon motion by Robin Baylous and second by Richard Riley, the Board adopted the following CPE Waiver Policy.

CPE WAIVER POLICY

Pursuant to the Code of State Regulations, Title 1, Series 1, § 7.3.1.B., a licensee who has not met the CPE requirement of any given calendar year must file, in writing, for an exemption of CPE hours due to extenuating circumstances such as accident, illness, military service, or other circumstances.

Licensees may also apply to the Board, in writing, for a waiver of CPE late filing fees and/or CPE Extension request fees based on this request.

Board Staff will review and make a determination regarding all requests for exemption. Board staff will notify the licensee regarding the determination in writing within fifteen (15) days of the request. The licensee may request an appeal of the determination by sending a letter or e-mail within thirty (30) days of receipt of the initial notification to request that the circumstances be reviewed by the entire Board. The appeal will be considered at the next regularly scheduled Board meeting.

Subsequent requests for waiver must be made directly to the entire Board for review and consideration.

Appeal Process

- I. Any licensee who wishes to appeal the initial determination for CPE Waiver shall submit the request in writing (through mail or email) no later than thirty (30) days after the initial notification. Board staff will place the appeal on the Agenda for the next regularly scheduled Board meeting.
 - II. At the next regularly scheduled Board meeting, the Board shall review the request for CPE Waiver and make a decision based on the extenuating circumstances presented by the licensee and, if applicable, the licensee's CPE history. The Executive Director or CPE Coordinator will advise the licensee in writing within fifteen (15) days regarding the Board's decision.
 - III. All CPE Waiver requests and resulting correspondence will be uploaded to the licensee's CPE record. These files will be kept on record for a minimum of ten (10) years.
-

- ▶ Information regarding Referrals from the Department of Labor - With information forthcoming from NASBA, the Board decided that this time should be added to the agenda of the next Board meeting after attending NASBA's Annual Meeting in New York.

NASBA Meetings

- ▶ Stefani Young, CPE Coordinator, gave a report regarding her attendance at the National Registry Summit in Nashville, TN on September 25-27, 2017.
- ▶ Jon Cain gave a report of his attendance as a member of the CPE Registry Committee in Nashville, TN on September 25-27, 2017.
- ▶ Board members discussed the objectives, advantages and disadvantages of nano-learning as a form of CPE credit. The CPE Coordinator suggested that, should the Board adopt nano-learning, that only a percentage of the total hours be allowed in this type of learning.
- ▶ Jon, Lou, Horace, and Emery will be attending NASBA's Annual Meeting in New York City from October 29, 2017 to November 1, 2017.
- ▶ Jon Cain was appointed to the NASBA By-Laws Committee and Brenda Turley was appointed to the Executive Director Committee.

Other

- ▶ Board member discussed the new cyber coverage by the Board of Risk and Insurance Management.
- ▶ Board members discussed the request from UMUC Online Accounting Program to pre-approve programming. Upon motion by Robin Baylous and second by Horace Emery, the Board approved the pre-written letter to UMUC advising them that *"the Board evaluates each individual candidate's education qualification on a case-by-case basis. While the program in question may meet West Virginia's education requirement, the Board's approval of that education remains candidate-based."* Motion carried.

The next Board meeting was scheduled for Friday, January 19, 2018 at 9:30 a.m.

Jon Cain thanked Marshall faculty and students for attending.

With no further business to come before the Board, upon motion made by Robin Baylous and second by Horace Emery, the meeting was adjourned at 2:100 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, October 19, 2017.



Jon Cain, President



Robin Baylous, Secretary



Brenda S. Turley, Acting Recorder



Administrative Law

Meeting Notice Detail

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Accountancy, WV Board of

Date/Time: 9/18/2017 -- 10:00 AM

Location:

Via Teleconference

Call (304) 558-3557 to receive teleconference information

Purpose: To review and approve modifications to the Agency-Approved Rule

Notes:

This is a compliant meeting.

Meeting was approved : 9/8/2017 1:56:03 PM

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**West Virginia
Board of Accountancy**

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

Jim Justice, Governor



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

Brenda S. Turley, Executive Director

Board Minutes - September 18, 2017

Teleconference

The Board met on September 18, 2017 at 10:00 a.m. via teleconference to review and approve modifications to the *Proposed Rule* per suggestions by James Bailey, WV State Senate Counsel and the Legislative Rule-Making Committee.

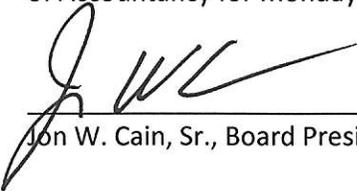
Board members present were Jon W. Cain, Sr., Louis J. Costanzo, III, Robin M. Baylous, Richard A. Riley, Jr., Horace W. Emery, Theodore A. Lopez, Matthew Bowles and Brenda S. Turley of Board staff.

The meeting was called to order at 10:02 a.m. by Board President, Jon W. Cain, Sr.

Upon motion by Horace Emery and second by Lou Costanzo, Board members approved the language in the *Modified Rule* as presented and attached to these Minutes.

Upon motion by Robin Baylous and second by Lou Costanzo, the meeting was adjourned at 10:13 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 Monday, September 18, 2017.



Jon W. Cain, Sr., Board President



Robin M. Baylous, Secretary



Brenda S. Turley, Acting Recorder



West Virginia Secretary of State Mac Warner



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Administrative Law

Meeting Notice Detail

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Accountancy, Board of

Date/Time: 7/28/2017 -- 9:00 AM

Location:

Board Room
405 Capitol St, Ste 908
Charleston, WV 25301-1744

Purpose: To conduct regularly scheduled business

Notes:

This is a compliant meeting.

Meeting was approved : 11/4/2016 12:21:49 PM

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Wednesday, December 5, 2018 — 3:43 PM

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WEST VIRGINIA BOARD OF ACCOUNTANCY

405 Capitol Street, Suite 908, Charleston, WV 25301

Friday, July 28, 2017 9:00 a.m.

AGENDA

Page 1 of 1

CALL TO ORDER

▶ APPROVAL OF MINUTES

- ◆ April 21, 2017
- ◆ May 19, 2017 Teleconference
- ◆ June 19, 2017 Teleconference

▶ PUBLIC COMMENT (persons attending may have 5 minutes each to address the Board)

▶ COMMENTS ON PROPOSED LEGISLATION

- ◆ Determine responses to Comments on the Proposed Legislation re: criminal history records check
- ◆ Determine any changes to Rule as a result of Comments

▶ CPA EXAMINATION

- ◆ Credit Expiration Review (listing of Exam Candidates who may be affected by extended score release)

▶ FINANCIAL REPORT / P-CARD

- ◆ Receive *Receipts & Disbursements Report* for fiscal period ending June 30, 2017
- ◆ 2017 Q2 P-Card Expenditure Report for Board ratification

▶ TECHNOLOGY

- ◆ E-licensing status

▶ LICENSING / CPE / FIRMS

- ◆ Status of PTIN Listing
- ◆ Claudio & Company - language on web site
- ◆ Policy regarding whether Board staff can grant waivers of CPE hours / late filing fees / extension request fees
- ◆ Records ownership

▶ NASBA

- ◆ National Registry Summit - September 25-27, 2017 - Nashville, TN
- ◆ 110th Annual Meeting - October 29 - November 1, 2017 - New York, NY
- ◆ Consider scheduling a Strategic Planning meeting with Ed Barnicott @ NASBA

▶ COMPLAINTS

2013-07	2017-06	2017-07B	2017-08 (J. Cain recused)
2017-03	2017-07A	2017-09	2016-05 (J. Cain recused)
2017-05			licensees' renewal answers

▶ PERSONNEL

- ◆ Salary Increases? October 14 Payroll? Date recommended by WV Budget Office)

▶ Discuss Plans for next Board Meeting: Thursday, October 19, 2017 1:00 p.m. @ Marshall University Campus

Sign certificates, approve exam and license applications

ADJOURN

2017 Q2 Reports for Board Member Review

Exam candidates who sat / Exam candidates approved
Firms approved / Licensees approved

**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

July 28, 2017 9:00 a.m.

Board Meeting Minutes

Page 1 of 4

The Board of Accountancy met on Friday, July 28, 2017 at 9000 a.m. in the Board of Accountancy's conference room. Board members in attendance were Board President, Jon W. Cain, Lou Costanzo, Robin Baylous, Horace Emery, Theodore Lopez and Matthew Bowles. Richard A. Riley was unable to attend. 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 9:05 a.m. by Jon Cain.

Upon motion by Robin Baylous and second by Lou Costanzo, the minutes of the April 21, 2017 Board meeting as well as the May 19, 2017 and June 19, 2017 teleconferences were approved as circulated. Motion carried.

Upon motion by Lou Costanzo and second by Robin Baylous, the board went into Executive Session at 9:05 a.m. to consider comments from a complainant on a disciplinary matter pursuant to W. Va. Code § 6-9A-4. Motion carried.

Upon motion by Lou Costanzo and second by Robin Baylous, the Board came out of Executive Session at 9:25 a.m. and resumed Regular Session.

Comments Received on Proposed Legislation

- ▶ Board members discussed the comments received for the proposed legislation. Board members addressed the comments received for the proposed legislation including the degree to which a felony or misdemeanor may be addressed. The Board determine that we should reply that proposed rules have taken this under consideration in the proposed rule at Code of State Regulations § 1-1-4.d.11. which states that the Board will consider "the nature, severity and recency of offenses as well rehabilitation and other factors on a case-by-case basis." They also requested that Board staff reply that no electronic files from the criminal history checks will be stored on Board computers.
- ▶ Upon motion by Lou Costanzo and second by Robin Baylous, the Board directed Brenda Turley and Katherine Campbell to work together to provide the responses to the issues raised in the comments received, to thank those who responded for their comments, and to answer each person's comments via e-mail before filing Agency-Approved Rules with the Secretary of State's Office later today. Motion carried.
- ▶ Upon motion by Lou Costanzo and second by Horace Emery, the Board approved the Rule as drafted without any changes. Motion carried.

CPA Examination

- ▶ The Board reviewed NASBA's listing of candidates who would be affected by the late release of April/May Exam scores. Upon motion by Lou Costanzo and second by Robin Baylous, the Board agreed to extend the scores of those candidates on NASBA's listing who request an extension through the October/November testing window (through December 10, 2017). Motion carried.

Financial Report / P-Card Ratification

- ▶ The Board received the *Receipts and Disbursements Report* for the fiscal year ending June 30, 2017 as follows:

Beginning Cash Balance, July 1, 2016	\$631,588.60
Total Receipts	342,770.00
Total Disbursements	<u>(349,565.86)</u>
Ending Cash Balance, June 30, 2017	624,792.74

- ▶ Upon motion by Lou Costanzo and second by Robin Baylous, the Board ratified the P-Card report of purchases between April 1, 2017 and June 30, 2017. Motion carried.

Technology

- ▶ Executive Director, Brenda Turley, gave a status report of the evolving e-licensing status and how the system performed during the renewal process. Board members commented that the provider should be aware that the Board is concerned that certain aspects of the reconciliation process is not performing as anticipated.

Licensing/CPE/Firms

- ▶ The Executive Director gave the status of PTIN listing from NASBA. She reported that approximately 900 names were included of those who have a business address in West Virginia who are providing tax services under the auspice of the CPA credential. Some of those may be retired and failed to remove their name from the PTIN listing and others may have registered with the IRS as a CPA, but do not have an active to practice. Board staff will be using the letter approved by counsel for this purpose.
- ▶ Board members reviewed the information received from a Certified Public Accountant regarding a firm in Morgantown who is using language on the web site indicating that "traditional CPA services" are available. Upon motion by Lou Costanzo and second by Robin Baylous, the Board directed the Executive Director to write a letter requesting that the firm change the language on his web site to "offer traditional accounting services" instead of "offer traditional CPA services" and delete the CPA reference to "Resources available include Enrolled Agents..." The firm could add a line stating that "We are able to make referrals to Certified Public Accountants." Motion carried.
- ▶ Board members reviewed Board staff's request to create a policy stipulating under what circumstances Board staff can grant waivers of CPE hours, late filing fees, and extension request fees. The Board asked staff to work on a policy for Board members to review and/or approve, deny or revise at the next meeting. It was also suggested that the policy should include a method for the licensee to appeal any denial to the entire board.

- ▶ The Board received an inquiry from a licensee asking if the Board had adopted a policy regarding whether a Quickbooks electronic file must be returned to the client. Board members discussed this subject at length, referred to the Accountancy Law and Board Regulations and determined that there was no provision in the code or rules specifically requiring a firm to provide an electronic Quickbooks file to the client. Therefore, the Board determined that if a specific complaint is made, it will be reviewed and determined on a case-by-case basis. Refer the inquirer to W.Va. Code § 30-9-24 et seq.

Complaints

Upon motion by Lou Costanzo and second by Robin Baylous, the Board went into Executive Session at 11:00 a.m. to consider disciplinary matters pursuant to W. Va. Code § 6-9A-4. Motion carried.

Upon motion by Lou Costanzo and second by Horace Emery, the Board came out of Executive Session at 11:45 a.m. and made the following actions part of the record.

- 2013-07** Recognizing that the Respondent had met all requirements of the Consent Order, upon motion made and seconded, the Board closed this file. Motion carried. The Executive Director will notify both Complainant and Respondent.
- 2016-05** Attorney General counsel updated Board members that the Hearing Examiner signed an Order to Stay until after the Supreme Court of Appeals decision. Let the record show that Jon Cain recused himself in this matter.
- 2017-03** Upon motion made and seconded, the Board found no probable cause and dismissed this complaint. Motion carried. The Executive Director will notify the Complainant and Respondent.
- 2017-05** Upon motion made and seconded, the Board found probable cause and directed Attorney General counsel to prepare a *Statement of Charges* and a *Notice of Hearing* with no Consent Agreement to be offered. Motion carried.
- 2017-06** The Complaint Committee is awaiting the final written report from the investigator. This matter is continued.
- 2017-07A** Upon motion made and seconded, the Board found probable cause that the firm was advertising to perform services for which the firm has no firm authorization. Board members directed Attorney General counsel to file a *Statement of Charges* and a *Notice of Hearing* with no Consent Agreement to be offered. Motion carried.
- 2017-07B** Upon motion made and seconded, the Board found no probable cause and dismissed this complaint. Motion carried. The Executive Director will notify the Complainant and Respondent.
- 2017-08** Upon motion made and seconded, the Board found probable cause based on a conviction and directed Attorney General counsel to prepare a *Statement of Charges* and a *Consent Decree* that he surrender his license and pay administrative costs including attorney's fees. Motion carried. Let the record show that Jon Cain recused himself from this matter.

2017-09 Since there is documentation that the licensee FedEx'd a thumb drive with all documents requested by the Complainant, upon motion made and seconded, the complaint was dismissed. Motion carried. The Executive Director will notify the Complainant and Respondent.

Upon motion by Lou Costanzo and second by Horace Emery, the Board went into Executive Session at 11:50 a.m. to consider personnel matters pursuant to W. Va. Code § 6-9A-4. Motion carried.

Upon motion by Lou Costanzo and second by Horace Emery, the Board came out of Executive Session at 12:03 p.m. and made the following actions part of the record.

Personnel Salary Increases

Upon motion by Lou Costanzo and second by Horace Emery the Board approved salary increases as follows beginning with the October 15, 2017 payroll.

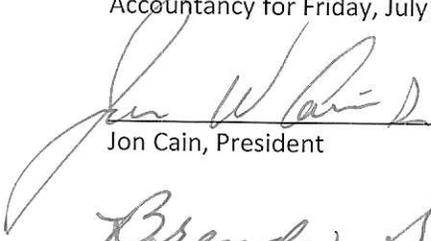
Brenda Turley	from \$75,000.00	to	\$77,500.00
Stefani Young	from \$43,500.00	to	\$45,000.00
Christie Fletcher	from \$30,000.00	to	\$30,000.00

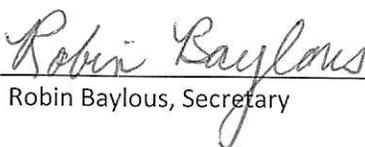
NASBA

- ▶ The Board reviewed the listing of upcoming NASBA meetings. Jon Cain and Stefani Young will be attending the CPE Registry Conference in Nashville, Tennessee from September 25-27, 2017. Board members are to let the Executive Director know if they plan to attend the 110th Annual Meeting from October 29 to November 1, 2017 in New York City.
- ▶ The Board considered inviting NASBA to work with Board members on strategic initiatives. However, with five new members of the Board, they determined that a Strategic Planning Meeting should be postponed until spring to allow new Board members to become acquainted with Board processes. The Board tabled until a later date.

With no further business to come before the Board, upon motion made by Lou Costanzo and second by Ted Lopez, the meeting was adjourned at 12:40 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 28, 2017.


Jon Cain, President


Robin Baylous, 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: 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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Wednesday, December 5, 2018 — 3:38 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 - 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.

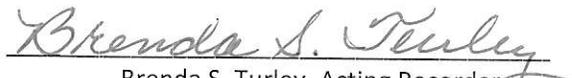
The meeting was called to order at 8:01 a.m. by President Reed Tanner. Board members reviewed the language provided by Charles Roskovensky, Chief Counsel for the House Committee on Health and Human Resources as well as the language approved at the April 21, 2017 Board meeting. Upon motion by Lou Costanzo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

1CSR1

TITLE 1
LEGISLATIVE RULE
BOARD OF ACCOUNTANCY

SERIES 1
BOARD RULES AND RULES OF PROFESSIONAL CONDUCT

§1-1-1. General.

1.1. Scope. -- This Legislative rule establishes general rules for the regulation of certification, registration, authorization and licensure of certified public accountants, the registration, licensure, and authorization of public accountants, and for the authorization and permitting of firms.

1.2. Authority. -- W. Va. Code § 30-9-5.

1.3. Filing Date. -- ~~June 30, 2016~~

1.4. Effective Date. -- ~~July 1, 2016~~

1.5. Sunset Provision. -- This rule shall terminate and have no further force or effect upon the expiration of ten (10) years from its effective date.

~~1.5.~~ 1.6. Amendment. -- This Rule amends Title 1, Series 1 which was promulgated on ~~May 3, 2012~~ June 30, 2016, and became effective ~~May 3, 2012~~ July 1, 2016.

§1-1-2. Definitions.

As used in this Rule, the following words and terms have the following meanings, unless the context clearly indicates otherwise:

2.1. "Accredited college or university" means any degree-granting institution accredited at the time of an applicant's degree or attendance by the:

- 2.1.a. Middle States Association of Colleges and Schools;
- 2.1.b. New England Association of Schools and Colleges;
- 2.1.c. North Central Association of Colleges and Schools;
- 2.1.d. Northwest Commission on Colleges and Universities;
- 2.1.e. Southern Association of Colleges and Schools; or
- 2.1.f. Western Association of Schools and Colleges.

2.2. "Act" means the provisions of W. Va. Code §30-9-1 et seq.

2.3. "AICPA" means the American Institute of Certified Public Accountants or any successor organization as determined by the Board.

2.4. "Audit" means expressing an opinion about the fairness of presentation of financial statements in accordance with the Statements on Auditing Standards published by the AICPA or any applicable successor statement on standards published by the AICPA.

1CSR1

2.5. "Board" means the West Virginia Board of Accountancy.

2.6. "Compilation services" means providing a service performed in accordance with the Statement on Standards for Accounting and Review Services published by the AICPA or any applicable successor statement on standards published by the AICPA, that presents, in the form of a financial statement, information that is the representation of management without an expression of assurance on the statement.

2.7. "Examination," when used with reference to prospective financial statements, means expressing an opinion about the fairness of presentation of financial information in accordance with the Statement on Standards for Attestation Engagements published by the AICPA or any applicable successor statement on standards published by the AICPA.

2.8. "NASBA" means the National Association of State Boards of Accountancy or any successor organization as determined by the Board.

2.9. "NQAS" means the National Qualification Appraisal Service operated by NASBA or any successor or comparable service as determined by the Board.

2.10. "Out-of-state certificate" means a valid certificate as a certified public accountant or equivalent designation issued or renewed under the laws of another state: Provided, That "out-of-state certificate" does not include any certificate as a certified public accountant or equivalent designation that was issued or renewed solely by virtue of a holder's prior status as a public accountant or its equivalent in the state of issuance and not by virtue of the holder's having met the certification requirements of the state of issuance.

2.11. "Reciprocal substantial equivalency certificate" means a certificate issued under the provisions of W. Va. Code §30-9-9 or under Section 5 of this Rule to a certificate holder of another jurisdiction who is either a resident of this state, has an office in this state, or is an employee of a firm or business entity in this state.

2.12. "Registrant" means a person registered pursuant to the Act and this Rule.

2.13. "Review" means a review of a financial statement that is performed in accordance with the Standards for Accounting and Review Services published by the AICPA or any applicable successor statement on standards published by the AICPA.

2.14. "Statements on Auditing Standards" means the standards as promulgated by the American Institute of Certified Public Accountants or any applicable successor statements issued.

2.15. "Statements on Standards for Attestation Engagements" (SSAE) refers to the standards promulgated by the American Institute of Certified Public Accountants or any applicable successor statements issued.

2.16. "Window" refers to a three-month period in which candidates have an opportunity to take the CPA examination during at least two of the three months and the remaining time in which the examination will not be offered while routine maintenance is performed and the item bank is refreshed. Thus, candidates will be able to test a minimum of two out of the three months within an examination window.

§1-1-3. Board Organization and Proceedings.

1CSRI

3.1. At its first meeting after July 1 of each year, the Board shall elect a president, a vice president, a secretary, and an assistant secretary from among its members. All officers shall be elected for a term of one (1) year and each shall continue in office until his or her successor has been elected and qualified or until his or her term as a member of the Board expires.

3.2. The Board shall meet in Charleston or elsewhere in West Virginia as it may elect, at least twice each year, and shall remain in session as long as necessary in order to transact its business. Meetings shall be held upon notice by the president of the Board or by joint call of any three (3) of its members and may be held at any reasonable time or place designated in the notice of the meeting.

3.3. A majority of the Board constitutes a quorum for the transaction of business.

3.4. The Board shall establish an office in West Virginia, if it is considered necessary and desirable, to transact the day-to-day business of the Board and for the maintenance of its files and records. The Board shall designate one (1) of its principal officers or any other person as the executive officer in charge of its office and shall arrange his or her compensation in the form of a per diem allowance or as a salary. The executive officer, with the approval of the Board, may employ such assistance as may be necessary for efficient performance of his or her duties.

3.5. The Board shall designate and cause to have prepared those forms it considers necessary or expedient to the discharge of its duties, the convenience of applicants for licensure, and the compilation of proper records. As soon as practicable after July 1 of each year the Board shall publish a roster showing the names and addresses of all holders of certificates, registrations, permits and authorizations during the fiscal year beginning on that date.

§1-1-4. Certification.

4.1. The Board shall issue a certificate to any applicant of good moral character who satisfies all of the education, examination, and experience requirements listed in this Section.

4.1.a. Education. -- The satisfactory completion of one hundred fifty semester hours or their equivalent conferred by an accredited college or university, the total education program to include an accounting concentration or its equivalent.

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 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. .

4.1.b.1. Specific course requirements. -- As part of the required hours to sit for the examination, an applicant shall have completed the following credit hours at the upper-division baccalaureate and/or graduate levels at an accredited college or university:

4.1.b.1.A. at least thirty (30) credit hours or equivalent quarter hours in accounting, excluding introductory accounting courses covering the principles of accounting components, including the minimum requirements in each of the following subject areas:

4.1.b.1.A.1. six (6) credit hours in financial or intermediate accounting;

4.1.b.1.A.2. six (6) credit hours in auditing or accounting information systems with a minimum of three (3) credit hours in auditing;

1CSRI

4.1.b.1.A.3. effective July 1, 2018, six (6) credit hours in taxation;

4.1.b.1.A.4. three (3) credit hours in cost accounting, managerial accounting, governmental accounting or not-for-profit accounting; and

4.1.b.1.A.5. nine (9) credit hours in accounting electives. Accounting internships or independent studies not exceeding three (3) credit hours may satisfy this accounting elective requirement;

4.1.b.1.B. effective July 1, 2016, three (3) credit hours in business law;

4.1.b.1.C. effective July 1, 2011, three (3) credit hours in ethics to be counted as part of the nine (9) hours of accounting electives or twelve (12) hours of business electives; and

4.1.b.1.D. a minimum of twenty-seven (27) credit hours in business courses, excluding required accounting and business law courses, with a minimum requirement in each of the following subject areas:

4.1.b.1.D.1. three (3) credit hours in economics;

4.1.b.1.D.2. three (3) credit hours in finance;

4.1.b.1.D.3. three (3) credit hours in marketing;

4.1.b.1.D.4. three (3) credit hours in statistics;

4.1.b.1.D.5. three (3) credit hours in management; and

4.1.b.1.D.6. twelve (12) credit hours in business-related electives, excluding the introductory principles of accounting components and the required 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.

4.1.b.2. Foreign academic credentials shall be accompanied by a written evaluation from an international credential evaluation service approved by the Board.

4.1.c. Experience. -- An applicant shall demonstrate at least one year of experience in the four-year period immediately preceding the application in providing any type of relevant service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills. The experience requirement may be satisfied by employment in private practice, government, industry, a not-for-profit organization, academia or public practice and must be verified by the holder of an active West Virginia certificate, a West Virginia registered public accountant or a holder of an out-of-state certificate.

4.1.c.1. In evaluating the experience of the applicant, the Board shall consider the complexity and diversity of the work performed as well as any other factor the Board may consider relevant.

4.1.c.2. Any person who has been requested by the applicant to provide evidence of the applicant's experience shall comply with the request. Any person who refuses to provide evidence shall, upon request of the Board, explain in writing or in person the basis for his or her refusal.

4.1.c.3. The Board may require any licensee who has furnished evidence of an applicant's experience to substantiate the information. The Board may require the applicant and/or the licensee to provide documentation supporting the evidence of experience for review by the Board.

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4.1.c.4. The Board may require any applicant to appear before it or its representative to supplement, explain, or verify the evidence of experience.

4.1.d. Criminal History Records Check

4.1.d.1. Beginning July 1, 2018, and in addition to all of the requirements for licensure, all applicants for initial license to practice as a Certified Public Accountant in West Virginia shall request and submit to the Board the results of a state and national criminal history records check.

4.1.d.2. The purpose of the criminal history records check is to assist the Board in obtaining information that may relate to the applicant's fitness for licensure.

4.1.d.3. In addition to the State Police, the Board may contract with and designate a company specializing in the services required by this section instead of requiring the applicant to apply directly to the West Virginia State Police or similar out-of-state agency for the criminal history records check. Provided, that any such company must utilize protocols consistent with standards established by the Federal Bureau of Investigation and the National Crime Prevention and Privacy Compact.

4.1.d.4. The applicant shall furnish to the State Police or other organization duly designated by the Board, a full set of fingerprints and any additional information required to complete the criminal history records check.

4.1.d.5. The applicant is responsible for any fees required by the State Police, or other organization duly designated by the Board, for the actual costs of the fingerprinting and the actual costs of conducting a complete criminal history records check.

4.1.d.6. The Board may require the applicant to obtain a criminal history records check from a similar Board-approved agency or organization in the state of the applicant's residence, if outside of West Virginia.

4.1.d.7. The applicant shall authorize the release of all records obtained by the criminal history records check to the Board.

4.1.d.8. A criminal history records check submitted in support of an application for licensure must have been requested by the applicant no earlier than three (3) months immediately prior to the Board's receipt of the applicant's paper or electronic application for licensure.

4.1.d.9. An initial licensure application is not complete until the Board receives the results of a state and a national criminal history records check conducted by the State Police or another entity duly authorized by the Board. The Board shall not grant an application for licensure submitted by any applicant who fails or refuses to submit the criminal history records check required by this section.

4.1.d.10. To be qualified for certification, the results of the criminal history records check must be unremarkable and verified by a source acceptable to the Board other than the applicant.

4.1.d.11. Should criminal offenses be reported on an applicant's criminal history records check, the Board will consider the nature, severity, and recency of offenses, as well as rehabilitation and other factors on a case-by-case basis for licensure.

4.1.d.12. Applicants are solely responsible for reconciling with any reporting agency a challenge to the accuracy or completeness of information provided by the West Virginia State Police, the Federal Bureau of Investigation or other agencies reporting the information to the Board. The applicant is

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solely responsible for providing the Board with proof of any error and correction thereof by any reporting agency.

4.1.d.13. If the applicant provides adequate proof of any error and correction thereof by any reporting agency, the Board shall reconsider the application of that applicant.

4.1.d.14. The results of the state and national criminal history records check may not be released to or by a private entity except:

4.1.d.14.a. To the individual who is the subject of the criminal history records check;

4.1.d.14.b. With the written authorization of the individual who is the subject of the criminal history records check; or

4.1.d.14.c. Pursuant to court order.

4.1.d.15. The Board shall maintain confidential records and reports pertaining to criminal history records checks in a separate file which is only accessible to personnel authorized by the State Police to receive such records and reports.

4.1.d.16. Records received as part of the criminal history records check shall be maintained for a period of two years subsequent to the Board's final action on the application, and then disposed of by crosscut shredding.

4.1.d.17. A criminal history records check and related records are not public records for the purpose of chapter twenty-nine-b of the West Virginia Code.

4.2. Prior Certificants. -- No person who, on July 1, 1989, held a license as a certified public accountant previously issued by the Board shall be required to obtain an additional or substitute certificate or to fulfill an experience requirement in order to renew a certificate.

§1-1-5. Reciprocal Substantial Equivalency Certificate Requirements.

5.1. Certified public accountants or their equivalent from other jurisdictions who intend to perform accounting services in this state and are either (1) a resident of this state, (2) have established a business in this state, or (3) are an employee of a firm or business entity in this state shall first make application for a reciprocal substantial equivalency certificate and meet the applicable qualifications below:

5.1.a. Reciprocal Substantially Equivalent Certificate Requirements for Substantial Equivalency Practitioners. The Board shall issue a reciprocal substantially equivalent certificate to an applicant of good moral character who holds a valid out-of-state certificate if the state of issuance has certified public accountant certification requirements that are substantially equivalent or the individual has qualifications substantially equivalent to the certified public accountant certification requirements of the Uniform Accountancy Act.

5.1.b. Reciprocal Substantially Equivalent Certificate Requirements for Not Substantially Equivalent Practitioners. The Board shall issue a reciprocal substantially equivalent certificate to an applicant of good moral character who holds a valid out-of-state certificate but who does not qualify for a certificate under the provision of W. Va. Code §30-9-9, if the applicant meets the following education, experience, examination and continuing education requirements:

5.1.b.1. The applicant passed the examination required for issuance of the applicant's certificate with grades that would have been passing grades at the time in this state;

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5.1.b.2. Within the ten year period immediately preceding the application and after passing the examination upon which the applicant's certificate in the other state was based, the applicant has had one year of experience outside of this state of the type described in W. Va. Code §30-9-8(3) and/or subdivision 4.1.c. of this Rule; and

5.1.b.3. If the applicant's out-of-state certificate was issued more than four years prior to the application for issuance of a certificate under this Section, that the applicant has fulfilled the continuing professional education requirements that would have been applicable under W. Va. Code §30-9-12(b) and subsection 7.3. of this Rule.

5.1.c. Reciprocal Substantially Equivalent Certificate Requirements for Foreign Designations. The Board shall issue a reciprocal substantially equivalent certificate to an applicant of good moral character who holds a foreign designation in public accountancy if:

5.1.c.1. the foreign authority which granted the designation makes similar provision to allow a person who holds a valid certificate issued by this State to obtain such foreign authority's comparable designation;

5.1.c.2. the foreign designation:

5.1.c.2.A. was duly issued by a foreign authority that regulates the practice of public accountancy and has not expired or been revoked or suspended;

5.1.c.2.B. entitles the holder to issue reports upon financial statements; and

5.1.c.2.C. was issued upon the basis of educational, examination, and experience requirements established by the foreign authority or by law that are substantially equivalent to those contained in the Uniform Accountancy Act; and

5.1.c.3. the applicant:

5.1.c.3.A. received the designation, based on educational and examination standards substantially equivalent to those in effect in this State at the time the foreign designation was granted;

5.1.c.3.B. completed an experience requirement, substantially equivalent to the requirement set out in subdivision 4.1.c. of this Rule, in the jurisdiction which granted the foreign designation; or meets equivalent requirements prescribed by the Board by rule, within the ten years immediately preceding the application; and

5.1.c.3.C. passed a uniform qualifying examination in national standards and an examination on the laws, rules and code of ethical conduct in effect in this state acceptable to the Board.

5.1.c.4. An applicant under this Section shall in the application list all jurisdictions, foreign and domestic, in which the applicant has applied for or holds a designation to practice public accountancy, and each holder of a certificate issued under this subsection shall notify the Board in writing, within thirty days after its occurrence, of any issuance, denial, revocation or suspension of a designation or commencement of a disciplinary or enforcement action by any jurisdiction.

5.1.d. Reciprocal Substantial Equivalency Certificate Requirements for a Holder of an Out-of-State Certificate Establishing a Place of Business in this State.

5.1.d.1. A holder of an out-of-state certificate who intends to establish an office in this state shall first apply to the Board for the issuance of a reciprocal substantial equivalency certificate.

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5.1.d.2. Until the applicant has applied for and received a certificate, he or she may not establish a place of business in this state.

§1-1-6. Examination for Certificate.

6.1. Administration of the Examination. The Board may make use of all or any part of the Uniform Certified Public Accountant Examination and Advisory Grading Service of the AICPA and may contract with third parties to perform any administrative services with respect to the examination that it considers appropriate to assist it in performing its duties hereunder.

6.2. Application for Examination.

6.2.a. An applicant for examination shall meet the requirements of 6.2. and shall complete the application form prescribed by the Board and furnish all information, documentation, references, and fees required in Section 18 of this Rule. Applications shall be filed in the Board office no later than 30 days prior to the first testing window for which the candidate intends to sit.

6.2.b. An application will not be considered filed until the application fee and examination fee required by these Rules and all required supporting documents have been received, including proof of identity as determined by the Board and specified on the application form, official transcripts and proof that candidate has satisfied the education requirement.

6.2.c. Any candidate who fails to appear for the examination shall forfeit all fees charged for both the application and the examination.

6.2.d. The Board or its designee will forward notification of eligibility for the computer-based examination to NASBA's National Candidate Database.

6.2.e. If the candidate fails to take any part of the examination in six consecutive windows from the time the application is filed with the Board, the applicant shall complete a new application for certification examination under the requirements existing at the time the new application is completed.

6.3. Time and Place of Examination. Eligible candidates shall independently contact a test center identified by the Board to schedule the time and place for the examination at an approved test site. Scheduling reexaminations must be made in accordance with subdivision 6.6.a. of this Rule.

6.4. Examination Content. The examination required by section eight, article nine, chapter thirty of the Act shall test the knowledge and skills required for performance as an entry-level certified public accountant. The examination shall consist of the sections and structure established by the AICPA or its successor organization.

6.5. Determining and Reporting Examination Grades. A candidate shall pass each of the four test sections of the examination provided for in 8.(2) of the Act with a minimum score of 75 to meet the certification requirement in subsection 4.1 of this Rule. Upon receipt of advisory grades from the examination provider, the Board will review and may adopt the examination grades and will report the official results to the candidate.

6.6. Retake and Granting of Credit Requirements.

6.6.a. A candidate may take the required test sections individually and in any order. Credit for any test sections passed are valid for eighteen months from the actual date the candidate took that test section, without having to attain a minimum score on any failed test sections and without regard to whether the candidate has taken other test sections.

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6.6.a.1. Candidates must pass all four test sections of the Uniform CPA Examination within a rolling eighteen-month period, which begins on the date that the first test section passed is taken.

6.6.a.2. Candidates cannot retake a failed test section in the same examination window unless provisioned by AICPA or its successor guidelines.

6.6.a.3. In the event the required four test sections of the Uniform CPA Examination are not passed within the rolling eighteen-month period, credit for any test section(s) passed prior to the eighteen-month period will expire and that test section(s) must be retaken.

6.6.a.4. A candidate shall retain credit for any and all test sections of an examination passed in another state if such credit would have been given, under then applicable requirements, if the candidate had taken the examination in this State.

6.6.a.5. The Board may, in particular cases, extend the term of conditional credit validity notwithstanding the requirements of paragraphs 1., 2., 3. and 4., upon a showing that the credit was lost by reason of circumstances beyond the candidate's control.

6.6.a.6. A candidate shall be deemed to have passed the Uniform CPA Examination once the candidate holds at the same time valid credit for passing each of the four test sections of the examination. For purposes of this Section, credit for passing a test section of the examination is valid from the actual date of the testing event for that test section, regardless of the date the candidate actually receives notice of the passing grade.

6.7. Candidate Testing Fee. The candidate shall, for each test section scheduled by the candidate to the Board or its designee, pay a fee that includes the actual fees charged by the AICPA, NASBA, and the test delivery service provider, as well as reasonable application fees established by the State Board.

6.8. Cheating.

6.8.a. Cheating by an applicant in applying for or taking the examination shall be considered to invalidate any grade otherwise earned by a candidate on any part of the examination, and may warrant summary expulsion from the examination room and disqualification from taking the examination for a specified number of subsequent sittings.

6.8.b. For purposes of this Rule, the following actions, among others, may be considered cheating:

6.8.b.1. Falsifying or misrepresenting educational credentials or other information required for admission to the examination;

6.8.b.2. Communication between candidates inside or outside the examination room or copying another candidate's answers while the examination is in progress;

6.8.b.3. Communication with others outside the examination room while the examination is in progress;

6.8.b.4. Substitution of another person to sit in the examination room in the stead of a candidate;

6.8.b.5. Reference to crib sheets, text books or other material inside or outside the examination room while the examination is in progress;

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6.8.b.6. Violating the nondisclosure prohibitions of the examination or aiding or abetting another person in doing so; or

6.8.b.7. Retaking or attempting to retake a test section by an individual holding a valid certificate or by a candidate who has unexpired credit for having already passed the same test section, unless the individual has been directed to retake a test section pursuant to Board order or unless the individual has been expressly authorized by the Board to participate in a "secret shopper" program.

6.8.c. In any case where it appears that cheating has occurred or is occurring while the examination is in progress, the Board or its representatives may either summarily expel the candidate involved from the examination or move the candidate to a position in the test center away from other examinees where the candidate can be watched more closely.

6.8.d. In any case where the Board believes that it has evidence that a candidate has cheated on the examination, including those cases where the candidate has been expelled from the examination, the Board shall conduct an investigation and may conduct a hearing consistent with the requirements of 1CSR2, Contested Case Hearing Procedure, for the purpose of determining whether or not there was cheating, and if so what remedy should be applied.

6.8.e. After a hearing in any case where a candidate is refused credit for parts of the examination taken, or is disqualified from taking other parts, the Board shall give the candidate a statement containing its findings, the evidence upon which the findings are based, and a notice of the right of the candidate to a formal rehearing by the Board, with right of appeal, pursuant to West Virginia Board of Accountancy Rule, 1CSR2, Contested Case Hearing Procedure. The Board will also provide to the board of accountancy of any other state to which the candidate may apply for the examination, a copy of the final order containing findings of fact and conclusions of law.

6.9. Security and Irregularities. Notwithstanding any other provisions under these Rules, the Board may postpone scheduled examinations, the release of grades, or the issuance of certificates due to a breach of examination security; unauthorized acquisition or disclosure of the contents of an examination; suspected or actual negligence, errors, omissions, or irregularities in conducting an examination; or for any other reasonable cause or unforeseen circumstance.

§1-1-7. Certificate Renewal; Condition of Renewal.

7.1. All registrants and certificants shall annually renew their certificates from the Board in order to offer professional services to the public. Licenses are valid for a period of one (1) year (or portion thereof) ending on June 30 of each year. All registrants and certificants shall file with the Board a written notification of any change of home or employment address within thirty (30) days after its occurrence.

7.2. Applicants for renewal of a certificate shall complete the forms prescribed by the Board and furnish all information and documentation required in the form, as well as the license fee provided for in Section 18 of this Rule.

7.2.a. An applicant shall list all states in which he or she has applied for or holds an out-of-state certificate and any past denial, revocation or suspension of an out-of-state certificate.

7.2.b. The Board shall not consider an application unless the fee provided by this Rule accompanies the application.

7.3. Continuing education. -- Certificate holders applying for annual licensure renewal shall have completed 120 hours of continuing education as provided for in this subsection within the three preceding calendar years, with at least 20 hours in each calendar year: Provided, That the new certificate holder completes 40 hours of continuing education during the subsequent calendar year and thereafter

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satisfies all otherwise applicable provisions of this subsection. Included in the 120 hours shall be a minimum of four (4) hours of ethics. A program in ethics includes topics such as ethical reasoning, state-specific statutes and rules, and standards of professional conduct, including those of other applicable regulatory bodies.

7.3.a. Continuing education program guidelines. The Board shall determine if a continuing education program satisfies the requirements of this subsection. In its evaluation of continuing education programs, the Board shall consider whether:

7.3.a.1. The program contributes directly to the professional competence of the individual;

7.3.a.2. The stated objectives of a program include the enhancement of the ability of the participant which the program is intended to accomplish;

7.3.a.3. The education and/or experience prerequisites for the program are stated with specificity;

7.3.a.4. Materials used in programs are developed by qualified individuals for use with specified teaching methods;

7.3.a.5. Program content is current;

7.3.a.6. Programs are reviewed by persons other than the preparer to ensure compliance with this subdivision; and

7.3.a.7. Programs meet the Statement on Standards for Continuing Professional Education (CPE) Programs issued jointly by AICPA and NASBA.

7.3.b. Qualifying programs include, but are not necessarily limited to:

7.3.b.1. Courses and mini-courses sponsored by national or state professional accounting organizations. The Board may approve programs sponsored by other groups if they meet the same educational objectives;

7.3.b.2. University and college courses (other than courses in principles of accounting) which contribute to the professional competence of the individual;

7.3.b.3. Formal home study courses;

7.3.b.4. Firm "in house" programs sponsored by accounting firms, other than basic, "on-the-job" training;

7.3.b.5. Published books and articles, to a maximum of 60 hours credit per publication; and

7.3.b.6. Technical sessions at meetings of professional organizations or other organizations of direct interest and application to the practice of public accountancy, such as the West Virginia Tax Institute;

7.3.b.7. Program sponsors listed on the NASBA's National Registry of CPE Sponsors.

7.3.c. Qualifying programs do not include, for example, time spent in:

7.3.c.1. Providing services to clients;

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7.3.c.2. Presentations to nonprofessional groups such as schools, civic, religious, or community organizations; and

7.3.c.3. Informal review of professional journals.

7.3.d. Continuing education program preapproval, credits and administration; additional credit for instruction.

7.3.d.1. The Board encourages licensees, program sponsors, and other interested persons to seek prior approval of continuing education programs in order to facilitate the administration of and compliance with this subsection.

7.3.d.2. The Board shall award one hour of credit for the completion of each 50 minutes of actual participation in the program, or its lesson equivalent in a home study course, as indicated on the certificate of completion. The Board shall not award credit for programs less than 50 minutes in length.

7.3.d.3. The Board shall grant credit for university or college courses at accredited schools as follows:

7.3.d.3.A. Applicants shall receive 15 hours credit for each semester credit hour earned and ten hours credit for each quarter credit hour earned; and

7.3.d.3.B. Applicants attending non-credit courses shall receive credit at the rate of one hour of credit for each 50 minutes in-class participation.

7.3.d.4. An applicant may claim credit only for programs completed during the relevant calendar years, except for good cause shown.

7.3.d.5. Instructors in an approved program shall receive three hours credit for each hour taught for the first time they teach a course, to a maximum of 60 hours credit per course per year. The Board shall not give credit for subsequent teaching of the same course, unless the course has been substantially updated. If the same course is taught again in less than three years, the instructor must receive prior approval from the Board for additional credit.

7.3.e. Compliance monitoring.

7.3.e.1. The Board shall measure compliance with this subsection by the calendar year. All certificate holders shall return an annual continuing education reporting form to the Board by January 31 of the following year.

7.3.e.2. Reporting forms shall contain the certificate holder's Board certificate and licensee numbers.

7.3.e.3. The Board shall enter hours reported into the record of the certificate holder in a master file with the designation of the year and the number of credits and maintain in the master file the certificate holder's record of the current year and the past two years. In addition, the Board shall maintain a file of continuing education reporting forms for each certificate holder for four years.

7.3.e.4. The Board shall annually provide a mailing to each certificate holder which will provide a confirmation of the record for review by the licensee so that corrective action can be taken if there is an error or dispute.

7.3.e.5. Fraudulent reporting of Continuing Professional Education credits is a basis for disciplinary action by the Board.

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7.3.f. Continuing education exceptions.

7.3.f.1. The following persons are exempt from the requirements of this subsection:

7.3.f.1.A. Inactive certified public accountants who do not perform or offer to perform any professional service to the public, either directly or indirectly through his or her employer; or

7.3.f.1.B. Persons who demonstrate good cause for exemption to the Board. A person not meeting the requirements of this subsection must apply to the Board for a waiver due to extenuating circumstances, such as accident, illness, pregnancy, military service or any other circumstance as determined appropriate by the Board. This request shall be received by the Board by January 31 following the reporting period, except for good cause shown.

7.4. Reactivation of certificate-- In order to reactivate a certificate, an Applicant shall complete the following:

7.4.a. Activation application with the accompanying fee as required by the Board; and

7.4.b. Minimum of forty (40) hours of continuing education, including a minimum of four (4) hours in the subject of ethics. This continuing education shall have been completed during the previous two (2) calendar years and the portion of the year for which the application is being filed.

7.5. Reactivation of certificate from failure to meet continuing education requirements.

7.5.a. If the Applicant was not in compliance with the continuing education requirement during the last calendar year for which he or she was required to secure hours, then he or she shall complete the following:

7.5.a.1. Application for Reinstatement with the accompanying fee as required by the Board; and

7.5.a.2. The greater of the following:

7.5.a.1.A. The number of hours that the Applicant was deficient for continuing education compliance during the Applicant's last continuing education calendar year, including a minimum of four (4) hours in the subject of ethics. The continuing education hours required for this subsection shall have been completed after the last calendar year for which the Applicant was last in compliance with continuing education requirements, but no earlier than the previous two (2) calendar years and the portion of the year for which the application is being filed; or

7.5.a.2.B. Forty (40) hours of continuing education, including a minimum of four (4) hours in the subject of ethics. The continuing education hours must have been completed during the previous two (2) calendar years and the portion of the year for which the application is being filed.

§1-1-8. Peer Review.

For purposes of subdivisions 12.2.e. and 12.3.e., the Board shall accept (i) the peer review program offered by the AICPA and administered by the West Virginia Society of Certified Public Accountants or (ii) any other peer review program that the Board deems comparable in terms of quality, thoroughness and reliability to the AICPA peer review program. If an applicant intends to use a peer review program other than the AICPA peer review program, the applicant shall submit detailed information concerning the peer review program (including but not limited to the sponsor of the program, the standards used, the identity and qualifications of the expected reviewers, and similar information) to the Board prior to

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contracting with the alternative peer review provider. The Board will promptly evaluate the proposed peer review program and inform the applicant whether the program is acceptable.

§1-1-9. Public Accountants.

All provisions of this Rule that are specifically applicable to certified public accountants are also applicable to the same extent to public accountants.

§1-1-10. Substantial Equivalency Practice Privileges.

10.1. In determining whether the certification requirements of the other state or the individual are substantially equivalent to the certification requirements of the Uniform Accountancy Act, the Board is authorized to use the NQAS.

10.2. Any individual performing or offering to perform any services as a substantial equivalency practitioner is subject to the following:

10.2.a. Jurisdiction of the board concerning all matters within the scope of these Rules;

10.2.b. Compliance with the provisions of W. Va. Code §30-9-1 et seq. and applicable Rules;

10.2.c. The appointment of the Board of Accountancy of the state of issuance of his or her out-of-state certificate as his or her agent upon which process may be served in an action or proceeding by the Board; and

10.2.d. Voluntary disclosure of any and all documentation necessary to conduct an investigation under this Rule.

§1-1-11. Issuance and Renewal of Permits.

11.1. A firm receiving a permit pursuant to this Section shall file with the Board a written notification of any of the following events within thirty (30) days after its occurrence:

11.1.a. Formation of a new firm;

11.1.b. Addition of a partner, member, manager or shareholder;

11.1.c. Retirement, withdrawal or death of a partner, member, manager or shareholder;

11.1.d. Any change in the name of the firm;

11.1.e. Dissolution of the firm;

11.1.f. Change in the management of any branch office in this State;

11.1.g. Establishment of a new branch office or the closing or change of address of a branch office in this State; or

11.1.h. The occurrence of any event or events which would cause the firm not to be in conformity with the provisions of the Act or this Rule.

11.2. In the event of any change in legal form of a firm, such new firm shall within thirty (30) days of the change file an application for the issuance of a permit in accordance with these Rules and pay the fee required by these Rules.

§1-1-12. Issuance and Renewal of Authorizations.

12.1. No individual practitioner or firm may provide attest or compilation services without first having obtained an authorization issued by this Board unless the individual practitioner or firm meets the substantial equivalency practice privilege exceptions below:

12.1.a. Individual practitioners who have substantial equivalency practice privileges who provide only compilation services performed in accordance with Statements on Standards for Accounting and Review Services who:

12.1.a.1. Sign compilation reports as a certified public accountant;

12.1.a.2. Meet the competency requirements set forth in the professional standards for those services; and

12.1.a.3. Are undergoing a peer review program that conforms with applicable laws and rules;

12.1.b. Out-of-state firms who provide only compilation services performed in accordance with Statements on Standards for Accounting and Review Services who:

12.1.b.1. Meet firm ownership requirements;

12.1.b.2. Are undergoing a peer review program that conforms with applicable rules; and

12.1.b.3. Performs the services through an individual with substantial equivalency practice privileges.

12.2. The Board may issue an authorization to an individual practitioner who tenders the fee specified in Section 18 of this Rule and provides the following information:

12.2.a. The name of the individual applying and the individual practitioner's certificate or registration number;

12.2.b. The location of each office within the state from which the individual practitioner performs accounting services;

12.2.c. Any issuance, denial, revocation, suspension, probation, or censure of any certification issued by this state or an out-of-state accountancy Board;

12.2.d. Verification that the individual practitioner who signs attest and compilation reports as a certified public accountant or public accountant meets the competency requirements set forth in the Generally Accepted Auditing Standards published by the AICPA (for attest services) and/or the Statements on Standards for Accounting and Review Services published by the AICPA (for compilation services); and

12.2.e. Verification that the individual practitioner has timely completed a peer review (as discussed in Section 8 of this Rule) in a satisfactory manner as determined by the Board.

12.3. The Board may issue an authorization to a firm that holds a permit or a firm that applies for a permit who tenders the fee specified in Section 18 of this Rule and provides the following information:

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12.3.a. The names of all partners, officers, shareholders, members or managers of the firm whose principal place of business is in this state and each individual's certification or registration number, (if applicable);

12.3.b. The location of each office of the firm within the state and the name of the certified public accountant or public accountant in charge of each office, (if applicable);

12.3.c. Any issuance, denial, revocation, suspension, probation, or censure of a permit issued by this or another state Board;

12.3.d. Verification that any certified public accountant or public accountant who signs or authorizes someone to sign a report on financial statements on behalf of the permit holder meets the competency requirements set forth in the Generally Accepted Auditing Standards published by the AICPA (for attest services) and/or the Statements on Standards for Accounting and Review Services published by the AICPA (for compilation services); and

12.3.e. Verification that the permit holder has timely completed a peer review (as discussed in Section 8 of this Rule) in a satisfactory manner as determined by the Board.

12.4. A firm may simultaneously apply for the issuance or renewal of a permit and the issuance or renewal of an authorization by demonstrating that the firm meets the requirements of Section 11 of this Rule and Section 12 of this Rule.

12.5. The Board shall renew an authorization for a period of one year beginning on the first day of July of each year.

§1-1-13. Refusal to Issue or Renew; Suspension, Revocation of License; Disciplinary Action.

13.1. Authority and grounds for refusal to issue or renew a license or to suspend, revoke and/or fine a licensee. The Board may refuse to issue, refuse to renew, suspend, revoke or limit any license or practice privilege of any licensee, substantial equivalency practitioner or firm and may take disciplinary action against a licensee or substantial equivalency practitioner practicing in this state who, after a hearing held pursuant to W. Va. Code §30-1-1, et seq., has been adjudged by the Board as unqualified because of any of the following reasons:

13.1.a. Fraud or deceit in obtaining or maintaining a license or substantial equivalency practice privilege;

13.1.b. Cancellation, revocation, suspension or refusal to renew an out-of-state certificate, an out-of-state permit or substantial equivalency practice privilege for disciplinary reasons in any other state for any cause other than failure to pay an annual fee for the renewal of an out-of-state certificate or out-of-state permit in the other state;

13.1.c. Failure by any licensee to maintain compliance with requirement for issuance or renewal of a license or to timely notify the Board as required under W. Va. Code §30-9-18;

13.1.d. Revocation or suspension of the right of the licensee or substantial equivalency practitioner to practice before any state or federal agency;

13.1.e. Dishonesty, fraud, professional negligence in the performance of services as a licensee or substantial equivalency practitioner or in the filing or failure to file the licensee's or substantial equivalency practitioner's own income tax returns, or a willful departure from accepted standards of professional conduct applicable to licensees and substantial equivalency practitioners;

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13.1.f. Violation of any provision of this article, any lawful order of this Board, or any Rule, including the violation of any professional standard or rule of professional conduct;

13.1.g. Conviction of a felony or any crime an element of which is dishonesty or fraud under the laws of the United States or this state, or conviction of any similar crime under the laws of any other state if the underlying act or omission involved would have constituted a crime under the laws of this state;

13.1.h. Performance of any fraudulent act by any licensee or substantial equivalency practitioner;

13.1.i. Any conduct reflecting adversely upon the licensee's or substantial equivalency practitioner's fitness to perform professional services;

13.1.j. Making any false or misleading statement or verification in support of an application for a license filed by another person or firm; or

13.1.k. Engaging in the unlawful practice of law as defined by the West Virginia Supreme Court of Appeals.

13.2. If the Board renders a decision to deny issuance or renewal of a license, or to suspend or revoke a license, or the Board takes disciplinary action, the Board shall determine whether the licensee, substantial equivalency practitioner or firm holds an out-of-state certificate or permit, and, if so, the Board shall notify the Board of Accountancy of the state of issuance of its decision.

13.2.a. The Board shall notify of the decision 30 days from the time the decision becomes final including the final determination of any appeals that may be made.

13.2.b. Upon expiration of the time period set forth in subdivision 13.2.a., the Board shall provide a certified copy of its decision and any decision of a circuit court or the West Virginia Supreme Court of Appeals issued in the matter to the licensee, substantial equivalency practitioner or firm.

13.3. When the Board has suspended, revoked or refused to renew a license or has revoked the practice privileges of a substantial equivalency practitioner, the licensee, firm, or substantial equivalency practitioner against whom the action has been taken shall be afforded an opportunity to demonstrate the qualifications to resume practice or regain licensure.

13.3.a. A request for reinstatement shall be made in writing and directed to the Board. It shall state with specificity the reasons that the applicant believes that he or she is qualified to resume practice or regain licensure. The applicant requesting reinstatement may also request to address the Board at a future Board meeting. The Board may also request a meeting and may require any additional information that it considers necessary to issue a decision.

13.3.b. Upon a determination with regard to the request for reinstatement, the Board shall notify the requesting party of its decision in writing.

13.3.c. The provisions of this subsection are separate and distinct from the 1CSR2 Contested Case Hearing Procedure. A request for reinstatement shall not meet the petition requirements set forth in that rule.

§1-1-14. Board Initiated Review.

The Board may, at its discretion, provide for the review of any certificate holder (i) applying for licensure renewal or (ii) who the Board has reason to believe may be in violation of Section 19 of this Rule. In these cases, the Board may provide for reimbursement and payment of those persons conducting the review and shall set forth in writing the scope and procedures of the review. Nothing in this section is

a prerequisite to any other Board action under this Rule, including but not limited to Section 13 of this Rule.

§1-1-15. Contingency Fee Contracts; Commissions; Referral Fees.

15.1. All contingency fee contracts shall be in writing and signed by both the licensee or substantial equivalency practitioner and the clients.

15.2. Before entering into a contingency fee contract, the licensee or substantial equivalency practitioner shall disclose to the prospective client, in writing, the percentage to be retained by the licensee or substantial equivalency practitioner in the event a favorable result is attained.

15.3. A licensee or substantial equivalency practitioner may utilize a contingency fee contract when representing a client before a taxing authority: Provided, That nothing in this Rule shall be construed either to limit or expand the scope of professional services. This Rule shall not be construed to promote the unauthorized practice of law.

15.4. Disclosure of Permitted Commission. A licensee or substantial equivalency practitioner who is not prohibited by this Rule from performing services for or receiving a commission and who is paid or expects to be paid a commission shall disclose that fact in writing to any person or entity to whom the licensee recommends or refers a product or service to which the commission relates.

15.5. Referral Fees. Any licensee or substantial equivalency practitioner who accepts a referral fee for recommending or referring any service of a licensee to any person or entity or who pays a referral fee to obtain a client shall disclose the acceptance or payment to the client in writing.

§1-1-16. Confidentiality of Information.

Except by permission of the client for whom a licensee or substantial equivalency practitioner performs services or the heirs, successors, or personal representatives of a client, a licensee or substantial equivalency practitioner shall not voluntarily disclose information communicated to the licensee or substantial equivalency practitioner by the client relating to and in connection with services rendered to the client by the licensee or substantial equivalency practitioner. The information shall be considered confidential: Provided, That this Section shall not be construed as prohibiting the disclosure of information required to be disclosed by the standards of the profession in reporting on the examination of financial statements or as prohibiting disclosures in court proceedings, in investigations or proceedings under this article, in ethical investigations conducted by private professional organizations, in the course of peer reviews, to other persons on a need-to-know basis when those persons are active in the firm and performing services for the client, or to persons in the firm who need the information for the sole purpose of assuring quality control within the firm.

§1-1-17. Accounting Corporations and Other Forms of Business.

17.1. A licensee may practice public accounting only in the form of a proprietorship, a partnership, an accounting corporation, a professional limited liability company, or a limited liability partnership whose characteristics conform to this Rule. A licensee shall not practice public accounting under a firm name that is misleading. Names of one or more past partners, members or shareholders may be included in the firm name of a successor partnership, limited liability company, or corporation. A partner, member or shareholder surviving the death or withdrawal of all other partners, members or shareholders may continue to practice under a name which includes the name of past partners, members, or shareholders for up to two years after becoming a sole practitioner.

17.2. Accounting Corporations.

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17.2.a. One or more licensees may organize and become shareholders of an accounting corporation subject to the requirements of this Section.

17.2.b. No accounting corporation shall exist or transact business as an accounting corporation without the prior authorization of the Board. An applicant for authorization shall complete an application form, furnish all other documents and information requested by the Board, and pay the fee set forth in Section 18 of this Rule.

17.2.c. The Board shall not authorize the organization of an accounting corporation unless, in addition to the other requirements set forth in this Rule, the applicants comply with the following requirements:

17.2.c.1. The sole purpose and business of the corporation shall be to furnish to the public, services not inconsistent with the Act or this Rule: Provided, That the corporation may invest its funds in a manner not incompatible with the practice of public accounting;

17.2.c.2. The principal officer of the corporation and any officer or director having authority over the practice of public accounting by the corporation shall be an individual licensed under W. Va. Code §30-9-1 et seq.;

17.2.c.3. At least one shareholder of the corporation is certified or registered in this state;

17.2.c.4. The accounting corporation is domiciled in this State;

17.2.c.5. A simple majority of the ownership of any accounting corporation is by individuals licensed under W. Va. Code §30-9-1 et seq.;

17.2.c.6. The remaining percentage of ownership may be held by non-licensee owners who are active participants in the accounting corporation;

17.2.c.6.A. Non-licensee owners are considered active participants in the accounting corporation if they are employed by the accounting corporation for at least 20 hours per week and are otherwise legally authorized to provide compatible professional services.

17.2.c.6.B. Non-licensee owners shall possess no direct control or have personal supervision of the practice or personnel who act on behalf of the corporation in giving assurance in a report or otherwise.

17.2.c.7. Each resident manager in charge of an office of the corporation in this State and each shareholder or director personally engaged within this State in the practice of public accounting shall be certified or registered in this State; and

17.2.c.8. When not inconsistent with this Section, the organization and procedures of accounting corporations shall conform to the requirements of W. Va. Code §31-1-1, et seq.

17.2.d. When the Board determines that an accounting corporation meets the requirements of this Rule and W. Va. Code §30-9-30, the Board shall notify the Secretary of State that a certification of authorization has been issued to the person or persons making application for the accounting corporation.

17.2.e. Upon receipt of the certificate of authorization required by subdivision 17.1.d. of this Rule, an accounting corporation shall promptly file in the office of the Secretary of State a certified copy of the certificate of authorization.

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17.2.f. The person or persons making application for the accounting corporation shall send a copy of the certification of authorization to the Secretary of State's office.

17.2.g. An accounting corporation shall not transact business until it has received (i) a certificate of incorporation from the Secretary of State and (ii) filed a certified copy of the certificate of incorporation with the Board.

17.2.h. The Secretary of State, upon receipt of a certificate of authorization shall attach the Certificate of Authorization to the corporation's application and, upon compliance with the applicable provisions of W. Va. Code §30, the Secretary of State may issue to the incorporators a certificate of incorporation for the accounting corporation. Once the accounting corporation receives the certificate of incorporation from the Secretary of State's Office it may begin offering professional services to the public.

17.3. Professional Limited Liability Companies [RESERVED].

17.4. Partnerships [RESERVED].

17.5. Limited Liability Partnerships [RESERVED].

§1-1-18. Fees.

The Board shall charge the following fees:

18.1. CPA Examination Fees.

18.1.a. An initial examination application fee of ten dollars (\$10.00) to review and approve a candidate to sit for the uniform certified public accountant examination;

18.1.b. An examination application fee of forty dollars (\$40.00) for each section for which the candidate applies to sit during the next available window;

18.1.c. Any fees paid for the computer-based examination for the uniform certified public accountant examination itself are paid directly to the National Association of State Boards of Accountancy (NASBA) or any successor organization as determined by the Board and are subject to change; and

18.1.d. A transfer of credit and examination application fee as follows:

18.1.d.1. an examination application fee of one hundred seventy dollars (\$170.00), which will give the candidate two (2) windows to sit for any remaining sections(s);

18.1.d.2. and forty dollars (\$40.00) per section score transferred.

18.2. Certification/Licensure Fees.

18.2.a. An initial certificate fee of one hundred twenty dollars (\$120.00) (which includes the wall certificate and initial license to practice);

18.2.b. A reciprocal certificate fee of two hundred dollars (\$200.00) (which includes the wall certificate and initial license to practice);

18.2.c. An annual certificate renewal fee of eighty-five dollars (\$85.00);

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18.2.d. An annual CPA-Inactive certificate renewal fee of sixty-five dollars (\$65.00);

18.2.e. A duplicate wall certificate fee (if the certificant's name has been legally changed or if the original certificate has been destroyed) of thirty-five dollars (\$35.00);

18.2.f. All renewals postmarked after the annual renewal deadline date of June 30 are subject to an additional late filing fee of fifty dollars (\$50.00);

18.2.g. A fee to reinstate a certificate for an individual who was previously ineligible for renewal of eighty-five dollars (\$85.00);

18.2.h. The application for reinstatement of a certificate when a license renewal has lapsed past July 31 of the current licensing period is subject to a fee of seventy-five dollars (\$75.00) per month or partial month thereof; and

18.2.i. A fee for Activation of License of eighty-five dollars (\$85.00).

18.3. Firm Fees.

18.3.a. A fee for issuance or renewal of a firm permit of one hundred dollars (\$100.00);

18.3.b. An additional fee for firm renewal postmarked after July 31 of current licensing period of seventy-five dollars (\$75.00) per month;

18.3.c. A fee for an application to form an accounting corporation of two hundred dollars (\$200.00);

18.3.d. A fee for an application to form a professional limited liability company or a registered limited liability partnership of two hundred dollars (\$200.00); and

18.3.e. A fee of twenty-five dollars (\$25.00) for a Certificate of Approval for a Firm Name Change.

18.4. Continuing Professional Education Fees.

18.4.a. A late fee for the filing of a continuing professional education report postmarked after January 31 of one hundred fifty dollars (\$150.00);

18.4.b. Requests for an extension of time to secure additional hours to meet CPE compliance for the previous year are subject to a fee of seventy-five dollars (\$75.00) for forms postmarked on or before January 31;

18.4.c. Requests for an extension of time to secure additional hours to meet CPE compliance for the previous year are subject to a fee of two hundred twenty-five dollars (\$225.00) for forms postmarked subsequent to January 31;

18.4.d. Initial or additional extension requests after June 30 will be increased by seventy-five dollars (\$75.00) per month; and

18.4.e. A fee of \$25.00 for a report of continuing professional education credits which includes all forms.

18.5. Authorization Fees.

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18.5.a. A fee for issuance or renewal of a firm authorization to perform attest and/or compilation services at the level indicated below:

Number of Licensees in Firm	Fee
1. 1-5 licensees	\$100.00
2. 6-10 licensees	\$200.00
3. 11+ licensees	\$300.00

18.5.b. A fee for issuance or renewal of an authorization to perform attest and/ or compilation services for an individual practitioner of eighty-five dollars (\$85.00).

18.6. Other Fees.

18.6.a. A fee for authorization to release information form of thirty dollars (\$30.00);

18.6.b. A fee for a directory of active licensees in electronic format of one hundred twenty-five dollars (\$125.00);

18.6.c. A fee for a copy of the list of all scheduled examination candidates of not more than two hundred dollars (\$200.00); and

18.6.d. If the Board is required to use any appraisal service in making a determination as to whether an applicant's qualifications or the qualifications of another state are substantially equivalent, the applicant shall bear the cost of such appraisal service.

18.7. All fees are non-refundable and shall not be prorated. The Board may, in its discretion, return all or part of a fee accompanying a filing which the Board declines to process.

§1-1-19. Rules of Professional Conduct.

19.1. Independence, Integrity, and Objectivity.

19.1.a. A licensee or substantial equivalency practitioner shall be independent in the performance of professional services.

19.1.b. In the performance of any professional service, a licensee or substantial equivalency practitioner shall maintain objectivity and integrity, shall be free of conflicts of interest, and shall not knowingly misrepresent facts or subordinate his or her judgment to others.

19.2. General Standards; Accounting Principles.

19.2.a. A licensee or substantial equivalency practitioner shall:

19.2.a.1. Undertake only those professional services that the licensee or substantial equivalency practitioner can reasonably expect to complete with professional competence;

19.2.a.2. Exercise due professional care in the performance of professional services;

19.2.a.3. Adequately plan and supervise the performance of professional services; and

19.2.a.4. Obtain sufficient relevant data to afford a reasonable basis for conclusions or recommendations in relation to any professional services performed.

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19.2.b. A licensee or substantial equivalency practitioner who performs auditing, review, compilation, management advisory, tax, or other professional services shall comply with the recognized professional standards applicable to the services.

19.2.c. A licensee or substantial equivalency practitioner shall not (1) express an opinion or state affirmatively that the financial statements or other financial data of any entity are presented in conformity with generally accepted accounting principles or (2) state that he or she is not aware of any material modifications that should be made to the statements or data in order for them to be in conformity with generally accepted accounting principles, if the statements or data contain any departure from any accounting principle promulgated by bodies designated to establish the principles that has material effect on the statements or data taken as a whole. If, however, the statements or data contain a departure and the licensee or substantial equivalency practitioner can demonstrate that due to unusual circumstances the financial statements or data would otherwise have been misleading, the licensee or substantial equivalency practitioner can comply with the Rule by describing the departure and its approximate effects with the principle would result in a misleading statement.

19.3. Responsibilities to Clients.

19.3.a. Except as provided in Section 16 of this Rule, a licensee or substantial equivalency practitioner shall not disclose any confidential client information without the specific consent of the client. This Rule shall not be construed (i) to relieve a licensee or substantial equivalency practitioner of its professional obligations under subdivisions 19.2.b and 19.2.c of this Rule, (ii) to affect in any way the obligation to comply with a validly issued and enforceable subpoena or summons, (iii) to prohibit review of a licensee's or substantial equivalency practitioner's professional practice under Section 14 of this Rule, or (iv) to preclude a licensee or substantial equivalency practitioner from initiating a complaint with or responding to any inquiry made by a recognized investigative or disciplinary body. Members of a recognized investigative or disciplinary body and professional practice reviewers shall not use to their own advantage or disclose any licensee's or substantial equivalency practitioner's confidential client information that comes to their attention in carrying out their official responsibilities. However, this prohibition shall not restrict the exchange of information with a recognized investigative or disciplinary body or affect, in any way, compliance with a validly issued and enforceable subpoena or summons.

19.4. Responsibilities to Colleagues [RESERVED].

19.5. Other Responsibilities and Practices.

19.5.a. A licensee or substantial equivalency practitioner shall not commit an act that discredits the public accounting profession.

19.5.b. A licensee or substantial equivalency practitioner shall not seek to obtain clients by advertising or other forms of solicitation that are false, misleading, or deceptive. Solicitation by the use of coercion, over-reaching, or harassing conduct is prohibited.



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: 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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Wednesday, December 5, 2018 — 3:36 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.

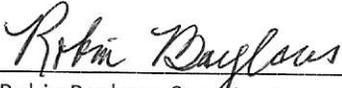
The meeting was called to order at 2:07 p.m. by Complaint Committee member, David Hill. Upon motion by Lou Costanzo and second by Robin Baylous, the Board went into Executive Session at 2:09 p.m. pursuant to W. Va. Code § 6-9A-4 to consider disciplinary matters. Motion carried.

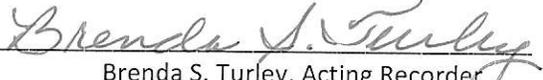
Upon motion by Lou Costanzo and second by Robin Baylous, the Board came out of Executive Session at 2:15 p.m. and made the following action part of the record.

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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Meeting Notice Detail

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Accountancy, Board of

Date/Time: 4/21/2017 -- 9:30 AM

Location:

Board Room
405 Capitol St, Ste 908
Charleston, WV 25301-1744

Purpose: To conduct regularly scheduled business

Notes:

This is a compliant meeting.

Meeting was approved : 11/4/2016 12:21:42 PM

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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.

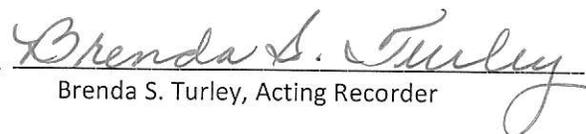
President - Jon Cain
Vice-President - Louis Costanzo
Secretary - Robin Baylous
Assistant Secretary - Richard Riley

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 *Complaint Committee*

Date/Time: 1/19/2017 -- 9:30 AM

Location:

Teleconference
Contact the Board office at (304)558-3557 for dial in instructions

Purpose: To consider complaints and determine recommendation to the full Board

Notes:

This is a compliant meeting.

Meeting was approved : 1/9/2017 2:26:46 PM

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Wednesday, December 5, 2018 — 3:31 PM

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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

January 19, 2017 1:00 p.m. Board Meeting Minutes Page 1 of 4

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



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Accountancy, WV Board of

Date/Time: 10/21/2016 -- 9:00 AM

Location:

Large Lecture Room
Gluck Theater Mountainlair
WVU
Morgantown, WV

Purpose: To conduct regularly scheduled business. Contact the Board of Accountancy for additional information (304) 558-3557

Notes:

This is a compliant meeting.

Meeting was approved : 11/4/2015 10:33:40 AM

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Wednesday, December 5, 2018 — 3:29 PM

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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

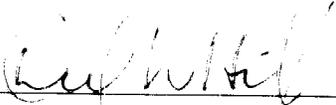
- ▶ Board staff reported the current litigation against the Board is in the interrogatory stage.
- ▶ The Board reviewed the quote from Correctional Industries for a U-shaped desk and book shelves for the Board office. Board member Barry Burgess reasoned that since the Board did not have to pay for rooms 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 Secretary of State Mac Warner



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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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**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.

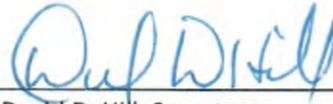
Don Nestor advised the Board that he will not be able to attend the Friday, October 21, 2016 Board meeting. Board legal counsel, Katherine Campbell reported that she will be unable to attend the Thursday evening event, but will be attending the Board meeting on Friday.

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.



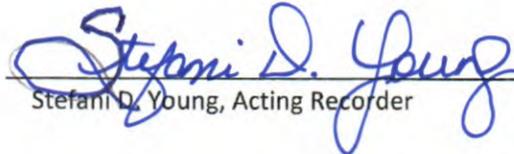
Reed J. Tanner, Board President



David D. Hill, Secretary



Barry L. Burgess, Assistant Secretary



Stefani D. Young, Acting Recorder



West Virginia Secretary of State Mac Warner



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Accountancy, WV Board of

Date/Time: 7/22/2016 -- 9:30 AM

Location:

Conference Room
405 Capitol Street, Suite 908
Charleston, WV 25301

Purpose: To conduct regularly scheduled business

Notes:

This is a compliant meeting.

Meeting was approved : 11/4/2015 10:33:29 AM

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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

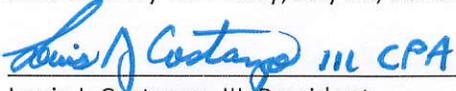
- ▶ Board President Lou Costanzo presented the following slate of officers for consideration by Board members to serve for the current fiscal period. Upon motion by Don Nestor and second by Jon Cain, the Board agreed to adopt the slate of officers as presented. Motion carried.

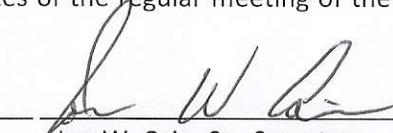
Reed Tanner President
Jon Cain Vice-President

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