



James M. Sturgeon, Jr., CPA

President's Column

During the last year, I have had a unique opportunity. I have had the privilege of serving as the President of the West Virginia Board of Accountancy. I have met with CPAs all over the state of West Virginia. Additionally, I have served at the national level as a member of the Enforcement Practices Committee of the National Association State Boards of Accountancy (NASBA).

With no major state legislative changes, my mission has been education. The greatest component has been to bring transparency to the West Virginia Tax Department. WVCPA President David Hill and I worked in tandem as we traveled to the fall chapter meetings of the West Virginia CPA Society. We called it the "Dual President's Tour".

Literally, for decades, decisions of the Office of Hearings and Appeals were sealed, opinion letters to tax payers were hidden, and Circuit Court decisions on state and local taxes circulated only among a select group of practitioners.

The WVCPA society lobbied successfully to amend the Tax Code to require the tax department to publish Administrative Decisions in redacted form and to release Private Letter Rulings ("Tax Payer Assistance Advisories"). Later, in the lawsuit of *Sturgeon v. Paige*, we obtained disclosure of Circuit Court Decisions, Administrative Decisions, and other previously unavailable material through the West Virginia Freedom of Information Act. That case went all the way to the West Virginia Supreme Court.

The materials have been digitized and posted on my law firm's website for free access for all tax practitioners. The newest version of the *West Virginia Tax Database*, with an improved search engine, can be found at www.kaycasto.com.

Periodically, updates will be obtained through the Freedom of Information Act. As president, I have supported accountant Vic Grigoraci in his effort to update the West Virginia Handbook originally published by CCH more than a decade ago. Vic with the help of accountant Dale Steager, who acted as editors, have updated the handbook through the contribution of various tax practitioners throughout West Virginia. The handbook only is published in electronic form as part of the West Virginia Tax Database.

As president, I want to thank the staff of the West Virginia Board of Accountancy for their outstanding assistance. My predecessor, Reed Spangler, was invaluable for his contributions and advice. I look forward to working with Harold Davis and hope I can be as useful to him as Reed was for me. Finally, I want to thank all of the Board members for their continued service and dedication. We all benefit from their hard work.

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Board Elects Officers for 2010-2011

At the July 16, 2010 regularly scheduled meeting, the Board elected the following officers:

Harold B. Davis, CPA	President
Lee Fisher, Public Member	Vice-President
Donald B. Nestor, CPA	Secretary
Reed Spangler, CPA	Assistant Secretary

We would like to thank all Board members for their dedication and service to the profession.

Online License Renewal Success

The Board would like to take the opportunity to thank all firms and licensees who renewed online during the system's initial debut. The system was activated on Friday, May 28th and several of you were watching our progress and renewed your license during the Memorial Day holiday weekend!

According to West Virginia Interactive, Inc., (WVI) our online service provider, the typical first year renewal rate is about 30%. The Board is proud to announce that our licensees really came through with a first-year online renewal rate of over 72%! The online renewal process would not have been as successful without the help and cooperation of all involved, including WVI who developed and programmed the system, our Board members who tested the system, and our licensees and firms who participated by renewing online.

With \$195,260 received from online renewal fees, the following is a breakdown representing the number of transactions received for each renewal type:

1,627	License Renewals (both active and CPA-Inactive)
216	Firm Permits
45	Individual Authorizations
<u>190</u>	Firm Authorizations
2,078	Total Online Transactions

Many thanks to all of you who made comments and suggestions regarding the online process! Your feedback has been invaluable.

Our next online project: An online method allowing firms to renew their firm permits as well as their employees individual CPA licenses with one payment transaction. If all goes well, this online feature will be up and running by May 1, 2011! The Board will keep you posted.

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International Administration of the Uniform CPA Examination

Over the years, the number of international candidates traveling to U.S. jurisdictions to take the CPA Exam has been on the rise. State Boards sought ways to better serve these candidates and asked the National Association of State Boards of Accountancy (NASBA) to explore international administration options. The AICPA and NASBA formed a joint committee to explore this issue and determined that administering the Exam abroad would help meet growing international demand and position the U.S. CPA credential as an influential international designation.

The AICPA and NASBA, in consultation with state boards of accountancy, the Board of Examiners, and other major stakeholders, spent two years studying an international examination delivery program. The result is the international administration of the Uniform CPA Examination (CPA Exam), which utilizes the state board licensure process and the current examination structure. The AICPA, NASBA and Prometric are providing the same services as they do for the domestic program, so that the Exam and the licensure process will be the same for international examinees as it is for examinees within U.S. jurisdictions.

Beginning in the second half of 2011, candidates who qualify will be allowed to schedule their CPA Exam at select international locations. It will be the same examination offered in the U.S. and it will be given in English only, regardless of location.

Initially, the exam will be offered at selected Prometric testing centers in Bahrain, Kuwait, Japan, Lebanon, and the United Arab Emirates (UAE). These countries were selected based on a variety of factors including candidate demand, local privacy and data security laws, existing technical infrastructure, and the local market strength of competing credentialing organizations.

The AICPA is in the process of researching effective ways to deliver the Exam securely in other international locations. If additional locations are determined to be viable by all three Examination partners, the AICPA will notify the public through existing communications channels.

The Uniform CPA Examination administered in international locations will be the same Examination as the one delivered in the 55 U.S. jurisdictions. Testing procedures, including the collection of biometric data, will also be exactly the same as in the current U.S. jurisdictions.

Candidate eligibility will be determined according to the same criteria as with the U.S. Exam. Prospective candidates must select the U.S. jurisdiction to which they will apply, contact the Board of Accountancy (or its agent) in that jurisdiction to obtain application materials, submit completed applications and required fees, as instructed, and once deemed qualified, schedule for the Examination. Any special requirements that international applicants must meet (such as arranging for an evaluation of their educational credentials by an agency approved by the board) are explained in the application materials supplied by accountancy boards.

International candidates passing the CPA Examination will be held to the same licensure requirements that their U.S. counterparts are responsible to fulfill. Passing the exam does not result in a CPA credential. In addition to passing the exam, all CPA candidates must complete mandatory experience and educational requirements, as determined by the State Boards of Accountancy.

International candidates are required to agree to “informed consent,” which includes the provision that they must seek full licensure within 3 years of passing the Exam. Candidates who fail to obtain licensure within that time period will have their scores archived or deactivated.

Additional information including specific locations and schedules will be posted to the Exams website at www.aicpa.org/cpa-exam as it becomes available.

In Memoriam

WV000215	Donald E. Griffin	11/12/2009
WV000145	William H. McKee	01/08/2010
WV000398	Howard M. Arnett	01/21/2010
WV001881	Terri L. Chapman	01/26/2010
WV000666	Wade S. McClure	04/2010
WVPA0169	Anthony R. Allowatt	06/21/2010
WV002424	Deborah Bowman	09/17/2010
WV001062	Robert A. Ward	?



Office Closure Dates

In accordance with the holiday schedule adopted by the State of West Virginia, the Board office will be closed on the following dates:

11/25-26/2010	Thurs. & Fri.	Thanksgiving Holiday
12/24/2010	Friday	Christmas Eve
12/31/2010	Friday	New Year's Eve
01/17/2011	Monday	Martin Luther King Day
02/21/2011	Monday	President's Day
05/30/2011	Monday	Memorial Day
06/20/2011	Monday	West Virginia Day
07/04/2011	Monday	Independence Day
09/05/2011	Monday	Labor Day
10/10/2011	Monday	Columbus Day
11/11/2011	Friday	Veteran's Day
11/24-25, 2011	Thurs. & Fri.	Thanksgiving
12/26/2011	Monday	Christmas Day

Dates to Remember

November 30, 2010	CPE Reporting Form Mail Date
January 31, 2011	Postmark Deadline for Submission of CPE Reporting Forms
May 15, 2011	Online License Renewal Launch Date / Paper Renewal mailing
June 30, 2011	Renewal Postmark Deadline

CONGRATULATIONS!

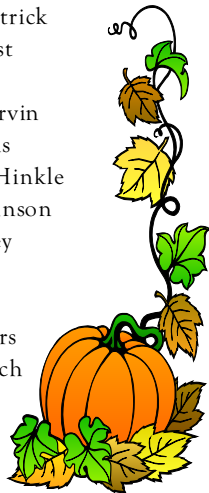
Successful Exam Candidates

October/November 2009

WV004796 Sabrina M. Benedum
 WV004799 Christopher Jason Bianchi
 WV004808 Robert Lee Bias III
 WV004810 James Edward Britt II
 WV004802 Matthew Ryan Carroll
 * William Denver Coen
 WV004819 Megan Marie Delancey
 WV004793 Cheryl L Exline
 WV004811 Lori Katherine Fisher
 WV004814 Jennifer Marie Fleming
 * Kevin Michael Gessler Jr
 WV004817 Tatsiana Hliatsevich
 WV004805 Kristin Dawn Keefer
 WV004823 Barrett Wesley Lynch
 WV004821 Mindy Darlene Mayfield
 WV004809 Patrick Aaron McGraw
 WV004800 Kristin Cipriani Moody
 * Philip Richey Pefferman
 WV004806 Kristen S Queen
 WV004801 Russ David Roberts
 * Ai Kim Sexton
 WV004816 Todd Andrew Shafer
 WV004804 Jennifer Leann Snow
 WV004822 Margaret Jean Tardy
 WV004792 Paul M Thornton
 WV004807 Christopher Paul Wilson
 WV004818 William S. Winfrey III

January/February 2010

WV004831 Julius David Aloï
 * Anastasia Belashova
 WV004856 Karen Ellen Blickley
 WV004843 Tyler Lee Bridgette
 WV004829 Drew Patrick Bryan
 WV004827 Clifford James Callahan
 WV004839 Amber Nicole Deadrick
 * Ryan Richard Deatrick
 WV004825 Scott Alan Depriest
 WV004848 Rebecca Jo Elliott
 WV004832 Marcus Vincent Ervin
 WV004860 Melissa Ann Harris
 WV004828 Timothy Charles Hinkle
 WV004841 Jeremy Robert Johnson
 WV004836 Michael Lee Ramey
 WV004840 Laura Ann Reed
 WV004837 Jamie Lynn Shaw
 WV004830 Kristin Rae Stathers
 WV004838 Reneda Lynn Welch



April/May 2010

WV004863 Robert W Bicker
 WV004861 Chad Thomas Callen
 WV004855 Shana Dawn Clay
 * Patrick McEntee Dunlavey
 WV004844 Crystal a Forrest
 WV004849 Steven Matthew Harmon
 WV004852 Daniel Mark Hastings
 WV004850 Karen M Johnston
 WV004864 Kaitlin Stone Keenan
 WV004845 Brice J Mills
 WV004853 Charles Matthew Morris
 WV004851 Phillip Justin Nuce
 * Justin M Pastorius
 WV004854 Ann Louise Thayer
 * Saira Wahid

July/August 2010

WV004872 Scott Dolan Barber
 WV004873 Zachary Clark Cowan
 * Matthew D. Dickerson
 WV004869 Jared Monroe Gillespie
 * Melissa Ann Hitchens
 WV004874 Adam K Kennedy
 WV004877 Michael Edward Koreski
 WV004876 Jennifer Marie Marrs
 WV004880 Alex Mwariri Murichu
 * Richard Lee Ross
 WV004878 Benjamin Morgan Sandy
 * Laura Louise Schaeffer
 WV004866 Amber Lynn Shirkey
 WV004881 John James Signore
 WV004875 Nathan Sean White
 * Benjamin W White
 WV004879 Kylee Christine Wiblin

* Passed Exam, not yet certified

Release of Exam Score Notices

With the implementation of the computer-based Uniform CPA Examination in 2004, the process for scoring Exam sections and releasing candidate grades was modified to accommodate the new Exam format. Under the modified procedure, the AICPA grades the Exam on a section-by-section basis. The Board is not notified regarding which Exam section will be graded first. After grading, the AICPA forwards the scores for each section to the National Candidate Database (NCD), which is managed by NASBA. The score notices are processed and sent to the Board.

After receiving the score notices, the Board reviews and processes the score notices, then mails the score notices to candidates. In most cases, the Board mails the score notices to candidates within three business days of receiving the score notices.

Because the Exam is graded on a section-by-section basis and the sections are graded in no particular order, a candidate may receive a score notice for an Exam section taken in the second month of the testing window before receiving a score notice for an Exam section taken in the first month of the testing window. Likewise, a candidate who took an Exam section after you did may receive his or her score notice before you do. Please note that candidates receive a separate score notice for each Exam section taken in a testing window

Did You Know?

The Board requires all firms and licensees to submit written notice within 30 days of any home or employment address change. A **Change of Address** form is available on our web site at: <http://www.boa.wv.gov/> then click on Forms on the left side of the page. You may also fax this information to (304) 558-1325, e-mail to wvboa@mail.wvnet.edu or mail via U.S. mail to the address indicated on the back of this newsletter.

CPA Exam Statistics					
Testing Window	Candidates Sat	Parts Taken	First Time Candidates	Candidates Passed	Passed All Parts At First Sitting
Oct/Nov 2009	155	223	17	27	11
Jan/Feb 2010	132	172	28	19	2
Apr/May 2010	131	170	31	15	5
Jul/Aug 2010	177	265	62	17	6

CPA Exam Fee Changes

Effective August 21, 2010, the Prometric Test Centers decreased their per-hour fee from \$24.80 to \$22.05 per test hour. The Board's administrative fees, NASBA's Exam fees, and AICPA's fees remain unchanged.

However, due to changes in the length of the examination time for BEC and AUD on January 1, 2011, NASBA will make changes to the National Candidate Database (NCD) which will result in another fee change in December 2010. Testing time for the AUD section will be shortened from 4.5 hours to four hours. Testing time for BEC will be increased from 2.5 hours to 3 hours. Testing time for FAR and REG will remain the same as before at 4 and 3 hours respectively. The total testing time remains unchanged at 14 hours.

The following chart illustrates how those fees will be implemented effective Saturday, December 4, 2010:

NASBA, AICPA and Prometric Fees				
Section	AUD	FAR	REG	BEC
Hours	4	4	3	3
AICPA	\$95.00	\$95.00	\$95.00	\$95.00
Prometric	\$88.20	\$88.20	\$66.15	\$66.15
Photo	\$5.95	\$5.95	\$5.95	\$5.95
NASBA	\$18.00	\$18.00	\$18.00	\$18.00
Totals	\$207.15	\$207.15	\$185.10	\$185.10
WV State Board of Accountancy Exam Application Fees				
Initial Application or Updated Application Fee				\$170.00
Re-Exam Fee (per section)				\$40.00

Board Members and Staff

Board Members:

Harold B. Davis, CPA - President
 Lee Fisher, Public Member - Vice President
 Donald B. Nestor, CPA - Secretary
 Reed Spangler, CPA - Assistant Secretary
 John S. Bodkin, CPA
 Robert S. Maust, CPA
 James M. Sturgeon, Jr., CPA

Assistant Attorney General Representatives:

Katherine A. Campbell, Esq.
 Nicole Cofer, Esq.

Board Staff:

Jo Ann Walker - Executive Director
 Joyce K. Brown - Exam Coordinator
 Brenda S. Turley - CPE & Data Coordinator

Did you know?

A firm permit holder must notify the board in writing, within 30 days after its occurrence, of any changes in the identities of partners, officers, shareholders, members or managers whose principal place of business is in this state, any change in the number or location of offices within this state, any change in the identity of the persons in charge of those offices, and any issuance, denial, revocation or suspension of a permit or equivalent designation by any other state.

W.Va. Code §30-9-18

A **Change of Information** form is available on our web site at www.boa.wv.gov then click on Forms.

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