

WEST VIRGINIA BOARD OF ACCOUNTANCY

405 Capitol Street, Suite 908, Charleston, WV 25301

Friday, July 12, 2019 9:30 a.m.

AGENDA

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CALL TO ORDER

1. **APPROVAL OF MINUTES** of last meeting on Friday, April 26, 2019

2. COMPLAINTS

Public Complaints:

2019-04

Same Licensee Public Complaints (Clem):

2019-02 Bishop

2019-05 Calvert

2019-06 Weese

2019-08 Parsons

2019-09 Theimer

2019-10 Stump

2019-11 Riden

**Using CPA credential without a Peer Review Matters
license and/or offering to**

provide audit/attest services Firm Matters

without authorization:

Report on Ryan & Associates

C. Allman

G. Cochran

3. NASBA / AICPA

- ▶ Presentation by Dan Dustin, NASBA Vice President, State Board Relations

4. FINANCIAL REPORT / P-CARD / BUDGET

- ▶ Receive *Receipts & Disbursements Report* for fiscal period ending June 30, 2019
- ▶ 2019 Q2 P-Card Expenditure Report for Board ratification

5. CPA EXAMINATION

- ▶ Approve 2019 Q2 Successful Exam Candidates
- ▶ Candidate Performance Statistics 2019 Q1
- ▶ Should the Board require an exam candidate to provide community college transcripts if the credit has been transferred to a 4-year degree granting institution?

6. LICENSING / CPE / FIRMS

- ▶ Inquiry from Berry Dunn re: firm name issue
- ▶ Individual Non-Renewals Report
- ▶ Firm Non-Renewals Report
- ▶ Authorization Non-Renewals Report
- ▶ CPE Non-Compliance Report

7. LEGISLATIVE RULES

- ▶ Approve Proposed Rules for filing of Agency-Approved Rules (would like to file by July 19, 2019) - (No comments were received)
- ▶ H.B. 118 - passed June 17, 2019 - regulating and making consistent the consideration of prior criminal convictions in initial licensure determinations by certain boards and licensing authorities

8. OTHER

- ▶ CPA Profession & Marijuana Business (Ted Lopez)
- ▶ Succession planning

9. Board Meetings

- ▶ Next Board Meeting - Thursday, October 24, 2019, 9:30 a.m., Glenville State College, Glenville, WV
- ▶ Who should speak to the students @ Glenville - Representatives from NASBA's Center for Public Trust, a WV Board member, WV Society of CPAs, other?
- ▶ Sign certificates, approve exam and license applications

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2019 Q2 Reports for Board Member Review

- ▶ 2019 Q2 Exam Candidates Sat
- ▶ 2019 Q2 Approved Exam candidates
- ▶ 2019 Q2 Approved Firms
- ▶ 2019 Q2 Approved Licensees
- ▶ Candidate Care Report

ADJOURN