

**West Virginia
Board of Accountancy**

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



Board Members:
Robin M. Baylous, CPA - President
Horace W. Emery, CPA - Vice President
Richard A. Riley, Jr. CPA, PhD, CFE, CFF - Secretary
Theodore A. Lopez, CPA - Assistant Secretary
Joseph T. Holley, CPA
Harold B. Davis, CPA
Jean A. Bailey, Public Member

Jim Justice, Governor

Brenda S. Turley, Executive Director

Wednesday, August 21, 2019 1:30 p.m. Board Meeting Minutes

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The Board of Accountancy met on Wednesday, August 21, 2019 via teleconference.

Board Members in Attendance were:

Robin M. Baylous, CPA - President
Horace W. Emery, CPA
Richard A. Riley, Jr., CPA
Theodore A. Lopez, CPA
Joseph T. Holley, CPA
Harold B. Davis, CPA
Jean A. Bailey, Public Member

Others in Attendance were:

Keith D. Fisher, Assistant Attorney General
Brenda S. Turley, Executive Director
Stefani D. Young, Board Staff

The meeting was called to order by Board President, Robin Baylous, at 1:31 p.m. for which the following actions were recorded.

1. Consideration of proposed Rule language re: HB 118

- ▶ Board members reviewed and considered the language inserted in the Proposed Rule as a result of House Bill 118. Upon motion by Joe Holley and second by Harold Davis, the Board directed the Executive Director to remove the extra comma at § 4.1.d.11.a. and approved the Rules for submission for a 30-Day Comment Period. Motion carried.

2. Consideration of education transcript

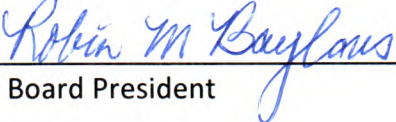
- ▶ Board members discussed whether the accounting and business credit from a community college would qualify to meet the specific course requirement contained in Board Rules. After discussion, the Board determined that since the courses on the community college's transcripts had not transferred to a four-year degree granting college or university, the courses did not meet the "upper division baccalaureate and/or graduate levels at an accredited college or university" requirement in Board Rules at § 1-1-4.1.b.1. Therefore, courses taken at the community college do not qualify for credit to sit for the CPA examination. Upon motion by Horace Emery and second by Ted Lopez, the Board directed the Executive Director to draft a letter denying the applicant's current application and advising her regarding the courses she would need to meet the Board's academic requirement. Assistant Attorney General Keith Fisher will review the letter and add language advising the applicant that she has the right to appeal the Board's decision. Motion carried.

3. Informal discussion regarding the use of CPA credential in West Virginia.


- ▶ Board members were informed that Board staff sent a letter to all active licensees in the Accountancy Licensee Database (ALD) that have a West Virginia address but are not currently licensed in this State. The Executive Director had received an inquiry from a college professor asking if it was necessary to apply for a West Virginia reciprocal certificate, since the individual is actively licensed in another state. A discussion ensued questioning if the professor is actually providing accounting services. If not, is the professor required to secure a reciprocal certificate? Board members were directed to research the matter and be prepared for discussion at the October meeting.

With no further business to come before the Board, upon motion made by Horace Emery and seconded by Joe Holley, the meeting was adjourned at 2:40 p.m.

We certify that this is a true copy of the Minutes of the West Virginia Board of Accountancy for August 21, 2019.

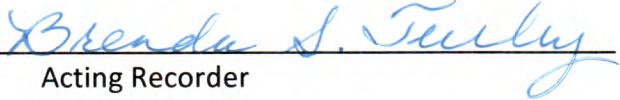


Board President



Secretary

Assistant Secretary



Acting Recorder