

**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 - 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

December 9, 2019

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

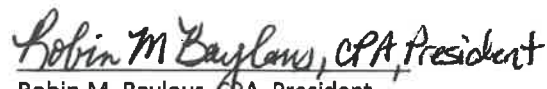
Dear Governor Justice:


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, ended June 30, 2018 and June 30, 2019.

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. The 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.

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.

Respectfully submitted,

  
Robin M. Baylous, CPA, President

  
Richard A. Riley, Jr., 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, 2019

<b>Board Member</b>	<b>City</b>	<b>Term Ending</b>	<b>Appointed/Reappointed</b>	<b>Date</b>
Jon W. Cain, Sr., CPA - President	Parkersburg	6/30/2019	Reappointed	3/15/2017
Robin Baylous, CPA - Vice President	Parkersburg	6/30/2019	Appointed	7/16/2015
Horace W. Emery, CPA - Secretary	Charleston	6/30/2020	Appointed	6/27/2017
Richard A. Riley, Jr., CPA, Phd - Assistant Secretary	Morganbtown	6/30/2019	Appointed	3/15/2017
Theodore A. Lopez, CPA	Bridgeport	6/30/2020	Appointed	6/27/2017
Joseph T. Holley, CPA (succeeding Louis J. Costanzo)	Barboursville	6/30/2021	Appointed	9/4/2018
Jean A. Bailey, Public Member (succeeding Matthew Bowles)	Wheeling	6/30/2019	Appointed	9/4/2018

### Period Ending June 30, 2018

<b>Board Member</b>	<b>City</b>	<b>Term Ending</b>	<b>Appointed/Reappointed</b>	<b>Date</b>
Jon W. Cain, Sr., CPA - President	Parkersburg	6/30/2019	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, Jr., 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

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

<b>Exhibit</b>	<b>Description</b>
<b>Exhibit A</b>	<b>Quarterly/Annual Schedule of Receipts and Disbursements</b>
<b>Exhibit A-2</b>	<b>Breakdown of Board Member Per Diem, Mileage, and Travel Expenses</b>
<b>Exhibit B</b>	<b>New Certificates of Certified Public Accountants</b>
<b>Exhibit C</b>	<b>CPA Examination Statistics</b>
<b>Exhibit D</b>	<b>Complaint Status</b>
<b>Exhibit E</b>	<b>New Firm Permits, Accounting Corporations, Professional Limited Liability Companies</b>
<b>Exhibit F</b>	<b>New Firm and Individual Practitioner Authorizations to Perform Attest &amp; Compilation Services</b>
<b>Exhibit G</b>	<b>Licensees by county of practice</b>
<b>Exhibit H</b>	<b>Agendas &amp; Minutes for FY 2018 and 2019 Board Meetings</b>

## **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, 2018 and June 30, 2019 are included in the following report.

**West Virginia Board of Accountancy  
Schedule of Receipts and Disbursements  
Through Period ended June 30, 2019  
Exhibit A**

**FY 2019**

**Beginning Cash Balance July 1, 2018**

**\$578,701.46**

<b>Period Ending:</b>	<b>9/30/2018</b>	<b>12/31/2018</b>	<b>3/31/2019</b>	<b>6/30/2019</b>	<b>Y-T-D Receipts</b>
Renewals/Activations/Inactives	23,015.00	660.00	785.00	172,270.00	196,730.00
Firm Permits and AC/PLLC Approvals	5,800.00	2,000.00	1,000.00	6,300.00	15,100.00
Firm & Individual Authorizations	31,950.00	1,600.00	900.00	71,830.00	106,280.00
Firm Name Change	125.00	0.00	75.00	0.00	200.00
Reinstatements	1,615.00	425.00	510.00	0.00	2,550.00
New Licensee Certificates	1,715.00	1,235.00	1,200.00	900.00	5,050.00
Reciprocal Certificates	400.00	1,000.00	1,400.00	400.00	3,200.00
Exam Fees	6,470.00	4,450.00	4,530.00	4,560.00	20,010.00
CPE Late & Extension Fees	3,545.00	1,500.00	13,125.00	12,525.00	30,695.00
Late Fees	11,125.00	300.00	850.00	250.00	12,525.00
Disciplinary	0.00	764.25	0.00	0.00	764.25
Verifications	330.00	330.00	180.00	390.00	1,230.00
Transfer Credit	330.00	0.00	330.00	0.00	660.00
Credit on Account	10.00	0.00	0.00	0.00	10.00
Reimbursement	0.00	317.83	0.00	0.00	317.83
Other	0.00	0.00	5.00	0.00	5.00
<b>Total Receipts</b>	<b>86,430.00</b>	<b>14,582.08</b>	<b>24,890.00</b>	<b>269,425.00</b>	<b>395,327.08</b>

<b>Item Codes</b>	<b>9/30/2018</b>	<b>12/31/2018</b>	<b>3/31/2019</b>	<b>6/30/2019</b>	<b>Y-T-D Disbursements</b>	
Personal Services / Payroll	1200	42,697.59	36,918.29	43,548.87	38,303.04	161,467.79
Per Diem / Temporary	1201	5,898.25	4,823.25	3,000.00	3,600.00	17,321.50
Annual Increment	1206	1,620.00	0.00	0.00	0.00	1,620.00
PEIA Insurance Fees	2200	150.00	0.00	0.00	0.00	150.00
Personnel Admin Fees	2201	0.00	0.00	0.00	0.00	0.00
Social Security Matching	2202	3,608.32	2,960.05	3,327.84	2,972.39	12,868.60
Public Employees Insurance	2203	5,617.80	5,617.80	5,617.80	5,617.80	22,471.20
Other Insurance	2204	0.00	0.00	32.25	0.00	32.25
Workers Compensation	2205	0.00	0.00	0.00	300.00	300.00
Unemployment Compensation	2206	0.00	0.00	0.00	0.00	0.00
Pension & Retirement	2207	4,490.82	3,691.86	4,354.90	3,830.28	16,367.86
OPEB Contribution	2208	1,647.00	1,647.00	1,647.00	1,647.00	6,588.00
Office Expenses	3200	0.00	861.24	638.91	4,873.00	6,373.15
Printing & Binding	3201	0.00	0.00	79.80	0.00	79.80
Rental Expense	3202	10,000.00	7,500.00	2,500.00	0.00	20,000.00
Utilities	3203	0.00	0.00	0.00	0.00	0.00
Telecommunication	3204	1,157.01	369.63	1,174.87	801.92	3,503.43
Internet Services	3205	179.47	542.63	545.11	734.17	2,001.38
Contractual (service ongoing)	3206	119.00	221.00	136.00	144.50	620.50
State's Attorney	3207	7,887.63	8,512.50	3,354.00	5,598.00	25,352.13
Contractual & Professional	3208	0.00	0.00	0.00	0.00	0.00
Security Service	3209	154.56	159.44	327.18	325.96	967.14
Travel	3211	682.32	8,138.41	1,264.90	7,052.65	17,138.28
Travel Non Employee	3212	0.00	0.00	0.00	897.05	897.05
Computer Services (Internal)	3213	2,401.04	994.74	1,256.02	522.01	5,173.81
Computer Services (External)	3214	0.00	1,069.70	1,630.00	2,005.00	4,704.70
Vehicle Rental	3216	0.00	0.00	0.00	0.00	0.00
Rental (Machine & Miscellaneous)	3217	0.00	635.82	1,257.58	734.76	2,628.16
Association Dues	3218	0.00	4,240.00	419.14	378.00	5,037.14
Fire/Auto/Bond/Other Ins	3219	781.00	781.00	781.00	781.00	3,124.00
Food Products	3220	104.36	108.15	108.45	147.70	468.66
Supplies- Household	3222	0.00	0.00	0.00	0.00	0.00
Advertising & Promotion	3224	0.00	0.00	0.00	0.00	0.00
Routine Maintenance Contracts	3229	2,015.00	455.00	0.00	0.00	2,470.00
Hospitality	3233	133.54	386.55	113.18	179.15	812.42
Educational Training (Stipends)	3234	0.00	0.00	0.00	0.00	0.00
Miscellaneous	3241	536.14	330.00	0.00	0.00	866.14
Training & Development (in-state)	3242	100.00	300.00	210.00	3,945.00	4,555.00
Training & Development (out-of-state)	3243	0.00	2,085.00	1,390.00	0.00	3,475.00
Postal	3244	416.85	7.26	0.00	0.00	424.11
Freight	3245	114.76	0.00	10.50	0.00	125.26
Supplies - Computer	3246	321.90	139.90	0.00	0.00	461.80
Software Licenses	3247	0.00	179.88	0.00	0.00	179.88
Computer Equipment	3248	1,842.00	0.00	380.00	0.00	2,222.00

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	<b>Item Codes</b>	<b>9/30/2018</b>	<b>12/31/2018</b>	<b>3/31/2019</b>	<b>6/30/2019</b>	<b>Y-T-D Disbursements</b>
Office Equipment <\$5,000	3249	0.00	0.00	0.00	0.00	0.00
Attorney Legal Services (external)	3250	3,022.50	0.00	0.00	0.00	3,022.50
Miscellaneous Equipment <5,000	3252	0.00	0.00	0.00	0.00	0.00
Bank Costs	3263	3,976.77	278.32	313.08	2,841.19	7,409.36
PEIA Reserve Transfer	3272	0.00	0.00	0.00	1,660.00	1,660.00
Computer Software	8203	0.00	40.00	7,500.00	0.00	7,540.00
<b>Total Disbursements</b>		<b>101,675.63</b>	<b>93,994.42</b>	<b>86,918.38</b>	<b>89,891.57</b>	<b>372,480.00</b>
<b>Excess Receipts / Disbursements</b>						<b>\$22,847.08</b>
<b>Ending Cash Balance, June 30, 2019</b>						<b>\$601,548.54</b>

**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**

<b>Receipts</b>	<b>Period Ending</b>	<b>9/30/2017</b>	<b>12/31/2017</b>	<b>3/31/2018</b>	<b>6/30/2018</b>	<b>Y-T-D Receipts</b>
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		0.00	432.50	0.00	5.00	437.50
<b>Total Receipts</b>		<b>71,365.00</b>	<b>16,052.50</b>	<b>22,610.00</b>	<b>236,825.50</b>	<b>346,853.00</b>

<b>Disbursements</b>	<b>Item Codes</b>	<b>9/30/2017</b>	<b>12/31/2017</b>	<b>3/31/2018</b>	<b>6/30/2018</b>	<b>Y-T-D Disbursements</b>
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
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 & Miscellanec	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-c	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

<b>Disbursements</b>	<b>Item Codes</b>	<b>9/30/2017</b>	<b>12/31/2017</b>	<b>3/31/2018</b>	<b>6/30/2018</b>	<b>Y-T-D Disbursements</b>
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 <5,0	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
<b>Total Disbursements</b>		<b>99,332.65</b>	<b>89,991.05</b>	<b>104,271.41</b>	<b>98,095.13</b>	<b>391,690.24</b>
<b>Excess Receipts / Disbursements</b>						<b>-\$44,837.24</b>
<b>Ending Cash Balance, June 30, 2018</b>						<b><u>\$578,701.46</u></b>



Traveler	Mileage	Mileage Costs	Per Diem	Travel Expenses
<b>FY 2019</b>				\$17,138.28
Jon W. Cain, Sr.	639	359.04	\$3,000.00	
Robin M. Baylous	795	498.18	\$3,750.00	
Horace W. Emery	378	206.01	\$2,700.00	
Richard A. Riley, Jr.	1175	664.14	\$1,350.00	
Theodore A. Lopez	200	147.32	\$1,050.00	
Joseph T. Holley	584	323.88	\$1,200.00	
Jean A. Bailey	720	417.6	\$3,000.00	
Board Staff	1342	743.58	\$0.00	
<b>Totals</b>	<b>5833</b>	<b>3359.75</b>	<b>\$16,050.00</b>	
<b>FY 2018</b>				\$27,523.00
Jon W. 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, Jr.	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>	
<b>Totals</b>	<b>5938.8</b>	<b>3735.46</b>	<b>\$10,950.00</b>	

## **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 applicants 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, 2018 to June 30, 2019**

	Certificate No.	Certificate Date	Recip				City	State	
			State	Last Name	First Name	Middle Name			Suffix
1	WV005397	07/01/2018	IN	DEPERGOLA	JOSEPH	S	JR.	Parkersburg	WV
	WV005398	Licensed 04/18							
	WV005399	Licensed 04/18							
	WV005400	Licensed 04/18							
	WV005401	Licensed 04/18							
	WV005402	Licensed 04/18							
	WV005403	Licensed 04/18							
2	WV005404	07/01/2018	AZ	ZHU	TING TING				
3	WV005405	07/01/2018		VILLERS	JULIA	ANNE			
	WV005406	Licensed 06/18							
	WV005407	Licensed 06/18							
4	WV005408	07/02/2018		WILSON	ALBERT	LEE		WHEELING	WV
13	WV005409	07/20/2018		BEAM	LAUREN	ELIZABETH		Canvas	WV
14	WV005410	07/20/2018		COOPER	J.	JEREMY		Hurricane	WV
	WV005411	Not Assigned							
15	WV005412	07/23/2018	VA	GATES	CAROL			Morgantown	WV
16	WV005413	07/23/2018		MELLERT	ANDREW	THOMAS		Charleston	WV
17	WV005414	07/20/2018		NELSON	BRADLEY	ALLEN		Parkersburg	WV
18	WV005415	07/20/2018		PARSONS	REBEKAH	G		CHARLESTON	WV
19	WV005416	07/20/2018	KY	PETITT	MELISSA				
20	WV005417	10/02/2018		SNYDER	JUSTINE	C		MORGANTOWN	WV
21	WV005418	07/20/2018		SWEENEY	DANIEL	BERNARD		Martinsburg	WV
22	WV005419	07/20/2018		YOUNG	WYATT	DANIEL		CHARLESTON	WV
	WV005420	Not Assigned							
23	WV005421	09/07/2018		GRESAK	MIA	RAE		Bridgeport	WV
	WV005422	Not Assigned							
24	WV005423	09/11/2018		MCGRADY	RONALD	WALT		HAMLIN	WV
25	WV005424	02/07/2019	MD	KNODE	JASON	PAUL		HAGERSTOWN	MD
26	WV005425	10/09/2018		CUCKLER	JOHN	GILBERT		Beckley	WV
27	WV005426	10/03/2018		SMITH	ANTONIO	KENNETH		HUNTINGTON	WV
28	WV005427	10/10/2018		CUPPETT	MICHAEL	WILLIAM		MORGANTOWN	WV
29	WV005428	10/16/2018		SEARS	LUKAS			Charleston	SC
30	WV005429	10/18/2018		OWENS	FRANCIS	D.			
31	WV005430	10/18/2018		SHREVE	HANNAH	LYNN		High Point	NC
32	WV005431	10/18/2018		CORNELL	ANTHONY	ALLEN		Charleston	WV
33	WV005432	10/18/2018		HENDERSON	SARAH	ELAINE		Charleston	WV
34	WV005433	10/19/2018	PA	DOTCHIN	CHARLES	R		Wheeling	WV
35	WV005434	10/19/2018		NICHOLAS	BRANDON	HARWOOD		Charleston	WV
36	WV005435	10/19/2018		BROOKS	STEPHANIE	NICOLE		BERRYVILLE	VA
37	WV005436	10/19/2018		RANGER	TAYLOR	MARIE		MCLEAN	VA
	WV005437	Licensed 01/18							
38	WV005438	11/10/2018	PA	ROSSELL	FRED			West Liberty	WV
39	WV005439	11/12/2018	MD	GREEN	MARK	EUGENE		Mercersburg	PA
40	WV005440	11/10/2018	IL	KOEHLER	BRANDON				
41	WV005441	11/12/2018	MD	SLOWINSKI	SUSAN	ELIZABETH			
42	WV005442	12/03/2018	LA	WAGLEY	ANITA	KARY		Morgantown	WV
43	WV005443	12/18/2018		DONOHEW	ASHLEY	ANN		RAVENSWOOD	WV
44	WV005444	12/17/2018		THOMPSON	CAILIN	YOHO		Parkersburg	WV
45	WV005445	12/21/2018		CUMMINGS	URIAH	LEE		Charleston	WV
46	WV005446	12/21/2018	OH	KUHN	BECKY				

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

### 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

## 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).

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.

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

185 Candidates sat for 386 parts of the Exam from July 1, 2018 to June 30, 2019

42 Candidates passed the Exam in FY 2018

35 Candidates passed the Exam in FY 2019

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, 2018 to June 30, 2019

Last Name	First Name	Middle Name	Suffix	Exam Passed Date
1 BAYS	BRYANNA	KATELYN		12/08/2018
2 BROOKS	STEPHANIE	NICOLE		09/02/2018
3 BUCKLEY	KASIE	M		12/03/2018
4 BURKY	CHRISTOPHER	ERNEST		02/15/2019
5 CAMPBELL	JOHNNA	ELLEN		06/07/2019
6 CHAFIN	KATELYN	ANNE		01/26/2019
7 COOPER	ZACHARY	ERIC		12/05/2018
8 Cornell	Anthony	Allen		09/08/2018
9 CORNELL	TYLER	V		05/20/2019
10 CUMMINGS	URIAH	LEE		11/17/2018
11 CUPPETT	MICHAEL	WILLIAM		07/17/2018
12 DAUGHERTY	AMANDA	LYNN		01/15/2019
13 DONOHEW	ASHLEY	ANN		11/19/2018
14 EDENS	ALLEN	LEE	JR.	02/23/2019
15 GHIARDI	ANTHONY	THEODORE		08/18/2018
16 GILLMEISTER	IAN	DANIEL		04/01/2019
17 GRIMM	TRAVIS	LEE		04/11/2019
18 HENDERSON	SARAH	ELAINE		08/04/2018
19 HETZEL	DREW	BRENTON		06/10/2019
20 HURD	CORY			06/07/2019
21 KESSEL	ADRIAN	BLANE		09/06/2018
22 KILGORE	JACK	RAYMOND		02/14/2019
23 MORELAND	EMILY	JANE		01/26/2019
24 NEIDHARDT	ALEXANDRA	BETH		04/06/2019
25 OWENS	FRANCIS	D.		09/07/2018
26 PARKER	STEVEN	GUY	II	10/26/2018
27 RAMSEY	ERIC	W		04/15/2019
28 RANGER	TAYLOR	MARIE		09/01/2018
29 SEARS	LUKAS			07/27/2018
30 SMITH	ANTONIO	KENNETH		08/02/2018
31 TENNEY	JOHNNA	RANDALL		07/02/2018
32 TORNES	COREY			03/07/2019
33 USHER	DOMINIC	J		02/14/2019
34 WAKEFIELD	ADAM			12/10/2018
35 YOST	JEFFERY	ALFONSO	JR.	06/01/2019

### 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



Exhibit C

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

# CPA Exam Performance Summary: 2019 Q-2

## West Virginia

### Overall Performance

Unique Candidates	69
New Candidates	17
Total Sections	80
Passing 4th Section	9
Sections / Candidates	1.16
Pass Rate	46.25%
Average Score	70.46

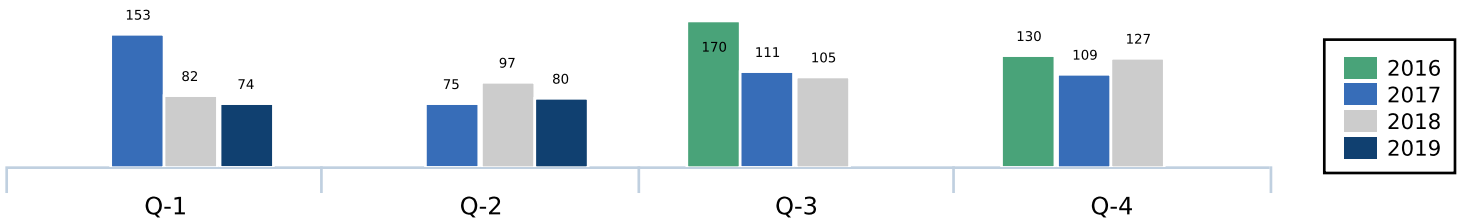
### Section Performance

	Sections	Score	% Pass
First-Time	20	64.55	30.0%
Re-Exam	60	72.43	51.67%
AUD	33	69.58	48.48%
BEC	11	70.45	36.36%
FAR	25	71.16	48.0%
REG	11	71.55	45.45%

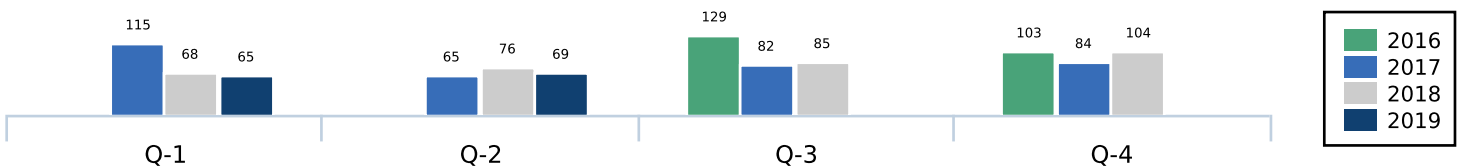
### Jurisdiction Ranking

Candidates	50
Sections	50
Pass Rate	47
Avg Score	42

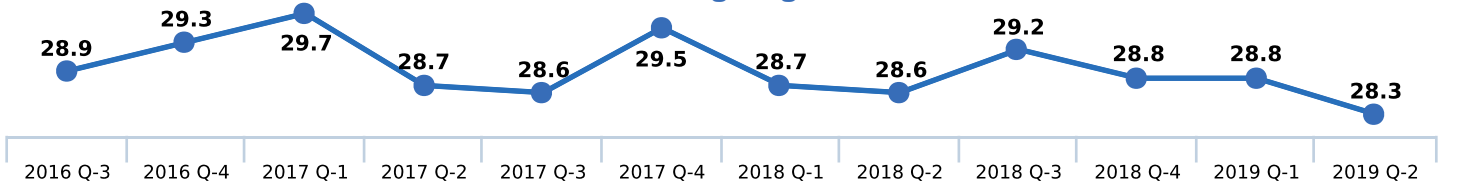
### Sections



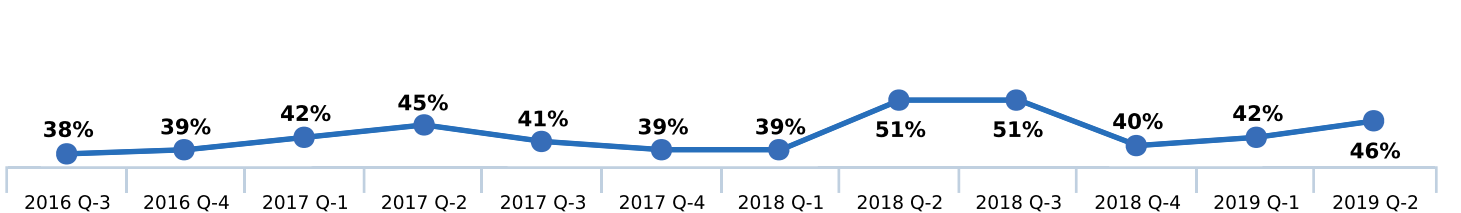
### Candidates



### Average Age



### % Pass



# CPA Exam Performance Summary: 2019 Q-2

## West Virginia

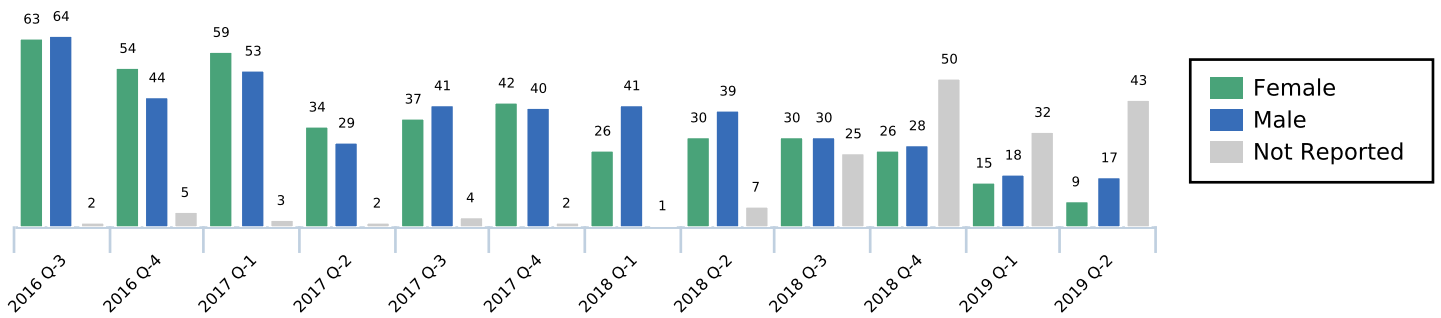
### Degree Type

	Candidates	% Total
Bachelor's Degree	54	78.3%
Advanced Degree	15	21.7%
Enrolled / Other	0	0.0%

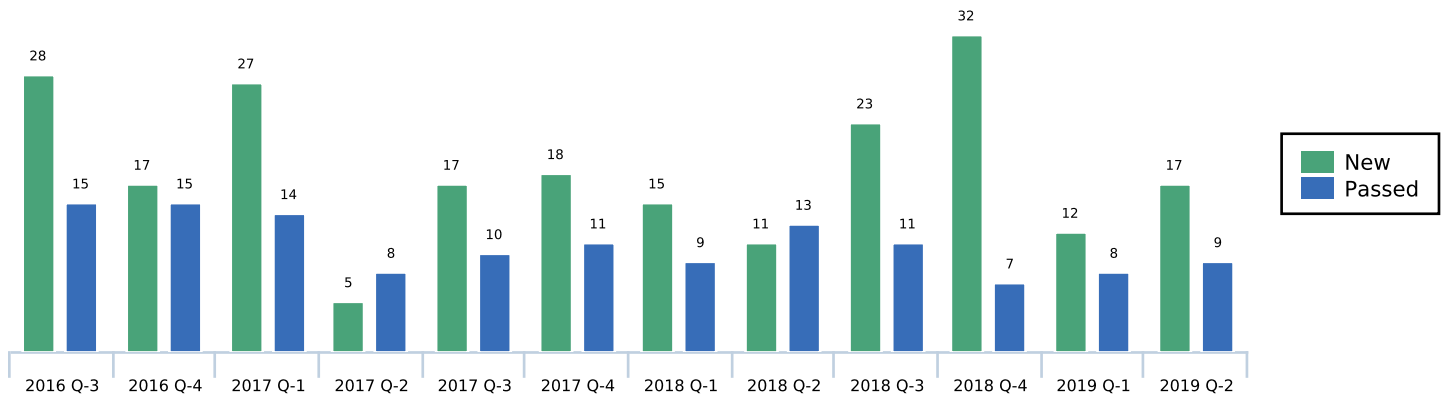
### Residency

	Candidates	% Total
In-State Address	65	94.2%
Out-of-State Address	4	5.8%
Foreign Address	0	0.0%

### Gender



### New Candidates vs Candidates Passing 4th Section



**Notes:**

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.
  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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# CPA Exam Performance Summary: 2019 Q-1 West Virginia

## Overall Performance

Unique Candidates	65
New Candidates	12
Total Sections	74
Passing 4th Section	8
Sections / Candidates	1.14
Pass Rate	41.89%
Average Score	68.12

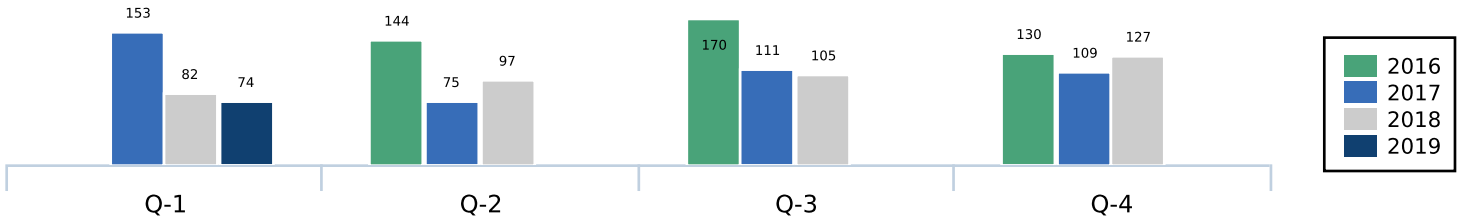
## Section Performance

	Sections	Score	% Pass
First-Time	20	71.45	50.0%
Re-Exam	54	66.89	38.89%
AUD	19	71.47	47.37%
BEC	23	66.43	39.13%
FAR	23	66.74	43.48%
REG	9	68.89	33.33%

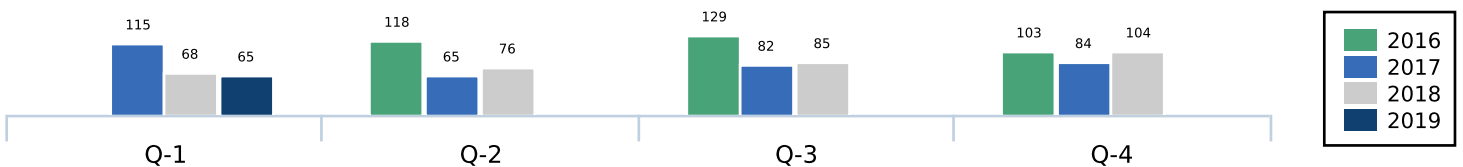
## Jurisdiction Ranking

Candidates	50
Sections	50
Pass Rate	50
Avg Score	51

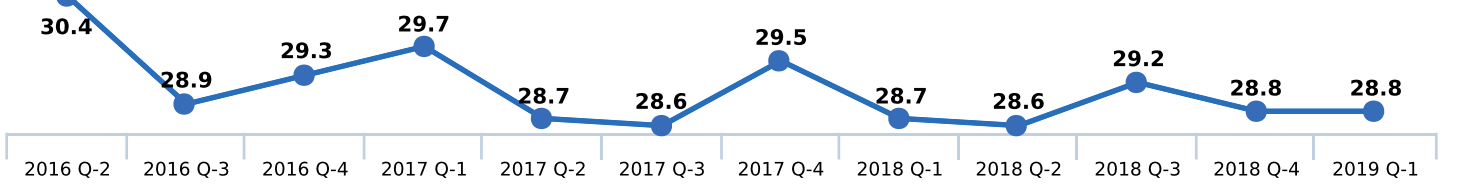
### Sections



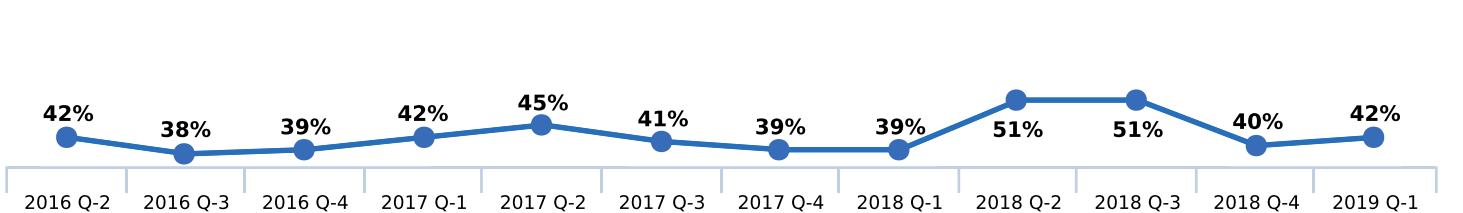
### Candidates



### Average Age



### % Pass



# CPA Exam Performance Summary: 2019 Q-1 West Virginia

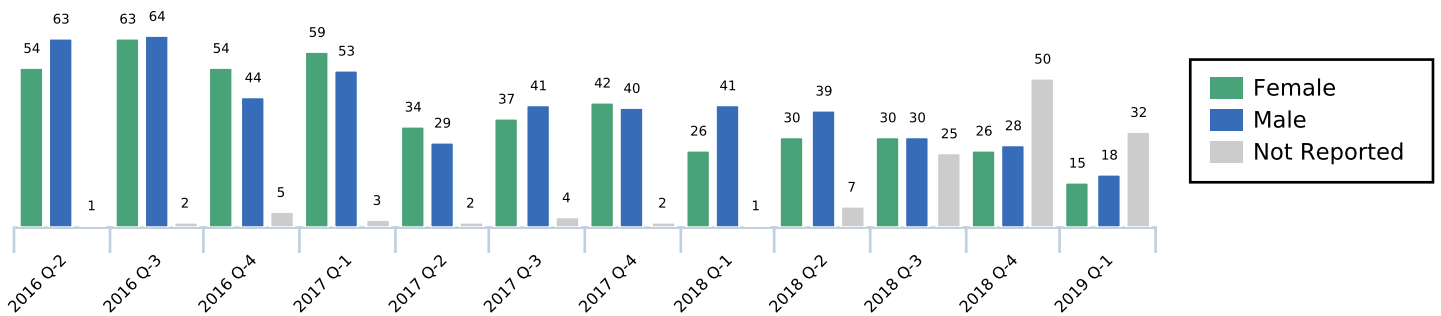
## Degree Type

	Candidates	% Total
Bachelor's Degree	54	83.1%
Advanced Degree	11	16.9%
Enrolled / Other	0	0.0%

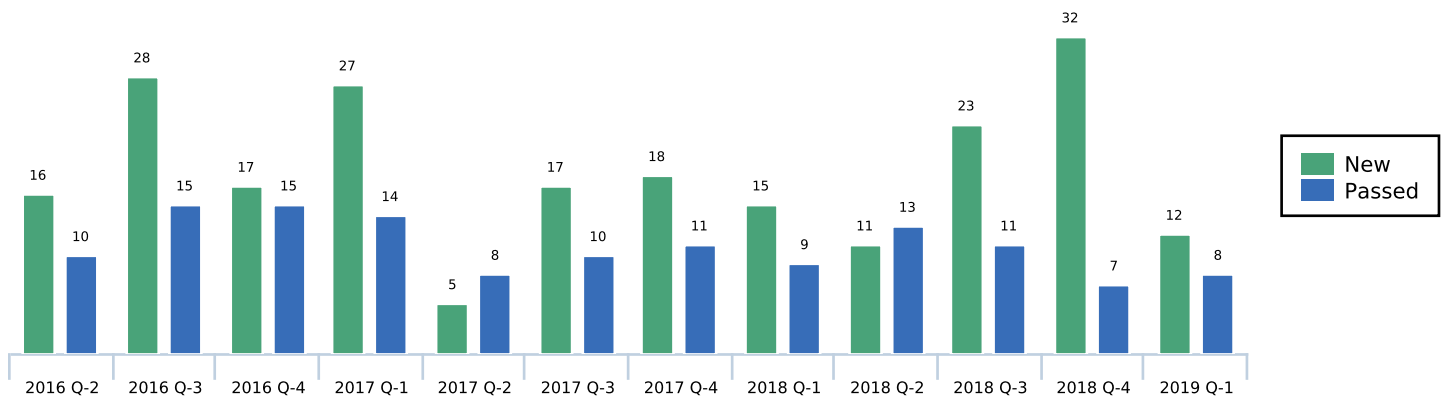
## Residency

	Candidates	% Total
In-State Address	58	89.23%
Out-of-State Address	7	10.77%
Foreign Address	0	0.0%

## Gender



## New Candidates vs Candidates Passing 4th Section



**Notes:**

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.
  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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# CPA Exam Performance Summary: 2018 Q-4 West Virginia

## Overall Performance

Unique Candidates	104
New Candidates	32
Total Sections	127
Passing 4th Section	7
Sections / Candidates	1.22
Pass Rate	40.16%
Average Score	67.38

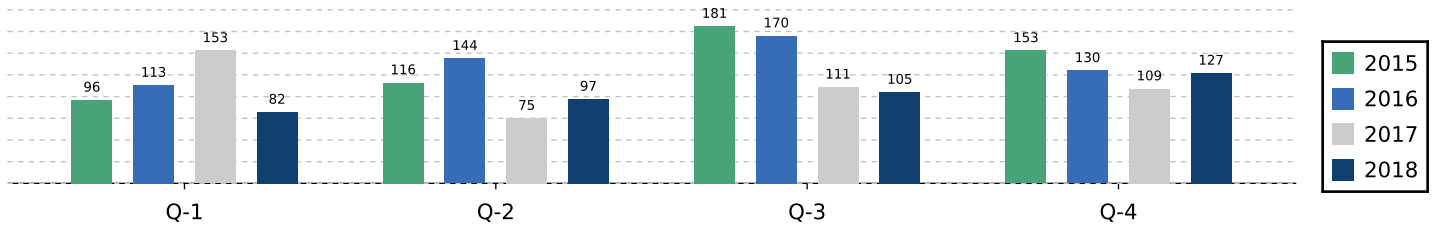
## Section Performance

	Sections	Score	% Pass
First-Time	38	64.5	34.21%
Re-Exam	89	68.61	42.7%
AUD	29	69.34	44.83%
BEC	26	74.38	57.69%
FAR	29	62.45	20.69%
REG	43	65.14	39.53%

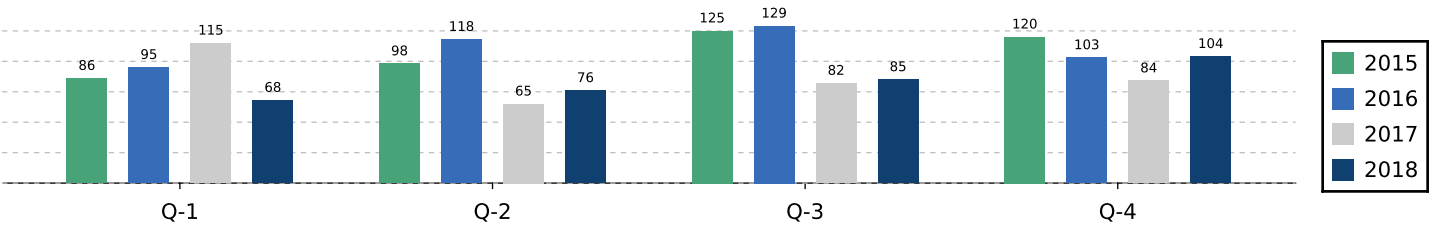
## Jurisdiction Ranking

Candidates	Sections
49	49
Pass Rate	Avg Score
52	53

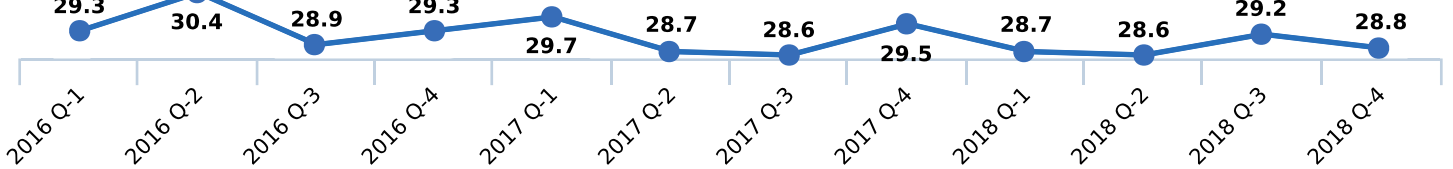
## Sections



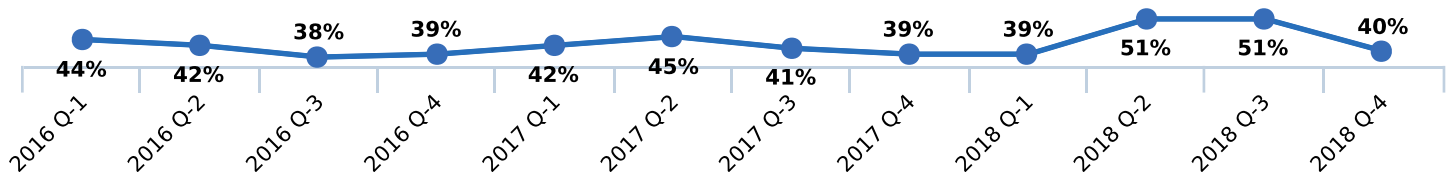
## Candidates



## Average Age



## % Pass



# CPA Exam Performance Summary: 2018 Q-4

## West Virginia

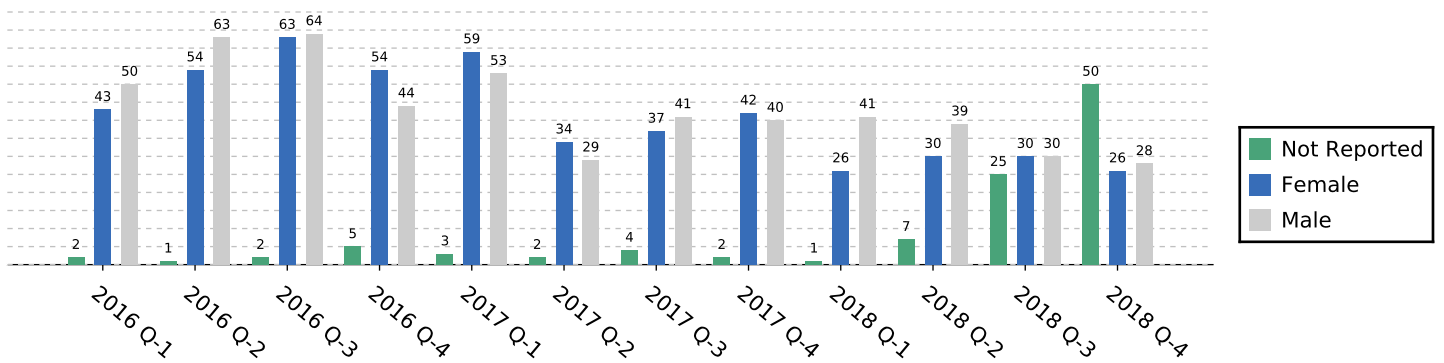
### Degree Type

Bachelor's Degree	87	83.7%
Advanced Degree	17	16.3%
Enrolled / Other	0	0.0%

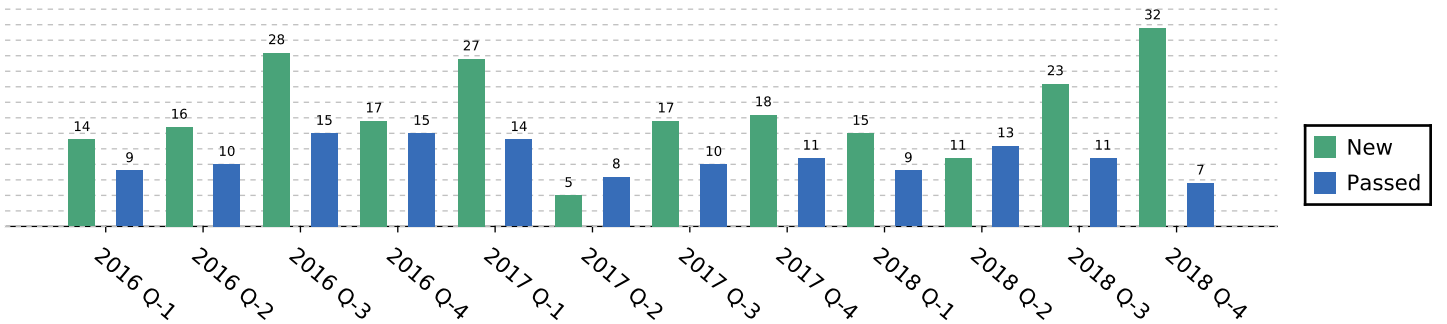
### Residency

In-State Address	92	88.46%
Out-of-State Address	12	11.54%
Foreign Address	0	0.0%

### Gender



### New Candidates vs Candidates Passing 4th Section



**Notes:**

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.
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# CPA Exam Performance Summary: 2018 Q-3

## West Virginia

### Overall Performance

Unique Candidates	85
New Candidates	23
Total Sections	105
Passing 4th Section	11
Sections / Candidates	1.24
Pass Rate	51.43%
Average Score	68.62

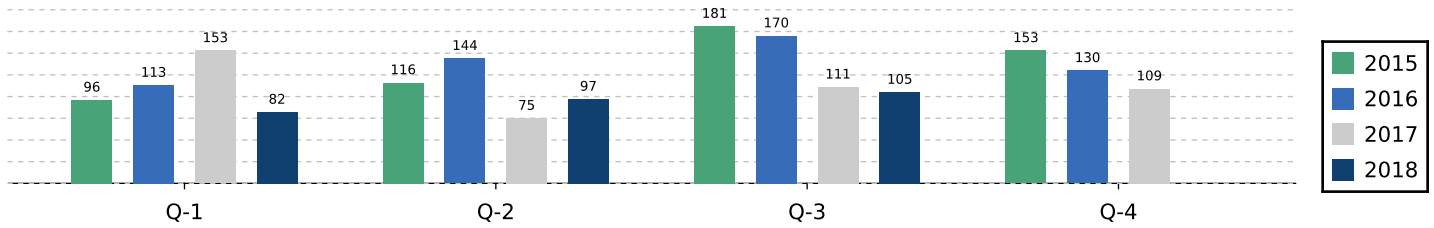
### Section Performance

	Sections	Score	% Pass
First-Time	24	70.08	54.17%
Re-Exam	81	68.19	50.62%
AUD	26	68.23	50.0%
BEC	26	76.19	61.54%
FAR	24	59.38	33.33%
REG	29	69.83	58.62%

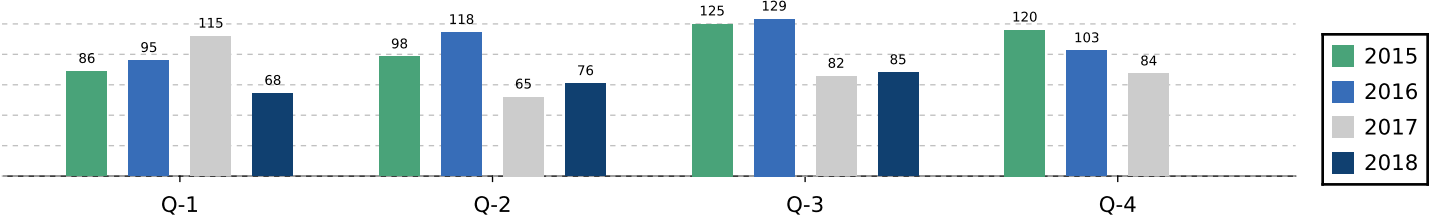
### Jurisdiction Ranking

Candidates	Sections
50	50
37	52
Pass Rate	Avg Score

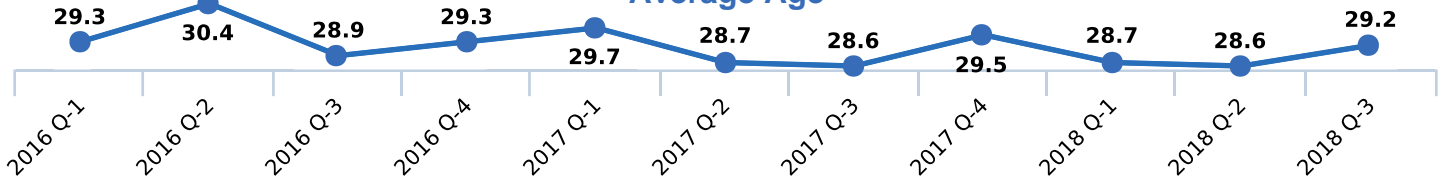
### Sections



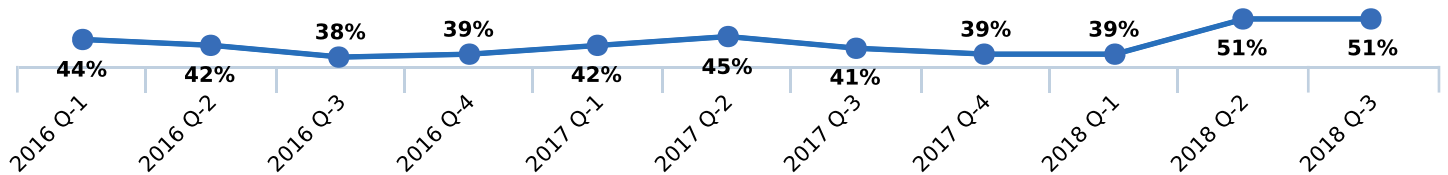
### Candidates



### Average Age



### % Pass





# CPA Exam Performance Summary: 2018 Q-3

## West Virginia

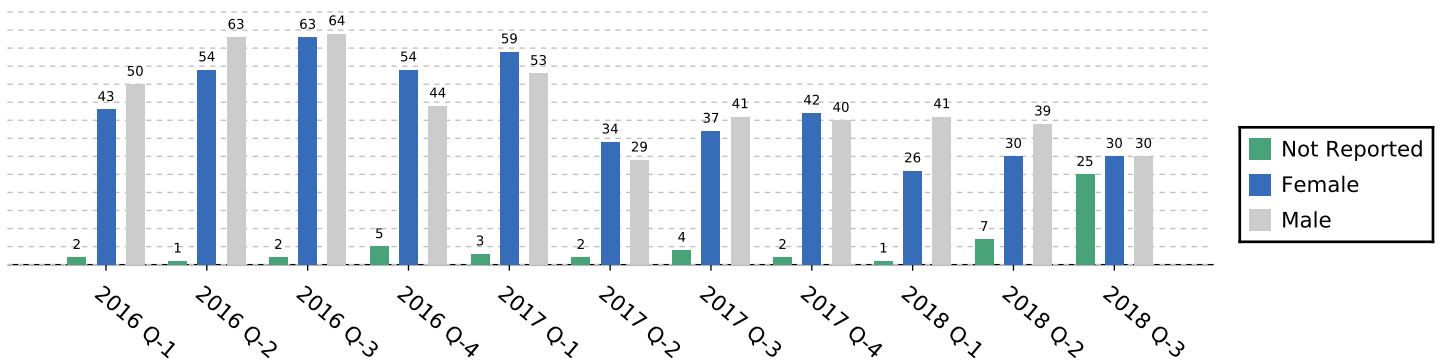
### Degree Type

Bachelor's Degree	73	85.9%
Advanced Degree	12	14.1%
Enrolled / Other	0	0.0%

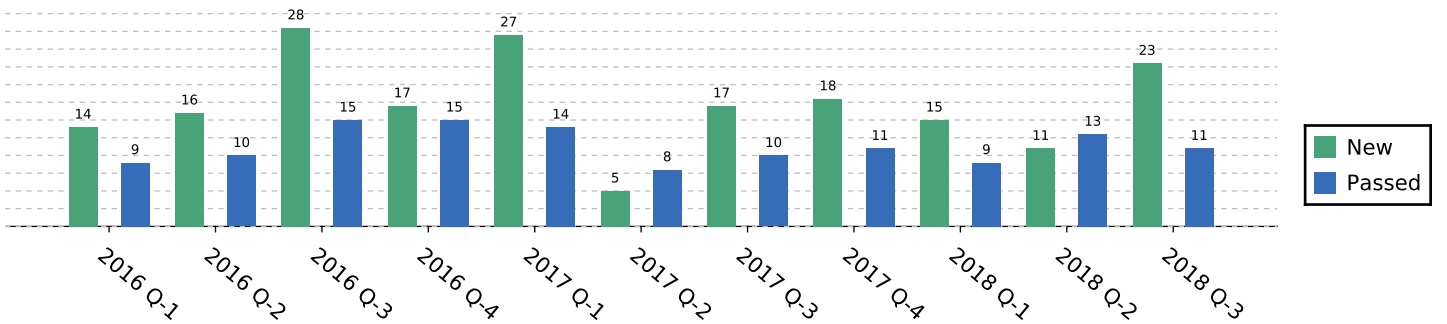
### Residency

In-State Address	74	87.06%
Out-of-State Address	11	12.94%
Foreign Address	0	0.0%

### Gender



### New Candidates vs Candidates Passing 4th Section



**Notes:**

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.
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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

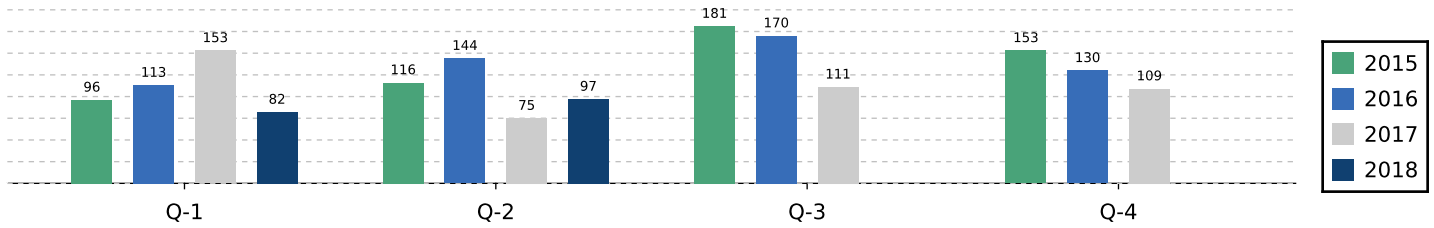
### Section Performance

	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%

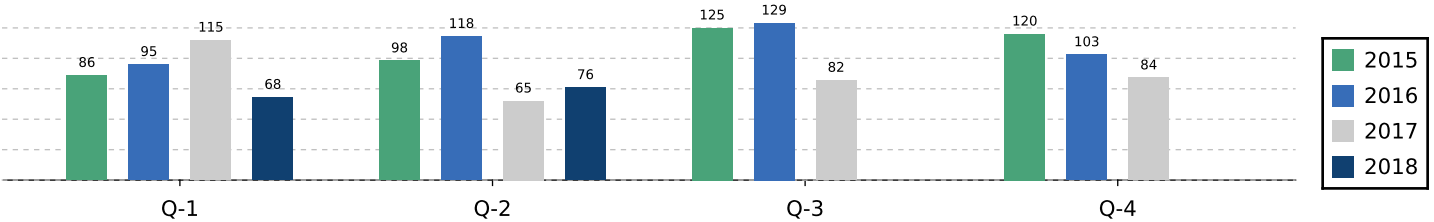
### Jurisdiction Ranking

Candidates	Sections
49	49
Pass Rate	Avg Score
34	42

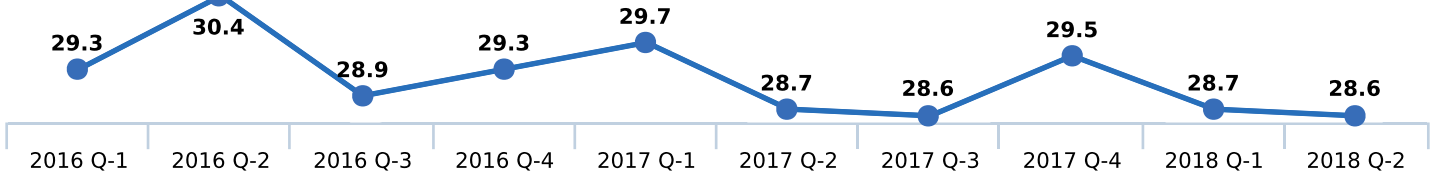
### Sections



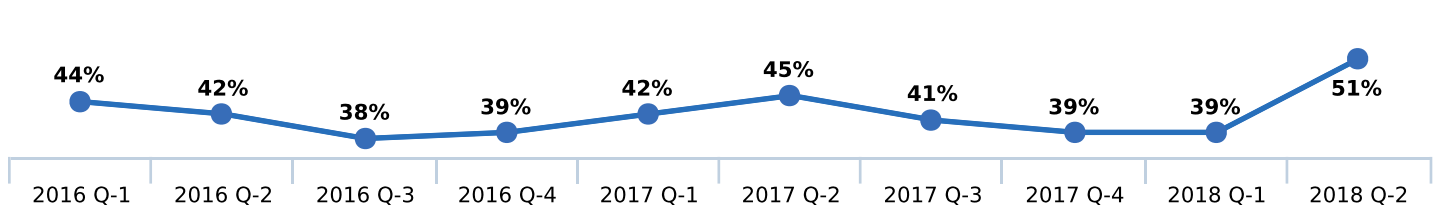
### Candidates



### Average Age



### % Pass



# CPA Exam Performance Summary: 2018 Q-2

## West Virginia

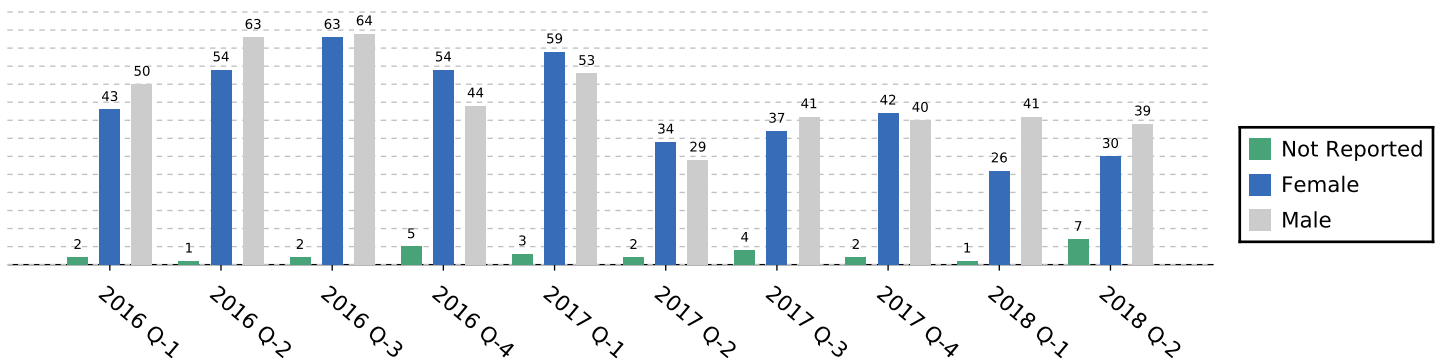
### Degree Type

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

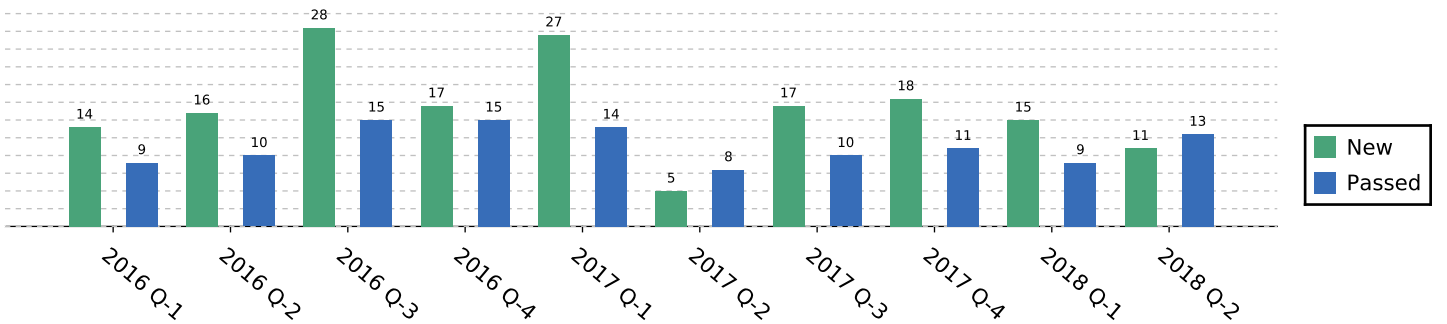
### Residency

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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# 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

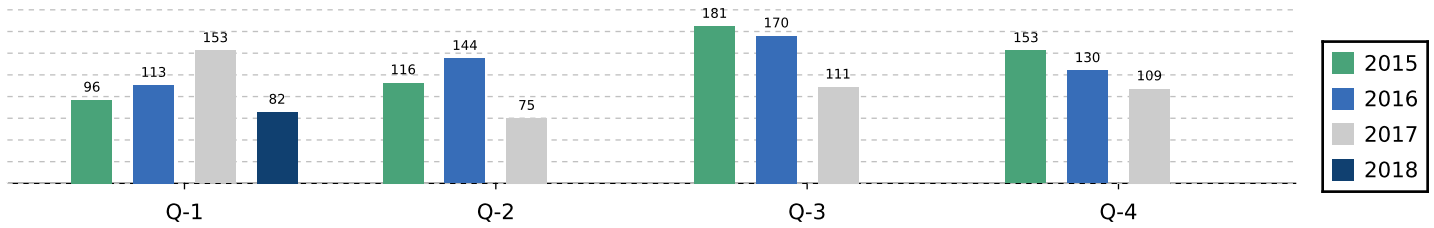
## Section Performance

	<u>Sections</u>	<u>Score</u>	<u>% Pass</u>
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%

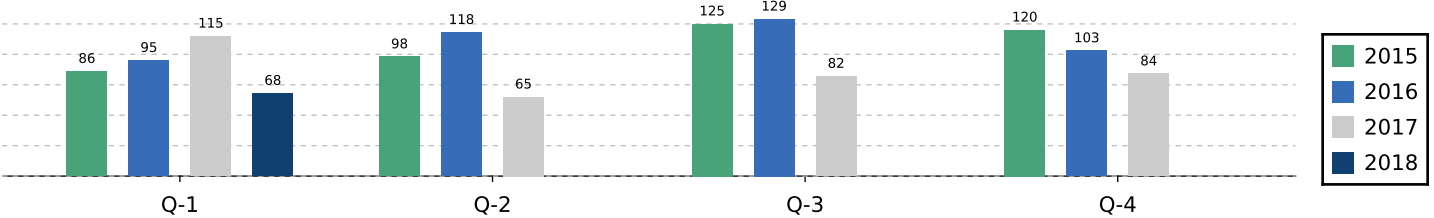
## Jurisdiction Ranking

<u>Candidates</u>	<u>Sections</u>
49	49
52	52
<u>Pass Rate</u>	<u>Avg Score</u>

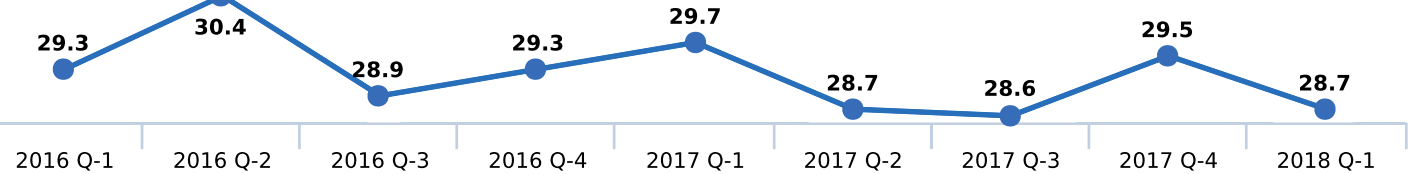
## Sections



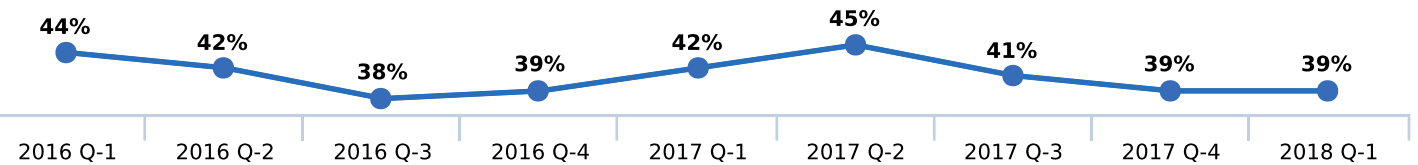
## Candidates



## Average Age



## % Pass



# CPA Exam Performance Summary: 2018 Q-1

## West Virginia

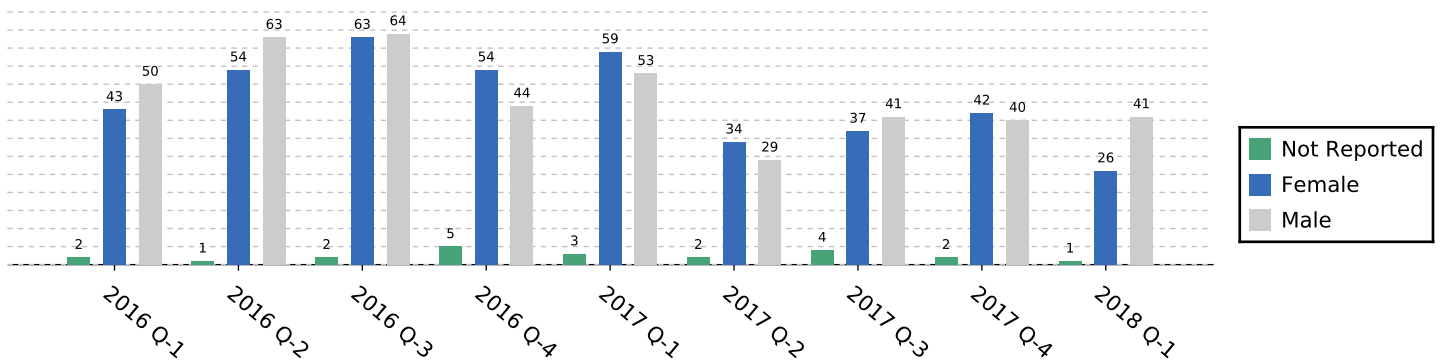
### Degree Type

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

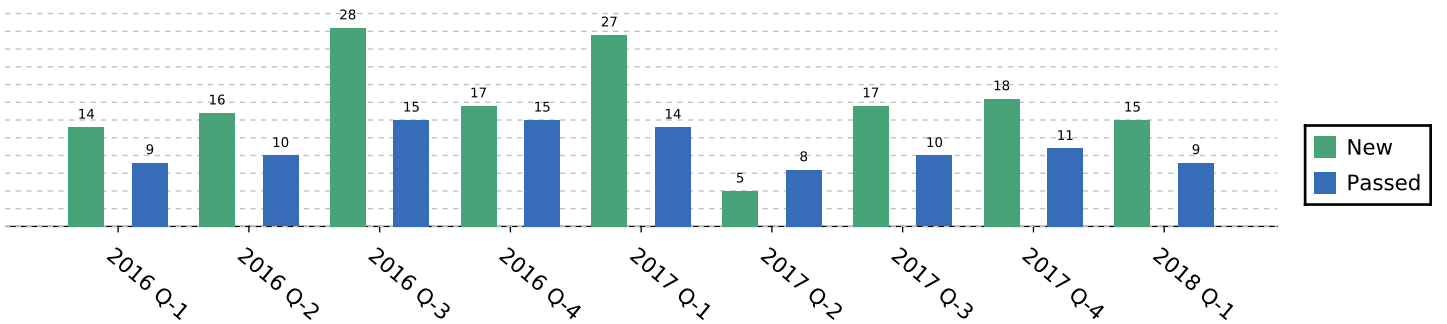
### Residency

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: 2017 Q-4

## West Virginia

### Overall Performance

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

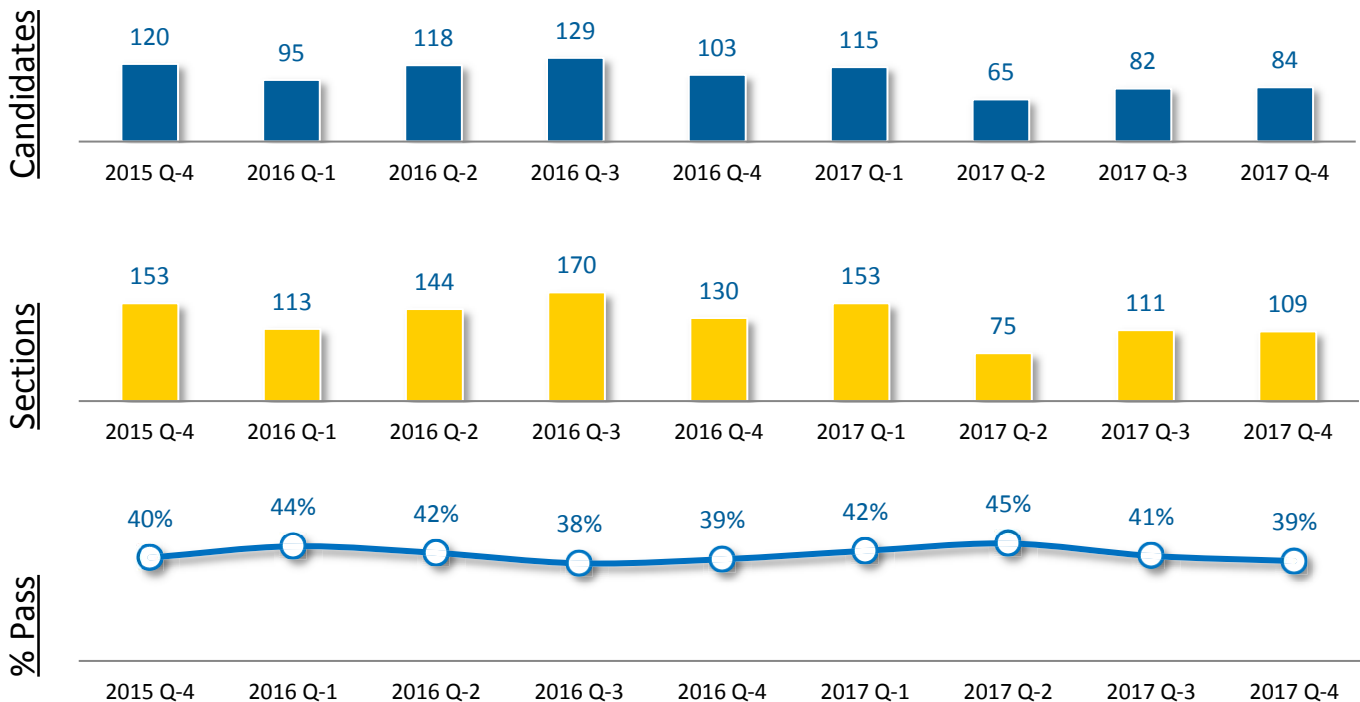
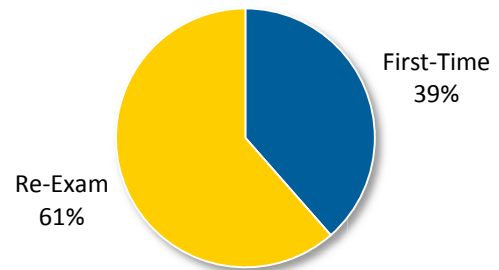
### Section Performance

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

### Jurisdiction Rankings (1 to 53)

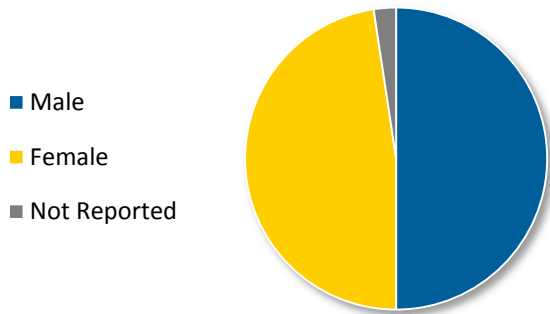
Candidates	Sections
<b>48</b>	<b>48</b>
<b>51</b>	<b>35</b>
Pass Rate	Avg Score

### 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

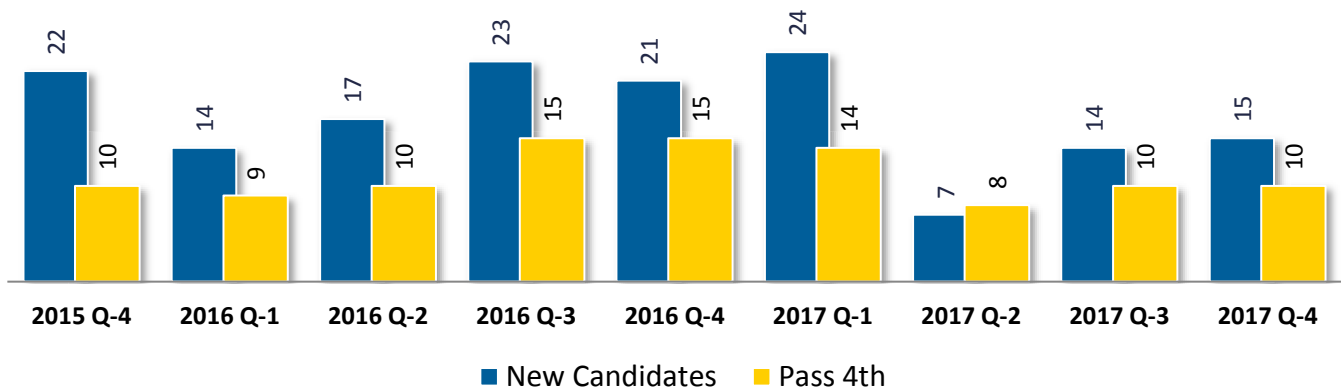
### Candidate Count

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

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West Virginia

# CPA Exam Performance Summary: 2017 Q-3

## West Virginia

### Overall Performance

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

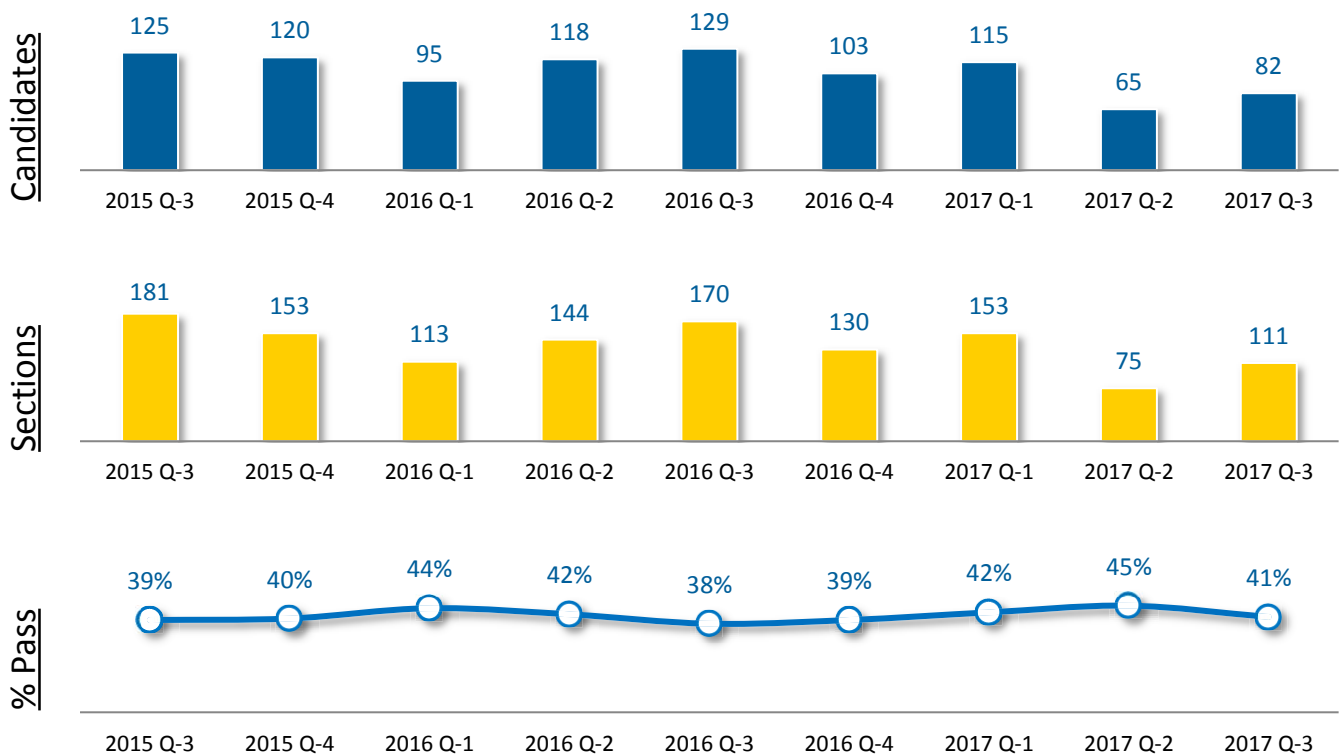
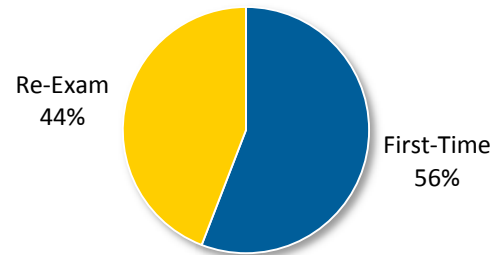
### Section Performance

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

### Jurisdiction Rankings (1 to 53)

Candidates	Sections
<b>50</b>	<b>50</b>
<b>46</b>	<b>39</b>
Pass Rate	Avg Score

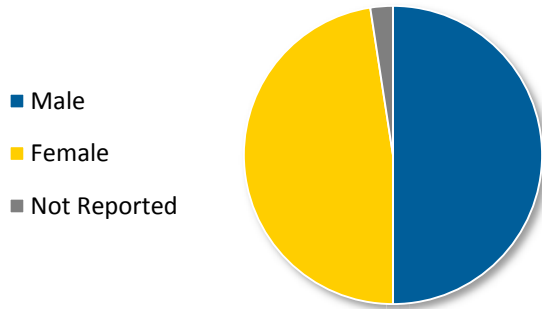
### Exam Type by Percent





# 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

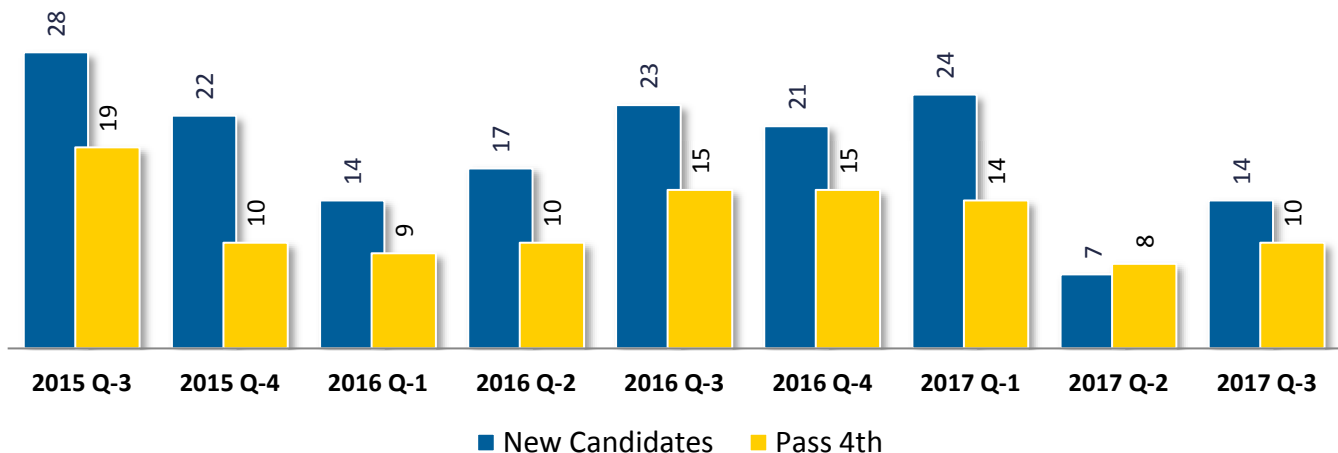
### Candidate Count

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

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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

**Complaint Status**

FY Ended June 30, 2019			
Complaint Number	Dates	Complaint	Resolution
<b>WV BOA v Jay M. Clem</b>			
<b>2019-01 Kidwell v Clem</b>	Filed: 10/15/2018	Return of records	Matter closed by Board action at the April 26, 2019 meeting because the records had been returned.
	4/15/2019	6 Month Status Letter	
	10/7/2019	Notice of Final Action	
<b>2019-02 Bishop v Clem</b>	Filed: 12/10/2018	Return of records	Probable cause found Hearing scheduled for all Clem matters
	6/10/2019	6 Month Status Letter	
	9/17/2019	Hearing Scheduled	
<b>2019-05 Calvert v Clem</b>	Filed: 1/18/2019	Return of records	
	7/18/2019	6 Month Status Letter	
	9/17/2019	Hearing Scheduled	
<b>2019-06 Weese v Clem</b>	Filed: 1/30/2019	Return of records	
	7/30/2019	6 Month Status Letter	
	9/17/2019	Hearing Scheduled	
<b>2019-08 Parsons v Clem</b>	Filed: 2/4/2019	Return of records	
	8/1/2019	6 Month Status Letter	
	9/17/2019	Hearing Scheduled	
<b>2019-10 Stump v Clem</b>	Filed: 4/22/2019	Return of records	
	9/10/2019	6 Month Status email	
	9/17/2019	Hearing Scheduled	
<b>2019-11 Riden v Clem</b>	Filed: 5/31/2019	Return of Records	
	11/30/2019	6 Month Status email	

**Complaint Status**

Complaint Number	Dates	Complaint	Resolution
	9/17/2019	Hearing Scheduled	
<b>2019-03</b>	Filed 12/21/2018	Complaint regarding fiduciary of a trust	No probable cause for a violation was found.
	2/12/2019	Complainant withdrew complaint	At its meeting on April 26, 2019, the Board dismissed this complaint.
	4/26/2019	Board dismissed complaint	
	6/17/2019	Notice of Final Action mailed	
<b>2019-04 WVBOA v McCallister</b>	Filed: 1/25/2019	Board initiated this complaint on January 25, 2019, as a result of the licensee pleading guilty in US District Court to misprision of a felony. The Board is currently awaiting her sentencing in US District Court for the Western District of Kentucky scheduled for December 11, 2019	Awaiting Federal sentencing on December 11, 2019. This matter is continued.
	7/24/2019	6 Month Status Letter	
<b>2019-07</b>	Filed: 1/30/2019	CPA firm failed to provide payroll withhold information for the employee of client	No probable cause for a violation was found. The complaint was dismissed on 4/26/2019
	4/26/2019	Complaint was dismissed	
	6/17/2019	Notice of Final Action mailed	
<b>2019-09 (Unassigned)</b>			

**FY Ended June 30, 2018**

<b>2013-07 WVBOA v R. Toler</b>	Filed: 5/28/2013		
	10/8/2013	Motion to Hold in Abeyance	Probable cause found for a violation of W.Va. Code § 30-9-20(d) and W.Va. Code R. 1-1-19.2.a.2.
	4/2/2015	Request for Continuance by Licensee	
	4/29/2015	Abeyance/Continuance Granted	
	5/20/2016	Consent Order Signed	
	8/9/2017	Notice of Final Action	

**Complaint Status**

<b>Complaint Number</b>	<b>Dates</b>	<b>Complaint</b>	<b>Resolution</b>
<b>2018-01 WVBOA (US Dept of Labor) v Christopher Allman</b>	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	
<b>2018-02</b>	7/6/2017	Inheritance matter	No probable cause for a violation was found.
	10/21/2017	Board dismissed complaint	Matter was dismissed at 10/21/2017 Board meeting.
	12/27/2017	Notice of Final Action mailed	
<b>2018-03 Walls v Christopher Allman</b>	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 mailed	
<b>2018-04</b>	7/24/2017	Incorrect and lateness of tax filing	No probable cause found
	1/19/2018	Dismissed by Board	
	1/24/2018	Six-month status letter	
	1/24/2018	Notice of Final Action mailed	
<b>2018-05</b>	9/27/2017	Return of records	No probable cause found
	3/29/2018	Six-month status letter	
	5/8/2018	Notice of Final Action	

**Complaint Status**

<b>Complaint Number</b>	<b>Dates</b>	<b>Complaint</b>	<b>Resolution</b>
<b>2018-06</b>	10/16/2017	Harm to public due to non-licensee owners in an Accounting Corporation	Board regulations direct that a simple majority of the ownership of a firm must be licensed Certified Public Accountants and that the remaining percentage may be non-CPAs who have no direct control over the accounting practice. This firm met the requirement and no probable cause for a violation was found.
	1/30/2018	Notice of Final Action	
<b>2018-07</b>	11/14/2017	Return of records	
	11/16/2017	Withdrew complaint	
<b>2018-08 Mourier v Christopher Allman</b>	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	
<b>2018-09 WVBOA (AICPA) v James Teed</b>	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	
<b>2018-10</b>	5/1/2018	Violations of Standards of Accounting Procedures	No probable cause found
	11/19/2018	Notice of Final Action	
<b>2018-11</b>	6/13/2018	Return of records	No probable cause found
	7/20/2018	Notice of Final Action	
<b>FY Ended June 30, 2017</b>			
<b>2013-07 WVBOA v Toler</b>			Probable cause found for violation of W. Va. Code § 30-9-20(d) and W. Va. Code R. 1-1-19.2a.2
	Filed: 11/29/2012		
	5/28/2013	More info requested	

**Complaint Status**

<b>Complaint Number</b>	<b>Dates</b>	<b>Complaint</b>	<b>Resolution</b>
	10/8/2013	Motion to Hold in Abeyance	
	4/2/2015	Request for Continuance by licensee	
	4/29/2015	Abeyance/Continuance granted until 10/22/2015	
	5/20/2016	Consent Order signed	
	8/9/2017	Notice of Final Action	
<b>2016-05 WVBOA v. Jeffrey Lewis</b>	Filed 3/25/2016	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 / An extension was requested by the Respondent until the WV Supreme Court has time to reach a decision - time is tolled during this period	
	8/3/2018	Consent Agreement signed by Board President	
<b>2017-03</b>	Filed: 1/17/2017	Complainant reported that Respondent failed to deposit social security and IRS funds	No probable cause found
	6/2/2017	Board requested additional information	
	7/17/2017	Six month Status Letter Mailed	
	9/26/2017	Notice of Final Action sent to Complainant and Respondent.	
<b>2017-04</b>	Not assigned		
<b>2017-05 WVBOA v E. Walsh</b>	Board initiated: 2/6/17		Probable cause found - Revocation of CPA Certificate
	8/3/2017	Six month Status Letter Mailed	
	1/9/2018	Hearing held	
	7/25/2018	Revocation of Certificate	

**Complaint Status**

<b>Complaint Number</b>	<b>Dates</b>	<b>Complaint</b>	<b>Resolution</b>
<b>2017-06</b>	Filed: 2/17/2017	Non-profit seeking return of Quickbooks electronic records	No probable cause found
	5/8/2017	Investigator hired	
	8/10/2017	6-month status letter mailed	
	8/14/2017	Investigator report received	
	7/25/2018	Notice of Final Action sent to Complainant and Respondent.	
<b>2017-07A WVBOA v Christopher Allman</b>	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	

### Complaint Status

Complaint Number	Dates	Complaint	Resolution
	10/29/2018	Notice of Final Action	
<b>2017-07B</b>	5/16/2017	Inheritance matter	No probable cause found
	8/3/2017	Notice of Final Action	
<b>2017-08 WVBOA v Gregory Cason</b>	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	
<b>2017-09</b>	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	



Accounting Corporations, Professional Limited Liability Companies, and Firm Permit Approvals  
For Period Beginning July 1, 2018 to June 30, 2019

Firm Number	Registration	Firm Name	City	State	County
<b>AC Approvals</b>					
F00648	9/25/2018	Dye & Associates AC	Washington	WV	WOOD
F00650	10/26/2018	Gates Tax Service AC	Martinsburg	WV	BERKELEY
F00654	12/7/2018	DAVIS - GREEN CPA AC	Martinsburg	WV	BERKELEY
F00655	12/7/2018	BROTSKY CPA AC	Scott Depot	WV	PUTNAM
<b>PLLC Approvals</b>					
F00638	7/16/2018	MARK V KUNTZ CPA CFP PLLC	BRIDGEPORT	WV	HARRISON
F00649	10/3/2018	TAYLOR AND ASSOCIATES PLLC	Logan	WV	LOGAN
F00656	11/27/2018	Fogle Accounting & Consulting PLLC	Shepherdstown	WV	JEFFERSON
F00658	1/2/2019	CHILDERS ACCOUNTING PLLC	SAINT MARYS	WV	PLEASANTS
F00660	4/1/2019	NorthStar Accounting & Tax Services PLLC	Morgantown	WV	MONONGALIA
F00661	04/03/2019	LISA D JENNINGS CPA PLLC	ATHENS	WV	MERCER
<b>Firm Approvals</b>					
F00638	7/16/2018	MARK V KUNTZ CPA CFP PLLC	BRIDGEPORT	WV	HARRISON
F00639	Not Assigned				
F00640	8/1/2018	Mazars USA LLP	New York	NY	NOT LISTED
F00641	8/1/2018	The Pomykala Group	Westmont	IL	OUT-OF-STATE
F00642	Not Assigned				
F00643	Not Assigned				
F00644	Not Assigned				
F00645	Not Assigned				
F00646	8/23/2018	LUMEN CPA, INC	BRECKSVILLE	OH	OHIO
F00647	Not Assigned				
F00648	9/25/2018	Dye & Associates AC	Washington	WV	WOOD
F00649	10/3/2018	TAYLOR AND ASSOCIATES PLLC	Logan	WV	LOGAN
F00650	10/26/2018	Gates Tax Service AC	Martinsburg	WV	BERKELEY
F00651	11/5/2018	KATZ SAPPER & MILLER LLP	Indianapolis	IN	OUT-OF-STATE
F00652	11/8/2018	KIRKPATRICKPRICE INC	Nashville	TN	OUT-OF-STATE
F00653	11/20/2018	MUELLER & CO LLP	Elgin	IL	OUT-OF-STATE
F00654	12/7/2018	DAVIS - GREEN CPA AC	Martinsburg	WV	BERKELEY
F00655	12/7/2018	BROTSKY CPA AC	Scott Depot	WV	PUTNAM
F00656	11/27/2018	FOGLE ACCOUNTING & CONSULTING PLLC	Shepherdstown	WV	JEFFERSON
F00657	2/1/2019	Capin Crouse, LLP	Greenwood	IN	OUT-OF-STATE
F00658	1/2/2019	CHILDERS ACCOUNTING PLLC	SAINT MARYS	WV	PLEASANTS
F00659	01/15/2019	KMJ CORBIN & COMPANY LLP	COSTA MESA	CA	OUT-OF-STATE
F00660	4/1/2019	NorthStar Accounting & Tax Services PLLC	Morgantown	WV	MONONGALIA
F00661	04/03/2019	LISA D JENNINGS CPA PLLC	ATHENS	WV	MERCER
F00662	4/29/2019	BKHM, PA	Winter Park	FL	OUT-OF-STATE
F00663	5/22/2019	SIKICH LLP	NAPERVILLE	IL	OUT-OF-STATE

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

<b>Firm Number</b>	<b>Registration</b>	<b>Firm Name</b>	<b>City</b>	<b>State</b>	<b>County</b>
<b>AC Approvals</b>					
F0615	09/05/2017	COULTER & JUSTUS PC	Knoxville	TN	
F00622	12/18/2017	HALL CPA AC	ST ALBANS	WV	KANAWHA
<b>PLLC Approvals</b>					
F0611	08/04/2017	SULLIVAN & SULLIVAN PLLC	FAYETTEVILLE	WV	FAYETTE
F0612	08/04/2017	SIMMS & COMPANY PLLC	CHARLESTON	WV	KANAWHA
F0614	08/24/2017	TESSA M WHITE PLLC	CHARLESTON	WV	KANAWHA
F00617	11/08/2017	LISA SIMON & ASSOCIATES PLLC	WHEELING	WV	OHIO
F00620	12/04/2017	KESSEL CPA AND ASSOCIATES PLLC	Moorefield	WV	HARDY
F00625	01/09/2018	RODEFER MOSS & CO PLLC	KNOXVILLE	TN	OUT-OF-STATE
F00628	02/13/2018	DENISE C DAMPIER CPA PLLC	CHARLOTTE	NC	OUT-OF-STATE
F00629	02/09/2018	DP JAGGIE PLLC	Fairmont	WV	MARION
F00631	05/09/2018	Gray Griffith & Mays-Morgantown PLLC	Charleston	WV	KANAWHA
F00632	05/10/2018	Mayfield Consulting PLLC	Morgantown	WV	MONONGALIA
F00634	06/06/2018	FRED C. HESS CPA PLLC	CHARLESTON	WV	KANAWHA
F00636	06/18/2018	Judy M Carlson PLLC	Bridgeport	WV	HARRISON
<b>Firm Approvals</b>					
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	
F0615	09/05/2017	COULTER & JUSTUS PC	KNOXVILLE	TN	OUT-OF-STATE
F0616	10/01/2017	BEERS HAMERMAN COHEN & BURGER PC	NEW HAVEN	CT	
F00617	11/08/2017	LISA SIMON & ASSOCIATES PLLC	WHEELING	WV	OHIO
F00618	11/15/2017	MACIAS GINI & O'CONNELL LLP	LOS ANGELES	CA	OUT-OF-STATE
F00619	11/17/2017	Pension Assurance LLP	Woodland Hills	CA	OUT-OF-STATE
F00620	12/04/2017	KESSEL CPA AND ASSOCIATES PLLC	MOOREFIELD	WV	HARDY
F00621	12/15/2017	Citrin Cooperman & Company LLP	New York City	NY	OUT-OF-STATE
F00622	12/18/2017	HALL CPA AC	ST ALBANS	WV	KANAWHA
F00623	01/04/2018	Caudill & Associates CPA PLLC	LEXINGTON	KY	OUT-OF-STATE
F00624	01/04/2018	NEWSOM AND ASSOCIATES PA	JACKSONVILLE	FL	OUT-OF-STATE
F00625	01/09/2018	RODEFER MOSS & CO PLLC	KNOXVILLE	TN	OUT-OF-STATE
F00626	01/10/2018	HARPER RAINS KNIGHT & COMPANY PA	RIDGELAND	MS	OUT-OF-STATE
F00627	01/23/2018	BOYER & RITTER LLC	CAMP HILL	PA	OUT-OF-STATE
F00628	02/13/2018	DENISE C DAMPIER CPA PLLC	CHARLOTTE	NC	OUT-OF-STATE
F00629	02/09/2018	DP JAGGIE PLLC	Fairmont	WV	MARION
F00630	02/27/2018	R. Michael LaBounty & Associates PC	Atlanta	GA	OUT-OF-STATE
F00631	05/09/2018	Gray Griffith & Mays-Morgantown PLLC	Charleston	WV	KANAWHA
F00632	05/10/2018	Mayfield Consulting PLLC	Morgantown	WV	MONONGALIA
F00633	05/25/2018	MCM CPAS & ADVISORS LLP	LOUISVILLE	KY	OUT-OF-STATE
F00634	06/06/2018	FRED C. HESS CPA PLLC	CHARLESTON	WV	KANAWHA
F00635	Not Assigned				
F00636	06/18/2018	Judy M Carlson PLLC	Bridgeport	WV	HARRISON

## **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, 2018 to June 30, 2019**

Firm No.	Registration Date	Firm Name	City	State	County
1 F00638	7/16/2018	MARK V KUNTZ CPA CFP PLLC	BRIDGEPORT	WV	HARRISON
F00639	Not Assigned				
2 F00640	8/1/2018	Mazars USA LLP	New York	NY	NOT LISTED
3 F00641	8/1/2018	The Pomykala Group	Westmont	IL	OUT-OF-STATE
F00642	Not Assigned				
F00643	Not Assigned				
F00644	Not Assigned				
F00645	Not Assigned				
4 F00646	8/23/2018	LUMEN CPA, INC	BRECKSVILLE	OH	OHIO
F00647	Withdrawn	Frank N Hestand CPA PSC	Lexington	KY	OUT-OF-STATE
F00648	Withdrawn	Dye & Associates AC	Washington	WV	WOOD
5 F00649	10/3/2018	TAYLOR AND ASSOCIATES PLLC	Logan	WV	LOGAN
6 F00650	10/26/2018	Gates Tax Service AC	Martinsburg	WV	BERKELEY
7 F00651	11/5/2018	KATZ SAPPER & MILLER LLP	Indianapolis	IN	OUT-OF-STATE
8 F00652	11/8/2018	KIRKPATRICKPRICE INC	Nashville	TN	OUT-OF-STATE
9 F00653	11/20/2018	MUELLER & CO LLP	Elgin	IL	OUT-OF-STATE
10 F00654	12/7/2018	DAVIS - GREEN CPA AC	Martinsburg	WV	BERKELEY
11 F00655	12/7/2018	BROTSKY CPA AC	Scott Depot	WV	PUTNAM
12 F00656	11/27/2018	FOGLE ACCOUNTING & CONSULTING PLLC	Shepherdstown	WV	JEFFERSON
13 F00657	2/1/2019	Capin Crouse, LLP	Greenwood	IN	OUT-OF-STATE
14 F00658	1/2/2019	CHILDERS ACCOUNTING PLLC	SAINT MARYS	WV	PLEASANTS
15 F00659	01/15/2019	KMJ CORBIN & COMPANY LLP	COSTA MESA	CA	OUT-OF-STATE
16 F00660	4/1/2019	NorthStar Accounting & Tax Services PLLC	Morgantown	WV	MONONGALIA
17 F00661	04/03/2019	LISA D JENNINGS CPA PLLC	ATHENS	WV	MERCER
18 F00662	4/29/2019	BKHM, PA	Winter Park	FL	OUT-OF-STATE
19 F00663	5/22/2019	SIKICH LLP	NAPERVILLE	IL	OUT-OF-STATE

**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
1 F0610	07/01/2017	CARTER & COMPANY CPA LLC	DESTIN	FL	OUT-OF-STATE
2 F0611	08/04/2017	SULLIVAN & SULLIVAN PLLC	FAYETTEVILLE	WV	FAYETTE
3 F0612	08/04/2017	SIMMS & COMPANY PLLC	CHARLESTON	WV	KANAWHA
4 F0613	08/09/2017	RUBINO & COMPANY CHARTERED	BETHESDA	MD	OUT-OF-STATE
5 F0614	08/24/2017	TESSA M WHITE PLLC	CHARLESTON	WV	KANAWHA
6 F0615	09/05/2017	COULTER & JUSTUS PC	KNOXVILLE	TN	OUT-OF-STATE
7 F0616	10/01/2017	BEERS HAMERMAN COHEN & BURGER PC	NEW HAVEN	CT	OUT-OF-STATE
8 F0617	07/01/2017	DOOLEY & VICARS CPAS LLP	RICHMOND	VA	OUT-OF-STATE
9 F0618	11/15/2017	MACIAS GINI & O'CONNELL LLP	LOS ANGELES	CA	OUT-OF-STATE
10 F0619	11/17/2017	Pension Assurance LLP	Woodland Hills	CA	OUT-OF-STATE
11 F0620	11/29/2017	KESSEL CPA & ASSOCIATES PLLC	MOOREFIELD	WV	HARDY
12 F0621	12/15/2017	Citrin Cooperman & Company LLP	New York City	NY	OUT-OF-STATE
13 F0622	01/01/2018	HALL CPA AC	SAINT ALBANS	WV	KANAWHA
14 F0623	01/04/2018	Caudill & Associates CPA PLLC	LEXINGTON	KY	OUT-OF-STATE
15 F0624	01/04/2018	NEWSOM AND ASSOCIATES PA	JACKSONVILLE	FL	OUT-OF-STATE
16 F0625	01/09/2018	RODEFER MOSS & CO PLLC	KNOXVILLE	TN	OUT-OF-STATE
17 F0626	01/10/2018	HARPER RAINS KNIGHT & COMPANY PA	RIDGELAND	MS	OUT-OF-STATE
18 F0627	01/23/2018	BOYER & RITTER LLC	CAMP HILL	PA	OUT-OF-STATE
19 F0628	02/13/2018	DENISE C DAMPIER CPA PLLC	CHARLOTTE	NC	OUT-OF-STATE
20 F0629	02/09/2018	DP JAGGIE	FAIRMONT	WV	MARION

<b>Firm No.</b>	<b>Registration Date</b>	<b>Firm Name</b>	<b>City</b>	<b>State</b>	<b>County</b>
21 F00630	02/27/2018	R. Michael LaBounty & Associates PC	Atlanta	GA	OUT-OF-STATE
22 F00631	05/09/2018	GRAY, GRIFFITH & MAYS - MORGANTOWN	Charleston	WV	KANAWHA
23 F00632	05/10/2018	Mayfield Consulting PLLC	Morgantown	WV	MONONGALIA
24 F00633	05/25/2018	MCM CPAS & ADVISORS LLP	LOUISVILLE	KY	OUT-OF-STATE
25 F00634	06/06/2018	FRED C. HESS CPA PLLC	CHARLESTON	WV	KANAWHA
F00635	Not Assigned				
26 F00636	06/18/2018	Judy M Carlson PLLC	Bridgeport	WV	HARRISON

**Number of Licensees by WV County of Practice**  
**Out-of-State Licensees by State of Residence**  
For the Period Beginning July 1 2018 to June 30, 2019

	<b>County</b>	<b>07/01/2017 to June 30, 2018</b>	<b>07/01/2018 to June 30, 2019</b>
1	Barbour	9	10
2	Berkeley	31	38
3	Boone	3	2
4	Braxton	2	2
5	Brooke	7	10
6	Cabell	152	146
7	Calhoun	2	0
8	Clay	1	1
9	Doddridge	0	0
10	Fayette	8	7
11	Gilmer	3	3
12	Grant	3	3
13	Greenbrier	18	20
14	Hampshire	6	7
15	Hancock	8	11
16	Hardy	8	7
17	Harrison	102	96
18	Jackson	9	10
19	Jefferson	30	34
20	Kanawha	514	502
21	Lewis	12	11
22	Lincoln	5	7
23	Logan	11	9
24	Marion	46	47
25	Marshall	9	8
26	Mason	7	6
27	McDowell	1	2
28	Mercer	44	44
29	Mineral	4	6
30	Mingo	4	4
31	Monongalia	151	147
32	Monroe	4	3
33	Morgan	6	7
34	Nicholas	23	24
35	Ohio	97	97
36	Pendleton	0	2
37	Pleasants	3	2
38	Pocohontas	1	1
39	Preston	22	19
40	Putnam	38	42
41	Raleigh	55	55

42	<b>Randolph</b>	22	21
43	<b>Ritchie</b>	2	4
44	<b>Roane</b>	5	3
45	<b>Summers</b>	2	3
46	<b>Taylor</b>	2	2
47	<b>Tucker</b>	2	3
48	<b>Tyler</b>	1	0
49	<b>Upshur</b>	16	18
50	<b>Wayne</b>	3	7
51	<b>Webster</b>	2	1
52	<b>Wetzel</b>	2	2
53	<b>Wirt</b>	2	2
54	<b>Wood</b>	96	103
55	<b>Wyoming</b>	6	15
	<b>AL</b>	2	1
	<b>AZ</b>	1	1
	<b>CA</b>	8	6
	<b>CO</b>	6	6
	<b>CT</b>	2	1
	<b>DC</b>	12	7
	<b>DE</b>	2	2
	<b>FL</b>	39	31
	<b>GA</b>	16	16
	<b>IL</b>	3	3
	<b>IN</b>	4	4
	<b>KY</b>	26	22
	<b>KS</b>	1	0
	<b>MA</b>	1	0
	<b>MD</b>	39	32
	<b>ME</b>	0	1
	<b>MI</b>	5	2
	<b>MN</b>	2	2
	<b>MO</b>	1	2
	<b>MS</b>	1	0
	<b>NC</b>	54	60
	<b>NE</b>	1	1
	<b>NH</b>	1	1
	<b>NJ</b>	4	4
	<b>NV</b>	3	3
	<b>NY</b>	3	3
	<b>OH</b>	65	64
	<b>OK</b>	1	0
	<b>OR</b>	1	1
	<b>PA</b>	69	69
	<b>SC</b>	15	20
	<b>TN</b>	13	13
	<b>TX</b>	16	21

<b>UT</b>	1	1
<b>VA</b>	78	76
<b>VT</b>	1	1
<b>WA</b>	4	3
<b>WI</b>	1	1
<b>Out-of-Country</b>	8	6
	<b>2132</b>	<b>2109</b>



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, 2018 to June 30, 2019**

<b>Date</b>	<b>Location</b>
April 26, 2019	Board Office
February 14, 2019	Teleconference
January 22, 2019	Board Office
October 25, 2018	West Liberty University - Wheeling
October 1, 2018	Teleconference
July 20, 2018	Board Office

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

<b>Date</b>	<b>Location</b>
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



## Administrative Law

### Meeting Notice Detail

[Back to Meeting Notices](#)

#### Accountancy, WV Board of

*Board Meeting*

**Date/Time:** 4/26/2019 – 9:30 AM

**Location:**

Board Room  
405 Capitol Street Suite 908  
Charleston, WV 25301-1744

**Purpose:** To review report from Complaint Committee and to discuss regularly scheduled business for the quarter.

**Notes:**

This is a compliant meeting.

Meeting was approved : 12/17/2018 10:00:52 AM

# WEST VIRGINIA BOARD OF ACCOUNTANCY

405 Capitol Street, Suite 908, Charleston, WV 25301

Friday, April 26, 2019 9:30 a.m.

## AGENDA

Page 1 of 2

### CALL TO ORDER

#### 1. APPROVAL OF MINUTES

- ▶ January 22, 2019
- ▶ February 14, 2019

#### 2. COMPLAINTS

2017-07A Allman	2019-03 *	* Peer Review Matters
Clem Matters:	2019-04	2 matters for continued follow-up for compliance with Peer Review Program
2019-01 *	2019-07 *	
2019-02 *	G. Cochran	
2019-05	Firms:	
2019-06	Carte & Associates *	
2019-08	S. Neely, CPA, AC	* Possibly close
2019-09	Ryan & Associates, AC	

#### 3. FINANCIAL REPORT / P-CARD / BUDGET

- ▶ Receive *Receipts & Disbursements Report* for fiscal period ending March 31, 2019
- ▶ 2019 Q1 P-Card Expenditure Report for Board ratification
- ▶ 2020 Budget for review and approval
- ▶ FYI: Board participation in ATB Pay increases beginning July 1, 2019 (\$2,370 per employee)

#### 4. CPA EXAMINATION

- ▶ Approve 2019 Q1 Successful Exam Candidates
- ▶ Determine if community college courses taken after the baccalaureate degree will qualify to meet the exam academic requirement (Example provided)
- ▶ FYI: Elijah Watts Sells Award Winners from West Virginia

#### 5. LICENSING / CPE / FIRMS

- ▶ CPE Non-Compliance Reports
- ▶ CPE Late-Filing Waiver Requests
- ▶ Status of changes to Eligibility Questions on Board applications and renewals
- ▶ Status of ALD letters

#### 6. LEGISLATIVE RULES

- ▶ Senate Bill 396 - Waiving occupational licensing fees for low-income individuals and military families - effective June 6, 2019
- ▶ House Bill 2004 - Providing for a program of instruction in workforce preparedness - effective June 6, 2019
- ▶ Board Rules regarding the term "window"
- ▶ Status of House Bill 2204 - Prohibiting state licensing boards from hiring lobbyists - Signed by Governor 3/19/2019 - Effective May 30, 2019

#### 7. NASBA / AICPA

- ▶ Upcoming NASBA Meetings
  - Eastern Regional Meeting - Washington, DC - June 11 - 13, 2019
  - 2019 National Registry Summit - Indianapolis, Indiana - September 24 - 25, 2019
  - 112th Annual Meeting - Boston, Massachusetts - October 27 - 30, 2019
- Status of Antitrust video (required annually)
- Dan Dustin, NASBA Vice President, State Board Relations would like to attend July's meeting
- Status of NASBA-created CPA Examination Video for Board web site

# WEST VIRGINIA BOARD OF ACCOUNTANCY

405 Capitol Street, Suite 908, Charleston, WV 25301

Friday, April 26, 2019 9:30 a.m.

## AGENDA

Page 2 of 2

### 8. OTHER

- ▶ Update re: October meeting
- ▶ Election of Officers and Complaint Committee Members
- ▶ Discussion re: Succession planning - Review of salaries of other Chapter 30 employees, requirements for the position, and State job posting requirements

### 9. Board Meetings

- ▶ Next Meeting - July 12, 2019, 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

- ▶ 2019 Q1 Exam Candidates Sat
- ▶ 2019 Q1 Approved Exam candidates
- ▶ 2019 Q1 Approved Firms
- ▶ 2019 Q1 Approved Licensees
- ▶ 2018 Q4 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*  
*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

Friday, April 26, 2019 9:30 A.M.

Board Meeting Minutes

Page 1 of 5

The Board of Accountancy met on Friday, April 26, 2019 at 9:30 a.m. in the Board of Accountancy conference room at 405 Capitol Street, Suite 908, Charleston, WV 25301

#### Board Members in Attendance:

Jon W. Cain, Sr., CPA  
Robin M. Baylous, CPA  
Richard A. Riley, Jr., CPA  
Horace W. Emery, CPA  
Theodore A. Lopez, CPA  
Joseph T. Holley, CPA  
Jean A. Bailey, Public Member

#### Others in Attendance:

Keith D. Fisher, Assistant Attorney General  
Brenda S. Turley, Board Staff  
Stefani Young, Board Staff  
Judy Proctor, CEO, WV Society of CPAs

The meeting was called to order at 9:34 a.m. by Board President, Jon Cain, for which the following actions were recorded.

### 1. Approval of Minutes

- ▶ Upon motion by Robin Baylous and second by Horace Emery the Minutes of January 22, 2019 and February 14, 2019 were approved as circulated. Motion carried.

### 2. Complaints

- ▶ Upon motion by Robin Baylous and second by Horace Emery, the Board went into Executive Session at 9:36 a.m. to consider disciplinary matters pursuant to W. Va. Code § 6-9A-4. Motion carried.
- ▶ Upon motion by Robin Baylous and second by Horace Emery, the Board came out of Executive Session at 10:24 and made the following actions part of the record:

**2017-07A** On April 10, 2019, an *Order Holding Respondent in Contempt of Permanent Injunction* (Order) was signed by Judge Stowers in Putnam Circuit Court. The Order allows the respondent to be fined \$50 per day for each day he does not comply with the Order to a maximum of 90 days to respond or be fined or serve ten days in jail or both. This matter is continued.

**2019-01** Since the Complainant sent written confirmation that she had received her records, upon motion by Robin Baylous and second by Ted Lopez, the Board voted to **close this matter**. Motion carried.

- ▶ **2019-02** All of these matters are complaints against the same Respondent. Upon motion
- ▶ **2019-05** by Robin Baylous and second by Horace Emery, the Board directed the Assistant
- ▶ **2109-06** Attorney General to combine these matters in a board-generated complaint and
- ▶ **2019-08** give the Respondent thirty (30) days to respond. If the Respondent fails to answer,
- ▶ **2019-09** a Hearing will be scheduled in this matter. Motion carried.
  
- ▶ **2019-03** Since the Complainant provided an email on February 12, 2019 requesting to withdraw this complaint, upon motion by Robin Baylous and second by Horace Emery, the Board found no probable cause and voted to **dismiss this matter**. Motion carried.
  
- ▶ **2019-04** Since the Respondent in this matter is due to be sentenced in federal court in June 2019, upon motion by Robin Baylous and second by Horace Emery, the Board voted to wait until after the sentencing before making a decision regarding the appropriate action in this matter. This matter is continued.
  
- ▶ **2019-07** After a review of the circumstances surrounding this matter, upon motion by Robin Baylous and second by Horace Emery, the Board found no probable cause and **closed this matter**. Motion carried.
  
- ▶ **Peer Review Matters:** Board members were informed of two peer review matters that were not fully resolved that the Complaint Committee will continue to follow. No action required from Board members.
  
- ▶ **Firm Matters:** Board members were informed about three firms the Complaint Committee had been following.
  - ▶ Firm #1: Since the firm had complied with all of the Board requirements, the Board closed this matter.
  - ▶ Firm #2: This firm has an active Accounting Corporation through the Secretary of State's Office and advertises through Facebook and Linked In. The firm failed to renew the firm permit as of July 1, 2018. Upon motion by Robin Baylous and second by Horace Emery, the Board directed the Executive Director to reach out to the firm by phone call and letter as one last attempt for compliance. If the firm fails to comply, the Board directed the Executive Director to notify the Secretary of State's office and request that they administratively revoke/dissolve the firm. Motion carried.
  - ▶ Firm # 3 With the death of the sole CPA-owner, and the subsequent withdrawal of the CPA with majority ownership, this business no longer meets the requirements to continue to operate as an Accounting Corporation. Upon motion by Robin Baylous and second by Horace Emery, the Board directed the Executive Director to write a letter to the Secretary of State's Office requesting administrative revocation of the Accounting Corporation. Motion carried.

**3. Financial Report / P Card / Budget**

- ▶ The Board received the *Receipts and Disbursements Report* for the period ending March 31, 2019 as follows:

Beginning Cash Balance, July 1, 2018	\$578,701.46
Total Receipts	125,902.08
Total Disbursements	<u>282,588.43</u>
Ending Cash Balance, March 31, 2019	\$422,105.11
  
- ▶ Upon motion by Robin Baylous and second by Horace Emery, the Board ratified the P-Card purchases for 2019 Q1. Motion carried.
  
- ▶ Upon motion by Horace Emery and second by Robin Baylous, the Board approved the budget as submitted. Motion carried.

**4. CPA Examination**

- ▶ Upon motion by Robin Baylous and second by Jean Bailey, the Board approved the listing of candidates who passed the Examination during 2019 Q1. Motion carried.
  
- ▶ The Board reviewed the listing of the two West Virginia exam candidates who received the AICPA's prestigious Elijah Watts Sells in 2018. The two West Virginia candidates were Sarah Henderson and Cailin Yoho Thompson.
  
- ▶ Board members reviewed information and transcripts concerning an exam applicant who took required courses via community college after achieving a baccalaureate degree. Upon motion by Robin Baylous and second by Horace Emery, the Board requested the Exam candidate to provide the syllabi to determine if the courses are suitable for credit. Dick Riley and Jean Bailey will review and advise re: acceptability. Should a similar incident occur in the future, the courses will be reviewed on a case-by-case basis. Motion carried.

**5. Licensing / CPE / Firms**

- ▶ Board members reviewed the 2018 CPE Non-Compliance reports.
  
- ▶ Board members reviewed two requests for waiver of the CPE late filing fee. Upon motion by Dick Riley and second by Horace Emery, the Board denied both requests for waiver. The CPE Coordinator will notify the licensees. Motion carried.
  
- ▶ The Executive Director reported the status of the ongoing review of the Eligibility Questions on all applications and renewals.
  
- ▶ The Executive Director reported that, after reviewing the ALD listing of names received from NASBA, there were approximately 175 people who may possibly receive a letter. Assistant Attorney General and Executive Director will collaborate on template letter to send to these individuals.
  
- ▶ WV Society of CPAs CEO, Judy Proctor, requested that the Board notify the Society when a disciplinary action is finalized and ready for publication on the web site.

## 6. Legislature

- ▶ Upon motion by Dick Riley and second by Horace Emery, the Board approved the proposed rules as provided by the Assistant Attorney General and Executive Director. The only suggested change was to remove the comma and replace it with a period at 2.10 - "Military families" definition. This rule change was implemented to satisfy a legislative requirement to eliminate first time licensure fees for low income and military families. (SB 396 - 2019 legislative session). The rules also include language to accommodate year-round CPA Examination testing. When the Proposed Rules are filed with the Secretary of State's Office, the 30-Day Comment Period Notice will be posted to the website and the licensees, firms, CPA Exam Candidates and CPA-Inactives are to be notified via email. Motion carried.
- ▶ The Board reviewed HB 2004. Board members noted that the Executive Director had tried to phone the Department of Education regarding the requirements of this legislation. Since there is no deadline for filing rule changes to accommodate the requirements of this bill, the Board tabled the discussion until further information is received from the Education Department.
- ▶ The Board reviewed HB 2204 which prohibits state licensing boards from hiring lobbyists - signed by the Governor on March 19, 2019 and effective May 30, 2019.

The Board called a Lunch Break at 12:24 p.m.

The meeting was called back to order at 1:07 p.m.

## 7. NASBA / AICPA

- ▶ The Board reviewed the listing of upcoming NASBA meetings. Robin Baylous, Horace Emery, Jean Bailey, Jon Cain, and Joseph Holley expressed an interest in attending the Eastern Regional Meeting in Washington DC on June 11-13, 2019.
- ▶ The Board reviewed the annual requirement for Board members to secure antitrust training annually. The Executive Director updated the Board regarding the antitrust video prepared by NASBA and for review on their site.
- ▶ Board members were informed that Dan Dustin, NASBA Vice President, State Board Relations, has requested to attend the July 12, 2019 meeting and update Board members regarding national and local concerns. Board members approved the visit.
- ▶ The Executive Director reported that the suggested revisions had been made to the "Apply to Take the CPA Exam" video for the Board's website. Board members directed the Executive Director to provide the link to Board members for their review and approval and to post it to the website as the Board members agree via email communication.

## 8. Other

- ▶ The Executive Director reported the dates that Glenville State College had available to host a Board meeting. Board members approved Thursday, October 24, 2019 for the Glenville meeting.




- ▶ Upon motion and second, the Board nominated the following roster of officers for the new fiscal period beginning July 1, 2019:
  - Robin Baylous - President
  - Horace Emery - Vice-President\*
  - Richard Riley - Secretary\*
  - Ted Lopez - Assistant Secretary
  
- \* Horace Emery will serve as Complaint Committee Chair and Richard Riley will serve as Complaint Committee member. Motion carried.
  
- ▶ With the impending retirement of the current Executive Director, Board members reviewed a table of Executive Director and Board employee salaries for West Virginia Chapter 30 Boards. After their review, the Assistant Attorney General provided Board members with the procedure for state job postings. Board members agreed that it would follow "best practices" when considering who to hire for the Executive Director position. This matter will be continued.
  
- ▶ The next Board Meeting will be held July 12, 2019 in the Board Office Conference room.
  
- ▶ Board members signed certificates and approved exam and license applications.

The following reports were made part of the quarterly record and available in each member's meeting book for 2019 Q1:

- ▶ Exam Candidates Sat
- ▶ Approved Exam Candidates
- ▶ Approved Firms
- ▶ Approved Licensees
- ▶ Candidate Care Report

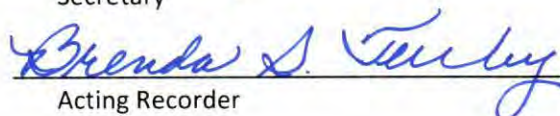
With no further business to come before the Board, upon motion made by Horace Emery and seconded by Ted Lopez, the meeting was adjourned at 2:45 p.m.

We certify that this is a true copy of the Minutes of the West Virginia Board of Accountancy for Friday, April 26, 2019.

  
\_\_\_\_\_  
Board President

  
\_\_\_\_\_  
Assistant Secretary

  
\_\_\_\_\_  
Secretary

  
\_\_\_\_\_  
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, WV Board of *Accountancy, WV Board of*

**Date/Time:** 2/14/2019 -- 10:00 AM

**Location:**

Via teleconference  
Call (304) 558-3557 for teleconference information

**Purpose:** To review a disciplinary matter that recently came to the attention of the Board

**Notes:**

Meeting was approved : 2/6/2019 4:12:00 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*  
*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*

Brenda S. Turley, Executive Director

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Thursday, February 14, 2019 10:00 a.m. Board Meeting Minutes

Page 1 of 2

The Board of Accountancy met on Thursday, February 14, 2019 at 10:00 a.m. to review information that Christopher Allman may have violated the *Petition for Permanent Injunction* granted by the Honorable Judge Phillip Stowers on September 25, 2018 by continuing to use the CPA credential, to offer attest and compilation services, and to indicate PLLC behind his business name on his LinkedIn social media site(s).

**Board Members in Attendance were:**

Jon W. Cain, Sr., CPA  
Robin M. Baylous, CPA  
Horace W. Emery, CPA  
Richard A. Riley, Jr., CPA  
Theodore A. Lopez, CPA  
Joseph T. Holley, CPA  
Jean A. Bailey, Public Member

**Others in Attendance were:**

Keith D. Fisher, Assistant Attorney General  
Brenda S. Turley, Executive Director

The meeting was called to order at 10:04 a.m. by Board President Jon Cain.

Upon motion by Horace Emery and second by Joseph Holley, the Board went into Executive Session at 10:05 a.m. to consider a disciplinary matter against Christopher Allman pursuant to W. Va. Code § 6-9A-4. Motion carried.

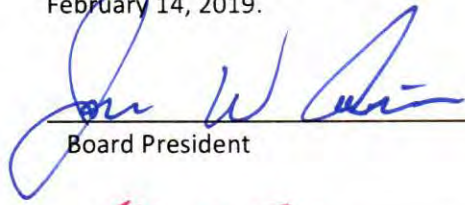
Upon motion by Horace Emery and second by Richard Riley, the Board came out of Executive Session at 10:36 a.m. and made the following action part of the record:

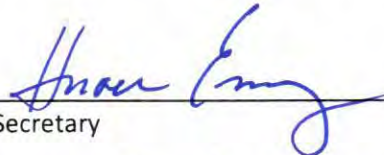
Upon motion by Robin Baylous and second by Horace Emery, the Board directed Assistant Attorney General Keith Fisher to:

1. File a contempt motion in Putnam County Circuit Court against Christopher Allman for continuing to use the CPA credential, continuing to offer to perform attest and compilation services, and continuing to use PLLC behind his firm name on his LinkedIn social media site in violation of the *Petition for Permanent Injunction* granted by the Honorable Judge Phillip Stowers on September 25, 2018;
2. Request Judge Stowers to schedule a Hearing in this matter; and
3. Recommend to the Court that any and all civil penalties available to the Court be imposed against Mr. Allman.

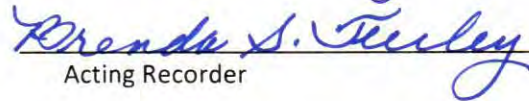
With no further business to come before the Board, upon motion by Horace Emery and second by Robin Baylous, the meeting was adjourned at 10:40 a.m.

We certify that this is a true copy of the Minutes of the West Virginia Board of Accountancy for Thursday, February 14, 2019.

  
\_\_\_\_\_  
Board President

  
\_\_\_\_\_  
Secretary

  
\_\_\_\_\_  
Assistant Secretary

  
\_\_\_\_\_  
Acting Recorder



# West Virginia Secretary of State Mac Warner



West Virginia Secretary of State — Online Data Services

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## Administrative Law

### Meeting Notice Detail

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#### Accountancy, Board of

**Date/Time:** 1/22/2019 -- 9:30 AM

**Location:**

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

**Purpose:** Quarterly meeting to conduct regularly scheduled business

**Notes:**

This is a compliant meeting.

Meeting was approved : 11/26/2018 9:26:27 AM

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Monday, November 26, 2018 — 12:24 PM

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# WEST VIRGINIA BOARD OF ACCOUNTANCY

405 Capitol Street, Suite 908, Charleston, WV 25301

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

## AGENDA

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### CALL TO ORDER

#### 1. APPROVAL OF MINUTES

- ▶ October 26, 2019

#### 2. COMPLAINTS

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

#### 3. FINANCIAL REPORT / P-CARD / BUDGET

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

#### 4. CPA EXAMINATION

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

#### 5. LICENSING / CPE / FIRMS

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

#### 6. LEGISLATIVE RULES

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

#### 7. TECHNOLOGY / DATA SYSTEM

- ▶ Status update of online approvals

#### 8. NASBA / AICPA

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

# WEST VIRGINIA BOARD OF ACCOUNTANCY

405 Capitol Street, Suite 908, Charleston, WV 25301

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

## AGENDA

Page 2 of 2

### 9. OTHER

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

### 10. Personnel Matters

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

### Board Meetings

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

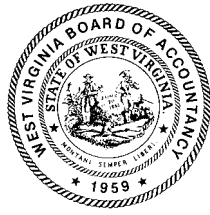
### 2018 Q1 Reports for Board Member Review

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

### ADJOURN

# 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

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

Board Meeting Minutes

Page 1 of 6

The Board of Accountancy met on Tuesday, January 22, 2019 in the Board room at 405 Capitol Street, Suite 908 at 9:30 a.m.

## Board Members in Attendance were:

Jon W. Cain, Sr.  
Robin M. Baylous, CPA  
Horace W. Emery, CPA  
Richard A. Riley, Jr., CPA  
Joseph T. Holley, CPA  
Jean A. Bailey, Public Member

## Others in Attendance were:

Keith D. Fisher, Assistant Attorney General  
Brenda Turley, Board Staff  
Sara Short, Board staff  
Judy Proctor, CEO, WV Society of CPAs

Board member, Theodore A. Lopez, CPA, was unable to attend.

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

## 1. Approval of Minutes

- ▶ Upon motion by Horace Emery and second by Robin Baylous, Board members approved the Minutes of October 25, 2019. Motion carried.

## 2. Complaints

Upon motion by Horace Emery and second by Joseph Holley, the Board went into Executive Session at 9:35 a.m. to consider disciplinary matters pursuant to W. Va. Code § 6-9A-4. Motion carried.

Upon motion by Horace Emery and second by Richard Riley, the Board came out of Executive Session at 10:44 a.m. and made the following actions part of the record:

- ▶ 2019-01 All of these matters involve the same Respondent. Board members held an informal  
2019-02 conference with the Respondent during Executive Session. After returning to Regular  
2019-05 Session, upon motion by Robin Baylous and second by Horace Emery, Board  
members directed the Executive Director to send a letter to the Respondent giving  
him two weeks to return the complainants' records. The Board also directed that the  
Respondent be reminded that only those who are licensed may use the CPA or  
Certified Public Accountant credential. Assistant Attorney General, Keith Fisher, will  
review the letter before it is sent. Motion carried.
- ▶ 2019-04 Upon motion by Robin Baylous and second by Horace Emery, the Board directed the  
Executive Director to file a Board-initiated complaint based on information that the



Respondent pled guilty to one felony count of “misprision of a felony” with the United States District Court, Western District of Kentucky at Louisville. Assistant Attorney General, Keith Fisher, will review the letter before sending. Motion carried.

- ▶ Respondent using CPA credential without a license to practice Board members were advised that Board staff had secured other addresses and re-mailed the original letter to the new addresses the week before the Board meeting. This matter is continued.
- ▶ Respondent with improper firm sign / no firm permit Board staff advised Board members that the licensee had been in contact via telephone and email. The Respondent emailed that he had taken down the firm sign on January 19, 2019. Board staff had advised him that he would need to complete a firm reinstatement application immediately. The Board will follow-up with Respondent to request photo of newly-installed firm sign. This matter is continued.
- ▶ The Complaint Committee reported on the status of several Peer Review matters. Since there were no Board-initiated complaints filed, these matters were closed once the licensee provided the information requested.

**3. Financial Report / P Card / Budget**

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

Beginning Cash Balance, July 1, 2018	\$578,701.46
Total Receipts	101,012.08
Total Disbursements	<u>(195,670.05)</u>
Ending Cash Balance, December 31, 2018	484,043.49

- ▶ Upon motion by Horace Emery and second by Robin Baylous, the Board ratified the P-Card expenditures for 2018 Q4.

**4. CPA Examination**

- ▶ Upon motion by Horace Emery and second by Robin Baylous, the Board approved the *2018 Q4 Successful Exam Candidates* listing.
- ▶ The Board reviewed the *2018 Q4 Candidate Performance Reports* generated by the National Association of State Boards of Accountancy.
- ▶ Board members reviewed the request from Board staff to limit the length of time an applicant is allowed to provide information for an application. Board staff reported that there were a few applicants who had not provided the requested information and the application was now more than one year old. Upon motion by Joseph Holley and second by Robin Baylous, the Board adopted the following policy regarding this matter:

*An applicant will be given six months from the initial filing date of the application to provide the Board with requested information. Should the required information not be provided with the initial application, Board staff will email a reminder with a read receipt. The reminder will request the required information and advise the applicant that failure to provide the requested information within the specified time period will result in denial of the application. Board staff will send one final email with read receipt fully informing the applicant that the application status will be marked "Incomplete-Denied" if information is not provided by a specific date. The Board will continue to maintain all received transcripts in the applicant's online record.*

- ▶ Upon motion by Horace Emery and second by Joseph Holley, the Board adopted the following policy regarding the length of time a character reference form is valid.

*Completed and signed character reference forms are valid for six months after the character reference signs the form.*

- ▶ Board members discussed information provided in a NASBA email chain regarding whether a course in Data Analytics would qualify as an "accounting course" toward taking the examination. The Board advised that a data analytics course from the accounting department of a college or university would qualify as an accounting elective for the examination. A data analytics course from the business department of a college or university would qualify as a business elective. Data analytics courses from other departments would need to be evaluated on a case-by-case basis.

#### **5. Licensing / CPE / Firms**

- ▶ Board members reviewed information that Ryan & Associates, AC no longer have a Certified Public Accountant as a shareholder. Upon motion by Horace Emery and second by Joseph Holley, the Board directed the Executive Director to send a letter to Ryan & Associates, AC regarding this matter. The letter will be carbon copied to the West Virginia Secretary of State's Office, Business Division. Keith Fisher, Assistant Attorney General, will review the letter before it is sent. Motion carried.
- ▶ Horace Emery and Joseph Holley gave a report on their review of the Coursera MOOC - Forensic Accounting & Fraud Examination course created by West Virginia University. Upon motion by Horace Emery and second by Joseph Holley, the Board members approved the course for eight (8) hours of CPE credit. Motion carried. Richard Riley abstained from voting.
- ▶ Board members discussed an inquiry requesting information about whether the Board would revoke a CPA license if the federal government should decide to enforce federal regulations regarding medical marijuana. After discussion, Board members directed the Executive Director to notify the inquirer that the Board does provide legal advice and to

suggest that he contact an attorney.

- ▶ The Executive Director reported that over 1,200 licensees have filed their online CPE Reports to date and 17 CPE Extensions have been filed.

Board Members broke for lunch at 12:00 p.m.

The meeting resumed at 12:40 p.m.

#### 6. Legislative Rules

- ▶ Board members reviewed and discussed the impact of House Bills 2004 (Providing for a program of instruction in workforce preparedness) and 2204 (Prohibiting state licensing boards from hiring lobbyists).

#### 7. Technology

- ▶ The Executive Director reported that online application approval is progressing well. Most applications are being approved within two to three days after all information has been received. During the next phase, Board staff will work to develop online application approval for firms and authorizations.

#### 8. NASBA / AICPA

- ▶ Board members reviewed the listing of upcoming NASBA meetings. They will let the Executive Director know which meetings they will be attending.
- ▶ Board members discussed the proposed changes to Peer Review language in the *Uniform Accountancy Act Model Rules*. Horace Emery advised that these changes were in keeping with the evolution of the AICPA Peer Review program. There were no recommendations for changes to the proposed language.
- ▶ Board members discussed the proposed changes to the *UAA Model Rules* to allow for continuous testing. They reviewed the UAA proposed language and determined that the Board's current *Rules* accommodate continuous testing and were sufficient without change.

#### 9. Other

- ▶ Board members decided that the October meeting would be held at Glenville State College in Glenville, WV. The Executive Director was directed to contact Cheryl McKinney, Chair and Associate Professor of Accounting, to determine the best date in October 2019 for the meeting.
- ▶ The Board reviewed the information provided regarding the change to the lease/management of the Board's office at 405 Capitol Street.
- ▶ The Executive Director gave a report regarding the status of changes to Eligibility Questions on Board applications and renewals. She reported that she had reviewed other states' application and renewal language as well as current Board Rules. She will work with the Assistant Attorney General to provide recommended changes for the Board to review at the next meeting.

- ▶ The Executive Director gave a report regarding the status of the ALD listing of licensees from other states with West Virginia addresses. She reported that the listing provided over 700 individuals and firms of various licensure status from many states. She will work with the Assistant Attorney General on template language for the letters once it is determined who should receive what type of letter.
- ▶ The Executive Director gave a report on the status of CPA Examination video created by NASBA for publication on the Board's website. She will provide editing language to NASBA based on the suggestions received from the Board members in December.

**10. Personnel Matters**

Upon motion by Horace Emery and second Robin Baylous, the Board went into Executive Session at 2:00 p.m. pursuant to W. Va. Code § 6-9A-4 to consider promotions, pay increases and other personnel matters. The Board requested that Board staff leave the room. Upon motion and second, the Board came out of Executive Session at 2:30 p.m. and made the following actions part of the record.


- ▶ Upon motion by Horace Emery and second by Robin Baylous, effective with the first pay period in February, the Board:
  - (1) promoted Sara Short to Office Coordinator I with a \$3,000.00 increase in salary; and
  - (2) approved a salary increase for the Executive Director and the CPE Coordinator of \$1,500.00 each. Motion carried.
- ▶ The Executive Director informed the Board of her intent to retire on December 31, 2020. Keith Fisher, Assistant Attorney General, was directed to research state requirements for posting vacancies and report to the Board at the next meeting. Board members also requested the Executive Director to research the salaries of the Executive Directors and staff positions of other Chapter 30 Boards, indicate the number of licensees related to the various Boards, and report the findings at the next meeting.


The following reports were made part of the quarterly record and available in each member's meeting book for 2018 Q4:

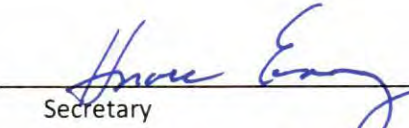
- ▶ Exam Candidates Sat
- ▶ Approved Exam Candidates
- ▶ Approved Firms
- ▶ Approved Licensees
- ▶ Candidate Care Report
- ▶ Certificates Available for Signature

Board members signed sixteen certificates.

With no further business to come before the Board, upon motion by Horace Emery and second by Joseph Holley, the meeting was adjourned at 2:45 p.m. We certify that this is a true copy of the Minutes of the West Virginia Board of Accountancy for Tuesday, January 22, 2019.

  
Board President

  
Assistant Secretary

  
Secretary

  
Acting Recorder

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# West Virginia Secretary of State Mac Warner



West Virginia Secretary of State — Online Data Services

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## Administrative Law

### Meeting Notice Detail

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#### Accountancy, WV Board of

**Date/Time:** 10/25/2018 -- 9:30 AM

**Location:**

West Liberty University - Wheeling  
Room TBD

**Purpose:** Quarterly meeting to conduct regularly scheduled business

**Notes:**

This is a compliant meeting.

Meeting was approved : 6/12/2018 9:24:36 AM

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Tuesday, June 12, 2018 — 11:04 AM

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# WEST VIRGINIA BOARD OF ACCOUNTANCY

405 Capitol Street, Suite 908, Charleston, WV 25301

Meeting is being held on the West Liberty University campus in the R. Emmett Boyle Conference Center

Thursday, October 25, 2018 9:30 a.m.

## AGENDA

Page 1 of 2

### CALL TO ORDER

#### 1. COMPLAINTS

- Same certificate holder for following four cases:
- ▶ 2017-07A / 2018-01
  - ▶ 2018-03 / 2018-08
  - ▶ 2018-10
  - ▶ 2016-05(J. Cain recused)
  - ▶ Former licensee using CPA credential
  - ▶ Peer Review Matters
  - ▶ Application approval by Board members (J. Cain)

#### BREAK FOR LUNCH / PRESENTATIONS / QUESTIONS FROM THE PUBLIC 11:00 a.m. to 12:15 p.m.

- ▶ Jon Cain - "Role of Board of Accountancy" & Thank you to Lou Costanzo for his service on the Board from 2011-2018
- ▶ Patrick Felton - Role of the Society of CPAs
- ▶ Ashley Metivier - NASBA - Ethics
- ▶ Video entitled "Taking the CPA Examination as a West Virginia Candidate" (hopefully NASBA will have it completed)

#### 2. APPROVAL OF MINUTES

- ▶ July 20, 2018
- ▶ October 1, 2018 (teleconference)

#### 3. FINANCIAL REPORT / P-CARD / BUDGET

- ▶ *Receipts & Disbursements Report* for fiscal period ending September 30, 2018
- ▶ 2018 Q3 P-Card Expenditure Report for Board ratification

#### 4. CPA EXAMINATION

- ▶ Approve 2018 Q3 Successful Exam Candidates
- ▶ Continuous Testing / Are Rule changes needed?
- ▶ Course/Degree Questions from West Liberty
- ▶ Is the language on the Board's website regarding Master/Ph.D. degrees sufficient?
- ▶ Coursera MOOC Forensic Accounting & Fraud Examination course (D. Riley)

#### 5. LICENSING / CPE / FIRMS

- ▶ Report on Criminal History Record Check
- ▶ Alabama's use of the Accountancy Licensee Database

#### 6. LEGISLATURE / STATE GOVERNMENT

- ▶ Annual State Auditor's Seminar
- ▶ Executive Order No. 318
- ▶ Annual Report (status)

#### 7. TECHNOLOGY

- ▶ Status of online approval of applications (oral report)
- ▶ Request to add all board members to the online approval process

#### 8. NASBA / AICPA

- ▶ 111 Annual Meeting with Agenda - October 28 - 31, 2018 - Scottsdale, AZ
- ▶ 37<sup>th</sup> Annual Executive Director & Board Staff Conference - March 26-28, 2019, San Antonio, TX
- ▶ Eastern Regional Meeting, June 11-13, 2019, Washington, DC
- ▶ 112<sup>th</sup> Annual Meeting, October 27-30, 2019, Boston, MA

# WEST VIRGINIA BOARD OF ACCOUNTANCY

405 Capitol Street, Suite 908, Charleston, WV 25301

Meeting is being held on the West Liberty University campus in the R. Emmett Boyle Conference Center

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**Thursday, October 25, 2018 9:30 a.m.**

## **AGENDA**

**Page 2 of 2**

### **9. OTHER**

- ▶ Schedule next Board meeting(s) - (2019 calendar included)
- ▶ Sign certificates

### **2018 Q3 Reports for Board Member Review**

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

### **ADJOURN**

S:\OFFICE\BOARD\MEETINGS\AGENDA\2018\20181025.wpd



# 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

Thursday, October 25, 2018 9:30 a.m.

Board Meeting Minutes

Page 1 of 5

The Board of Accountancy met on Thursday, October 25, 2018 at 9:30 a.m. in the R. Emmett Boyle Conference Center located at West Liberty University, West Liberty, WV 26074.

## Board Members in Attendance were:

Jon W. Cain, Sr., CPA  
Robin M. Baylous, CPA  
Horace W. Emery, CPA  
Richard A. Riley, Jr., CPA  
Joseph T. Holley, CPA  
Jean A. Bailey, Public Member

## Others in Attendance were:

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

Theodore A. Lopez, CPA was unable to attend.

The meeting was called to order by Board President, Jon Cain at 9:31 a.m.

Upon motion by Horace Emery and second by Robin Baylous, the Board went into Executive Session at 9:34 a.m. to consider disciplinary matters pursuant to W. Va. Code § 6-9A-4. Motion carried. Upon motion by Horace Emery and second by Robin Baylous, the Board came out of Executive Session at 10:33 a.m. and made the following actions part of the record:

## 1. COMPLAINTS

- ▶ **2017-07A** All of these matters involve the same Respondent, Christopher Allman. With the finalization of the *Petition for Injunction* filed in Putnam County Circuit Court, upon motion by Robin Baylous and second by Horace Emery, these **matters were closed**.
- ▶ **2018-01**
- ▶ **2018-03**
- ▶ **2018-08** Motion carried. The Executive Director will notify all Complainants as well as the Respondent.
  
- ▶ **2018-10** Upon motion by Robin Baylous and second by Horace Emery, the Board voted to dismiss this complaint due to insufficient evidence to proceed. Motion carried. Executive Director will notify the Complainant and the licensee.
  
- ▶ **2016-05** The Complaint Committee informed Board members that the fees required to be reimbursed by the Respondent had not been paid. The Executive Director sent a letter just before the Board meeting to request the payment within 30 days. The Executive Director will continue to monitor the *Consent Agreement* until the fees are paid. Upon motion by Robin Baylous and second by Horace Emery, the Board **voted to close the case**. Motion carried. Should the Respondent fail to pay the required fees set forth in

the *Consent Agreement*, the Board will follow through by opening another matter. Let the record reflect that Board President, Jon W. Cain, recused himself due to his association with those affected. He left the room and did not return until Board members were completely finished with the discussion on this matter.

- ▶ **Peer Review Issues:** The Board of Accountancy receives monthly updates regarding firms or individuals who have been dropped from the Peer Review Program for non-cooperation. Therefore, the Complaint Committee developed a protocol for handling those firms and licensees. The protocol requires the Executive Director to send a *letter of inquiry* to the licensee or firm as soon as the listing is available. If the licensee or firm does not answer within sixty (60) days, the Executive Director will follow up with a phone conversation. If the licensee or firm indicates that he/she/it is no longer performing attest or compilation services, the Executive Director will request the licensee or firm to provide an email to that effect for the record.
- ▶ Upon motion by Horace Emery and second by Joseph Holley, the Board broke for lunch from 11:00 a.m. to 12:15 p.m. to meet with West Liberty students, faculty, and public members attending the Open Session of the Board meeting. Motion carried.

#### **BREAK FOR LUNCH / PRESENTATIONS / QUESTIONS FROM THE PUBLIC 11:00 a.m. to 12:15 p.m.**

- ▶ Board President, Jon Cain, provided a short presentation regarding the role of the Board of Accountancy. He also gave a special thank you to out-going Board member, Louis J. Costanzo, III, for his service on the Board from 2011 - 2018.
- ▶ Guest speaker, Patrick Felton, CPA, provided a short presentation regarding the role of the West Virginia Society of CPAs.
- ▶ Guest speaker Ashley Metivier, from the National Association of Boards of Accountancy (NASBA), gave a short video presentation regarding *Ethics in the Work Place*.

Board President, Jon Cain, called the meeting back to order at 12:15 p.m.

#### **2. APPROVAL OF MINUTES**

- ▶ Upon motion by Horace Emery and second by Joe Holley, the Board approved the Minutes of July 20, 2018 as presented. Motion carried.
- ▶ Upon motion by Horace Emery and second by Joe Holley, the Minutes of the October 1, 2018 were approved as presented. Motion carried.

#### **3. FINANCIAL REPORT / P-CARD**

- ▶ The Board received the *Receipts and Disbursements Report* for the period ending September 30, 2018 as follows:

Beginning Cash Balance, July 1, 2018	\$578,701.46
Total Receipts	86,430.00
Total Disbursements	<u>(101,675.63)</u>
Ending Cash Balance, September 30, 2018	\$563,455.83

- ▶ Upon motion by Horace Emery and second by Joseph Holley, the Board ratified P-Card purchases for 2018 Q3. Motion carried.

#### 4. CPA EXAMINATION

- ▶ Upon motion by Horace Emery and second by Richard Riley, the Board approved the 2018 Q3 Successful Exam Candidates. Motion carried.
  
- ▶ Board members reviewed an email regarding future implementation of continuous Exam testing. The Board discussed whether statute or regulation changes would need to be filed, especially regarding the section of the Rules surrounding sitting again in the same "testing window." Assistant Attorney General Keith Fisher indicated that he believed the current language in Board Rules would be sufficient, but that the Board should review any revised UAA regulations to determine if the Board should adopt the language the next time *Rule* changes are filed. Board staff will continue to keep Board members apprised of future implementation dates.
  
- ▶ Michael T. Blackwell, Director of the Undergraduate Business Program at West Liberty University, submitted a question regarding eligibility for a current student to sit under the graduate-level provision of the Rules. Mr. Blackwell indicated that the student was working toward obtaining an MBA with a concentration in accounting. Board members discussed whether an MBA and a Masters of Accountancy were equivalent. Board member Richard Riley explained the differences between the two. Board members determined that an MBA and a masters in accountancy were not equivalent. Therefore, the student would need to meet the specific course requirements to qualify to sit for the examination as a West Virginia candidate.
  
- ▶ Board member, Dr. Richard Riley, presented a MOOC (Massive Open Online Course) on Forensic Accounting and Fraud Examination that he and Dr. Richard Dull developed. Dr. Riley asked the Board to review this MOOC for CPE credit. Executive Director, Brenda Turley, explained that the Board does not have the resources to determine if a course meets the Standards published in *NASBA's Statements on Standards for CPE Programs*. Ms. Turley explained that with the adoption of the *Statements on Standards for CPE Programs*, the Board has relied on NASBA for the expertise, resources and knowledge to approve CPE courses that are not among the exempt providers listed in *Board Rules and Rules of Professional Conduct*. She pointed out that the CPE Standards recommend several methods for evaluating and assigning course hours to a program. After a brief discussion on pilot testing, Board members Horace Emery and Joseph Holley volunteered to review the MOOC and provide their feedback at the next scheduled Board meeting. Board members agreed.

#### 5. LICENSING / CPE / FIRMS

- ▶ The Executive Director gave a brief oral report on the status of the newly implemented Criminal History Record Check. As a result of the criminal history report and the answers received from the licensure applicants, Board staff requested the Board to consider whether the eligibility questions on the application for licensure were sufficient. Board members agreed that the Board should review the eligibility questions for more accurate phrasing. The Executive Director and Assistant Attorney General will work together in the upcoming weeks to present a list of new eligibility questions to the Board for review at the next scheduled Board meeting in January.
  
- ▶ The Executive Director provided Board members with information regarding Alabama's use of NASBA's ALD to pull a listing of licensees who live or work in that state, but are not currently a licensee. After a review of the number of reciprocal applications filed with the Alabama Board, the

Board directed Board staff to request the list. Board staff will work with Assistant Attorney General to develop the language for the mailing. All Board members agreed.

## 6. LEGISLATURE / STATE GOVERNMENT

- ▶ Board staff made Board members aware of the upcoming Annual West Virginia State Auditor's Seminar for Chapter 30 Licensing Boards. Joe Holley and Jean Bailey agreed to attend.
- ▶ The Executive Director provided copies of the report the Board will submit on October 26, 2018 to the Governor and the Legislature to meet the requirements of the Governor's Executive Order No. 318. Upon motion by Horace Emery and second by Robin Baylous, the Board members approved the report. Motion carried.
- ▶ The Executive Director made the Board members aware that the Board is required to provide an Annual Report to the Governor each year. She indicated that the report should be completed by late November and will be available for all Board members to review. The Board President and Secretary are required to sign it before submission.

## 7. TECHNOLOGY

- ▶ The Executive Director reported the status of the online application approvals and the improvement in general turn-around time for approval of the applications. Current Board participants are Horace Emery, Robin Baylous, and Richard Riley. Ms. Turley asked for participation in training the remaining Board members in the online approval process during the coming weeks. All attending members agreed.

## 8. NASBA / AICPA

- ▶ Board members reviewed the upcoming NASBA meetings. It was determined that Brenda Turley, Robin Baylous, and Jon Cain would attend the 111<sup>th</sup> Annual Meeting in Scottsdale, AZ from October 28-31, 2018.
- ▶ For scheduling purposes, information was provided to Board members regarding the following 2019 NASBA meetings:
  - the 37<sup>th</sup> Annual Executive Director & Board Staff Conference - March 26 - 28, 2019, in San Antonio, TX
  - the Eastern Regional Meeting - June 11-13, 2019, in Washington DC
  - the 112<sup>th</sup> Annual Meeting in Boston, MA - October 27-30, 2019.
- ▶ Board members will advise the Executive Director if they will be attending a meeting as the dates draw closer.

## 9. OTHER

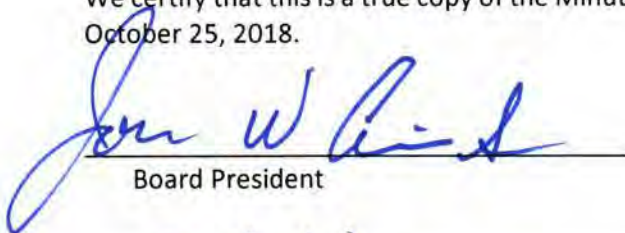
- ▶ The Board scheduled the following Board meeting dates for calendar year 2019:
  - Tuesday, January 22, 2019
  - Thursday, April 18, 2019
  - Friday, July 12, 2019
  - Annual Off-Site Board Meeting in October - To Be Determined

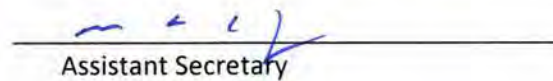
The following reports were made part of the quarterly record and available in each member's meeting book for 2018 Q3:

- ▶ Exam Candidates Sat
- ▶ Approved Exam Candidates
- ▶ Approved Firms
- ▶ Approved Licensees
- ▶ Candidate Care Report

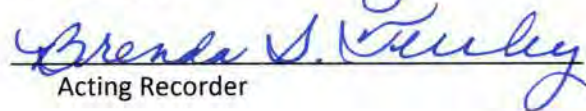
With no further business to come before the Board, upon motion made by Robin Baylous and second by Horace Emery, the meeting was adjourned at 1:21 p.m. Board members signed the 26 certificates of newly licensed West Virginia CPAs.

We certify that this is a true copy of the Minutes of the West Virginia Board of Accountancy for Thursday, October 25, 2018.

  
Board President

  
Assistant Secretary

  
Secretary

  
Acting Recorder



# West Virginia Secretary of State

## Mac Warner



West Virginia Secretary of State — Online Data Services

Administrative Law

[Administrative Law](#) [Business & Licensing](#) [Elections](#) [Miscellaneous](#)

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## Administrative Law

### Meeting Notice Detail

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#### Accountancy, WV Board of

**Date/Time:** 10/1/2018 -- 9:30 AM

**Location:**

via teleconference (please contact the Board at (304) 558-3557 for phone in information)

**Purpose:** To review and consider an application for reinstatement of license

**Notes:**

This is a compliant meeting.

Meeting was approved : 9/21/2018 2:13:04 PM

[◀ Back to Meeting Notices](#)



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[wvsos.com](http://wvsos.com) | [wv.gov](http://wv.gov) | [usa.gov](http://usa.gov)

Thursday, October 18, 2018 — 2:04 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  
Joseph T. Holley, CPA  
Jean Bailey, Public Member

Jim Justice, Governor

Brenda S. Turley, Executive Director

Monday, October 1, 2018 9:30 a.m. Board Meeting Minutes Page 1 of 1

The Board of Accountancy met on Monday, October 1, 2018 at 9:30 a.m. via teleconference to consider an *Application for Reinstatement of License*. The meeting was called to order at 9:31 a.m. by Board President Jon Cain.

**Board Members in attendance were:**

Jon W. Cain, Sr.  
Robin M. Baylous, CPA  
Horace W. Emery, CPA  
Richard A. Riley, Jr., CPA  
Theodore A. Lopez, CPA  
Joseph T. Holley, CPA  
Jean A. Bailey, Public Member

**Others in attendance were:**

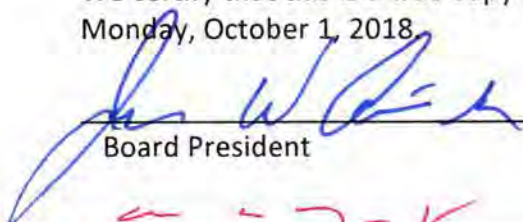
Keith D. Fisher, Assistant Attorney General  
Brenda S. Turley, Executive Director  
Stefani D. Young, Board Staff


Upon motion by Robin Baylous and second by Horace Emery, the Board went into Executive Session at 9:33 a.m. to consider the above-referenced reinstatement application pursuant to *W. Va. Code § 6-9A-4*. Motion carried. Upon motion by Robin Baylous and second by Horace Emery, the Board came out of Executive Session at 9:38 a.m. and made the following action part of the record. Motion carried.

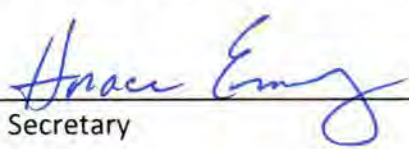
Upon motion by Joseph Holley and second by Horace Emery, the Board determined that, based on the information recorded in the reinstatement application, there was no reason to withhold reinstatement from the applicant. The Board, therefore, approved the applicant's reinstatement application. Motion carried. Executive Director will notify the applicant.


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 9:43 a.m.

We certify that this is a true copy of the Minutes of the West Virginia Board of Accountancy for Monday, October 1, 2018.

  
\_\_\_\_\_  
Board President

  
\_\_\_\_\_  
Assistant Secretary

  
\_\_\_\_\_  
Secretary

  
\_\_\_\_\_  
Acting Recorder





## Administrative Law

### Meeting Notice Detail

[Back to Meeting Notices](#)

#### Accountancy, WV Board of

**Date/Time:** 7/20/2018 -- 9:30 AM

**Location:**

Board Meeting Room  
405 Capitol Street, Suite 908  
Charleston, WV 25301

**Purpose:** To attend to regularly scheduled business

**Notes:**

This is a compliant meeting.

Meeting was approved : 1/22/2018 12:46:24 PM

[Back to Meeting Notices](#)



# WEST VIRGINIA BOARD OF ACCOUNTANCY

405 Capitol Street, Suite 908, Charleston, WV 25301

Friday, July 20, 2018 9:30 a.m. **AGENDA**

Page 1 of 2

## CALL TO ORDER

### 1. Minutes / Guests / Anti-trust

- ▶ Approve Minutes of April 27, 2018
- ▶ Nathan Standley with NASBA re: Anti-trust issues/training as required by W. Va. Code § 30-9-33.

### 2. COMPLAINTS and \*EXECUTIVE SESSION MATTERS

2017-05 (close?)	2018-09 (close?)	2018-11	Same Person:	2016-05 (J. Cain recused)
2017-06 (close?)	2018-10		2017-07A	2018-01 * Peer Review Matters
			2018-03	2018-08

\* Repeat College courses (applicant's attendance)

### 3. FINANCIAL REPORT / P-CARD / BUDGET

- ▶ Receive *Receipts & Disbursements Report* for fiscal period ending June 30, 2018
- ▶ 2018 Q2 P-Card Expenditure Report for Board ratification

### 4. CPA EXAMINATION

- ▶ Approve 2018 Q2 Successful Exam Candidates

### 5. LICENSING / CPE / FIRMS

- ▶ T. Obecný Question re: jurisdiction of practice
- ▶ K. Mulkey request for waiver of license fee
- ▶ R. Krebs – CPE late filing fee waiver?
- ▶ Question from M. Little re: Qualifying experience
- ▶ Peer Review / Preparation Services
  - S. Dearien
  - J. Slough
  - NASBA/Dan Dustin
  - Statutes and Regulations regarding services for Peer Review
- ▶ Non-compliance & Lapsed License/Permit Reports

### 6. Legislature

- ▶ Upcoming legislative session

### 7. TECHNOLOGY

- ▶ E-licensing status report

### 8. NASBA / AICPA

- ▶ Upcoming NASBA Meetings
- ▶ Three AICPAs (FYI)
- ▶ Another Pathway to CPA

### 9. Other

- ▶ Next Board Meeting - Thursday, October 25, 2018, West Liberty University
- ▶ Sign certificates, approve exam and license applications
- ▶ Review Quarterly New Applicant Reports

## Adjourn

# WEST VIRGINIA BOARD OF ACCOUNTANCY

405 Capitol Street, Suite 908, Charleston, WV 25301

Friday, Date 9:30 a.m.

## AGENDA

Page 2 of 2

### 2018 Q2 Reports for Board Member Review

- ▶ 2018 Q2 Exam Candidates Sat
- ▶ 2018 Q2 Approved Exam candidates
- ▶ 2018 Q2 Approved Firms
- ▶ 2018 Q2 Approved Licensees
- ▶ Candidate Care Report

**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.  
Louis J. Costanzo, III, CPA  
Theodore A. Lopez, CPA

Jim Justice, Governor

Brenda S. Turley, Executive Director

Friday, July 20, 2018 9:30 a.m.

Board Meeting Minutes

Page 1 of 5

The Board of Accountancy met on Friday, July 20, 2018 in the Board conference room at 405 Capitol Street, Suite 908, Charleston, WV.

**Board Members in Attendance were:**

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

**Others in Attendance were:**

Keith Fisher, Assistant Attorney General  
Brenda S. Turley, Executive Director  
Stefani D. Young, Board Staff  
Sara B. Short, Board Staff  
Judy Proctor, COO, WV Society of CPAs  
Nathan Standley, NASBA Counsel

The meeting was called to order at 9:45 a.m. by Board President Jon Cain and the following actions were recorded.

**1. Approval of Minutes**

- ▶ Upon motion by Robin Baylous and second by Horace Emery, the Board approved the Minutes of April 27, 2018 with the following correction: Page 4, 3<sup>rd</sup> bullet point under "Board staff reported the status of criminal history record check..." the word "officer" was changed to "office." Motion carried.
- ▶ Pursuant to West Virginia Code § 30-9-33, Board members and the Board's Assistant Attorney General representatives are required to obtain training on the subject of federal antitrust law and state action immunity on an annual basis. Nathan Standley, NASBA legal counsel, joined the Board meeting via GoToMeeting to provide a 30-minute presentation regarding federal antitrust law and state action immunity for state licensing boards. Among other topics, he touched on the North Carolina Dental Board case, third-party active supervision, and the Restoring Board Immunity Act (RBI).

**2. Complaints**

Upon motion by Robin Baylous and second by Horace Emery, the Board went into Executive Session at 10:50 a.m. to consider disciplinary matters pursuant to W. Va. Code § 6-9A-4. Motion carried. Upon motion by Robin Baylous and second by Horace Emery, the Board came out of Executive Session at 12:06 p.m. and made the following actions part of the record:

- ▶ **2017-05** The Board was informed that the *Final Order* in this matter was delivered to the

Respondent via Certified Mail and upon motion by Robin Baylous and second by Horace Emery, **this matter was closed**. Motion carried.

- ▶ **2017-06** The Board determined that the Respondent had complied with the Board's directive by turning over the Quickbooks file to the Complainant as directed by the Board, and upon motion by Robin Baylous and second by Horace Emery, **this matter was closed**. Motion carried. The Executive Director will notify the Complainant and Respondent. In this case, the Board determined that, if the licensee is serving in the capacity of a Chief Financial Officer for an entity, then the electronic files belong to the client.
  
- ▶ **2017-07A** These matters involve the same Respondent. Upon motion by Robin Baylous and second by Lou Costanzo, the Board approved the *Verified Petition for Injunction* prepared by Assistant Attorney General David Gilbert as written. Motion carried. The *Petition* will be signed by the Executive Director, notarized and delivered to Mr. Gilbert to file in Putnam County Circuit Court. The Assistant Attorney General Gilbert will arrange to have the motion served on the Respondent.
- ▶ **2018-01**
- ▶ **2018-03**
- ▶ **2018-08**
  
- ▶ **2018-09** Since the Respondent signed a *Consent Agreement and Order* on June 11, 2018 and the Board President signed the *Order* on June 18, 2018, upon motion by Robin Baylous and second by Horace Emery, **this matter was closed**. Motion carried.
  
- ▶ **2018-10** Upon motion by Robin Baylous and second by Horace Emery, the Board directed the Executive Director to write a letter to the licensee directing him that the Board needs a copy of the engagement letter to proceed in this matter. The Assistant Attorney General will review the letter before sending to the Respondent. The Board granted the Complaint Committee permission to engage an investigator for this matter if needed. Motion carried.
  
- ▶ **2018-11** The Board was advised that the Respondent was only given one day to provide the requested documents. The Board also noted that the Respondent informed the Board that he does not keep original documents but returns them to his client when finished. Therefore, he does not have the documents requested. Upon motion by Robin Baylous and second by Horace Emery, **this matter was closed**. Motion carried. The Executive Director will notify the Complainant and Respondent.
  
- ▶ **2016-05** Upon motion by Robin Baylous and second by Horace Emery, the Board approved the proposed *Consent Agreement & Order* to be forwarded to the Respondent. The Board directed the Assistant Attorney General that the *Agreement* must be signed

and returned within 30 days or the Board will set the matter to hearing. Motion carried.

Board members broke for lunch at 12:20 p.m.

The meeting was called back to order by the Board President at 12:45 p.m.

- ▶ After a review of college transcripts which identify repeat courses with credit toward the total number of hours secured, the Board determined that repeat college courses would be treated the same way the accredited college or university treat the courses on the transcript. If a repeat course is given credit on the transcript, the Board will accept those hours toward meeting the 150- hour requirement. However, repeat courses will only be allowed one time toward meeting the academic requirement for sitting for the examination.

### 3. Financial Report / P Card / Budget

- ▶ The Board received the *Receipts and Disbursements Report* for the period ending DATE as follows:

Beginning Cash Balance, July 1, 2017	\$623,538.70
Total Receipts	346,853.00
Total Disbursements	<u>391,690.24</u>
Ending Cash Balance, June 30, 2018	<b>\$578,701.46</b>
- ▶ Upon motion by Robin Baylous and second by Horace Emery, p-card expenditures for 2018 Q2 were ratified. Motion carried.

### 4. CPA Examination

Upon motion by Lou Costanzo and second by Horace Emery, the Board approved the 2018 Q2 Successful Exam Candidates. Motion carried.

### 5. Licensing / CPE / Firms

- ▶ Thaddeus Obecnny sent an inquiry regarding the jurisdiction of practice and instances for which a license might be required. The Board directed the Executive Director to write Mr. Obecnny that if he is servicing West Virginia clients from a West Virginia firm, then he would need a West Virginia Certified Public Accountant's license. Lou Costanzo abstained from comment on this matter.
- ▶ A licensee inquired if the Board could waive licensure renewal fees if the licensee has a disability. The Board directed the Executive Director to respond that while the AICPA may have the latitude to waive or reduce fees for its members, Board fees are established by regulation and the Board does not have the latitude to waive or reduce the fees.
- ▶ The Board reviewed a licensee's request that the CPE late filing fee be waived. Board members directed staff to send the licensee an invoice for the late fee with a letter stating

that, based upon the circumstances, the late filing fee was due and the Board does not have the latitude to waive the fees.

- ▶ The Board reviewed an inquiry regarding acceptable experience to meet the licensure experience requirement. The Board determined that a decision could not be made based on the information provided. Board staff was directed to write to the inquirer informing him what Board Rules and the Accountancy Law states regarding experience.
- ▶ The Board reviewed information received from AICPA regarding firms that perform preparation services. The information states that “Firms performing only preparation service engagements under the SSARS are not required to have a peer review for ... state licensing purposes and may unenroll from the program.” The Board directed Board staff to let the Advice Alliance and any licensee who inquires know that the Board has not taken a formal position at this point in time.
- ▶ Board members reviewed the FY 2018 Listing for CPE Non-Compliance, Lapsed CPA-Inactive Registrants, Lapsed Individual Authorizations, Lapsed CPA Licenses and Lapsed Firm Permits.

## 6. Legislature

The Board discussed the upcoming legislative session and if the Board should engage a lobbyist to represent the Board during the session. Upon motion by Horace Emery and second by Robin Baylous, the Board gave the Board President the authority to hire an attorney if it is deemed necessary. Motion carried.

## 7. Technology

Board staff reported that the next step in the new e-licensing system is to begin approving applications received through the system’s electronic portal. Board staff will work with Horace Emery to establish the detailed procedure so that all board members can log in to review applications. This step will save paper and time, as well as document the approval process.

## 8. NASBA / AICPA

- ▶ Board members reviewed the information provided for NASBA’s Annual Meeting in Scottsdale, Arizona on October 28-31, 2018. Board President Jon Cain, Vice-President Robin Baylous and Executive Director Brenda Turley will attend this meeting.
- ▶ Board members discussed the article regarding a third AICPA as well as AICPA’s interest in establishing an alternate pathway to CPA.

## 9. Other

- ▶ Board members discussed the October 25, 2018 meeting at West Liberty University in the northern panhandle. The Executive Director will coordinate with Lou Costanzo for contact information. The Board suggested we follow the same agenda and timeline as the Marshall

University meeting in 2017. Lou suggested that Oglebay was an excellent hotel for Board members that must travel to the event. The Executive Director will make those arrangements.

- ▶ Board members discussed whether the Board should establish a length of time for which a person has known an exam candidate before signing off as a character reference. The Board determined that this should be determined on a case-by-case basis. All members agreed.

With no further business to come before the Board, upon motion made by Robin Baylous and second by Ted Lopez, the meeting was adjourned at 2:30 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 West Virginia Board of Accountancy for Friday, July 20, 2018.

  
\_\_\_\_\_  
Board President  
\_\_\_\_\_  
Secretary  
\_\_\_\_\_  
Assistant Secretary  
\_\_\_\_\_  
Acting Recorder





# West Virginia Secretary of State Mac Warner



West Virginia Secretary of State — Online Data Services

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## Administrative Law

### 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





# West Virginia Secretary of State Mac Warner



West Virginia Secretary of State — Online Data Services

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## Administrative Law

### Meeting Notice Detail

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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



# West Virginia Secretary of State Mac Warner



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## Administrative Law

### 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

**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



# 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, 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

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Thursday, November 16, 2017 — 2:30 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 - 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.

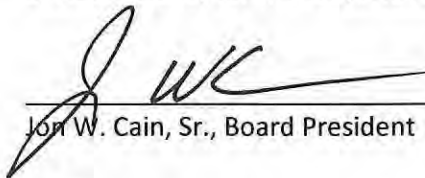
The meeting was called to order at 11:00 a.m. by Complaint Committee Chair, Louis J. Costanzo, III.

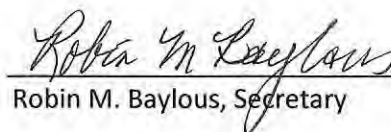
Upon motion by Robin Baylous and second by Richard Riley, the Board went into Executive Session pursuant to W. Va. Code § 6-9A-4 at 11:01 a.m. Upon motion by Robin Baylous and second by Horace Emery, the Board came out of Executive Session at 11:48 a.m. and made the following action part of the record.

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

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#### 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.

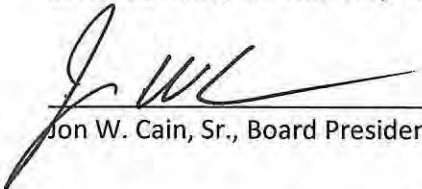
The meeting was called to order at 1:03 a.m. by Complaint Committee Chairman, Louis J. Costanzo, III.

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

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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

- |                          |             |            |                           |
|--------------------------|-------------|------------|---------------------------|
| ▶ <b>COMPLAINTS</b>      | 2. 2017-06  | 5. 2018-02 | 7. 2016-05 (Cain Recused) |
| <b>Executive Session</b> | 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. 110<sup>th</sup> 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



*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*

Earl Ray Tomblin, Governor

**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

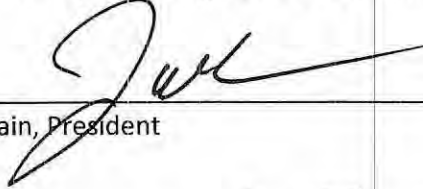
- ▶ Board member discussed the new cyber coverage by the Board of Risk and Insurance Management.
- ▶ Board members discussed the request from UMUC Online Accounting Program to pre-approve programming. Upon motion by Robin Baylous and second by Horace Emery, the Board approved the pre-written letter to 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.

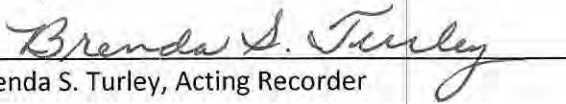
We certify that this is a true copy of the Minutes of the regular meeting of the West Virginia Board of Accountancy for Friday, October 19, 2017.



Jon Cain, President



Robin Baylous, Secretary



Brenda S. Turley, Acting Recorder



## Administrative Law

### Meeting Notice Detail

[Back to Meeting Notices](#)

#### 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.

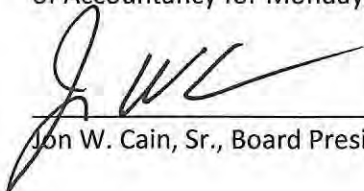
Board members present were Jon W. Cain, Sr., Louis J. Costanzo, III, Robin M. Baylous, Richard A. Riley, Jr., Horace W. Emery, Theodore A. Lopez, Matthew Bowles and Brenda S. Turley of Board staff.

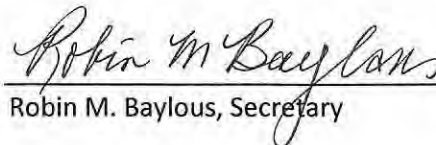
The meeting was called to order at 10:02 a.m. by Board President, Jon W. Cain, Sr.

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



West Virginia Secretary of State — Online Data Services

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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

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### 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
- ◆ 110<sup>th</sup> 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.

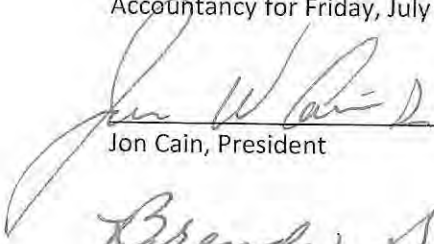
Brenda Turley	from \$75,000.00	to	\$77,500.00
Stefani Young	from \$43,500.00	to	\$45,000.00
Christie Fletcher	from \$30,000.00	to	\$30,000.00

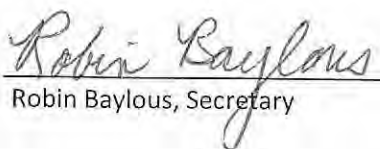
#### **NASBA**


- ▶ 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 110<sup>th</sup> 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