

# WEST VIRGINIA BOARD OF ACCOUNTANCY

405 Capitol Street, Suite 908, Charleston, WV 25301

Friday, October 9, 2020 9:30 a.m.

## AGENDA

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### CALL TO ORDER

#### 1. APPROVAL OF MINUTES

- ▶ August 5, 2020
- ▶ July 17, 2020

#### 2. COMPLAINTS

Consider a reinstatement application	2020-04 (Earp)	Peer Review matter
J. Clem matters	2020-05 (Wagley)	Review another state's disciplinary action
2019-04 (McCallister)	2021-01 (New)	against a firm

#### 3. SEARCH COMMITTEE REPORT

#### 4. CPA EXAMINATION

- ▶ Approve 2020 Q3 Successful Exam Candidates
- ▶ Review NASBA 2020 Q3 Candidate Performance Reports
- ▶ Request from West Virginia State University to review fraud course to determine if it could qualify as an auditing course when applying for the CPA Exam

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

- ▶ Receive *Receipts & Disbursements Report* for fiscal period ending September 30, 2020
- ▶ 2020 Q2 P-Card Expenditure Report for Board ratification
- ▶ 2020 Q3 P-Card Expenditure Report for Board ratification

#### 6. LICENSING / CPE / FIRMS

- ▶ Firm request re: Firm name, ownership and non-CPA ownership in a partnership
- ▶ Request from Bowles Rice re: Ownership of CPA firm question
- ▶ Do internship courses count toward meeting the experience requirement for licensure? (Including those internships used to meet the CPA Exam academic requirement)
- ▶ Request to place all Final Orders of Revocations, Suspensions or Voluntary Surrenders on the web site

#### 7. NASBA / AICPA

- ▶ AICPA proposed revised interpretation re: records requests
- ▶ AICPA proposed interpretation re: staff augmentation arrangements
- ▶ Upcoming NASBA Meetings
- ▶ FYI: NASBA by-laws amendment re: Robert's Rules of Order

#### 8. OTHER

- ▶ Next Board Meeting - January 22, 2021, 9:30 a.m.
- ▶ Volunteers to stop by the Board office and sign certificates

#### 2020 Q3 Reports for Board Member Review

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

### ADJOURN