

WEST VIRGINIA BOARD OF ACCOUNTANCY

FOR THE RECORD . . .

Winter Edition 2020



Board Members

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

Assistant Attorney General

Keith D. Fisher, Esq.

Board Staff

Brenda S. Turley, Executive Director
Stefani D. Young, CPE Coordinator
Sara Short, Office Coordinator

Contact Information

West Virginia Board of Accountancy
405 Capitol Street, Suite 908
Charleston, WV 25301-1744

304-558-3557 (Phone)

304-558-1325 (Fax)

wwboa@mail.wvnet.edu

In This Edition

| | |
|--|---|
| A Message from our Board President..... | 1 |
| Board News..... | 2 |
| 2018 Elijah Watt Sells Award | 2 |
| Rule, Legislation and Policy Changes | 3 |
| ARPL Creates Unified Voice | 4 |
| Name or Address Changes | 5 |
| In Memoriam | 5 |
| New Licensees..... | 6 |
| Successful Exam Candidates..... | 7 |

A MESSAGE FROM OUR BOARD PRESIDENT

This past October the Board continued our outreach to West Virginia college students and held our meeting at Glenville State College. In prior years the board has held their fall quarterly meeting at WVU, Marshall, and West Liberty. At the West Liberty meeting accounting students from Bethany and Wheeling Jesuit were also invited. At each of these meetings the students had the opportunity to observe the public portion of the board meeting. Also, at each location we have devoted time for speakers representing the profession, including, the West Virginia Society of CPAs, NASBA, and of course our board. Unfortunately, a representative from NASBA was not available to attend the meeting at Glenville. Topics have varied, but NASBA has generally provided information on the Center for the Public Trust and ethics. We look forward to these meetings each year and enjoy the opportunity to interact with the students and encourage them to consider the opportunities the CPA profession offers for their future employment.

Many of you are aware that various states have attempted to deregulate numerous professions. In the wake of various state deregulatory proposals that threaten to have an adverse effect on the CPA profession, the AICPA and the National Association of State Boards of Accountancy (NASBA) have helped found a new coalition of advanced professions focused on educating policymakers and the public about the importance of rigorous professional licensing standards. The coalition, the Alliance for Responsible Professional Licensing (ARPL), is designed to educate lawmakers on the need to maintain standards for highly complex, technical professions such as accounting that have a clear impact on the public's fiscal health and welfare. As the topic of licensing is debated at the state level, the coalition will provide leaders of advanced professions with a platform to voice their concerns to lawmakers. NASBA resources, and those of the AICPA, have been invaluable in prior years when our Board has needed legislation reviewed and information provided to us regarding the potential effect of legislation. As I write this column, the West Virginia Legislature has been in the 2020 session for about two weeks. Legislation relating to the CPA profession has already been introduced. We are expecting a busy session. As a public board we are not allowed to hire a lobbyist, but we encourage all of our licensees to be aware of legislation that is introduced and, when appropriate, to contact their individual legislators and voice your opinions.



Although my term as President does not end until June of this year, I would like to take this opportunity to thank my fellow board members for their dedication to the regulation of the CPA profession in West Virginia. We could not complete our work without the hardworking, dedicated staff of the Board office. They are in the office every day answering your phone calls, emails and questions and keeping the Board members up-to-date on all of the issues and concerns. We all greatly appreciate their professionalism.

Robin Baylous, CPA
President, West Virginia Board of Accountancy

A MEMBER OF

NASBA



BOARD NEWS

A FOND FAREWELL!

Many, many thanks to Out-Going Board President, Jon W. Cain, Sr., CPA. He will be remembered for contributing his leadership, dedication, and expertise to his chosen profession as a Board member from February 20, 2014 – June 30, 2017, and as Board President July 1, 2017 – July 1, 2019. Jon was the second member in the Accountancy Board's history to serve consecutive terms as President.



Jon Cain

The Board has also had to say farewell to Reed Tanner, CPA, David D. Hill, CPA, Barry L. Burgess, CPA, Louis J. Costanzo, III, CPA, and Donald B. Nestor, CPA. We wish them all the best in their future endeavors, and a BIG thank you for their outstanding leadership and guidance!

A WARM WELCOME!

The Board is pleased to announce that over the last two years, we have welcomed several new faces to serve on the Board. Governor Justice has appointed seven new members to the Board of Accountancy: Robin M. Baylous, CPA, Horace W. Emery, CPA, Richard A. Riley, CPA, PhD, CFE, CFF, Theodore A. Lopez, CPA, Joseph T. Holley, CPA, previous Board member Harold B. Davis, CPA and public member Jean A. Bailey. Their experience, qualifications, and accomplishments will provide the expertise necessary to perform their duties. We heartily welcome each new member!

TWO WEST VIRGINIA EXAM CANDIDATES WIN THE 2018 ELIJAH WATT SELLS AWARD



The West Virginia Board of Accountancy is proud to announce that Sarah Henderson and Cailin Yoho Thompson are winners of the prestigious American Institute of Certified Public Accountants 2018 Elijah Watts Sells Award. The Elijah W. Sells Award is bestowed annually by the Institute to candidates who obtained a cumulative average score above 95.50% across all sections of the CPA Exam, and who passed all four sections of the Exam on the first attempt. Candidates are eligible for the award in the year in which the Exam was completed.

- Sarah Henderson is a graduate of the University of Charleston with a BS in Accounting and Finance.
- Cailin Thompson is a graduate of West Virginia University with a BS in Business Administration, and a Master of Accountancy, also from WVU.

Both winners are employed by Suttle & Stalnaker, PLLC – a West Virginia Accounting Firm.

Congratulations Sarah and Cailin on your incredible performance on the CPA Examination!

Office Closure Dates

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

- January 20, 2020
Martin Luther King Jr. Day
- February 17, 2020
President's Day
- May 12, 2020
Primary Election Day
- May 25, 2020
Memorial Day
- June 19, 2020
West Virginia Day (observed)
- July 3, 2020
Independence Day (observed)
- September 7, 2020
Labor Day
- October 12, 2020
Columbus Day
- November 3, 2020
General Election Day
- November 11, 2020
Veterans Day
- November 26-27, 2020
Thanksgiving Holiday
- December 24-25, 2020
Christmas Holiday
- December 31, 2020
New Year's Eve



RULE, LEGISLATION AND POLICY CHANGES

*LEARN ABOUT THE LATEST
DEVELOPMENTS FOR WV CPAs*

NEW REQUIREMENT FOR LICENSURE APPLICANTS

Effective July 1, 2018, the West Virginia Board of Accountancy requires an applicant for certification to submit to a criminal history record check. Please review the information below to determine the proper method of securing a record check.

APPLICANTS WHO LIVE IN-STATE

All licensure applicants who live in West Virginia will be able to schedule an appointment for electronic fingerprinting online through Identogo's Universal Enrollment Platform (UEP). Appointment registration and location information is available in the new UEP, allowing applicants to begin scheduling using the Board of Accountancy's new Service Code: 228QYB. The new UEP Public Website is available for scheduling at: <https://eunroll.identogo.com>. Applicants will be required to enter the Board of Accountancy's assigned Service Code [228QYB] to begin registration and appointment setup. The Board's Service Code is not available through the look-up Service Code function and must be received directly from the Board of Accountancy Office.

HOW TO SCHEDULE AN APPOINTMENT/WHAT TO BRING WITH YOU

To schedule your 10-minute fingerprint appointment, visit <https://eunroll.identogo.com> and enter the following Service Code: 228QYB. If you do not have access to the internet, you may schedule an appointment by calling 855-766-7746.

You must bring one of the identification documents from the list below to your enrollment appointment:

1. Driver's License issued by a State or outlying possession of the United States
2. Driver's License Permit issued by a State or outlying possession of the United States
3. State ID Card (or outlying possession of the United States) with a seal or logo from the State or State Agency
4. Federal ID Card with a seal or logo from a Federal agency
5. Government ID Card with a seal or logo from local government

agency

6. Commercial Driver's License issued by a State or outlying possession of the United States
7. Department of Defense Common Access Card
8. Employment Authorization Card/Document (I-766) with photo
9. Foreign Driver's License (Mexico and Canada only)
10. Foreign passport
11. Military Dependent's Identification Card
12. Permanent Resident Card / Green Card (I-551)
13. Merchant Mariner Card (MMD)
14. Military ID Card
15. Passport Book or Card
16. Enhanced Tribal Card (ETC)
17. Visa
18. Uniformed Services Identification Card (Form DD-1172-2)

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.

Continued on Page 4



RULE, LEGISLATION AND POLICY CHANGES (CONTINUED)

APPEAL PROCESS

1. 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.
2. 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.
3. 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.

NEW LEGISLATION

With the passage of House Bill 118 on June 17, 2019, boards and licensing authorities were required to promulgate legislation to regulate and make consistent the consideration of prior criminal convictions in initial licensure determinations. The proposed rule requires a rational nexus between prior criminal convictions considered by the licensing authority and the profession for which the initial licensure is sought. In determining whether a criminal conviction bears a rational nexus to the accounting profession, the Board shall consider:

- 4.1.d.10.a. The nature and seriousness of the crime;
- 4.1.d.10.b. The passage of time since the commission of the crime;
- 4.1.d.10.c. The relationship of the crime to the ability, capacity, and fitness required to perform the duties and discharge the responsibilities of the accounting profession; and
- 4.1.d.10.d. Any evidence of rehabilitation or treatment undertaken by the applicant.

It also requires the Board to allow a potential applicant who has not previously applied for licensure to petition the board at any time for a determination of whether the individual's criminal record will disqualify him or her from obtaining a license. The applicant may submit with the petition evidence of rehabilitation, letters of reference, and any other information the applicant deems relevant to show fitness and the ability to practice as a Certified Public Accountant. It requires the Board to provide the applicant with such determination within sixty (60) days. The fee for the eligibility determination is \$150.00 and upon acknowledgment of eligibility the fee will be deducted from the applicable initial licensure application fee.

If you have questions, please contact the Board office by email at wvboa@mail.wvnet.edu , or by phone at (304) 558-3557.

ARPL Alliance for Responsible
Professional Licensing

PROFESSIONAL LICENSING:
Rigorous for a reason

As lawmakers debate the extent of licensing needed for many jobs, the health, safety, and welfare of the public must be considered. Highly complex and technical professions rightly require rigorous and ongoing education, examination, and experience.

ARPL CREATES UNIFIED VOICE

The answers to frequently asked questions about why professional regulation matters can be found on the Alliance for Responsible Professional Licensing's (ARPL) website: ResponsibleLicensing.org. Formed to educate policy makers and the public on the importance of clear, responsible licensing standards for the professions, ARPL is supported by NASBA, the AICPA, the American Institute of Architects, American Society of Civil Engineers, Council of Landscape Architectural Registration Boards, National Council of Examiners for Engineering and Surveying, and the National Society of Professional Engineers.

The website provides answers to questions such as: How does licensing protect consumers and the public? Is there really a call to eliminate professional licensing? Aren't there some licensing requirements that are excessive? Doesn't licensing limit competition? State Boards will be receiving communications tools and ideas to help drive a coordinated, national communications and engagement strategy to explain the importance of professional licensing and what's at risk if licensing is weakened.

Contact NASBA Director of Legislative and Governmental Affairs John Johnson (jjohnson@nasba.org) for additional information.

*Reprinted with permission from the August 2019
NASBA State Board Report.*



In Memoriam Continued

Randall K. Gibson
March 21, 2017

William D. Chambers
August 8, 2017

William R. Breese
December 13, 2017

Bradley S. Boord
January 30, 2018

Raymond E. Leasure
March 19, 2018

Leroy Maybe
April 30, 2018

Marvin E. Vernatter
May 16, 2018

Vipin Madan
November 18, 2018

Charles W. Wright
December 22, 2018

Robert L. Mitchell, II
December 24, 2018

John T. Landers
February 2, 2019

Robert S. Maust
February 4, 2019

William D. Johnson
February 10, 2019

Stanley A. Cox
April 4, 2019

Gary L. Cochran
August 1, 2019

PLEASE UPDATE ANY NAME OR ADDRESS CHANGES

To ensure proper delivery of licensure correspondence, the Board requests all licensees to notify the Board in writing within thirty (30) days if you have a new email address, changed employment, moved, or changed your name and have not notified the Board of this change. You may make these changes to your personal information by utilizing the online CPA Change of Information form at <https://www.boa.wv.gov/changeInfo/CPA/index.asp>.

If your name has changed, please provide a COPY of the document that changed your name. For example, a COPY of the Marriage Certificate, or the first page of the divorce decree indicating the Civil Action Number and the page which indicates your name change.

Firms should notify the Board in writing if any of the following have occurred:

1. Formation of a new firm;
2. Addition of a partner, member, manager or shareholder;
3. Retirement, withdrawal or death of a partner, member, manager or shareholder;
4. Any change in the name of the firm;
5. Dissolution of the firm;
6. Change in the management of any branch office in this State;
7. Establishment of a new branch office or the closing or change of address of a branch office in this State;
or
8. The occurrence of any event or events which would cause the firm **not** to be in conformity with the Accountancy Law or Board of Accountancy Rules and Rules of Professional Conduct.

Firms may notify the Board of these changes in writing and submit via the US Postal service to 405 Capitol St. Suite 908 ~ Charleston, WV 25301, or via email at wvboa@mail.wvnet.edu.

IN MEMORIAM

Mrs. Jo Ann Harden Walker, 91, former Executive Director of the WV Board of Accountancy, passed away on July 3, 2018. Mrs. Walker retired June 30, 2014 after 43 years of dedicated service to the Board and to the accounting profession. The beloved former Executive Director was responsible for laying the groundwork for many of the daily processes and procedures still in place today. She will be greatly missed by so many for her phenomenal personalization of each and every CPA Exam Candidate and Licensee.



**Jo Ann Harden
Walker**

WEST VIRGINIA BOARD OF ACCOUNTANCY

FOR THE RECORD . . .



NEW LICENSEES JANUARY 1, 2017 – JUNE 30, 2019

| | | | |
|--------------------------|---------------------------|---------------------------|---------------------------|
| ADAM MICHAEL ADKINS | ALLEN LEE EDENS | SONNY WALKER MORRIS | LINDA C SPENCER |
| NATHAN TYLER ALDERSON | DEREK N. EFAW | ROGER C. NADEAU | TAMARA DAWN STEPHENS |
| MICHELLE NICOLE AMMON | GARLIN ETHAN FOX | BRADLEY ALLEN NELSON | AMY BETH SULLIVAN |
| KIA ANTIS | VIRGINIA MELISSA FREY | BRANDON H. NICHOLAS | JOSHUA THOMAS SULLIVAN |
| JONATHAN DAVID AUSTIN | CAROL GATES | THOMAS ANTHONY NORTON | DANIEL BERNARD SWEENEY |
| LAUREN ELIZABETH BEAM | ANTHONY THEODORE GHIARDI | KRISTEN ELIZABETH NUNLEY | YE TAO |
| RYAN HOPKINS BOGGS | IAN DANIEL GILLMEISTER | TIMOTHY CARL ORR | SARAH TAWZER-HEGENBART |
| SHEA JONATHAN BOOTHE | TYLER MCCUE GOODYKOONTZ | FRANCIS D. OWENS | ZEKE ANDREW TAYLOR |
| DARA ELAINE BRITTON | NANCY FOLZENLOGEN GRAY | STEVEN GUY PARKER | CHASE FIKE THOMAS |
| KEITH CHARLES BRODE | MARK EUGENE GREEN | REBEKAH G PARSONS | CAILIN YOHO THOMPSON |
| STEPHANIE NICOLE BROOKS | MIA RAE GRESAK | SUMMER CATHLEEN PATRICK | ELIZABETH BLAIR THORNHILL |
| YVONNE M. BRUBACHER | CYNTHIA M GROSS | HEATHER PETERS | COREY TORNES |
| KASIE M BUCKLEY | AUSTIN LEE GUNNOE | MELISSA PETITT | MICHAEL VICTOR TUSIC |
| CHRISTOPHER ERNEST BURKY | SARAH ELAINE HENDERSON | MICHELLE WHITNEY PETTEY | DOMINIC J USHER |
| BRETT MATTHEW BURNS | JAYE TEE HERRON | TREVOR JOHN PHADDEN | JULIA ANNE VILLERS |
| JENNA ELIZABETH BURNS | EVAN SCOT HURST | LORENDA JOYCE PINSON | ANITA KARY WAGLEY |
| JUDY MORRIS CARLSON | JORDAN ARIELLE ISAACS | SAMUEL BURWELL PRESTON | SEAN WALKER |
| KATELYN ANNE CHAFIN | BRYCE ANDREW JOHNSON | MARK CHRISTOPHER PRITT | JEFFREY D WALLA |
| TYLER JEFFREY CLENDENIN | WILLIAM LESTER JOHNSON | JARED ALAN PROCTOR | JESSICA ROSE WALTER |
| WILLIAM JOSEPH COOK | RUTHEY MIRANDA KELLEY | MICHELLE KATHRYN PYLES | BRANDON DAVE WALTERS |
| J. JEREMY COOPER | JASON PAUL KNODE | ERIC W RAMSEY | LAKIN PAIGE WALTERS |
| ANTHONY ALLEN CORNELL | WILLIAM PAUL KOONTZ | TAYLOR MARIE RANGER | ALBERT LEE WILSON |
| SARAH ELIZABETH CROUSE | ANDREW JOHN KOSKY | FRED ROSSELL | OLIVIA CHRISTINE WOLEEN |
| JOHN GILBERT CUCKLER | BECKY KUHN | TYLER CHRISTOPHER ROWLAND | ANTHONY MICHAEL WOODS |
| URIAH LEE CUMMINGS | THOMAS JOSEPH LANDIS | LUKAS SEARS | DREW MICHAEL WOOLRIDGE |
| MICHAEL WILLIAM CUPPETT | CHRISTOPHER A. LONGERBEAM | SANDRA SEYMORE | DONGLING WU |
| SUSAN M. CYPHERT | RONALD WALT MCGRADY | RODNEY KERT SHIPWAY | MICHAEL ALLEN YONEY |
| AMANDA LYNN DAUGHERTY | SCOTT NELSON MCKINNEY | MEGAN ELIZABETH SHIVES | VANESSA RENEE YOUNG |
| MARTHA JANE DAVIS | LUCAS CRANE MEDDERS | HANNAH LYNN SHREVE | WYATT DANIEL YOUNG |
| LISA ANN DEMOSS | ANDREW THOMAS MELLERT | SUSAN ELIZABETH SLOWINSKI | TING TING ZHU |
| JOSEPH SCOT DePERGOLA | HOLLAND JAMES MILLER | ANTONIO KENNETH SMITH | |
| ELIZABETH BROOKE DEVAULT | JILL GARRETT MOATS | JEREMY DELAINE SMITH | |
| ASHLEY ANN DONOHEW | MICHAEL MODENA | PHILIP A SMITH | |
| CHARLES R DOTCHIN | EMILY JANE MORELAND | JUSTINE C SNYDER | |





SUCCESSFUL EXAM CANDIDATES JANUARY 1, 2017 – JUNE 30, 2019

| | | | |
|--------------------------|--------------------------|--------------------------|---------------------------|
| ADAM MICHAEL ADKINS | FLETCHER ALLEN DEVAUL | ANDREW THOMAS MELLERT | TRISHA TAMRAKAR |
| NATHAN TYLER ALDERSON | ELIZABETH BROOKE DEVAULT | JILL GARRETT MOATS | YE TAO |
| JONATHAN DAVID AUSTIN | ASHLEY ANN DONOHEW | EMILY JANE MORELAND | JOHNNA RANDALL TENNEY |
| SHAWNA RACHELLE BARTRAM | SHAWN DUNFORD | ALEXANDRA BETH NEIDHARDT | CHASE FIKE THOMAS |
| BRYANNA KATELYN BAYS | ALLEN LEE EDENS JR. | BRADLEY ALLEN NELSON | CAILIN YOHO THOMPSON |
| LAUREN ELIZABETH BEAM | KARL FULTZ | BRANDON H. NICHOLAS | ELIZABETH BLAIR THORNHILL |
| SHEA JONATHAN BOOTHE | ANTHONY THEODORE GHIARDI | FRANCIS D. OWENS | COREY TORNES |
| STEPHANIE NICOLE BROOKS | IAN DANIEL GILLMEISTER | STEVEN GUY PARKER II | DOMINIC J USHER |
| KASIE M BUCKLEY | TYLER MCCUE GOODYKOONTZ | REBEKAH G PARSONS | JULIA ANNE VILLERS |
| CHRISTOPHER ERNEST BURKY | MIA RAE GRESAK | MICHELLE WHITNEY PETTEY | ADAM WAKEFIELD |
| JENNA ELIZABETH BURNS | TRAVIS LEE GRIMM | TREVOR JOHN PHADDEN | BRANDON DAVE WALTERS |
| JOHNNA ELLEN CAMPBELL | AUSTIN LEE GUNNOE | MARK CHRISTOPHER PRITT | LAKIN PAIGE WALTERS |
| PHILIP MICHAEL CAPOGRECO | SARAH ELAINE HENDERSON | JARED ALAN PROCTOR | RAESLEE PAIGE WEIMER |
| KATELYN ANNE CHAFIN | JAYE TEE HERRON | ERIC W RAMSEY | ALBERT LEE WILSON |
| TYLER JEFFREY CLENDENIN | DREW BRENTON HETZEL | TAYLOR MARIE RANGER | OLIVIA CHRISTINE WOLEEN |
| J. JEREMY COOPER | CORY HURD | TYLER C. ROWLAND | ANTHONY MICHAEL WOODS |
| ZACHARY ERIC COOPER | JORDAN ARIELLE ISAACS | LUKAS SEARS | DREW MICHAEL WOOLDRIDGE |
| ANTHONY ALLEN CORNELL | BRYCE ANDREW JOHNSON | MEGAN ELIZABETH SHIVES | MICHAEL ALLEN YONEY |
| TYLER V CORNELL | RUTHEY MIRANDA KELLEY | HANNAH LYNN SHREVE | JOHANNA J YONGQUE |
| SARAH ELIZABETH CROUSE | ADRIAN BLANE KESSEL | ANTONIO KENNETH SMITH | JEFFERY ALFONSO YOST JR. |
| URIAH LEE CUMMINGS | WILLIAM PAUL KOONTZ | JUSTINE C SNYDER | VANESSA RENEE YOUNG |
| MICHAEL WILLIAM CUPPETT | STEPHEN ANDREW MARCUS | LINDA C SPENCER | WYATT DANIEL YOUNG |
| AMANDA LYNN DAUGHERTY | JEREMY M. MCCORMICK | TAMARA DAWN STEPHENS | |
| MARTHA JANE DAVIS | RONALD WALT MCGRADY | ANIL SUZER | |
| LISA ANN DEMOSS | LUCAS CRANE MEDDERS | DANIEL BERNARD SWEENEY | |

