

**West Virginia
Board of Accountancy**

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



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

Jim Justice, Governor

December 9, 2020

Brenda S. Turley, Executive Director

The Honorable Jim Justice, 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, 2019 and June 30, 2020.

To protect the public interest in receiving accurate and reliable 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 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,

Horace W. Emery, CPA, President

Theodore A. Lopez, 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 is also 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, 2020

Board Member	City	Term Ending	Appointed/Reappointed	Date
Robin M. Baylous, CPA - President	Parkersburg	06/30/2022	Reappointed	07/11/2019
Horace W. Emery, CPA - Vice President	Charleston	06/30/2023	Reappointed	06/24/2020
Richard A. Riley, Jr., CPA - Secretary	Morgantown	06/30/2022	Reappointed	07/11/2019
Theodore A. Lopez - Asst. Secretary	Bridgeport	06/30/2023	Reappointed	06/24/2020
Joseph T. Holley, CPA	Barboursville	06/30/2021	Reappointed	09/04/2018
Harold B. Davis, CPA	Lenore	06/30/2022	Appointed	09/04/2018
Jean A. Bailey - Public Member	Wheeling	06/30/2022	Reappointed	07/11/2019

Period Ending June 30, 2019

Board Member	City	Term Ending	Appointed/Reappointed	Date
Jon W. Cain, Sr., CPA - President	Parkersburg	06/30/2019	Reappointed	03/15/2017
Robin M. Baylous, CPA - Vice President	Parkersburg	06/30/2019	Appointed	03/15/2017
Horace W. Emery, CPA - Secretary	Charleston	06/30/2020	Appointed	06/27/2017
Richard A. Riley, Jr., CPA - Asst. Secretary	Morgantown	06/30/2019	Appointed	03/15/2017
Theodore A. Lopez, CPA	Bridgeport	06/30/2020	Appointed	06/27/2017
Joseph T. Holley, CPA	Barboursville	06/30/2021	Appointed	09/04/2018
Jean A. Bailey, Public Member	Wheeling	06/30/2019	Appointed	09/04/2018

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

Exhibit	Description
Exhibit A	Quarterly/Annual Schedule of Receipts and Disbursements
Exhibit A-2	Breakdown of Board Members Per Diem, Mileage, and Travel Expenses
Exhibit B	New Certificates of Certified Public Accountants
Exhibit C	CPA Examination Statistics
Exhibit D	Complaint Status
Exhibit E	New Firm Permits, Accounting Corporations, Professional Limited Liability Companies
Exhibit F	New Firm and Individual Practitioner Authorizations to Perform Attest & Compilation Services
Exhibit G	Licensees by county of practice
Exhibit H	Agendas, Minutes, and Secretary of State Meeting Approval Notices

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, 2019 and June 30, 2020 are included in the following report.

**West Virginia Board of Accountancy
Schedule of Receipts and Disbursements
Through Period ended June 30, 2020
Exhibit A**

FY 2020

\$601,548.54

Period Ending:	9/30/2019	12/31/2019	3/31/2020	6/30/2020	Y-T-D Receipts
Renewals/Activations/Inactives	23,280.00	1,490.00	510.00	183,350.00	208,630.00
Firm Permits and AC/PLLC Approvals	6,200.00	2,000.00	800.00	31,400.00	40,400.00
Firm & Individual Authorizations	8,265.00	1,700.00	400.00	50,655.00	61,020.00
Firm Name Change	0.00	50.00	50.00	50.00	150.00
Reinstatements	2,650.00	1,105.00	340.00	170.00	4,265.00
New Licensee Certificates	1,645.00	995.00	720.00	925.00	4,285.00
Reciprocal Certificates	3,200.00	2,600.00	1,200.00	0.00	7,000.00
Exam Fees	5,330.00	4,310.00	3,850.00	3,990.00	17,480.00
CPE Late & Extension Fees	3,095.00	2,325.00	8,775.00	5,100.00	19,295.00
Late Fees	9,400.00	1,200.00	200.00	275.00	11,075.00
Disciplinary	0.00	0.00	0.00	0.00	0.00
Verifications	180.00	510.00	300.00	210.00	1,200.00
Transfer Credit	0.00	0.00	0.00	0.00	0.00
Credit on Account	0.00	0.00	0.00	0.00	0.00
Reimbursement	0.00	882.71	0.00	0.00	882.71
Other	0.00	0.00	0.00	0.00	0.00
Total Receipts	63,245.00	19,167.71	17,145.00	276,125.00	375,682.71

Item Codes	9/30/2019	12/31/2019	3/31/2020	6/30/2020	Y-T-D Disbursements	
Personal Services / Payroll	1200	46,190.86	39,943.76	46,601.04	39,943.73	172,679.39
Per Diem / Temporary	1201	5,083.50	3,750.00	2,100.00	0.00	10,933.50
Annual Increment	1206	1,740.00	0.00	0.00	0.00	1,740.00
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	3,817.77	3,104.73	3,487.82	2,817.85	13,228.17
Public Employees Insurance	2203	5,752.80	5,752.80	5,752.80	5,752.80	23,011.20
Other Insurance	2204	0.00	0.00	0.00	0.00	0.00
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	4,793.08	3,994.38	4,660.11	3,994.38	17,441.95
OPEB Contribution	2208	1,512.00	1,512.00	1,512.00	1,512.00	6,048.00
Office Expenses	3200	260.44	2,554.19	612.88	36.45	3,463.96
Printing & Binding	3201	0.00	0.00	0.00	0.00	0.00
Rental Expense	3202	16,155.00	2,500.00	15,825.00	11,093.32	45,573.32
Utilities	3203	0.00	0.00	0.00	0.00	0.00
Telecommunication	3204	500.97	805.38	696.13	587.79	2,590.27
Internet Services	3205	379.00	759.41	568.72	0.00	1,707.13
Contractual (service ongoing)	3206	200.49	571.43	419.38	0.00	1,191.30
State's Attorney	3207	5,538.30	10,236.75	7,833.00	5,114.00	28,722.05
Contractual & Professional	3208	0.00	0.00	0.00	0.00	0.00
Security Service	3209	81.49	0.00	0.00	0.00	81.49
Travel	3211	7,123.11	8,510.85	2,159.58	0.00	17,793.54
Travel Non Employee	3212	0.00	0.00	0.00	0.00	0.00
Computer Services (Internal)	3213	1,012.94	183.24	174.75	263.23	1,634.16
Computer Services (External)	3214	1,380.00	1,069.70	1,920.00	3,080.00	7,449.70
Vehicle Rental	3216	0.00	0.00	0.00	0.00	0.00
Rental (Machine & Miscellaneous)	3217	317.91	317.91	211.94	317.91	1,165.67
Association Dues	3218	4,590.00	41.60	0.00	0.00	4,631.60
Fire/Auto/Bond/Other Ins	3219	727.00	727.00	727.00	727.00	2,908.00
Food Products	3220	71.20	152.30	108.45	0.00	331.95
Supplies- Household	3222	0.00	8.76	0.00	0.00	8.76
Advertising & Promotion	3224	0.00	0.00	0.00	0.00	0.00
Routine Maintenance Contracts	3229	0.00	0.00	0.00	0.00	0.00
Hospitality	3233	271.91	84.38	671.53	0.00	1,027.82
Educational Training (Stipends)	3234	0.00	0.00	0.00	0.00	0.00
Miscellaneous	3241	0.00	78.19	0.00	0.00	78.19
Training & Development (in-state)	3242	1,815.00	300.00	105.00	0.00	2,220.00
Training & Development (out-of-state)	3243	0.00	2,474.71	2,085.00	0.00	4,559.71
Postal	3244	0.00	207.64	561.30	0.00	768.94

	Item Codes	9/30/2019	12/31/2019	3/31/2020	6/30/2020	Y-T-D Disbursements
Freight	3245	109.29	0.00	0.00	0.00	109.29
Supplies - Computer	3246	0.00	90.00	0.00	0.00	90.00
Software Licenses	3247	0.00	0.00	0.00	563.64	563.64
Computer Equipment	3248	0.00	0.00	3,039.00	0.00	3,039.00
Office Equipment <\$5,000	3249	0.00	0.00	0.00	0.00	0.00
Attorney Legal Services (external)	3250	0.00	0.00	2,275.00	0.00	2,275.00
Miscellaneous Equipment <5,000	3252	0.00	0.00	117.67	0.00	117.67
Bank Costs	3263	4,420.90	291.93	420.30	154.47	5,287.60
PEIA Reserve Transfer	3272	0.00	0.00	0.00	1,731.00	1,731.00
Computer Software	8203	0.00	0.00	7,500.00	0.00	7,500.00
Total Disbursements		113,994.96	90,023.04	112,145.40	77,989.57	394,152.97
Excess Receipts / Disbursements						-18,470.26
Ending Cash Balance, June 30, 2020						<u>583,078.28</u>

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

FY 2019 **\$578,701.46**

Period Ending:	9/30/2018	12/31/2018	3/31/2019	6/30/2019	Y-T-D Receipts
Renewals/Activations/Inactives	23,015.00	660.00	785.00	172,270.00	196,730.00
Firm Permits and AC/PLLC Approvals	16,700.00	2,000.00	1,000.00	30,200.00	49,900.00
Firm & Individual Authorizations	21,050.00	1,600.00	900.00	47,930.00	71,480.00
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	3,620.00	1,500.00	13,125.00	12,525.00	30,770.00
Late Fees	11,050.00	300.00	850.00	250.00	12,450.00
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
Total Receipts	86,430.00	14,582.08	24,890.00	269,425.00	395,327.08

Item Codes	9/30/2018	12/31/2018	3/31/2019	6/30/2019	Y-T-D Disbursements	
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

	Item Codes	9/30/2018	12/31/2018	3/31/2019	6/30/2019	Y-T-D Disbursements
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
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
Total Disbursements		101,675.63	93,994.42	86,918.38	89,891.57	372,480.00
Excess Receipts / Disbursements						\$22,847.08
Ending Cash Balance, June 30, 2019						<u>\$601,548.54</u>

Traveler	Mileage	Mileage Costs	Per Diem	Travel Expenses
FY 2020				\$17,793.54
Horace W. Emery	378	\$219.24	\$1,050.00	
Richard A. Riley, Jr.	670	\$388.60	\$0.00	
Theodore A. Lopez	708	\$410.64	\$1,500.00	
Robin M. Baylous	694	\$402.52	\$750.00	
Joseph T. Holley	616	\$357.28	\$1,800.00	
Harold B. Davis	668	\$387.44	\$600.00	
Jean A. Bailey	724	\$419.92	\$1,800.00	
Jon W. Cain, Sr.	164	\$89.32	\$0.00	
Board Staff	752	\$436.16	\$0.00	
Totals	5296	\$3,111.12	\$7,500.00	
FY 2019				\$17138.28
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	
Joseph T. Holley	584	323.88	\$1,200.00	
Jean A. Bailey	720	417.6	\$3,000.00	
Jon W. Cain, Sr.	639	359.04	\$3,000.00	
Theodore A. Lopez	200	147.32	\$1,050.00	
Board Staff	1342	743.58	\$0.00	
Totals	5833	3359.75	\$16,050.00	

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 four 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 from July 1, 2019 to June 30, 2020

Certificate Number	Certificate Date	Recip State	Last Name	First Name	Middle Name	Suffix	State
1	07/01/2019		MORELAND	EMILY	JANE		WV
2	07/01/2019	MD	Brode	Keith	Charles		MD
3	07/03/2019		CAMPBELL	JOHNNA	ELLEN		WV
4	07/06/2019		YOST	JEFFERY	ALFONSO	JR.	WV
5	07/06/2019		MCCORMICK	JEREMY	MATTHEW		WV
6	07/09/2019		CAPOGRECO	PHILIP	MICHAEL		VA
7	07/11/2019		DeVaul	Fletcher	Allen		NC
8	07/29/2019		Hetzel	Drew	Brenton		WV
9	08/09/2019	NC	Rhoades	Jason			OH
10	08/27/2019		Tenney	John	Randall		WV
11	08/29/2019	MD	ASANO	IZUMI			WV
12	09/08/2019	MD	Stevens	Pamela	Eileen		WV
13	09/08/2019	VA	Dabney	Sarah	Elizabeth		WV
14	09/08/2019	VA	Eckard	Monika	LaTese		WV
15	09/08/2019	NC	Strader	Jeffrey	Lee		PA
16	09/16/2019	VA	Dunn	Danielle	Helen		WV
17	09/18/2019		KESSEL	ADRIAN	BLANE		WV
18	09/18/2019		Crowe	David	Arnold		WV
19	09/25/2019		Proctor	Carly			WV
20	09/28/2019		BARTRAM	SHAWNA	RACHELLE		NC
21	09/28/2019		Zaferatos	Kalie	M		WV
22	09/28/2019	KY	Ledahawsky	John	Andrew		WV
23	09/30/2019	VA	Kimble	Jennifer			WV
24	10/06/2019		HUNT	MORGAN	BOTT		WV
25	10/08/2019	KY	Archambault	John	M.		WV
26	10/10/2019	KY	Hughes	Larry	Neal	II	WV
27	10/10/2019	NC	Tallarico	Anthony	Dominic		WV
28	10/10/2019		Turley	Nathan	K.		WV
29	10/29/2019	MD	Hamilton	JAMES	Robert		WV
30	11/02/2019	VA	Thomas	Victoria	Lynn		WV
31	11/13/2019	VA	Miller	Keith	Henry		WV
32	11/16/2019	OH	Frenchik	Steven			WV
33	11/24/2019	CO	Holderness	Darin	Kip	JR.	WV
34	11/26/2019	NC	Currie	David	Leon		WV
35	11/30/2019	OH	Feller	RYAN	Michael		WV
36	11/30/2019	PA	Miles	Angela	Jean		WV
37	11/30/2019	MD	Smith	Jennifer	Lynn		WV
38	12/08/2019		KERNER	KATHRYN	AMANDA		WV
39	12/14/2019	OH	Hotlosz	Frank	Alan		WV

West Virginia Board of Accountancy
Exhibit B

FY Ended June 30, 2020
Annual Report to the Governor

40	WV005511	12/28/2019		Suttle	Wallace	Franklin	III	WV
41	WV005512	12/28/2019	PA	Baird	James	Robert	III	PA
42	WV005513	01/02/2020		WORKMAN	Tayla	Rose		WV
43	WV005514	01/02/2020		SHARP	JOSHUA	AARON		WV
44	WV005515	01/05/2020		MONCMAN	JARED	SETH		WV
45	WV005516	01/12/2020		MUSIYUK	YULIYA			PA
46	WV005517	01/12/2020		Brannon	Alexandra	Elise		WV
47	WV005518	01/21/2020	VA	Lineberg	Kimberly			AZ
48	WV005519	01/24/2020	OH	Derksen	Tina	Michele		WV
49	WV005520	01/24/2020	KY	Koster	Brian			WV
50	WV005521	02/01/2020	OH	Young	Kesa	Merrell		WV
51	WV005522	02/08/2020	VA	Sites	Erin	Shay		WV
52	WV005523	02/15/2020	SD	Sandene	Jeffrey	Donald		WV
53	WV005524	02/18/2020		Klages	Cassandra	G		WV
54	WV005525	02/22/2020		REED	KATELYN	ELIZABETH		KY
55	WV005526	02/26/2020	VA	Tidd	Matthew			WV
56	WV005527	02/28/2020	VA	Heckman	John	Joseph		WV
57	WV005528	03/10/2020	NC	Sexton	Matthew	Leland		WV
58	WV005529	03/25/2020	MD	Weller	Dana	Lynn		WV
59	WV005530	03/25/2020		HARNER	JOSHUA	EDWARD		WV
60	WV005531	03/27/2020		Edmunds	Matthew	Cody		WV
61	WV005532	03/29/2020		BLAKE-SMITH	MELISSA			WV
62	WV005533	04/04/2020	VA	Allen	Nicholas	Lee		WV
63	WV005534	04/13/2020		Vishnu	Vinutha			WV
64	WV005535	04/20/2020		Frercks	Sarah	Elizabeth		WV
65	WV005536	04/25/2020		Moore	Alexandra	Beth		TX

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
5	WV005409	07/20/2018		BEAM	LAUREN	ELIZABETH		Canvas	WV
6	WV005410	07/20/2018		COOPER	J.	JEREMY		Hurricane	WV
7	WV005411	Not Assigned							
8	WV005412	07/23/2018	VA	GATES	CAROL			Morgantown	WV
9	WV005413	07/23/2018		MELLERT	ANDREW	THOMAS		Charleston	WV
10	WV005414	07/20/2018		NELSON	BRADLEY	ALLEN		Parkersburg	WV
11	WV005415	07/20/2018		PARSONS	REBEKAH	G		CHARLESTON	WV
12	WV005416	07/20/2018	KY	PETITT	MELISSA				
13	WV005417	10/02/2018		SNYDER	JUSTINE	C		MORGANTOWN	WV
14	WV005418	07/20/2018		SWEENEY	DANIEL	BERNARD		Martinsburg	WV
15	WV005419	07/20/2018		YOUNG	WYATT	DANIEL		CHARLESTON	WV
	WV005420	Not Assigned							
16	WV005421	09/07/2018		GRESAK	MIA	RAE		Bridgeport	WV
	WV005422	Not Assigned							
17	WV005423	09/11/2018		MCGRADY	RONALD	WALT		HAMLIN	WV
18	WV005424	02/07/2019	MD	KNODE	JASON	PAUL		HAGERSTOWN	MD
19	WV005425	10/09/2018		CUCKLER	JOHN	GILBERT		Beckley	WV
20	WV005426	10/03/2018		SMITH	ANTONIO	KENNETH		HUNTINGTON	WV
21	WV005427	10/10/2018		CUPPETT	MICHAEL	WILLIAM		MORGANTOWN	WV
22	WV005428	10/16/2018		SEARS	LUKAS			Charleston	SC
23	WV005429	10/18/2018		OWENS	FRANCIS	D.			
24	WV005430	10/18/2018		SHREVE	HANNAH	LYNN		High Point	NC
25	WV005431	10/18/2018		CORNELL	ANTHONY	ALLEN		Charleston	WV
26	WV005432	10/18/2018		HENDERSON	SARAH	ELAINE		Charleston	WV
27	WV005433	10/19/2018	PA	DOTCHIN	CHARLES	R		Wheeling	WV
28	WV005434	10/19/2018		NICHOLAS	BRANDON	HARWOOD		Charleston	WV
29	WV005435	10/19/2018		BROOKS	STEPHANIE	NICOLE		BERRYVILLE	VA
30	WV005436	10/19/2018		RANGER	TAYLOR	MARIE		MCLEAN	VA
	WV005437	Licensed 01/18							
31	WV005438	11/10/2018	PA	ROSSELL	FRED			West Liberty	WV
32	WV005439	11/12/2018	MD	GREEN	MARK	EUGENE		Mercersburg	PA
33	WV005440	11/10/2018	IL	KOEHLER	BRANDON				
34	WV005441	11/12/2018	MD	SLOWINSKI	SUSAN	ELIZABETH			
35	WV005442	12/03/2018	LA	WAGLEY	ANITA	KARY		Morgantown	WV
36	WV005443	12/18/2018		DONOHEW	ASHLEY	ANN		RAVENSWOOD	WV
37	WV005444	12/17/2018		THOMPSON	CAILIN	YOHO		Parkersburg	WV
38	WV005445	12/21/2018		CUMMINGS	URIAH	LEE		Charleston	WV
39	WV005446	12/21/2018	OH	KUHN	BECKY				

40	WV005447	12/28/2018		NORTON	THOMAS	ANTHONY		CHARLESTON	WV
41	WV005448	12/28/2018		PARKER	STEVEN	GUY	II	HUNTINGTON	WV
42	WV005449	01/07/2019		PRITT	MARK	CHRISTOPHER		CHARLESTON	WV
43	WV005450	11/23/2018		NUNLEY	KRISTEN	ELIZABETH		Nashville	TN
44	WV005451	01/09/2019	OH	PETERS	HEATHER			Parkersburg	WV
45	WV005452	01/10/2019		WOOLDRIGE	DREW	MICHAEL		BECKLEY	WV
46	WV005453	01/16/2019	NY	MODENA	MICHAEL			New York	NY
47	WV005454	02/23/2019		DAUGHERTY	AMANDA	LYNN		CHARLESTON	WV
48	WV005455	03/06/2019	OH	PINSON	LORENDA	JOYCE		Point Pleasant	WV
49	WV005456	03/07/2019		USHER	DOMINIC	J		Mclean	VA
50	WV005457	03/13/2019		STEPHENS	TAMARA	DAWN		CHARLESTON	WV
51	WV005458	03/15/2019	OH	KOSKY	ANDREW	JOHN		Wheeling	WV
52	WV005459	03/18/2019		GHIARDI	ANTHONY	THEODORE		Morgantown	WV
53	WV005460	03/16/2019		EDENS	ALLEN	LEE	JR.		
54	WV005461	03/19/2019		BURKY	CHRISTOPHER	ERNEST		Fairmont	WV
55	WV005462	03/22/2019		CHAFIN	KATELYN	ANNE		HUNTINGTON	WV
56	WV005463	03/22/2019	VA	MORRIS	SONNY	WALKER		Lynchburg	VA
57	WV005464	04/05/2019	NC	WU	DONGLING				
				LONGERBEA					
58	WV005465	04/12/2019	VA	M	CHRISTOPHER	ANDREW		Ranson	WV
59	WV005466	04/15/2019		TORNES	COREY			CROSS LANES	WV
60	WV005467	04/23/2019	TX	GROSS	CYNTHIA	M		Charleston	WV
61	WV005468	05/09/2019		RAMSEY	ERIC	W		Morgantown	WV
62	WV005469	05/13/2019		GILLMEISTER	IAN	DANIEL		Charleston	WV
63	WV005470	05/28/2019		BUCKLEY	KASIE	M		BRIDGEPORT	WV
64	WV005471	06/06/2019	KY	ANTIS	KIA			Huntington	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 whether 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.

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

166 Candidates sat for 328 parts of the Exam from July 1, 2019 to June 30, 2020

35 Candidates passed the Exam in FY 2019

34 Candidates passed the Exam in FY 2020

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, 2019 to June 30, 2020**

	Last Name	First Name	Middle Name	Suffix	Exam Passed Date
1	Armstrong	Gregory	Lee	II	05/28/2020
2	Blake-Smith	Melissa			03/02/2020
3	Brannon	Alexandra	Elise		12/09/2019
4	Buechler	Michael	Alexander		03/09/2020
5	Cooper	Sarah	Bethany		12/07/2019
6	Crowe	Alexandria	Lynn		08/23/2019
7	Crowe	David	Arnold		08/23/2019
8	Edmunds	Matthew	Cody		03/09/2020
9	Farmer	Scott	Rethel		03/09/2020
10	Ferns	Brendan	Matthew		03/09/2020
11	Francis	Kaitlin	Nicole		06/18/2020
12	Frercks	Sarah	Elizabeth		02/24/2020
13	Garvin	Dale	Anderson		03/06/2020
14	George	Brian	Thomas		09/09/2019
15	Harner	Joshua	Edward		02/28/2020
16	Hong-Brown	Phung	Kim		01/29/2020
17	Hunt	Morgan	Bott		09/03/2019
18	Kerner	Kathryn	Amanda		11/14/2019
19	Klages	Cassandra	G		01/11/2020
20	Lusk	Ronnie	Joe	II	01/20/2020
21	Michalski	Joshua	Allen		12/07/2019
22	Moncman	Jared	Seth		12/09/2019
23	Musiyuk	Yuliya			10/31/2019
24	Nichols	Kelles	Newton		05/20/2020
25	Proctor	Carly			07/03/2019
26	Reed	Katelyn	Elizabeth		11/18/2019
27	Sharp	Joshua	Aaron		12/09/2019
28	Sherlock	Leslie			03/09/2020
29	Suttle	Wallace	Franklin	III	07/23/2019
30	Turley	Nathan	K.		09/07/2019
31	Vargo	Charles	A		05/22/2020
32	Vishnu	Vinutha			03/06/2020
33	Workman	Tayla	Rose		11/22/2019
34	Zaferatos	Kalie	M		09/07/2019

Successful Examination Candidates
July 1, 2018 to June 30, 2019

	Last Name	First Name	Middle Name	Suffix	Exam Passed Date
1	BROOKS	STEPHANIE	NICOLE		09/02/2018
2	Bays	Bryanna	Katelyn		12/08/2018
3	Buckley	Kasie	M		12/03/2018
4	Burky	Christopher	Ernest		02/15/2019
5	CAMPBELL	JOHNNA	ELLEN		06/07/2019
6	COOPER	ZACHARY	ERIC		12/05/2018
7	CUPPETT	MICHAEL	WILLIAM		07/17/2018
8	Cornell	TYLER	V		05/20/2019
9	Cornell	Anthony	Allen		09/08/2018
10	Cummings	Uriah	Lee		11/17/2018
11	DAUGHERTY	AMANDA	LYNN		01/15/2019
12	DONOHEW	ASHLEY	ANN		11/19/2018
13	EDENS	ALLEN	LEE	JR.	02/23/2019
14	FRYE	EMILY	JANE		01/26/2019
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	MOORE	ALEXANDRA	BETH		04/06/2019
24	OWENS	FRANCIS	D.		09/07/2018
25	PARKER	STEVEN	GUY	II	10/26/2018
26	RANGER	TAYLOR	MARIE		09/01/2018
27	Ramsey	Eric	W		04/15/2019
28	SCHMIDT	KATELYN	ANNE		01/26/2019
29	SMITH	ANTONIO	KENNETH		08/02/2018
30	Sears	Lukas			07/27/2018
31	TORNES	COREY			03/07/2019
32	Tenney	John	Randall		07/02/2018
33	USHER	DOMINIC	J		02/14/2019
34	Wakefield	Adam			12/10/2018
35	YOST	JEFFERY	ALFONSO	JR.	06/01/2019

CPA Exam Performance Summary: 2019 Q-3

West Virginia

Overall Performance

Unique Candidates	82
New Candidates	20
Total Sections	100
Passing 4th Section	8
Sections / Candidates	1.22
Pass Rate	45.0%
Average Score	69.95

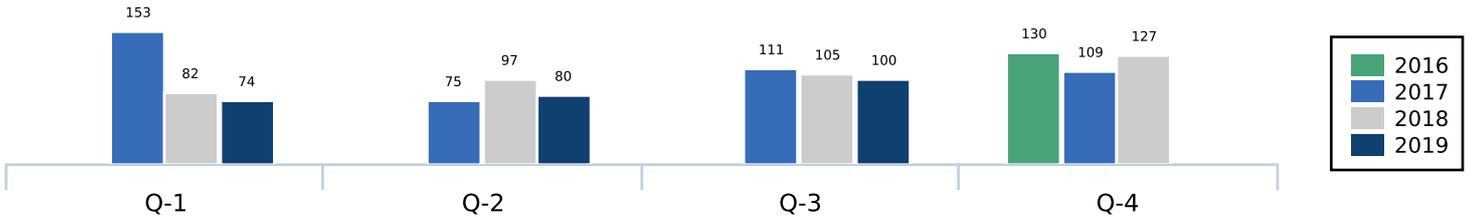
Section Performance

	Sections	Score	% Pass
First-Time	23	66.35	39.13%
Re-Exam	77	71.03	46.75%
AUD	28	66.39	32.14%
BEC	24	71.63	41.67%
FAR	21	72.43	61.9%
REG	27	70.22	48.15%

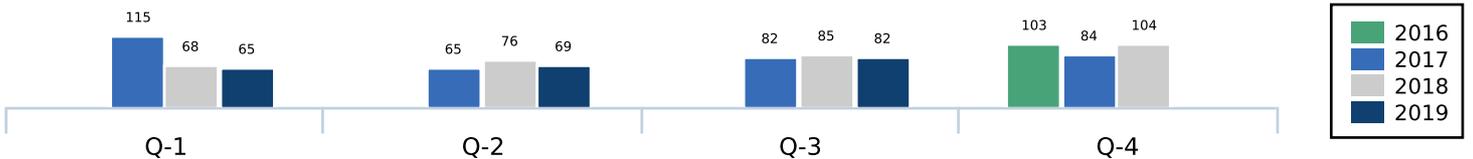
Jurisdiction Ranking

Candidates	Sections
50	50
50 Pass Rate	46 Avg Score

Sections



Candidates



Average Age



% Pass



CPA Exam Performance Summary: 2019 Q-3

West Virginia

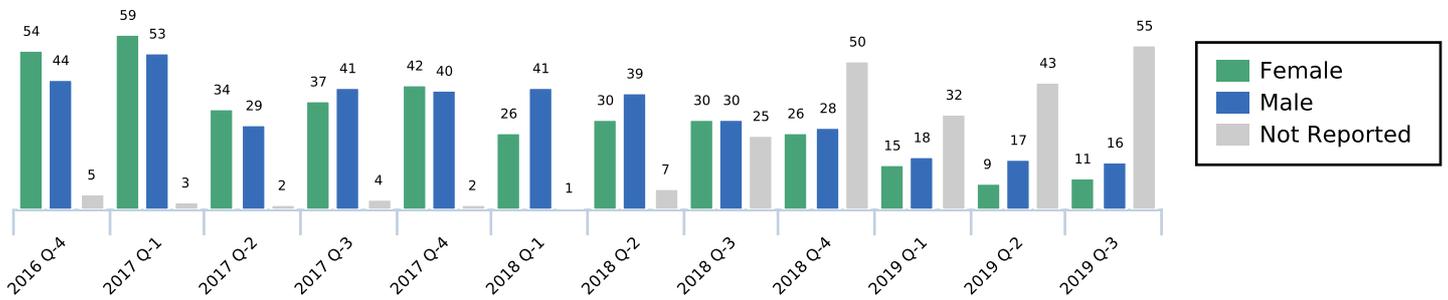
Degree Type

	Candidates	% Total
Bachelor's Degree	61	74.4%
Advanced Degree	21	25.6%
Enrolled / Other	0	0.0%

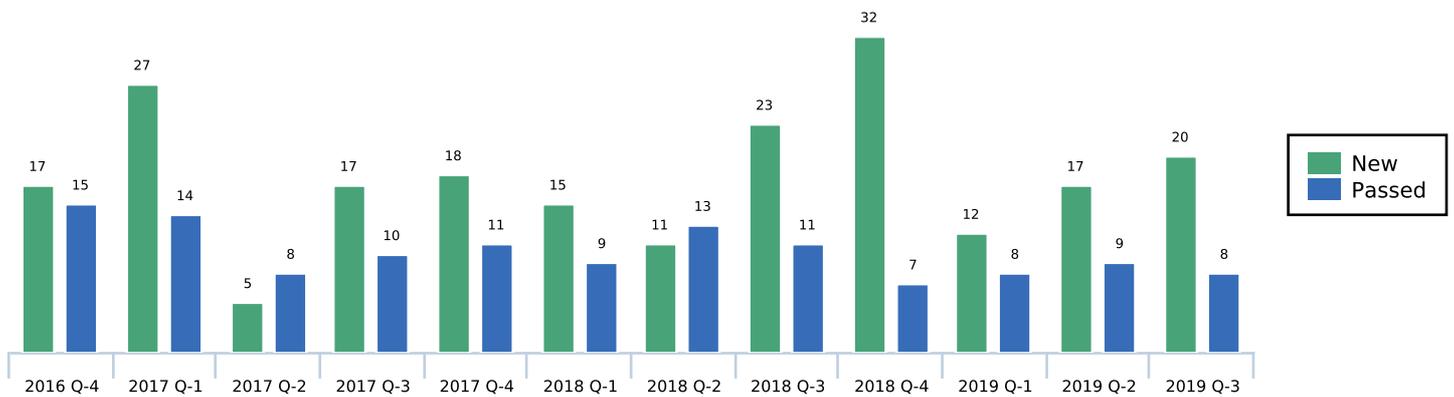
Residency

	Candidates	% Total
In-State Address	74	90.24%
Out-of-State Address	8	9.76%
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: 2019 Q-4 West Virginia

Overall Performance

Unique Candidates	94
New Candidates	25
Total Sections	114
Passing 4th Section	9
Sections / Candidates	1.21
Pass Rate	40.35%
Average Score	68.19

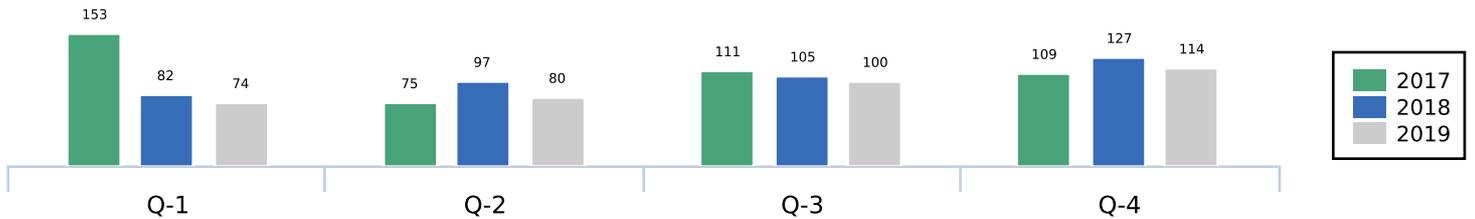
Section Performance

	Sections	Score	% Pass
First-Time	28	62.5	42.86%
Re-Exam	86	70.05	39.53%
AUD	30	66.53	30.0%
BEC	22	73.91	54.55%
FAR	29	62.86	31.03%
REG	33	70.58	48.48%

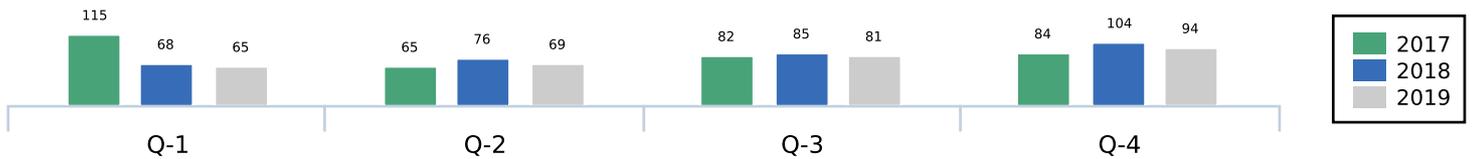
Jurisdiction Ranking

Candidates	Sections
49	49
Pass Rate	Avg Score
50	49

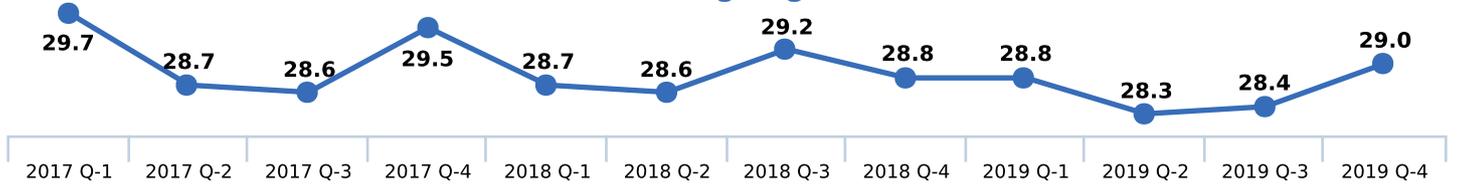
Sections



Candidates



Average Age



% Pass



CPA Exam Performance Summary: 2019 Q-4

West Virginia

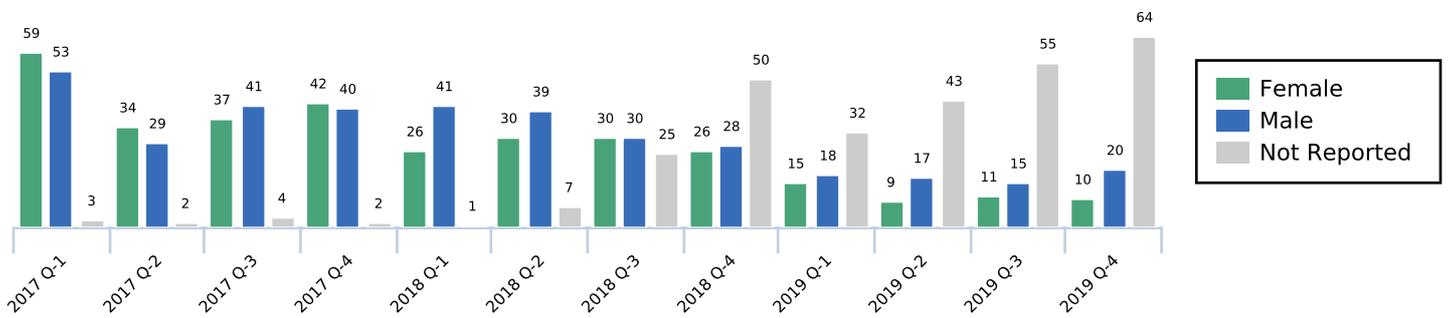
Degree Type

	Candidates	% Total
Bachelor's Degree	70	74.5%
Advanced Degree	24	25.5%
Enrolled / Other	0	0.0%

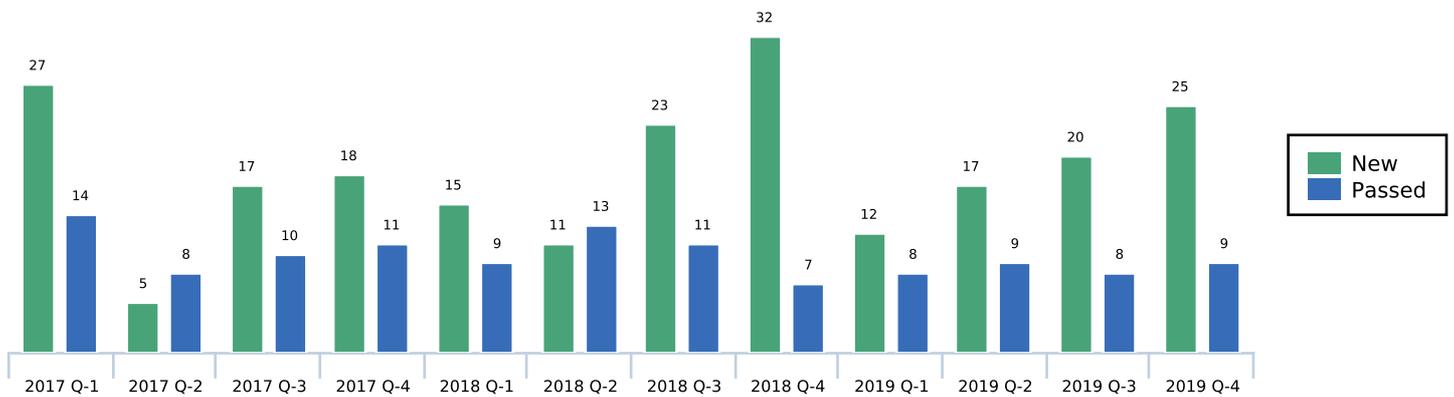
Residency

	Candidates	% Total
In-State Address	82	87.23%
Out-of-State Address	12	12.77%
Foreign Address	0	0.0%

Gender



New Candidates vs Candidates Passing 4th Section



Notes:

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CPA Exam Performance Summary: 2020 Q-1 West Virginia

Overall Performance

Unique Candidates	72
New Candidates	18
Total Sections	82
Passing 4th Section	13
Sections / Candidates	1.14
Pass Rate	46.34%
Average Score	70.48

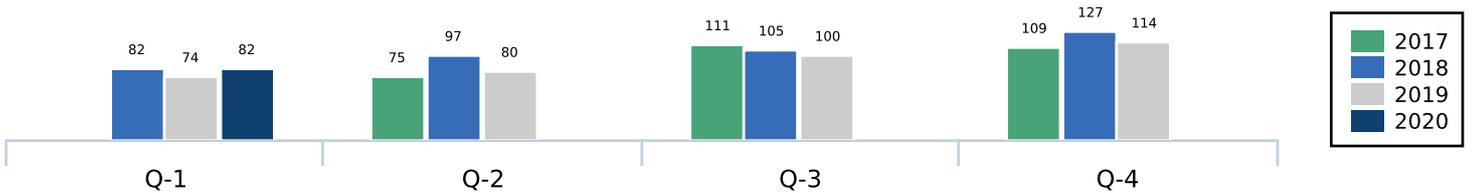
Section Performance

	Sections	Score	% Pass
First-Time	23	66.26	34.78%
Re-Exam	59	72.12	50.85%
AUD	23	68.83	43.48%
BEC	18	74.89	55.56%
FAR	23	66.43	34.78%
REG	18	73.33	55.56%

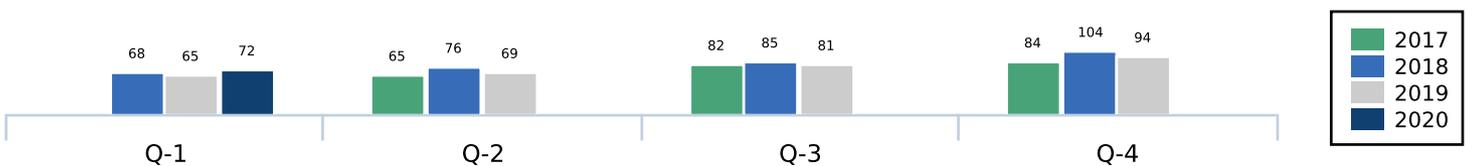
Jurisdiction Ranking

Candidates	Sections
49	49
Pass Rate	Avg Score
48	42

Sections



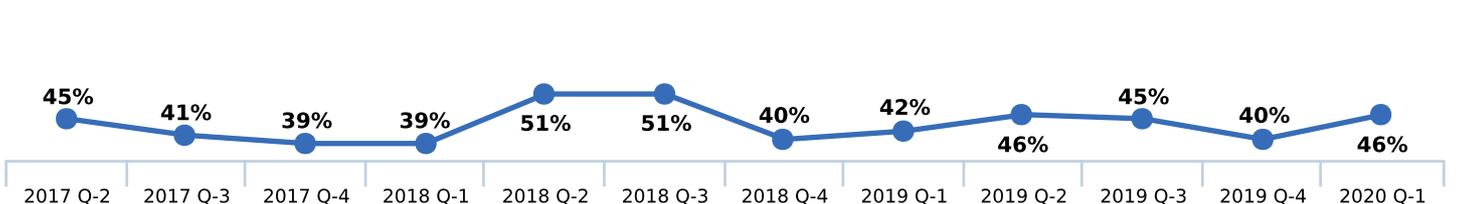
Candidates



Average Age



% Pass



CPA Exam Performance Summary: 2020 Q-1 West Virginia

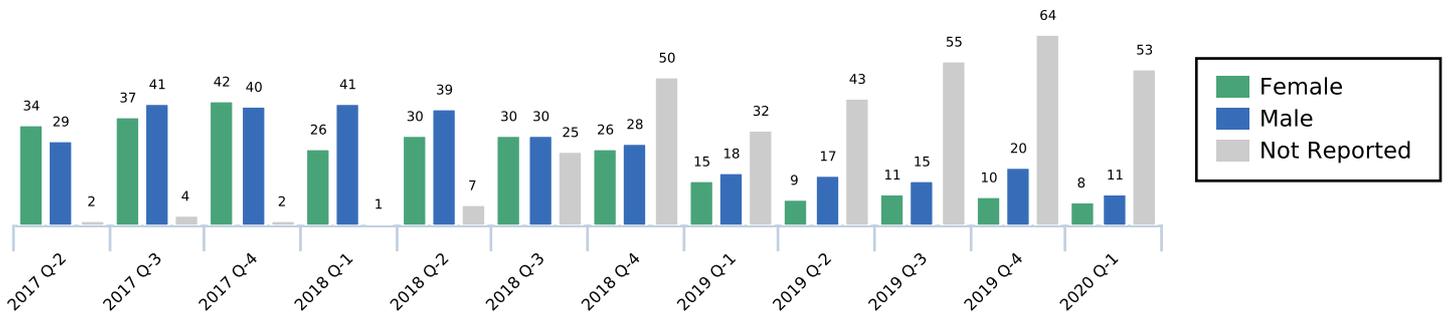
Degree Type

	Candidates	% Total
Bachelor's Degree	56	77.8%
Advanced Degree	16	22.2%
Enrolled / Other	0	0.0%

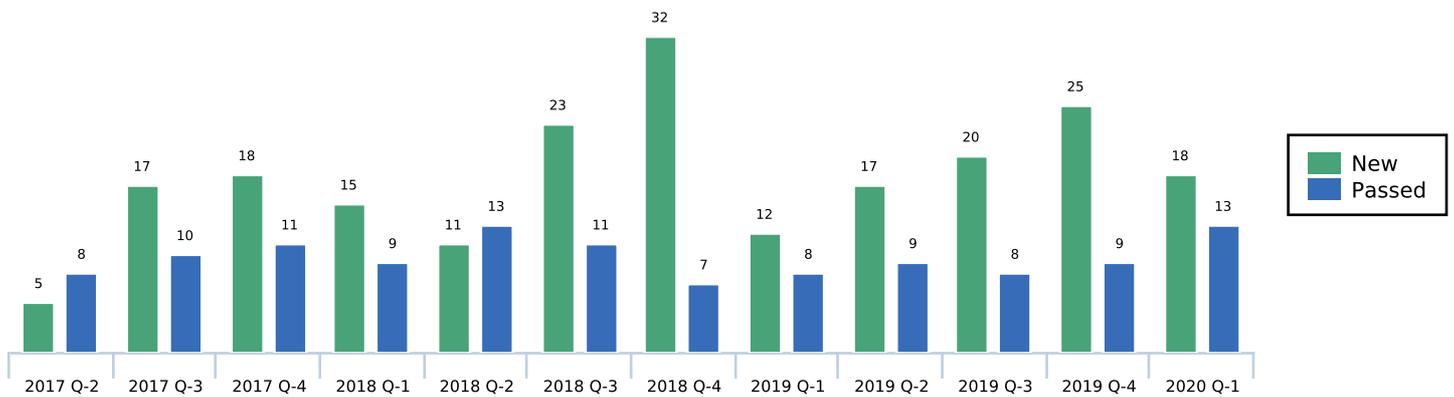
Residency

	Candidates	% Total
In-State Address	65	90.28%
Out-of-State Address	7	9.72%
Foreign Address	0	0.0%

Gender



New Candidates vs Candidates Passing 4th Section



Notes:

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CPA Exam Performance Summary: 2020 Q-2

West Virginia

Overall Performance

Unique Candidates	30
New Candidates	8
Total Sections	32
Passing 4th Section	4
Sections / Candidates	1.07
Pass Rate	56.25%
Average Score	71.56

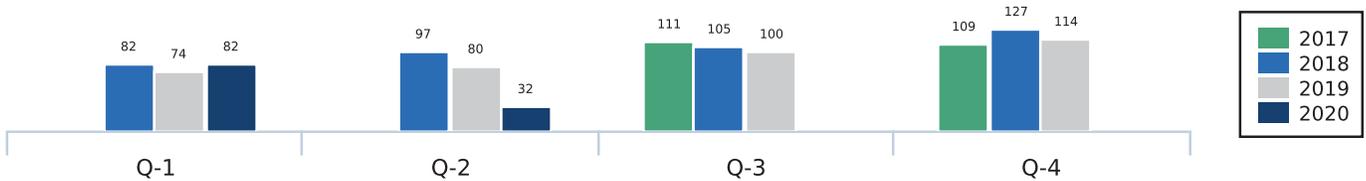
Section Performance

	Sections	Score	% Pass
First-Time	8	78.63	75.0%
Re-Exam	24	69.21	50.0%
AUD	6	63.00	33.33%
BEC	6	70.33	50.0%
FAR	13	77.92	76.92%
REG	7	68.14	42.86%

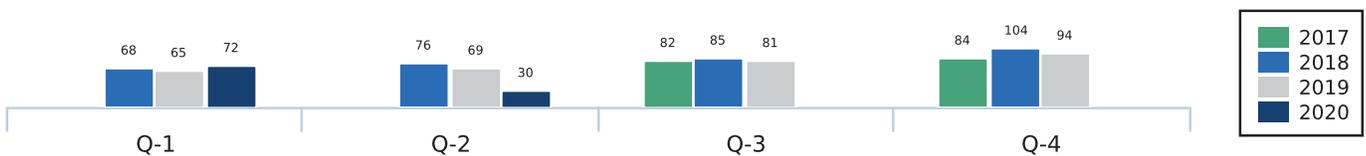
Jurisdiction Ranking

Candidates	50
Sections	50
Pass Rate	52
Avg Score	53

Sections



Candidates



Average Age



% Pass



CPA Exam Performance Summary: 2020 Q-2

West Virginia

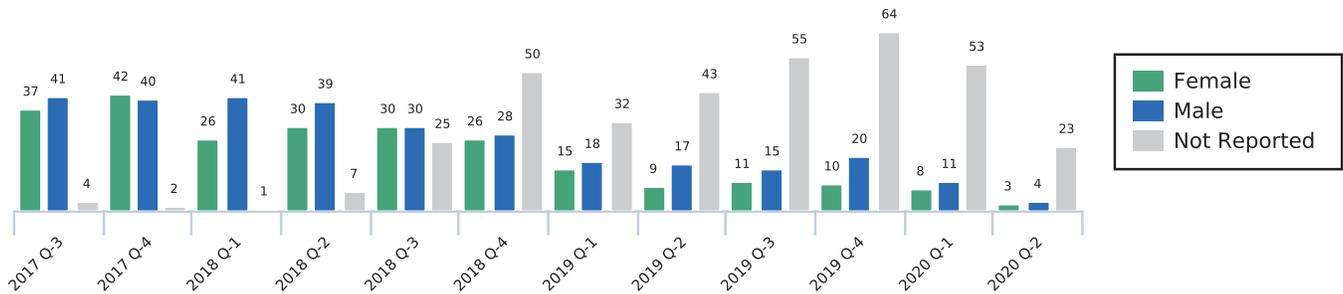
Degree Type

	Candidates	% Total
Bachelor's Degree	23	76.7%
Advanced Degree	7	23.3%
Enrolled / Other	0	0.0%

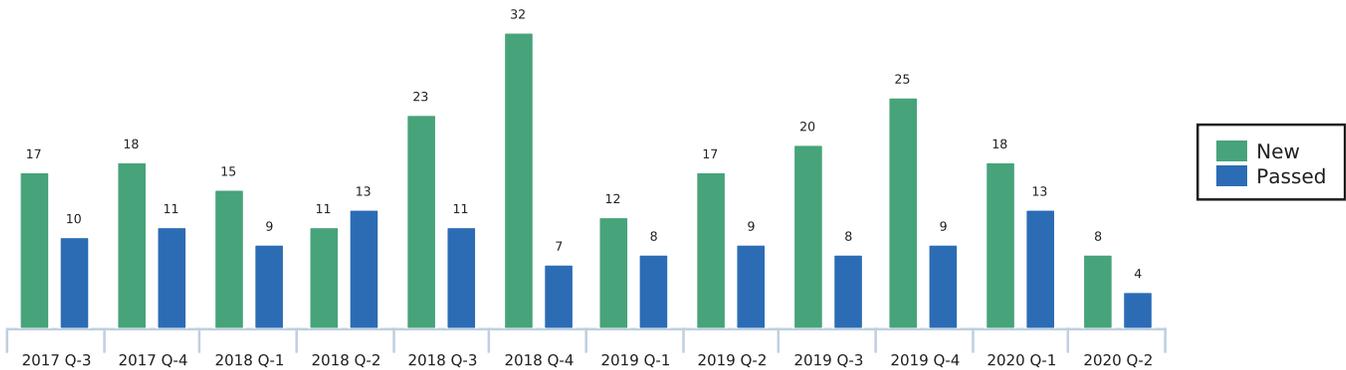
Residency

	Candidates	% Total
In-State Address	23	76.67%
Out-of-State Address	7	23.33%
Foreign Address	0	0.0%

Gender



New Candidates vs Candidates Passing 4th Section



Notes:

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Complaint Status

FY Ended June 30, 2020

Complaint Number	Dates	Complaint	Resolution
2020-01	Filed: 8/20/2019	Return of Documents	No probable cause found. Dismissed by the Board at its October 24, 2019 meeting.
	1/7/2020	Notice of Final Action	
2020-02	Filed: 9/24/2019	Aiding a religious organization in the misuse of community assets/excessive expenditures	No probable cause found. The matter was dismissed at the 10/24/2019 meeting.
	11/17/219	Notice of Final Action	
2020-03 W. Nehr v B. Cline	Filed: 8/30/2019	Mishandling / Failure to secure tax records	This matter was closed at the July 7, 2020 Board meeting.
	11/30/2019	Consent Agreement Offer	
	1/29/2020	Revised Consent Agreement Offer	
	3/5/2020	Signed Consent and Voluntarily Surrendered License	
	5/19/2020	Notice of Final Action	
2020-04 J. Nicholson v W. Earp	Filed: 10/15/2020	Failure to file tax forms	Will be included in FY 2021 report
2020-05 D. Alford v A. Wagley	Filed: 5/1/2020	Failure to file quarterly payroll taxes	
	5/29/2020	Licensee's response received	

FY Ended June 30, 2019

Complaint Number	Dates	Complaint	Resolution
WV BOA v Jay M. Clem 2019-01 Kidwell v Clem	Filed: 10/15/2018	Return of records	Matter closed by Board action at the April 26, 2019 meeting because the records had been returned.

Complaint Status

Complaint Number	Dates	Complaint	Resolution
	4/15/2019	6 Month Status Letter	
	10/7/2019	Notice of Final Action	
2019-02 Bishop v Clem	Filed: 12/10/2018	Return of records	Probable cause found
	6/10/2019	6 Month Status Letter	Hearing scheduled for all Clem matters
	9/17/2019	Hearing Scheduled	Hearing held in Clem matters on September 17, 2019
2019-05 Calvert v Clem	Filed: 1/18/2019	Return of records	
	7/18/2019	6 Month Status Letter	
	9/17/2019	Hearing Scheduled	
2019-06 Weese v Clem	Filed: 1/30/2019	Return of records	
	7/30/2019	6 Month Status Letter	
	9/17/2019	Hearing Scheduled	
2019-08 Parsons v Clem	Filed: 2/4/2019	Return of records	
	8/1/2019	6 Month Status Letter	
	9/17/2019	Hearing Scheduled	
2019-10 Stump v Clem	Filed: 4/22/2019	Return of records	
	9/10/2019	6 Month Status email	
	9/17/2019	Hearing Scheduled	
2019-11 Riden v Clem	Filed: 5/31/2019	Return of Records	
	11/30/2019	6 Month Status email	
	9/17/2019	Hearing Scheduled	Final Order revoking his license was signed on February 13, 2020.

Complaint Status

Complaint Number	Dates	Complaint	Resolution
2019-03	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
	4/26/2019	Board dismissed complaint	dismissed this complaint.
	6/17/2019	Notice of Final Action mailed	
2019-04 WVBOA v McCallister	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	Various delays while awaiting decision and sentencing from the Federal Court
	2/13/2020 11/5/2020	Signed Consent Agreement Notice of Final Action	After meeting all requirements in the Consent agreement, the licensee renewed her license to practice in August 2020. At the meeting of October 9, 2020, the Board closed this matter.
2019-07	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	

Complaint Status

Complaint Number	Dates	Complaint	Resolution
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2019-09 (Unassigned)	6/17/2019	Notice of Final Action mailed	
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FY Ended June 30, 2018

2013-07 WVBOA v R. Toler	Filed: 5/28/2013		
	10/8/2013	Motion to Hold in Abeyance	Probable cause found for a violation of
	4/2/2015	Request for Continuance by Licensee	W.Va. Code § 30-9-20(d) and W.Va. Code R. 1-1-19.2.a.2.
	4/29/2015	Abeyance/Continuance Granted	
	5/20/2016	Consent Order Signed	
2018-01 WVBOA (US Dept of Labor) v Christopher Allman	8/9/2017	Notice of Final Action	
	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	

2018-02	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	

2018-03 Walls v Christopher Allman	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	

Complaint Status

Complaint Number	Dates	Complaint	Resolution
	10/29/2018	Notice of Final Action mailed	
2018-04	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	
2018-05	9/27/2017	Return of records	No probable cause found
	3/29/2018	Six-month status letter	
	5/8/2018	Notice of Final Action	
2018-06	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	
2018-07	11/14/2017	Return of records	
	11/16/2017	Withdrew complaint	
2018-08 Mourier v Christopher Allman	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	
2018-09 WVBOA (AICPA) v James Teed	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	
2018-10	5/1/2018	Violations of Standards of Accounting Procedures	No probable cause found

Complaint Status

Complaint Number	Dates	Complaint	Resolution
	11/19/2018	Notice of Final Action	
2018-11	6/13/2018	Return of records	No probable cause found
	7/20/2018	Notice of Final Action	

**Accounting Corporations, Professional Limited Liability Companies, and Firm Permit Approvals
For Period Beginning July 1, 2019 to June 30, 2020**

Firm Number	Registration Date	Firm Name	City	State	County
AC Approvals					
F00664	7/23/2019	R. GABE RUSHDEN, CPA, AC	Charelston	WV	KANAWHA
F00665	7/12/2019	LONGERBEAM TAX & ACCOUNTING SERVICES AC	Ranson	WV	JEFFERSON
F00671	8/20/2019	K.T. Bright CPA Accounting & Tax Services, AC	Elkins	WV	RANDOLPH
F00686	2/14/2020	J. DAVIS, CPA - ACCOUNTING CORPORATION	Clarksburg	WV	HARRISON
PLLC Approvals					
F00668	7/29/2019	Melissa Powers CPA & Associates PLLC	Morgantown	WV	MONONGALIA
F00669	7/29/2019	Shaw & Associates, PLLC	Wheeling	WV	OHIO
F00676	10/24/2019	BERRY DUNN MCNEIL & PARKER PLLC	Portland	ME	MARION
F00682	12/4/2019	Bruce H Elliott CPA PLLC	Berkeley Springs	WV	MORGAN
F00684	12/10/2019	Adkins & Reynolds, CPAs, PLLC	Huntington	WV	CABELL
F00683	12/10/2019	MILES & SMITH CPAS PLLC	Hedgesville	WV	BERKELEY
F00687	3/25/2020	Hudkins Accounting, PLLC	Pennsboro	WV	RITCHIE
Firm Approvals					
	Date	Name	City	St	County
F00664	7/23/2019	R. GABE RUSHDEN, CPA, AC	Charelston	WV	KANAWHA
F00665	7/12/2019	LONGERBEAM TAX & ACCOUNTING SERVICES AC	Ranson	WV	JEFFERSON
F00666	Not Assigned				
F00667	7/29/2019	Millhuff-Stang CPA Inc.	Portsmouth	OH	OUT-OF-STATE
F00668	7/29/2019	Melissa Powers CPA & Associates PLLC	Morgantown	WV	MONONGALIA
F00669	7/29/2019	Shaw & Associates, PLLC	Wheeling	WV	OHIO
F00670	7/31/2019	SCHELLMAN & COMPANY LLC	TAMPA	FL	OUT-OF-STATE
F00671	8/20/2019	K.T. Bright CPA Accounting & Tax Services, AC	Elkins	WV	RANDOLPH
F00672	08/27/2019	Summit CPA Group	Fort Wayne	IN	OUT-OF-STATE
F00673	09/27/2019	MILLER MAYER SULLIVAN & STEVENS LLP	Lexington	KY	OUT-OF-STATE
F00674	10/1/2019	CHANG & COMPANY	CHAMBLEE	GA	OUT-OF-STATE
F00675	10/18/2019	SB & COMPANY LLC	Owings Mills	MD	OUT-OF-STATE
F00676	10/24/2019	BERRY DUNN MCNEIL & PARKER PLLC	Portland	ME	MARION
F00677	11/5/2019	Whalen & Company, CPAs, Inc.	Worthington	OH	NOT LISTED
F00678	11/8/2019	Adkins & Reynolds, CPAs	HUNTINGTON	WV	CABELL
F00679	11/13/2019	Ranjeet Koirala CPA PC	Irving	TX	OUT-OF-STATE
F00680	11/25/2019	James Moore & Co., P.L.	Gainesville	FL	OUT-OF-STATE
F00681	11/25/2019	Gettry Marcus CPA PC	Woodbury	NY	OUT-OF-STATE
F00682	12/4/2019	Bruce H Elliott CPA PLLC	Berkeley Springs	WV	MORGAN
F00683	12/10/2019	MILES & SMITH CPAS PLLC	Hedgesville	WV	BERKELEY
F00684	12/10/2019	Adkins & Reynolds, CPAs, PLLC	Huntington	WV	CABELL
F00685	01/10/2020	TIDWELL GROUP LLC	Burmington	AL	OUT-OF-STATE
F00686	2/14/2020	J. DAVIS, CPA - ACCOUNTING CORPORATION	Clarksburg	WV	HARRISON
F00687	3/25/2020	Hudkins Accounting, PLLC	Pennsboro	WV	RITCHIE

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

Firm Number	Registration Date	Firm Name	City	State	County
AC Approvals					
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
PLLC Approvals					
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
Firm Approvals					
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

Exhibit E

Annual Report to the Governor

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 the Period Beginning July 1, 2019 to June 30, 2020**

Firm No.	Registration		City	State	County
	Date	Firm Name			
F00667	7/29/2019	Millhuff-Stang CPA Inc.	Portsmouth	OH	OUT-OF-STATE
F00668	7/29/2019	Melissa Powers CPA & Associates PLLC	Morgantown	WV	MONONGALIA
F00669	7/29/2019	Shaw & Associates, PLLC	Wheeling	WV	OHIO
F00670	7/31/2019	SCHELLMAN & COMPANY LLC	TAMPA	FL	OUT-OF-STATE
F00672	08/27/2019	Summit CPA Group	Fort Wayne	IN	OUT-OF-STATE
F00673	09/27/2019	MILLER MAYER SULLIVAN & STEVENS LLP	Lexington	KY	OUT-OF-STATE
F00674	10/1/2019	CHANG & COMPANY	CHAMBLEE	GA	OUT-OF-STATE
F00675	10/18/2019	SB & COMPANY LLC	Owings Mills	MD	OUT-OF-STATE
F00676	10/24/2019	BERRY DUNN MCNEIL & PARKER PLLC	Portland	ME	MARION
F00679	11/13/2019	Ranjeet Koirala CPA PC	Irving	TX	OUT-OF-STATE
F00680	11/25/2019	James Moore & Co., P.L.	Gainesville	FL	OUT-OF-STATE
F00681	11/25/2019	Gettry Marcus CPA PC	Woodbury	NY	OUT-OF-STATE
F00683	12/10/2019	MILES & SMITH CPAS PLLC	Hedgesville	WV	BERKELEY
F00684	12/10/2019	Adkins & Reynolds, CPAs, PLLC	Huntington	WV	CABELL
F00685	1/10/2020	TIDWELL GROUP LLC	BIRMINGHAM	AL	OUT-OF-STATE
F00686	2/14/2020	J. DAVIS, CPA - ACCOUNTING CORPORATION	Clarksburg	WV	HARRISON

**Firm and Individual Authorizations Approved
For the Period Beginning July 1, 2018 to June 30, 2019**

Firm No.	Registration		City	State	County
	Date	Firm Name			
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	OUT-OF-STATE
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	OUT-OF-STATE
F00647	Withdrawn				
F00648	Withdrawn				
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

Number of Licensees by WV County of Practice
Out-of-State Licensees by State of Residence For
the Period Beginning July 1 2019to June 30, 2020

	County	07/01/2019 to 06/30/2020	07/01/2018 to 06/30/2019
1	Barbour	10	9
2	Berkeley	38	42
3	Boone	2	4
4	Braxton	2	3
5	Brooke	10	9
6	Cabell	146	152
7	Calhoun	0	0
8	Clay	1	2
9	Doddridge	0	0
10	Fayette	7	8
11	Gilmer	3	2
12	Grant	3	4
13	Greenbrier	20	18
14	Hampshire	7	5
15	Hancock	11	15
16	Hardy	7	5
17	Harrison	96	98
18	Jackson	10	9
19	Jefferson	34	32
20	Kanawha	502	473
21	Lewis	11	10
22	Lincoln	7	6
23	Logan	9	11
24	Marion	47	52
25	Marshall	8	8
26	Mason	6	8
27	McDowell	2	2
28	Mercer	44	44
29	Mineral	6	8
30	Mingo	4	3
31	Monongalia	147	144
32	Monroe	3	4
33	Morgan	7	6
34	Nicholas	24	28
35	Ohio	97	92
36	Pendleton	2	2
37	Pleasants	2	2
38	Pocohontas	1	3
39	Preston	19	21
40	Putnam	42	41
41	Raleigh	55	58

42	Randolph	21	21
43	Ritchie	4	5
44	Roane	3	4
45	Summers	3	3
46	Taylor	2	2
47	Tucker	3	3
48	Tyler	0	0
49	Upshur	18	18
50	Wayne	7	8
51	Webster	1	0
52	Wetzel	2	3
53	Wirt	2	2
54	Wood	103	92
55	Wyoming	15	12
	AL	1	2
	AZ	1	1
	CA	6	5
	CO	6	5
	CT	1	1
	DC	7	5
	DE	2	2
	FL	31	34
	GA	16	16
	IL	3	3
	IN	4	3
	KY	22	24
	KS	0	1
	MA	0	1
	MD	32	28
	ME	1	0
	MI	2	2
	MN	2	2
	MO	2	1
	MS	0	1
	NC	60	54
	NE	1	1
	NH	1	1
	NJ	4	5
	NV	3	2
	NY	3	2
	OH	64	64
	OK	0	1
	OR	1	1
	PA	69	69
	SC	20	18
	TN	13	14
	TX	21	19

UT	1	1
VA	76	75
VT	1	1
WA	3	4
WI	1	1
Out-of-Country	6	5
	2123	2109

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, 2019 to June 30, 2020

Date	Location
July 12, 2019	Board Office
August 21, 2019	Teleconference
September 25, 2019	Teleconference
October 24, 2019	Glenville State University
January 24, 2020	Board Office
February 11, 2020	Teleconference
May 6, 2020	Teleconference due to COVID-19

Board Meetings from July 1, 2018 to June 30, 2019

Date	Location
July 20, 2018	Board Office
October 1, 2018	Teleconference
October 25, 2018	West Liberty University
January 22, 2019	Board Office
February 14, 2019	Teleconference
April 26, 2019	Board Office



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

[Back to Meeting Notices](#)

Accountancy, Board of

Date/Time: 7/12/2019 -- 9:30 AM

Location:

Board Meeting 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 9:26:43 AM

[Back to Meeting Notices](#)



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[wvsos.com](#) | [wv.gov](#) | [usa.gov](#)

Monday, November 26, 2018 — 12:23 PM

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WEST VIRGINIA BOARD OF ACCOUNTANCY

405 Capitol Street, Suite 908, Charleston, WV 25301

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

AGENDA

Page 1 of 2

CALL TO ORDER

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

2. COMPLAINTS

Public Complaints:

2019-04

Same Licensee Public Complaints (Clem):

2019-02 Bishop

2019-05 Calvert

2019-06 Weese

2019-08 Parsons

2019-09 Theimer

2019-10 Stump

2019-11 Riden

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

provide audit/attest services Firm Matters

without authorization:

Report on Ryan & Associates

C. Allman

G. Cochran

3. NASBA / AICPA

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

4. FINANCIAL REPORT / P-CARD / BUDGET

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

5. CPA EXAMINATION

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

6. LICENSING / CPE / FIRMS

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

7. LEGISLATIVE RULES

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

8. OTHER

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

9. Board Meetings

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

WEST VIRGINIA BOARD OF ACCOUNTANCY

405 Capitol Street, Suite 908, Charleston, WV 25301

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

AGENDA

Page 2 of 2

2019 Q2 Reports for Board Member Review

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

ADJOURN

West Virginia Board of Accountancy

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



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

Jim Justice, Governor

Brenda S. Turley, Executive Director

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

Board Meeting Minutes

Page 1 of 5

The Board of Accountancy met on Friday, July 12, 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 were:

Robin M. Baylous, CPA - President
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
Dan Dustin, NASBA
Judy Proctor, WV Society of CPAs

Harold B. Davis was appointed to the Board by Governor Justice on July 11, 2019. Due to a scheduling conflict, Mr. Davis was unable to attend this meeting.

The meeting was called to order at 9:30 a.m. for which the following actions were recorded.

1. Approval of Minutes

- ▶ Upon motion by Horace Emery and second by Joe Holley, the Minutes of the April 26, 2019 meeting were approved as presented.

2. Complaints

- ▶ Upon motion by Horace Emery and second by Dick Riley, the Board went into Executive Session at 9:31 a.m. to consider disciplinary matters pursuant to W. Va. Code § 6-9A-4. Motion carried.
- ▶ Upon motion by Horace Emery and second by Dick Riley, the Board came out of Executive Session at 10:25 a.m. and made the following actions part of the record. Motion carried.

2017-07A The Complaint Committee reported that the Assistant Attorney General and the Executive Director had been working with LinkedIn to remove the prohibited language from Mr. Allman's LinkedIn page. The *Order Holding Respondent in Contempt of the Permanent Injunction* signed by Judge Stowers on April 10, 2019, gives Mr. Allman until July 23, 2019 to remove the prohibited language from his social media accounts. Upon motion by Horace Emery and second by Dick Riley, Board members voted to give the Assistant Attorney General the authority to

proceed with Circuit Court in the manner most appropriate to the situation. Motion carried.

2019-04 The Complaint Committee reported that they met with the Respondent in an informal conference on May 3, 2019 in the Board of Accountancy conference room. After reviewing information received during the conference and provided to the Assistant Attorney General after the conference, upon motion by Horace Emery and second by Dick Riley, the Board agreed to stay any action until after the sentencing scheduled for October 3, 2019. Motion carried.

2019-02 Per the Complaint Committee's direction, the Assistant Attorney General
2019-05 circulated a *Notice of Hearing* and *Statement of Charges* for Board consideration.

2019-06 After review by all Board members, probable cause was found. Upon motion by

2019-08 Horace Emery and second by Dick Riley, Board members voted to combine these

2019-10 matters and set for hearing as soon as possible. Motion carried.

2019-11

G. Cochran The Complaint Committee reported that Board staff has been unable to find a good address to notify Mr. Cochran to cease using the prohibited language on his social media site. The Committee reported that the Assistant Attorney General and the Executive Director have been working with LinkedIn to administratively remove the prohibited language from the web. This matter is continued.

Ryan & Assoc. The Complaint Committee reported that Mr. Ryan is continuing to use the credential CPA and Accounting Corporation on his web site and other social media accounts even though the licensee and majority shareholder is no longer affiliated with the business. Upon motion by Horace Emery and second by Dick Riley, the Board directed the Executive Director to write the Ryans and the business entitled Ryan & Associates to request that they remove the prohibited language from all public venues. Motion carried.

3. NASBA

- ▶ Dan Dustin, Vice President, State Board Relations with the National Association of State Boards of Accountancy (NASBA) visited the Board and provided updates regarding upcoming meetings, NASBA tools and services, firm mobility, the Uniform Accountancy Act, CPE blended and nano-learning, CPA evolution next steps, AICPA Code of Conduct and reciprocity.
- ▶ Robin Baylous, Dick Riley and Ted Lopez plan to attend the Annual Meeting in Boston, Massachusetts, on October 27-30, 2019.

4. Financial Report / P Card / Budget

- ▶ The Board received the *Receipts and Disbursements Report* for the fiscal period ending June 30, 2019 as follows:

Beginning Cash Balance, July 1, 2018	\$578,701.46
Total Receipts	395,327.08
Total Disbursements	<u>372,480.00</u>
Ending Cash Balance, June 30, 2019	601,548.54

- ▶ Upon motion by Horace Emery and second by Dick Riley, the Board approved the P-card transactions as presented.

5. CPA Examination

- ▶ Upon motion by Horace Emery and second by Dick Riley, the Board approved the nine candidates who passed the examination in 2019 Q2.

- ▶ The Board reviewed and discussed the CPA Examination Performance Statistics for 2019 Q2.

- ▶ The Board discussed whether we should require an exam candidate to provide community college transcripts if the credit has been transferred to a four-year degree granting institution. The Board requested Board staff to write a policy for consideration at the October 24, 2019 meeting.

The Board broke for lunch at 11:57 a.m.

The meeting was called back to order at 12:30 p.m.

6. Licensing / CPE / Firms

- ▶ The Board discussed the Berry Dunn request regarding the LLC designation behind the organization's name. The firm wishes to expand their services in West Virginia to include attest and compilation. In their state of origin (Maine), the firm must use LLC behind the organization's name. Maine prohibits use of the PLLC designation, even if the business is organized as a PLLC. Upon motion by Horace Emery and second by Ted Lopez, the Board directed the Assistant Attorney General to look into the regulations to see if it is possible for this firm to use the term LLC behind their name in West Virginia or if they may utilize a "dba" with the PLLC behind their West Virginia practice name. Motion carried.

- ▶ Board members reviewed the various CPE non-compliance listings as well as the lapsed licenses and firm permits reports.

7. Legislative Rules

- ▶ Board members reviewed the Agency Proposed Rules after the 30-day comment period ended on July 8, 2019. One of the Board members noted that the word "proceeding" at

7.3 in Board Rules should be changed to “preceding.” Upon motion by Horace Emery and second by Dick Riley, the Board voted to incorporate the change and move forward with filing the Agency Approved Rules by the July 26, 2019 deadline. Motion carried.

- ▶ Board members reviewed House Bill 118 approved on June 17, 2019 in the 2019 First Extraordinary Session of the Legislature. This bill requires all licensing boards to adopt rules to accommodate licensure applications received from applicants who have a prior criminal conviction. Upon motion by Horace Emery and second by Dick Riley, the Board directed the Assistant Attorney General to provide the appropriate language for inclusion in the Rules. The Executive Director will incorporate the language, circulate the amended rules and schedule a teleconference for members to review and approve/revise before the August 30, 2019 filing deadline with the Secretary of State’s office. Motion carried.
- ▶ Ted Lopez provided information regarding marijuana-related business policies for Board members to review before the meeting. He opened the discussion regarding the position taken by some State Boards of Accountancy, AICPA and NASBA on medical and recreational marijuana businesses that are legal in some states. Since the federal government still considers growing marijuana illegal and federal banks do not accept funds for deposit from illegal businesses, Dick Riley suggested that it may be premature for the Board to adopt a formal position at this juncture. Board members decided that if CPA licensees inquire regarding the Board’s stance on this matter, Nevada’s statement should be used. Lifted from AICPA / NASBA booklet entitled “Providing services to businesses in the marijuana industry - A sample of current board positions - January 2019.”

After careful consideration the Board has determined that licensees and firms that elect to provide services to the marijuana industry legalized in any state in which the licensee practices will not face action from the Board based solely on the fact that the licensee or firm is providing such services. However, licensees are reminded that the federal government views such activity as a federal criminal offense. The Board’s position does not negate the possibility that disciplinary action may be taken by the Board should a licensee be found guilty of a federal criminal act.

8. Other

- ▶ With the imminent retirement of the current Executive Director, the Board briefly discussed a timeline for succession planning. The current Executive Director was directed to provide a job description detailing the current duties and requirements of the position. The discussion for succession planning will continue at the first Board meeting in 2020.

9. Board Meetings

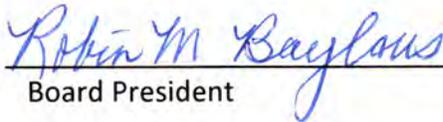
- ▶ The next Board meeting will be held at Glenville State College on Thursday, October 24, 2019, at 9:30 a.m. Board members suggested we ask Chris DeWeese to attend and address the students. Board members also suggested that we request someone from NASBA’s Center for the Public Trust (CPT) to attend also.

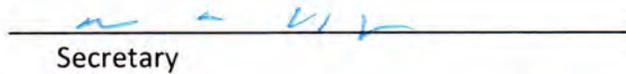
The following reports were made part of the quarterly record and available in each member’s meeting book for 2019 Q2:

- ▶ 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 second by Dick Riley, the meeting was adjourned at 2:00 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, July 12, 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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Meeting Notice Detail

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Accountancy, WV Board of

Date/Time: 8/21/2019 -- 1:30 PM

Location:

Teleconference (please call the Board office at (304) 558-3557 to secure information regarding the call-in number)

Purpose: Consider Rule language for 30-day Comment Period to accommodate HB 118

Consider transcripts for exam applicant

Notes:

Meeting was approved : 8/5/2019 11:52:18 AM

[Back to Meeting Notices](#)



Monday, August 5, 2019 — 12:26 PM

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**West Virginia
Board of Accountancy**

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



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

Jim Justice, Governor

Brenda S. Turley, Executive Director

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

Page 1 of 2

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

Board Members in Attendance were:

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

Others in Attendance were:

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

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

1. Consideration of proposed Rule language re: HB 118

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

2. Consideration of education transcript

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

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

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

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

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

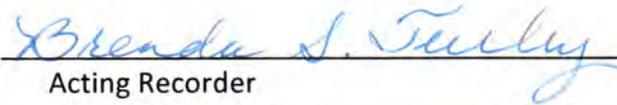


Board President



Secretary

Assistant Secretary



Acting Recorder



West Virginia Secretary of State

Mac Warner



West Virginia Secretary of State — Online Data Services

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Meeting Notice Detail

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Accountancy, WV Board of

Date/Time: 9/25/2019 -- 10:00 AM

Location:

Via teleconference
Call the Board office at (304) 558-3557 for call-in information

Purpose: To consider comments received after the 30 Day Comment Period ends for possible inclusion into Agency Approved Rules.

Notes:

Meeting was approved : 8/26/2019 2:31:58 PM

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Monday, September 23, 2019 — 9:32 AM

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**West Virginia
Board of Accountancy**

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



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

Jim Justice, Governor

Brenda S. Turley, Executive Director

Wednesday, September 25, 2019 10:00 a.m. Board Meeting Minutes **Page 1 of 2**

The Board of Accountancy met via teleconference on Wednesday, September 25, 2019 at 10:00 a.m.

Board Members in Attendance were:

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

Others in Attendance were:

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

The meeting was called to order at 10:00 a.m. by Board President Robin Baylous and the following actions were made part of the record.

1. Review and Consider Comments to the Proposed Rules Received During the 30-Day Public Comment Period

The Board reviewed three comments received as a result of proposed rules filed on August 22, 2019 for a 30-Day Public Comment Period ending September 22, 2019. The following determinations and responses were made part of the record:

- A. Board members reviewed and discussed the ‘vagueness’ of the language included in the proposed rules regarding the “seriousness of the crime” as submitted in Ms. G. Loor’s comments. Upon motion by Harold Davis and second by Joe Holley, the Board determined that the new rules were proposed pursuant to a mandate by House Bill 118 which passed the legislature on June 17, 2019. Since the board incorporated the appropriate language, as written from within H.B.118, to the relevant sections of *Board Rules and Rules of Professional Conduct*, the Board decided not to make additional changes to the rules. The Executive Director will reply to the licensee’s comment.

- B. Board members reviewed and discussed the reasonableness of the proposed \$150 fee to petition the Board for a determination of whether the individual’s criminal record would disqualify the individual from obtaining a license as submitted in Mr. J. Rowan’s comments. Upon motion by Harold Davis and second by Joe Holley, board members agreed that the

fee is reasonable and decided not to change the \$150 fee as published during the comment period. Motion carried. The Executive Director will reply to the licensee's comment.

- C. Mr. G. Swingle commented that the proposed rules makes sense as written. The Executive Director will reply that the Board thanks him for taking time to respond.

A copy of all comments with the Board's replies is attached to these Minutes.

Upon motion by Horace Emery and second by Jean Bailey, Board members agreed that the Proposed Rules should be filed as published in the 30-Day Public Comment Period. Motion carried.

2. Review the Circumstances Surrounding a Reciprocal Application

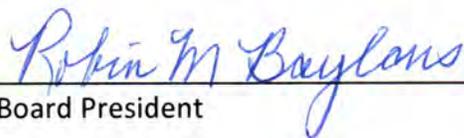
Upon motion by Joe Holley and second by Horace Emery, the Board went into Executive Session at 10:45 a.m. to consider a reciprocal application pursuant to W. Va. Code § 6-9A-4. Motion carried.

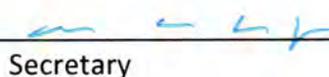
Upon motion by Horace Emery and second by Jean Bailey, the Board came out of Executive Session at 11:14 a.m. and made the following action part of the record:

- A. Upon motion by Joe Holley and second by Horace Emery, the Board determined that this applicant must first become active in his originating state before the Board will consider approving his application for a reciprocal certificate. Motion carried. The Executive Director will notify the applicant.

With no further business to come before the Board, upon motion by Harold Davis and second by Jean Bailey, the meeting was adjourned at 11:18 a.m. Motion carried.

We certify that this is a true copy of the Minutes of the West Virginia Board of Accountancy for Wednesday, September 25, 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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Meeting Notice Detail

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Accountancy, WV Board of

Date/Time: 10/24/2019 -- 9:30 AM

Location:

Glenville State College
For additional information
email: wvboa@wv.gov
or call: (304) 558-3557

Purpose: To review complaints and conduct regularly scheduled business regarding the CPA examination, licensure, and firm permits

Notes:

Meeting was approved : 7/3/2019 3:36:52 PM

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Wednesday, July 3, 2019 — 3:44 PM

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WEST VIRGINIA BOARD OF ACCOUNTANCY

Meeting being held at Glenville State College, Glenville, WV

AGENDA

Thursday, October 24, 2019 9:30 a.m.

Page 1 of 1

CALL TO ORDER

1. APPROVAL OF MINUTES

- ▶ July 12, 2019 ** August 21, 2019 ** September 25, 2019

2. COMPLAINTS

Allman matter	2019-04 (McCallister)	Various Peer Review Matters	Discussion re: handling of complaints which lack adequate detail (H. Emery)
WVBOA v Clem Matters:	2019-12 (New)	Various Firm Matters	
2019-02	2019-08	2020-01 (New)	
2019-05	2019-10	2020-02 (New)	
2019-06	2019-11	2020-03 (New)	

3. FINANCIAL REPORT / P-CARD / BUDGET

- ▶ Receive *Receipts & Disbursements Report* for fiscal period ending September 30, 2019
- ▶ Ratify 2019 Q3 P-Card Expenditure Report
- ▶ Request Board approval to reimburse Veterinary Board our pro rata share of Keith Fisher attendance at a FARB meeting
- ▶ Technology and software purchases

4. CPA EXAMINATION

- ▶ Approve 2019 Q3 Successful Exam Candidates
- ▶ Review and consider policy language re: community college transcripts
- ▶ Review and consider policy language re: verification of exam scores to other jurisdictions

5. LICENSING / CPE / FIRMS

- ▶ Preparation Services / Peer Review (H. Emery)
- ▶ C. Vance request (professor at Shepherd University)
- ▶ Kirkpatrick Request for review
- ▶ Status of ALD Project (Letters mailed August 14, 2019)

6. LEGISLATIVE RULES

- ▶ Copy of Rules filed September 27, 2019

7. NASBA / AICPA

- ▶ Upcoming NASBA Meetings
- ▶ Peer Review Database Services available through AICPA

8. OTHER

- ▶ Schedule next meeting
- ▶ Sign certificates
- ▶ 2019 Q3 Reports for Board Member Review
 - 2019 Q3 Exam Candidates Sat
 - 2019 Q3 Approved Exam candidates
 - 2019 Q3 Approved Firms
 - 2019 Q3 Approved Licensees
 - Candidate Care Report

ADJOURN

WEST VIRGINIA BOARD OF ACCOUNTANCY

405 Capitol Street, Suite 908, Charleston, WV 25301

Meeting held at Glenville State College

Thursday, October 24, 2019 9:30 a.m.

AGENDA

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2. COMPLAINTS

Allman matter (update)

WVBOA v Jay M. Clem matters (update)

2019-02 Bishop

2019-05 Calvert

2019-06 Weese

2019-08 Parsons

2019-10 Stump

2019-11 Riden

2019-04 WVBOA v McCallister (update)

2019-12 New

2020-01 New

2020-02 New

2020-03 New

Various Peer Review Matters

Various Firm Matters

Discussion re: handling of complaints which lack adequate detail (H. Emery)

WEST VIRGINIA BOARD OF ACCOUNTANCY

Meeting being held at Glenville State College, Glenville, WV

AGENDA

Thursday, October 24, 2019

Page 1 of 1

3. FINANCIAL REPORT / P-CARD / BUDGET

- ▶ Technology and software purchases

West Virginia Board of Accountancy

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



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

Jim Justice, Governor

Brenda S. Turley, Executive Director

Thursday, October 24, 2019 9:30 a.m. Board Meeting Minutes

Page 1 of 6

The Board of Accountancy met on Thursday, October 24, 2019 at 9:30 a.m. in the Alan B. Mollohan Campus Community Center ballroom at Glenville State College. The public was invited.

Board Members in Attendance were:

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

Others in Attendance were:

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

Theodore Lopez, CPA, was unable to attend.

The meeting was called to order by Board President Robin Baylous at 9:40 a.m. for which the following actions were recorded. This portion of the meeting was held in a private conference room for Executive Session purposes.

1. Approval of Minutes

- ▶ Upon motion by Horace Emery and second by Richard Riley, the Minutes of the July 12, 2019 meeting were approved as presented. Motion carried.
- ▶ Upon motion by Horace Emery and second by Jean Bailey, the Minutes of the August 21, 2019 meeting were approved as presented. Motion carried.
- ▶ Upon motion by Horace Emery and second by Harold Davis, the Minutes of the September 25, 2019 meeting were approved as presented. Motion carried.

2. Complaints

- ▶ Upon motion by Joseph Holley and second by Harold Davis, 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 Harold Davis and second by Jean Bailey, the Board came out of Executive Session at 11:42 a.m.

- ▶ Board members left the conference room and continued the meeting after lunch in the ballroom. Open Session was called to order at 1:18 p.m. by Board President Robin Baylous. The following actions were made part of the record. Motion carried.

- 2017-07A** Upon motion by Horace Emery and second by Richard Riley, the Board will keep this matter open until the January meeting to give the Putnam County Circuit Court an opportunity to contact the Board regarding any fines that may be assessed while waiting for the Respondent to comply with the Court's orders. Motion carried.

- 2019-02** The Assistant Attorney General apprised the Board that the Hearing regarding these
2019-05 matters was held on Tuesday, September 17, 2019. All six of the complainants were
2019-06 available to testify by telephone. The Respondent did not appear nor participate by
2019-08 telephone. The *Proposed Findings of Fact and Conclusions of Law* brief will be prepared
2019-10 by the Assistant Attorney General and submitted to the Hearing Examiner by November
2019-11 12, 2019. This matter is continued.

- 2019-04** The Assistant Attorney General reported that the sentencing date had been moved to December 11, 2019. The Board continued this case until after sentencing. This matter is continued.

- 2019-12** Upon motion by Horace Emery and second by Joe Holley, this matter was dismissed due to lack of evidence that the Board requested from the Complainant. Motion carried. The Executive Director was directed to notify the Complainant and the Respondent.

- 2020-01** Upon motion by Horace Emery and second by Harold Davis, the Board dismissed this matter. Motion carried. The Executive Director was directed to notify the Complainant and the Respondent.

- 2020-02** Upon motion by Horace Emery and second by Jean Bailey, the Board dismissed this matter. Motion carried. The Executive Director was directed to notify the Complainant and the Respondent.

- 2020-03** Upon motion by Horace Emery and second by Richard Riley, the Board found probable cause to initiate a complaint against the Respondent. The Assistant Attorney General was directed to prepare and send the Respondent a *Consent Agreement* charging breach of confidentiality and holding out as a Certified Public Accountant. The Board recommended a \$1,500.00 fine, revocation of certificate for one year, and reimbursement for the cost of the investigation and attorney's fees. Motion carried.

- ▶ The Board reviewed information provided by Berry Dunn McNeil & Parker LLC, a Maine firm who established a location in West Virginia. The firm provided a certification document from the Maine Secretary of State's Office establishing that Berry Dunn is organized as a professional limited liability company. The Board was also advised that Maine's provisions only allow a professional limited liability company to use the term "LLC" behind the business name - even though the firm is organized as a PLLC. In order to meet the requirements of West Virginia Professional Limited Liability Company statutes, the Board approved the firm to file the Maine LLC as a dba PLLC in West

Virginia. Upon motion by Horace Emery and second by Harold Davis, the Berry Dunn McNeil & Parker LLC dba Berry Dunn McNeil & Parker PLLC firm permit application was approved. The Board President signed off on the application. Motion carried. The Executive Director will notify the firm of the Board's approval.

3. Financial Report / P Card / Budget

- ▶ The Board received the *Receipts and Disbursements Report* for the period ending September 30, 2019 as follows:

Beginning Cash Balance, July 1, 2019	\$601,548.54
Total Receipts	63,245.00
Total Disbursements	<u>(113,994.96)</u>
Ending Cash Balance, September 30, 2019	550,798.58

- ▶ Upon motion by Joe Holley and second by Harold Davis, the Board ratified the p-card purchases for 2019 Q3. Motion carried.

- ▶ Upon motion by Horace Emery and second by Jean Bailey, the Board approved the Veterinary Board's request to reimburse our *pro rata* share of Assistant Attorney General Keith Fisher's attendance at the Federation of Associations of Regulatory Boards 27th Annual FARB Regulatory Law Seminar on October 3-6, 2019 in St. Louis, Missouri. The approximate cost for the Board of Accountancy is \$390.00. Motion carried.

- ▶ The Executive Director gave an oral report regarding the status of the current Microsoft software as well as the age of the Board's computer equipment. Microsoft will no longer be supporting Microsoft 7 which is currently utilized on all three desktops for office staff. It was also noted that two of the office desktops were purchased in 2013 and one in 2014. Therefore, she recommended that the Board replace the computers and upgrade any necessary software with an estimated cost of \$8,700.00. Upon motion by Horace Emery and second by Harold Davis, the Board approved these equipment and software purchases. Motion carried.

4. CPA Examination

- ▶ Upon motion by Harold Davis and second by Jean Bailey, the Board approved the eight successful examination candidates. Motion carried.

- ▶ Upon motion by Harold Davis and second by Jean Bailey, the Board approved the "Transcripts" policy cited below. Motion carried.

Since the Board only accepts those hours that appear on four-year degree granting institutions' transcripts, effective October 24, 2019, the Board adopted a policy that it is no longer necessary to require an exam applicant to provide transcripts from the community/technical/associate level institutions unless the applicant needs the Board to consider a course that is not reflected on a four-year degree granting transcript.

- ▶ Upon motion by Horace Emery and second by Joe Holley, the Board approved the Verification of Exam Scores policy cited below. Motion carried.

Effective October 24, 2019, unless otherwise directed by a licensee or exam applicant, the Board will only indicate the passing scores when providing a verification of exam scores to another state or jurisdiction.

5. Licensing / CPE / Firms

- ▶ Horace Emery gave an oral report regarding whether peer review is required for licensees or firms who perform 'preparation services only.' He outlined that preparation services were a lower level of service than compilations, and no report was required. According to AICPA's current requirements, a firm or licensee who is performing preparation services only is not required to enroll in a peer review program. However, West Virginia regulations were adopted before the introduction of preparation services. As a result, there is no definition of preparation services, nor is there any reference to preparation services. The Board will continue to look into this issue and it will be considered at a future meeting.
- ▶ The Board reviewed a request from a college professor who teaches at a West Virginia college, but holds a Virginia license to practice. The professor requested the Board to make an exception regarding the reciprocal certificate requirement for those professors who only teach in West Virginia and do not provide any accounting services to the public. After a review of the current statutes and regulations, upon motion by Horace Emery and second by Harold Davis, the Board determined that no exceptions could be made. College professors who live and or work in West Virginia must secure a reciprocal certificate before using the CPA credential. The Executive Director will notify the inquirer regarding the Board's decision. Motion carried.
- ▶ The Board reviewed a request from a Missouri CPA certificate holder who is living and working in West Virginia and using the CPA title. After thorough consideration, the Board determined that under current statutes and regulations, individuals who use the CPA title behind their name must have an active license to practice. The Executive Director will notify the inquirer regarding the Board's decision. Motion carried.
- ▶ The Executive Director provided an oral report that 30 individuals that were mailed ALD letters in August 2019 had failed to respond. Upon motion by Horace Emery and second by Jean Bailey, the members voted to send a second letter requesting the licensees to respond whether they are providing services in West Virginia that require a license to practice. Motion carried.

6. Legislative Rules

- ▶ Board members reviewed the October 21, 2019 email received from Arlie Hubbard, Chief Counsel, West Virginia House of Delegates, Committee on Government Organization, regarding the Legislative Rule Making Committee's recommendation that the following "red" and "blue" language be stricken from the rule:

“Where the records are sealed, the applicant shall sign a waiver authorizing the commission to access the criminal records of the applicant in order for the commission to make the eligibility determination” (red language)

as well as the phrase, “the date of release from incarceration” (blue language).

The email stated that although the blue language departs from the statutory list of information that the Board must collect in responding to a petition, it did not necessarily prohibit a board from requesting more information than is specified in the statute. The email indicated that the Committee recommends striking both the red and the blue language unless the Board could articulate a purpose for departing from the statutory list. After consideration, upon motion by Horace Emery and second by Harold Davis, the Board decided to strike the red language from the rules, but keep the blue language intact. Motion carried. The Executive Director will notify the Legislative Rule Making Committee.

7. NASBA / AICPA

- ▶ Board members reviewed the information regarding upcoming NASBA meetings. Board President Robin Baylous, Board Secretary Richard Riley and Executive Director Brenda Turley will be attending the 112th Annual Meeting in Boston, Massachusetts from October 27-30, 2019.
- ▶ The Executive Director provided an oral report regarding AICPA Peer Review service available online. She reported that firms who are enrolling in Peer Review through PRIMA are now required to either “opt in” or “opt out” of the administering entity providing peer review information to the state board of accountancy. Some states require a firm to provide the final peer review within 30 days of the date of receipt. She also provided information that AICPA has asked state boards if they need to know:
 - A firm’s review schedule;
 - When a firm’s peer review has begun;
 - When the peer review will be presented to the administering entity;
 - When the review was accepted by the administering entity’s peer review committee;
 - Information regarding remedial actions required of the firm as a result of the review;
 - Enrollment and extension information;
 - Or, if the state board staff may access the AICPA’s Facilitated State Board Access and run numerous reports.

The Board determined that this is a lot of information to review and consider during a Board meeting. This matter was tabled and will be reviewed at a future meeting.

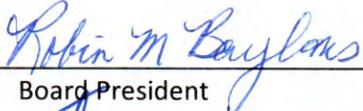
8. Other

- ▶ The Board scheduled the following future meetings for 9:30 a.m. in the West Virginia Board of Accountancy conference room:
 - Friday, January 24, 2020
 - Friday, April 24, 2020

- ▶ The Board members signed the certificates of those who licensed during the last quarter. The following reports were made part of the quarterly record and available in each member's meeting book for 2019 Q3:
 - Exam Candidates Who Sat
 - Exam Candidates Approved
 - Firms Approved
 - Licensees Approved
 - NASBA Candidate Care Report

With no further business to come before the Board, upon motion made by Joe Holley and seconded by Harold Davis, the meeting was adjourned at 3:45 p.m.

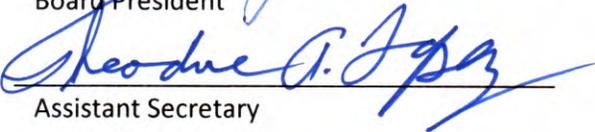
We certify that this is a true copy of the Minutes of the West Virginia Board of Accountancy for Friday, October 24, 2019.



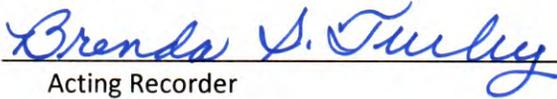
Board President



Secretary



Assistant Secretary



Acting Recorder



West Virginia Secretary of State Mac Warner



West Virginia Secretary of State — Online Data Services

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Meeting Notice Detail

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Accountancy, WV Board of *Accountancy, WV Board of*

Date/Time: 1/24/2020 -- 9:30 AM

Location:

Conference Room
405 Capitol Street, Suite 908
Charleston, WV 25301

Purpose: Quarterly meeting to discuss regularly scheduled business and consider complaints

Notes:

Meeting was approved : 11/25/2019 2:10:24 PM

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Monday, November 25, 2019 — 2:20 PM

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WEST VIRGINIA BOARD OF ACCOUNTANCY

405 Capitol Street, Suite 908, Charleston, WV 25301

Friday, January 24, 2020 9:30 a.m.

AGENDA

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CALL TO ORDER

1. APPROVAL OF MINUTES

- ▶ Thursday, October 24, 2019

2. COMPLAINTS

Confidential	Complainant refile of a	Clem matters:	2019-04 (McCallister)
Licensing Matters (3)	matter already dismissed	2019-02	2019-08
	by the Board	2019-05	2019-10
	Allman (carryover)	2019-06	2019-11
			2020-03 (Cline)
			2020-04 *New

3. FINANCIAL REPORT / P-CARD / BUDGET

- ▶ Receive *Receipts & Disbursements Report* for fiscal period ending December 31, 2019
- ▶ 2019 Q4 P-Card Expenditure Report for Board ratification
- ▶ Report re: computer / software expenditures (oral report)

4. CPA EXAMINATION

- ▶ Approve 2019 Q4 Successful Exam Candidates
- ▶ AICPA Invitation to Comment / Exposure Draft - Maintaining the Relevance of the Uniform CPA Exam
- ▶ 2019 Q4 Candidate Performance Report

5. LICENSING / CPE / FIRMS

- ▶ C. Vance response to Board directive of October 24, 2019 meeting
- ▶ Review Proposed Application Forms to Satisfy Legislation re:
 1. Low Income Families,
 2. Military and Military Families, and
 3. Criminal Record Petition
- ▶ CPE Status Report (S. Young)

6. LEGISLATURE / LEGISLATIVE RULES

- ▶ Listing of Legislative Bills being tracked by Board staff
- ▶ Status of Modified Rules filed November 8, 2019 and considered by House Government Organization Committee on January 20, 2020 (H. Emery)

7. NASBA / AICPA

- ▶ Upcoming NASBA Meetings

8. OTHER

- ▶ Personnel Planning/Upcoming Changes
- ▶ Next Board Meeting - April 24, 2020, 9:30 a.m., Board Conference Room
- ▶ Sign certificates, approve exam and license applications

2018 Q1 Reports for Board Member Review

- ▶ 2019 Q4 Approved Firms
- ▶ 2019 Q4 Approved Licensees
- ▶ 2019 Q4 Exam Candidates Sat
- ▶ 2019 Q4 Approved Exam candidates
- ▶ Candidate Care Report
- ▶ 2019 Q2 and Q3 Candidate Performance Reports

ADJOURN

WEST VIRGINIA BOARD OF ACCOUNTANCY

405 Capitol Street, Suite 908, Charleston, WV 25301

Friday, January 24, 2020 9:30 a.m.

AGENDA

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2. Complaints

Confidential Licensing Matters

Complainant re-file of a matter already dismissed by the Board

Allman (carryover)

Clem Matters:

2019-02

2019-05

2019-06

2019-08

2019-10

2019-11

2019-04 (McCallister)

2020-03 (Cline)

2020-04 (New)

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



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

Jim Justice, Governor

Brenda S. Turley, Executive Director

Friday, January 24, 2020 9:30 a.m.

Board Meeting Minutes

Page 1 of 5

The Board of Accountancy met on Friday, January 24, 2020 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 were:

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

Others in Attendance were:

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

The meeting was called to order by Board President Robin Baylous at 9:30 a.m. for which the following actions were recorded.

1. Approval of Minutes

Upon motion by Horace Emery and second by Richard Riley, the Minutes of the October 24, 2019 meeting were approved as presented.

2. Complaints

Upon motion by Horace Emery and second by Richard Riley, the Board went into Executive Session at 9:32 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 11:25 a.m. and made the following actions part of the record. Motion carried.

Upon motion by Horace Emery and second by Harold Davis, the Board approved the licenses of three applicants. Motion carried.

Allman matter: Upon motion by Horace Emery and second by Ted Lopez, the Board closed this matter. Motion carried.

Clem matters: The Board members were advised that the Board is still awaiting the hearing examiner's decision. This matter is continued.

2019-04 Ms. McCallister pled guilty to a felony in District Court and on January 16, 2020, was sentenced to a term of probation. Upon motion by Horace Emery and second by Joe Holley, the Board decided to offer a *Consent Agreement and Order* to suspend her license for six months and require her to complete eight hours of board-approved continuing education on the subject of fraud identification as well as "Professional Ethics: The American Institute of Certified Public Accountants' Comprehensive Course (8.0 hours)" and "Professional Ethics and Responsibilities in Tax Practice (1.5 hours)" within six months from the date of the *Order*. Motion carried.

2020-03 Upon motion by Horace Emery and second by Jean Bailey, the Board decided to offer an amended *Consent Agreement* requiring Mr. Cline to voluntarily surrender his certificate/license and to cease using the Certified Public Accountant or CPA titles. Motion carried.

2020-04 Board members were notified that letters had been sent to the addresses available in the Board's data system. However, the licensee had not yet answered the complaint. Upon motion by Horace Emery and second by Richard Riley, the Board decided to continue attempts to contact the licensee and, if unsuccessful, to pursue summary suspension of his license pursuant to W. Va. Code § 30-1-8(e)(2). Motion carried.

3. Financial Report / P Card / Budget

1. Upon motion by Richard Riley and second by Jean Bailey, the Board accepted the *Receipts and Disbursements Report* for the period ending December 31, 2019 as follows. Motion carried.

Beginning Cash Balance, July 1, 2019	\$601,548.54
Total Receipts	82,412.71
Total Disbursements	<u>(204,018.00)</u>
Ending Cash Balance, December 31, 2019	479,943.25

2. Upon motion by Horace Emery and second by Richard Riley, the Board approved the p-card expenditures for the quarter ending December 31, 2019.
3. The Executive Director reported that the new computers have been delivered and the software has been ordered through the statewide contract as required. The cost to date stayed within the projected budget.

4. CPA Examination

1. Upon motion by Horace Emery and second by Ted Lopez, the Board accepted the listing of successful exam candidates as presented. Motion carried.
2. Board members reviewed the American Institute of Certified Public Accountant's *Invitation to Comment* regarding:
 - A. Does the Board agree or disagree with the recommendation to remove the essay question from the BEC section of the Exam?
 - B. Should accounting for state and local governments continue to be assessed on the CPA Exam (FAR section)?
 - C. AICPA requested that the Board provide its rationale regarding its Comment.

Board members requested that Richard Riley compose a memo on behalf of the Board.

3. Board members reviewed the CPA Exam Performance Summary provided by NASBA.

5. Licensing / CPE / Firms

1. Board members reviewed an in-state college professor's email re: using CPA-VA behind her name on the university web site and correspondence. The Board directed the Executive Director to send a letter to advise her that the Board has not changed its position and if the professor continues to use the CPA designation, the Board will notify the university that she does not hold a Certified Public Accountant license in West Virginia and request that the CPA title be removed from that site.
2. Board members reviewed application forms to accommodate new proposed legislation for low-income and military families, as well as for requesting a board decision regarding an applicant's criminal history and eligibility for licensure. Board members made the following changes to the forms:
 - (A) Low Income Waiver of Initial Licensing Fee:
 - 1) Add the sentence, "Please select one of the following criteria."
 - 2) Replace the sentence, "Income before taxes" with "Annual Household Income Please attach a copy of your most recent tax forms (W-2, 1099, etc.) to this application."
 - 3) Add the sentence, "Please attach a copy of your program acceptance letter to this application." under "I am enrolled in a state or federal public assistance program."
 - 4) Provide a link to the federal website that provides information concerning the poverty level.

(B) Military Member/Veteran/Spouse Fee Waiver Request (no changes were suggested)

(C) Criminal Record Petition

- 1) Change the form name to "Petition to Determine Eligibility for Licensure"
 - 2) Add "(required)" after "Explanation of Conviction" and "Licensure Eligibility Determination Fee of \$150.00."
3. The Board reviewed a request from a licensee to waive 2019's CPE hours due to retirement and medical issues. Upon motion by Horace Emery and second by Harold Davis, the Board approved the request. Motion carried. The Executive Director will notify the licensee.

The Board members broke for lunch at 12:25 p.m.

Regular Session was resumed at 1:02 p.m.

6. Legislature / Legislative Rules

1. Board members reviewed the provided listing of legislative bills that could affect Chapter 30 Boards.
2. The Executive Director reported that the Modified Rules (HB 4252) filed November 8, 2019 passed House Government Organization Committee on January 21, 2020 and would be reviewed in House Judiciary next.

7. NASBA / AICPA

1. Upon motion by Horace Emery and second by Richard Riley, the Board approved Brenda Turley, Sara Short and Keith Fisher, Assistant Attorney General, to attend the Executive Director, Board Staff and Board Legal Counsel meeting in Clearwater, Florida on March 16-18, 2020.
2. Board members discussed the NASBA Eastern Regional meeting to be held at the Greenbrier on June 9-11, 2020. Since the national meeting was within driving distance, the board members encouraged all to attend.

8. OTHER

1. Board members discussed where the October 2020 Board meeting should be held and tentatively decided on either Fairmont University or Concord University.
2. Upon motion by Joe Holley and second by Harold Davis, the board appointed Jean Bailey, Horace Emery, Ted Lopez and Dick Riley to the search committee for the new executive director. Jean Bailey will serve as Chair. Motion carried.

The following reports were made part of the quarterly record and available in each member's meeting book for 2019 Q4:

1. Exam Candidates Sat
2. Approved Exam Candidates
3. Approved Firms
4. Approved Licensees
5. Candidate Care Report
6. 2019 Q2 and Q3 Candidate Performance Reports

With no further business to come before the Board, upon motion made by Joe Holley and seconded by Harold Davis, the meeting was adjourned at 2:40 p.m. Board members signed certificates and approved exam and license applications.

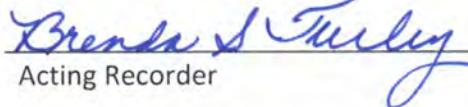
We certify that this is a true copy of the Minutes of the West Virginia Board of Accountancy for Friday, January 24, 2020.



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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Meeting Notice Detail

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Accountancy, WV Board of

Date/Time: 2/11/2020 -- 1:30 PM

Location:

Via teleconference
Contact the Board office at (304) 558-3557 for call-in information

Purpose: To review the Hearing Examiner's recommendation regarding WVBOA v J. Clem

Notes:

Meeting was approved : 1/31/2020 12:00:30 PM

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Friday, January 31, 2020 — 1:34 PM

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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, CPA, PhD, CFE, CFF – Secretary
Theodore A. Lopez, CPA – Assistant Secretary
Joseph T. Holley, CPA
Harold B. Davis, CPA
Jean A. Bailey, Public Member

Jim Justice, Governor

Brenda S. Turley, Executive Director

Tuesday, February 11, 2020 1:30 p.m. Board Meeting Minutes Page 1 of 2

The Board of Accountancy met on Tuesday, February 11, 2020 a.m. via teleconference to consider two disciplinary matters.

Board Members in Attendance were:

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

Others in Attendance were:

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

The meeting was called to order by Board President Robin Baylous at 1:31 p.m.

Upon motion by Joe Holley and second by Harold Davis, the Board went into Executive Session at 1:32 p.m. to consider disciplinary matters pursuant to W. Va. Code § 6-9A-4. Motion carried.

Upon motion by Joe Holley and second by Ted Lopez, the Board came out of Executive Session at 2:13 p.m. and made the following actions part of the record.

WVBOA v. Jay Michael Clem

Upon motion by Horace Emery and second by Joe Holley, the Board voted to accept the Hearing Examiner's Recommended Decision, issued January 27, 2020, and to enter a Final Order:

- 1) Revoking Mr. Clem's license;
- 2) Levying the administrative costs of \$3,586.09, which include costs for the hearing examiner, court reporter, service of the *Notice of Hearing*, as well as Certified Mail charges for letters mailed to Mr. Clem and the complainants;
- 3) Instructing Mr. Clem to cease using the C.P.A. or Certified Public Accountant credential on all documents, and to remove the Certified Public Accountant or CPA credential from all venues, including business cards, social media, as well as the business office window; and
- 4.) Instructing Mr. Clem to return his Certified Public Accountant license and wall certificate to the West Virginia Board of Accountancy.

Motion carried.

2020-04 Upon new information received since the last Board meeting, the Board voted to rescind the January 24, 2020 Board meeting decision to summarily suspend the licensee's certificate pursuant to WV Code § 30-1-8. Upon motion by Horace Emery and second by Jean Bailey, the Board instructed the Executive Director to send a letter to the

licensee's new address enclosing the pending complaint and advising him that the *Request for an Extension to Secure CPE Hours* will be held in abeyance until he responds to the complaint filed on October 15, 2019. Motion carried.

The Board members agreed on the following dates for the next Board meetings:

Wednesday, May 6, 2020

Friday, July 17, 2020

With no further business to come before the Board, upon motion made by Joe Holley and seconded by Harold Davis, the meeting was adjourned at 2:30 p.m. We certify that this is a true copy of the Minutes of the West Virginia Board of Accountancy for Tuesday, February 11, 2020.



Board President



Assistant Secretary



Secretary



Acting Recorder



West Virginia Secretary of State Mac Warner



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Meeting Notice Detail

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Accountancy, WV Board of

Date/Time: 5/6/2020 -- 9:30 AM

Location:

WV Board of Accountancy Conference Room
405 Capitol Street, Suite 908
Charleston, WV 25301
(304) 558-3557

Purpose: Quarterly meeting to review and take action on regularly scheduled business

Notes:

Meeting was approved : 2/6/2020 9:18:43 AM

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Thursday, February 6, 2020 — 11:30 AM

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WEST VIRGINIA BOARD OF ACCOUNTANCY

405 Capitol Street, Suite 908, Charleston, WV 25301

Wednesday, May 6, 2020 9:30 a.m

AGENDA (by video conference)

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CALL TO ORDER

1. APPROVAL OF MINUTES

- ▶ Friday, January 24, 2020
- ▶ Tuesday, February 11, 2020

2. COMPLAINTS

Clem matters:	2019-04 (McCallister)	Peer Review Matters:	Use of CPA credential at a university in WV
2019-02	2020-03 (Cline)	PR 2020-02	
2019-05	2020-04	PR 2020-08	
2019-06			Board mandated followup on a Reinstatement Application
2019-08	Complaint filed by an		
2019-10	unidentified individual		
2019-11			

3. LEGISLATIVE RULES / LEGISLATIVE MATTERS

- ▶ Interim Study Topics and Joint Committee of Government Organization Request for Information (John Johnson from NASBA will join video conference for this segment of the meeting)
- ▶ Regulatory Reform Review deadline
- ▶ Copy of *Board Rules and Rules of Professional Conduct* which were Final Filed on April 9, 2020 and effective July 1, 2020 (you may want to print and replace this section in your Board Member Guidebook)

4. FINANCIAL REPORT / P-CARD / BUDGET

- ▶ Receive *Receipts & Disbursements Report* for fiscal period ending March 31, 2020
- ▶ Review and approval of FY 2021 Budget
- ▶ 2020 Q1 P-Card Expenditure Report for Board ratification

5. CPA EXAMINATION

- ▶ Approve 2020 Q1 Successful Exam Candidates
- ▶ Formalize Board approval of *Notices to Schedule* and Exam credits which expired between April 1 to June 30, 2020 but were extended until September 30, 2020 per NASBA recommendation

6. LICENSING / CPE / FIRMS

- ▶ Extensions for license and firm renewal payments during COVID-19
- ▶ Request for Change to CPE course structure during COVID-19
- ▶ Peer Review Extensions during COVID-19 (Horace Emery)
- ▶ Consider request for CPE Exemption from military spouse

7. PERSONNEL

- ▶ Search committee status report (Jean Bailey)

8. NASBA / AICPA

- ▶ Upcoming NASBA Meetings

9. OTHER

- ▶ COVID 19 and Plans and Procedures for reopening the Board office
- ▶ Election of Officers and Committees for FY 2021

10. Future Board Meeting

- ▶ Next Board Meeting - Friday, July 17, 2020, 9:30 a.m. at Board office

WEST VIRGINIA BOARD OF ACCOUNTANCY

405 Capitol Street, Suite 908, Charleston, WV 25301

Wednesday, May 6, 2020 9:30 a.m

AGENDA (by video conference)

Page 2 of 2

- ▶ Consider whether to have the October meeting at a college and if so which one?
- ▶ Board members will sign wall certificates of the newly licensed at the July 17 meeting

2020 Q1 Reports for Board Member Review

- ▶ Exam Candidates Sat
- ▶ Approved Licensees
- ▶ Approved Exam candidates
- ▶ Approved Firms
- ▶ National and WV CPA Exam Statistics

ADJOURN

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, Ph.D., CFE, CFF - Secretary
Theodore A. Lopez, CPA - Assistant Secretary
Joseph T. Holley, CPA
Harold B. Davis, CPA
Jean A. Bailey, Public Member

Jim Justice, Governor

Brenda S. Turley, Executive Director

Wednesday, May 6, 2020 9:30 a.m. Board Meeting Minutes

Page 1 of 6

The West Virginia Board of Accountancy met on Wednesday, May 6, 2020 at 9:30 a.m. via video-conference.

Board Members in Attendance were:

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

Others in Attendance were:

Keith D. Fisher, Assistant Attorney General
Brenda S. Turley, Executive Director
Stefani D. Young, Board Staff
Sara B. Short, Board Staff
John Johnson, Director, Legislative & Governmental Affairs, NASBA
Judy Proctor, CEO, WV Society of CPAs

The meeting was called to order by Robin Baylous, Board President, at 9:35 a.m. for which the following actions were recorded.

1. Approval of Minutes

- ▶ Upon motion by Joe Holley and second by Jean Bailey, the Minutes of the January 24, 2020 meeting were approved as circulated. Motion carried.
- ▶ Upon motion by Horace Emery and second by Harold Davis, the Minutes of the February 11, 2020 meeting were approved as circulated. Motion carried.

2. Complaints

Upon motion by Harold Davis and second by Joe Holley, 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 Joe Holley and second by Harold Davis, the Board came out of Executive Session at 11:19 a.m. and made the following actions part of the record. Motion carried.

- ▶ **Clem Matters** Upon motion by Horace Emery and second by Joe Holley, the Board directed that a letter with a copy of a proposed injunction be sent via certified mail demanding that the signage be removed or the Board will institute injunction proceedings in a court of law. Motion carried.
- ▶ **2019-04** There was nothing new to report and this matter is continued.

- ▶ **2020-03** A review of the information provided verifies that Mr. Cline is violating the terms of his *Consent Agreement and Order* by continuing to maintain the title "Certified Public Accountant" on his business sign. Upon motion by Horace Emery and second by Harold Davis, the Board directed Board staff to notify Mr. Cline via certified mail to cease using the title "CPA" or "Certified Public Accountant" or the Board will institute injunction proceedings in a court of law. Motion carried.
- ▶ **2020-04** Upon motion by Horace Emery and second by Jean Bailey, the Board directed that a *Consent Agreement and Order* be prepared and sent to the licensee. Motion carried.
- ▶ **Unidentified Complainant** - This complaint came through the Board's online complaint process, but the allegations were vague with no supporting documentation provided. The complainant provided a first name only with no last name. The complainant's address was also the licensee's business address. Board staff emailed the complainant to request further information and documentation, but no response was received. Board staff tried to call the phone number given and it was not in service. The Board therefore determined that the complaint was anonymous in nature and cannot be considered without sufficient credible supporting documentation. Upon motion by Horace Emery and second by Harold Davis, this matter was dismissed. Motion carried.
- ▶ **PR2020-02** Upon motion by Horace Emery and second by Ted Lopez, the Board concluded that since the firm was not enrolled in the Peer Review, the firm did not meet the regulatory requirements to renew the Authorization to Perform Attest/Compilation Services. The Executive Director was directed to contact the licensee/firm to advise the firm to officially unenroll from the Peer Review program through the PRIMA system. Motion carried.
- ▶ **PR2020-08** Board members accepted a report that this firm had met the Board's requirement by unenrolling from the Peer Review Program.
- ▶ **Use of CPA Credential** Upon motion by Horace Emery and second by Joe Holley, the Board reaffirmed its position regarding use of the CPA credential. The Board reiterated that, per Board regulations, an individual who lives or is employed by a business in West Virginia must make application for a reciprocal certificate. The Board directed the Executive Director to call the individuals in question to inform them regarding the Board's position. If they do not make application for a reciprocal certificate and CPA

credential continues on the university's web site, then the Board will notify the dean to request the college to remove the CPA credential. Motion carried.

Board members took a five-minute break at 11:30 to allow others to join for the Public Session. Let the record show that John Johnson and Judy Proctor joined the video conference.

3. Legislative Matters

- ▶ Board members reviewed and discussed a letter received from the Joint Committee on Government Organization regarding legislative interim study topics. John Johnson, NASBA's Director of Legislative and Governmental Affairs, was available to answer questions regarding "shared services" and umbrella boards. Mr. Johnson agreed to provide information to the Board after his meeting with the Alliance for Responsible Professional Licensing (ARPL) the next week. The Board directed the Executive Director to request an extension of time to respond to the request for information in the study topics letter.

The Board broke for lunch at 12:49 p.m.

The meeting was resumed at 1:10 p.m.

- ▶ Board members reviewed information regarding the Regulatory Reform Review deadline which requires all agencies with rule-making authority to review all of their rules and determine whether the rule should be continued, changed, modified, or repealed. The deadline for providing the recommendation is July 1, 2020. Upon motion by Horace Emery and second by Dick Riley, the Board voted to give the Board President and Executive Director authority to determine what response the Board should provide. If changes are needed, the Board will reconvene on a conference call to review and approve the response.
- ▶ Board members were provided a copy of the April 9, 2020 Final Filing of the *Board Rules and Rules of Professional Conduct* effective July 1, 2020.

4. Financial Report / P Card / Budget

- ▶ Upon motion by Horace Emery and second by Dick Riley, the Board accepted the *Receipts and Disbursements Report* for the period ending March 31, 2020 as follows:

Beginning Cash Balance, July 1, 2019	\$601,548.54
Total Receipts	99,557.71
Total Disbursements	<u>(316,163.40)</u>
Ending Cash Balance, March 31, 2020	384,942.85

Motion carried.

- ▶ Upon motion by Joe Holley and second by Horace Emery, the Board ratified the P-Card purchases for 2020 Q1. Motion carried.
- ▶ Upon motion by Joe Holley and second by Jean Bailey, the Board approved the FY 2021 Budget as submitted. Motion carried.

Joe Holley left the Board meeting at 2:14 p.m.

5. CPA Examination

- ▶ Upon motion by Dick Riley and second by Jean Bailey, the Board approved the *2020 Q-1 Successful Exam Candidates* listing. Motion carried.
- ▶ During the COVID-19 pandemic, Prometric Testing Centers have been closed across the United States. As a result, many exam candidates who were scheduled to sit have been rescheduled or cancelled. Many of the centers are beginning to open back up, but due to social distancing and cleaning procedures, they are only opening at one-half capacity for the immediate future. These circumstances have created a backlog in scheduling that may last until much later this year. The Board considered a recommendation by the National Association of State Boards of Accountancy (NASBA) to extend, until December 30, 2020, all Notices to Schedule and exam section credits expiring between April 1, 2020 through December 30, 2020. Upon motion by Richard Riley and second by Jean Bailey, the recommendation was adopted. Motion carried.

6. Licensing / CPE / Firms

- ▶ Board members discussed whether to grant an extension to renew CPA licenses and firm permits due to the COVID-19 pandemic. After discussion, the Board determined that there was no need to extend the renewal period. However, due to the COVID-19 pandemic, Board staff was instructed to be as accommodating as possible when reviewing requests for extensions of time to renew.
- ▶ Due to social distancing measures during the COVID-19 pandemic, the Board determined that CPE credit will be given for live-presentation courses that were converted to other methods of instruction. Board staff was instructed to be as accommodating as possible when reviewing requests notifying the Board that the course structure has been changed to accommodate social distancing measures.
- ▶ Horace Emery advised Board members that, as a result of the COVID-19 pandemic, the American Institute of Certified Public Accountants has extended Peer Review deadlines due to social distancing and safer at home guidelines.
- ▶ Board members reviewed a request for a waiver or exemption from CPE credit by a licensee who is a military spouse. After a review of the circumstances, upon motion by

Richard Riley and second by Ted Lopez, the Board waived the Extension Request fee and granted the licensee an extension of time to complete the CPE required for 2019 until December 31, 2020. At that time, the licensee will be responsible for the hours due for both 2019 and 2020. Motion carried.

7. Personnel

Upon motion by Horace Emery and second by Harold Davis, the Board went into Executive Session at 2:45 p.m. to consider personnel and computer security matters pursuant to W. Va. Code § 6-9A-4. Motion carried.

Upon motion by Joe Holley and second by Harold Davis, the Board came out of Executive Session at 3:30 p.m. and made the following actions part of the record. Motion carried.

- ▶ Upon motion by Horace Emery and second by Harold Davis, the Board directed the Executive Director to proceed as directed in Executive Session. Motion carried.

Richard Riley left the Board meeting at 3:30 p.m.

8. NASBA / AICPA

- ▶ Robin Baylous and Horace Emery will attend the Eastern Virtual Regional Meeting on June 10-11, 2020. Other Board members will notify Board staff if they plan to attend.

9. Other

- ▶ The Executive Director gave a status update for re-opening the office after the Governor releases State offices to resume business during/after COVID-19. To enable each staff member to control her environment, one staff person will work at the office for an entire week. Another staff person will work the next week, etc. Staff members who are not going to the office will continue to work from home. Social distancing, hand washing, wearing face masks, as well as disinfection and sanitization standards will be followed by all staff while working at the office. Anyone who needs to visit the office must first schedule an appointment. The visitor must wear a face mask as well as follow social distancing protocols during the appointment.

- ▶ Election of Officers

Board President Robin Baylous presented the following slate of officers for the fiscal year beginning July 1, 2020:

Horace Emery - President
Richard Riley - Vice President
Ted Lopez - Secretary
Jean Bailey - Assistant Secretary

Richard Riley and Ted Lopez will serve on the Complaint Committee

Upon motion by Ted Lopez and second by Harold Davis, the Board approved the slate of officers as presented. Motion carried.

- ▶ Board members instructed the Executive Director to contact Fairmont State University to determine if it is possible to hold the October 2020 meeting on their campus. If so, the Board will work with the university to schedule a date and time when Fairmont's meeting facilities are available.

10. Next Board Meeting

- ▶ Upon motion by Horace Emery and second by Ted Lopez, Board members agreed to hold the Friday, July 17, 2020 meeting at Suttle & Stalnaker, PLLC to allow for the space necessary for social distancing measures. Motion carried.

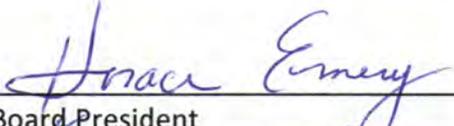
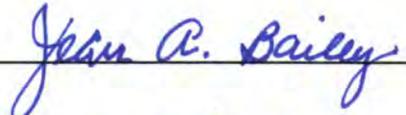
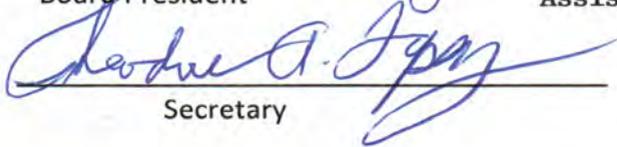
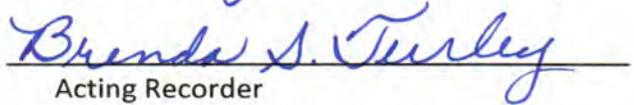
The following reports were made part of the quarterly record and available in each member's meeting book for 2020 Q1:

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

Since the Board meeting was held via video conference, Board members were unable to sign Certificates for those who were certified during this quarter. The Certificates will be available for signature at the July 17, 2020 Board meeting.

With no further business to come before the Board, upon motion by Ted Lopez and second by Harold Davis, the meeting was adjourned at 4:04 p.m.

We certify that this is a true copy of the Minutes of the West Virginia Board of Accountancy for Friday, May 6, 2020.

 Board President	 Assistant Secretary
 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: 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

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Wednesday, January 24, 2018 — 2:55 PM

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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. Obecny 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, 3rd 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	\$578,701.46
- ▶ 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

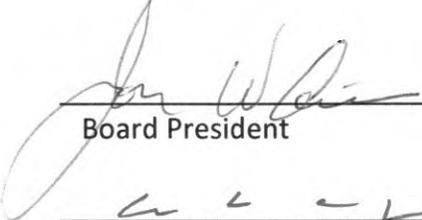
- ▶ Board members discussed the October 25, 2018 meeting at West Liberty University in the northern panhandle. The Executive Director will coordinate with Lou Costanzo for contact information. The Board suggested we follow the same agenda and timeline as the Marshall

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.

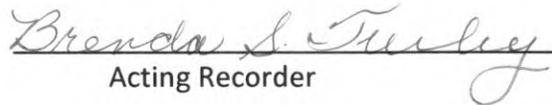
With no further business to come before the Board, upon motion made by Robin Baylous and second by Ted Lopez, the meeting was adjourned at 2:30 p.m. Board members signed certificates and approved exam and license applications.

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: 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

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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:

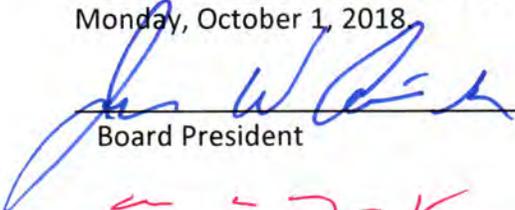
Keith D. Fisher, Assistant Attorney General
Brenda S. Turley, Executive Director
Stefani D. Young, Board Staff

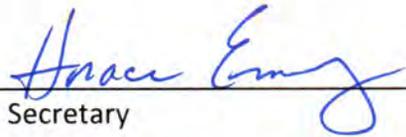
Upon motion by Robin Baylous and second by Horace Emery, the Board went into Executive Session at 9:33 a.m. to consider the above-referenced reinstatement application pursuant to *W. Va. Code § 6-9A-4*. Motion carried. Upon motion by Robin Baylous and second by Horace Emery, the Board came out of Executive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


Secretary


Assistant Secretary


Acting Recorder



West Virginia Secretary of State Mac Warner



West Virginia Secretary of State — Online Data Services

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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
- ▶ 37th Annual Executive Director & Board Staff Conference - March 26-28, 2019, San Antonio, TX
- ▶ Eastern Regional Meeting, June 11-13, 2019, Washington, DC
- ▶ 112th 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

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

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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
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 111th 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 37th 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 112th 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

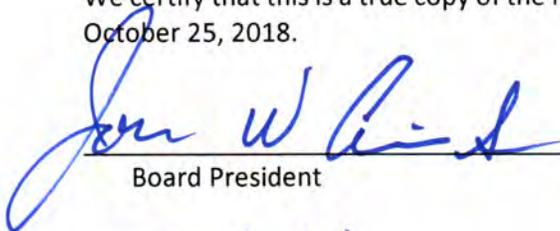
- ▶ The Board scheduled the following Board meeting dates for calendar year 2019:
 - Tuesday, January 22, 2019
 - Thursday, April 18, 2019
 - Friday, July 12, 2019
 - Annual Off-Site Board Meeting in October - To Be Determined

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.

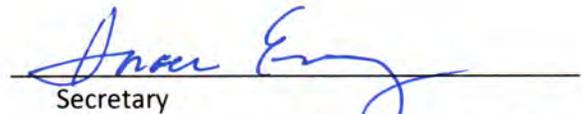
We certify that this is a true copy of the Minutes of the West Virginia Board of Accountancy for Thursday, October 25, 2018.



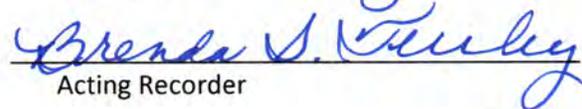
Board President



Assistant Secretary



Secretary



Acting Recorder



West Virginia Secretary of State Mac Warner



West Virginia Secretary of State — Online Data Services

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Meeting Notice Detail

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Accountancy, WV Board of *Complaint Committee*

Date/Time: 1/11/2019 -- 10:00 AM

Location:

Via Teleconference
Must contact the Board of Accountancy for teleconference information.

Purpose: To review complaints - Most of the meeting will be held in Executive Session.

Notes:

This is a compliant meeting.

Meeting was approved : 12/14/2018 1:49:42 PM

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Thursday, December 27, 2018 — 10:36 AM

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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, 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

Page 1 of 2

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
 - * 37th 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
 - * 112th 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.

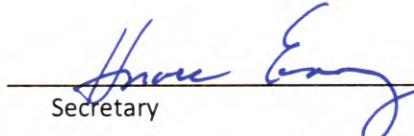
With no further business to come before the Board, upon motion by Horace Emery and second by Joseph Holley, the meeting was adjourned at 2:45 p.m. We certify that this is a true copy of the Minutes of the West Virginia Board of Accountancy for Tuesday, January 22, 2019.



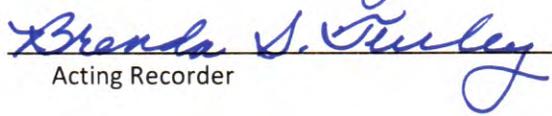
Board President



Assistant Secretary



Secretary



Acting Recorder



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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Meeting Notice Detail

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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

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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
2019-01 *	2019-07 *	compliance with Peer Review
2019-02 *	G. Cochran	Program
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

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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

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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.



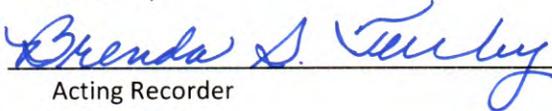
Board President



Secretary



Assistant Secretary



Acting Recorder