

FY2021

Annual Report



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

**West Virginia
Board of Accountancy**

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



*Board Members:
Richard A. Riley, Jr., CPA, PhD, CFF, CFE - President
Theodore A. Lopez - Vice President
Jean A. Bailey - Secretary
Harold B. Davis, CPA - Assistant Secretary
Robin M. Baylons, CPA
Horace W. Emery, CPA
Borrry I. Burgess, CPA*

Jim Justice, Governor

Kristi A. Justice, Executive Director

October 22, 2021

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

Dear Governor Justice,

Pursuant to W.Va. Code §30-1-12(b), the West Virginia Board of accountancy is hereby submitting the Annual Report for the preceding fiscal periods, ended June 30, 2020 and June 30, 2021.

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.

We do hereby certify the information contained within the following 2020 - 2021 fiscal year Annual Report of the West Virginia Board of Accountancy is true and correct to the best of my knowledge.

Respectfully Submitted,


Richard A. Riley, CPA, President


Jean A. Bailey, Secretary

cc: Legislative Librarian
West Virginia Secretary of State

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, 2021

Board Member	City	Term Ending	Appointed/Reappointed	Date
Horace W. Emery, CPA - President	Charleston	06/30/2023	Reappointed	06/24/2020
Richard A. Riley, CPA - Vice President	Morgantown	06/30/2022	Reappointed	07/19/2019
Theodore A. Lopez, CPA - Secretary	Bridgeport	06/30/2022	Reappointed	07/11/2019
Jean A. Bailey, Public Member - Asst. Sec.	Wheeling	06/30/2022	Reappointed	07/11/2019
Robin M. Baylous, CPA	Parkersburg	06/30/2022	Reappointed	07/19/2019
Harold B. Davis, CPA	Lenore	06/30/2022	Appointed	07/11/2019
Joseph T. Holley, CPA	Barboursville	06/30/2021	Appointed	09/04/2018

Period Ending June 30, 2020

Board Member	City	Term Ending	Appointed/Reappointed	Date
Robin M. Baylous, CPA - President	Parkersburg	06/30/2022	Reappointed	07/19/2019
Horace W. Emery, CPA - Vice President	Charleston	06/30/2023	Reappointed	06/24/2020
Richard A. Riley, CPA - Secretary	Morgantown	06/30/2022	Reappointed	07/19/2019
Theodore A. Lopez, CPA -Asst. Secretary	Bridgeport	06/30/2022	Reappointed	07/11/2019
Jean A. Bailey, Public Member	Wheeling	06/30/2022	Reappointed	07/11/2019
Joseph T. Holley, CPA	Barboursville	06/30/2021	Appointed	09/04/2018
Harold B. Davis, CPA	Lenore	06/30/2022	Appointed	07/11/2019

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, 2020 and June 30, 2021 are included in the following report.

West Virginia Board of Accountancy
Schedule of Receipts and Disbursements
Through Period June 30, 2021
Exhibit A

FY 2021

\$583,078.28

Period Ending:	9/30/2020	12/31/2020	3/31/2021	6/30/2021	Y-T-D Receipts
Renewals/Activations/Inactives	12,900.00	765.00	850.00	181,330.00	195,845.00
Firm Permits and AC/PLLC Approvals	4,200.00	1,100.00	100.00	32,000.00	37,400.00
Firm & Individual Authorizations	4,655.00	600.00	300.00	46,345.00	51,900.00
Firm Name Change	50.00	25.00	25.00	0.00	100.00
Reinstatements	1,105.00	340.00	595.00	85.00	2,125.00
New Licensee Certificates	755.00	1,200.00	600.00	1,200.00	3,755.00
Reciprocal Certificates	400.00	800.00	400.00	200.00	1,800.00
Exam Fees	3,610.00	4,010.00	3,600.00	3,300.00	14,520.00
CPE Late & Extension Fees	1,875.00	975.00	12,825.00	4,650.00	20,325.00
Late Fees	3,650.00	525.00	350.00	50.00	4,575.00
Disciplinary	0.00	0.00	404.00	0.00	404.00
Verifications	300.00	240.00	120.00	150.00	810.00
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	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Total Receipts	33,500.00	10,580.00	20,169.00	269,310.00	333,559.00

Item Codes	9/30/2020	12/31/2020	3/31/2021	6/30/2021	Y-T-D Disbursements	
Personal Services / Payroll	1200	46,601.06	49,485.63	45,901.25	37,975.32	179,963.26
Per Diem / Temporary	1201	1,050.00	1,950.00	1,950.00	1,950.00	6,900.00
Annual Increment	1206	1,860.00	0.00	896.56	0.00	2,756.56
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	3,548.82	3,696.06	3,506.83	2,831.88	13,583.59
Public Employees Insurance	2203	5,833.08	5,833.08	5,370.60	5,370.60	22,407.36
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	4,846.11	4,948.57	3,841.59	3,797.52	17,433.79
OPEB Contribution	2208	1,440.00	1,440.00	1,440.00	1,440.00	5,760.00
Office Expenses	3200	760.54	149.04	148.94	570.83	1,629.35
Printing & Binding	3201	0.00	0.00	0.00	0.00	0.00
Rental Expense	3202	5,216.66	8,649.99	8,319.99	8,319.99	30,506.63
Utilities	3203	0.00	0.00	0.00	0.00	0.00
Telecommunication	3204	805.87	694.35	667.26	668.58	2,836.06
Internet Services	3205	1,136.99	379.76	760.72	574.73	2,852.20
Contractual (service ongoing)	3206	702.76	282.42	457.32	7,834.38	9,276.88
State's Attorney	3207	7,969.01	9,100.00	8,755.05	1,993.00	27,817.06
Contractual & Professional	3208	0.00	0.00	0.00	0.00	0.00
Security Service	3209	0.00	0.00	0.00	0.00	0.00
Travel	3211	-485.70	0.00	0.00	0.00	-485.70
Travel Non Employee	3212	0.00	0.00	0.00	0.00	0.00
Computer Services (Internal)	3213	968.76	1,215.38	136.27	193.48	2,513.89
Computer Services (External)	3214	1,550.32	1,030.00	1,545.00	1,932.50	6,057.82
Vehicle Rental	3216	0.00	0.00	0.00	0.00	0.00
Rental (Machine & Miscellaneous)	3217	317.91	317.91	328.60	463.71	1,428.13
Association Dues	3218	4,240.00	0.00	0.00	0.00	4,240.00
Fire/Auto/Bond/Other Ins	3219	669.00	687.00	687.00	687.00	2,730.00
Food Products	3220	210.30	69.90	146.70	112.05	538.95
Supplies- Household	3222	0.00	0.00	98.21	0.00	98.21
Advertising & Promotion	3224	171.58	606.02	0.00	0.00	777.60
Medical Supplies	3228	0.00	0.00	74.23	0.00	74.23
Routine Maintenance Contracts	3229	2,709.00	1,000.00	14.02	0.00	3,723.02
Hospitality	3233	0.00	0.00	0.00	0.00	0.00
Educational Training (Stipends)	3234	0.00	0.00	0.00	0.00	0.00
Miscellaneous	3241	0.00	80.00	0.00	0.00	80.00
Training & Development (in-state)	3242	-105.00	350.00	50.00	0.00	295.00
Training & Development (out-of-state)	3243	-2,085.00	0.00	0.00	0.00	-2,085.00

Postal	3244	575.94	35.98	326.98	332.10	1,271.00
Freight	3245	0.00	0.00	0.00	0.00	0.00
Supplies - Computer	3246	2,240.00	56.95	0.00	0.00	2,296.95
Software Licenses	3247	120.00	567.71	643.64	0.00	1,331.35
Computer Equipment	3248	1,303.98	0.00	0.00	0.00	1,303.98
Office Equipment <\$5,000	3249	0.00	0.00	0.00	0.00	0.00
Attorney Legal Services (external)	3250	0.00	0.00	0.00	1,540.00	1,540.00
Miscellaneous Equipment <5,000	3252	0.00	0.00	0.00	0.00	0.00
Bank Costs	3263	0.00	6,892.98	408.37	3,556.57	10,857.92
PEIA Reserve Transfer	3272	0.00	0.00	0.00	1,646.00	1,646.00
Computer Software	8203	105.93	0.00	0.00	0.00	105.93
Total Disbursements		94,427.92	99,518.73	86,475.13	84,090.24	364,512.02
Excess Receipts / Disbursements						-\$30,953.02
Ending Cash Balance, June 30, 2021						<u>\$552,125.26</u>

**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	46,190.86	39,943.76	46,601.04	39,943.73	172,679.39
Per Diem / Temporary	5,083.50	3,750.00	2,100.00	0.00	10,933.50
Annual Increment	1,740.00	0.00	0.00	0.00	1,740.00
PEIA Insurance Fees	150.00	0.00	0.00	0.00	150.00
Personnel Admin Fees	0.00	0.00	0.00	0.00	0.00
Social Security Matching	3,817.77	3,104.73	3,487.82	2,817.85	13,228.17
Public Employees Insurance	5,752.80	5,752.80	5,752.80	5,752.80	23,011.20
Other Insurance	0.00	0.00	0.00	0.00	0.00
Workers Compensation	0.00	0.00	0.00	300.00	300.00
Unemployment Compensation	0.00	0.00	0.00	0.00	0.00
Pension & Retirement	4,793.08	3,994.38	4,660.11	3,994.38	17,441.95
OPEB Contribution	1,512.00	1,512.00	1,512.00	1,512.00	6,048.00
Office Expenses	260.44	2,554.19	612.88	36.45	3,463.96
Printing & Binding	0.00	0.00	0.00	0.00	0.00
Rental Expense	16,155.00	2,500.00	15,825.00	11,093.32	45,573.32
Utilities	0.00	0.00	0.00	0.00	0.00
Telecommunication	500.97	805.38	696.13	587.79	2,590.27
Internet Services	379.00	759.41	568.72	0.00	1,707.13
Contractual (service ongoing)	200.49	571.43	419.38	0.00	1,191.30
State's Attorney	5,538.30	10,236.75	7,833.00	5,114.00	28,722.05
Contractual & Professional	0.00	0.00	0.00	0.00	0.00
Security Service	81.49	0.00	0.00	0.00	81.49
Travel	7,123.11	8,510.85	2,159.58	0.00	17,793.54
Travel Non Employee	0.00	0.00	0.00	0.00	0.00
Computer Services (Internal)	1,012.94	183.24	174.75	263.23	1,634.16
Computer Services (External)	1,380.00	1,069.70	1,920.00	3,080.00	7,449.70
Vehicle Rental	0.00	0.00	0.00	0.00	0.00
Rental (Machine & Miscellaneous)	317.91	317.91	211.94	317.91	1,165.67
Association Dues	4,590.00	41.60	0.00	0.00	4,631.60
Fire/Auto/Bond/Other Ins	727.00	727.00	727.00	727.00	2,908.00
Food Products	71.20	152.30	108.45	0.00	331.95
Supplies- Household	0.00	8.76	0.00	0.00	8.76
Advertising & Promotion	0.00	0.00	0.00	0.00	0.00
Routine Maintenance Contracts	0.00	0.00	0.00	0.00	0.00
Hospitality	271.91	84.38	671.53	0.00	1,027.82
Educational Training (Stipends)	0.00	0.00	0.00	0.00	0.00
Miscellaneous	0.00	78.19	0.00	0.00	78.19
Training & Development (in-state)	1,815.00	300.00	105.00	0.00	2,220.00
Training & Development (out-of-state)	0.00	2,474.71	2,085.00	0.00	4,559.71
Postal	0.00	207.64	561.30	0.00	768.94
Freight	109.29	0.00	0.00	0.00	109.29
Supplies - Computer	0.00	90.00	0.00	0.00	90.00
Software Licenses	0.00	0.00	0.00	563.64	563.64

	Item Codes	9/30/2019	12/31/2019	3/31/2020	6/30/2020	Y-T-D Disbursements
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>

Traveler	Mileage	Mileage Costs	Per Diem	Travel Expenses
FY2021	NO TRAVEL DUE TO COVID 19			\$0.00
Horace W. Emery	0	0	\$1050.00	
Richard A. Riley, Jr.	0	0	\$0.00	
Theodore A. Lopez	0	0	\$1650.00	
Jean A. Bailey	0	0	\$1650.00	
Harold B. Davis	0	0	\$600.00	
Joseph T. Holley	0	0	\$1350.00	
Robin M. Baylous	0	0	\$600.00	
Board Staff	0	0	\$0.00	
Totals	0	0	\$6900.00	
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	5374	\$3,111.12	\$7,500.00	

Certification and Application for CPA Licensure

There are 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 the 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, 2020 to June 30, 2021

Certificate Number	Certificate Date	Recip State	Last Name	First Name	Middle Name	Suffix	State
1	WV005537	7/1/2020	Bays	Bryanna	Katelyn		PA
2	WV005538	7/1/2020	Dunford	Shawn			WV
3	WV005539	7/1/2020	Garvin	Dale	Anderson		WV
4	WV005540	7/1/2020	Wakefield	Adam			WV
5	WV005541	7/6/2020	Nichols	Kelles	Newton		WV
6	WV005542	7/22/2020	Crowe	Alexandria	Lynn		WV
7	WV005543	7/24/2020	Hong-Brown	Phung	Kim		WV
8	WV005544	8/9/2020	Vargo	Charles	A.		WV
9	WV005545	8/11/2020	Armstrong	Gregory	Lee	II	
10	WV005546	8/21/2020	Grimm	Travis	Lee		WV
11	WV005547	8/21/2020	Sherlock	Leslie			OH
12	WV005548	8/23/2020	Cornell	Tyler	V.		WV
13	WV005549	9/24/2020	Erika	Popp			WV
14	WV005550	9/29/2020	PA Bommer	Justin	Nathan		WV
15	WV005551	10/5/2020	MD Heilmann	Charli	Elaine		WV
16	WV005552	10/10/2020	George	Brian	Thomas		WV
17	WV005553	10/22/2020	Kisner	Cross	Christian		WV
18	WV005554	10/26/2020	Thevenin	Jessica	Shaye		WV
19	WV005555	10/29/2020	Simonson	Cassidy	Nicole		OH
20	WV005556	10/28/2020	VA Woodburn	Meredith	H.		WV
21	WV005557	10/31/2020	Lusk	Ronnie	Joe	II	WV
22	WV005558	11/2/2020	Campbell	Alexander	Shea		WV
23	WV005559	11/16/2020	Barger	Emily	Diane		WV
24	WV005560	11/18/2020	PA Nichols	Joshua	Robert		WV
25	WV005561	11/18/2020	Tyler	Amanda	Suzanne		WV
26	WV005562	11/24/2020	IN Guerrant	Timothy			IN
27	WV005563	1/2/2021	Messick	James	Wesley		MO
28	WV005564	1/10/2021	Blazer	Hayden	Michael		WV
29	WV005565	1/17/2021	Sproles	Nathaniel	Ryan		WV
30	WV005566	1/27/2021	Caldwell	Chase	T.		OH
31	WV005567	2/1/2021	Wilt	Courtney	Paige		WV
32	WV005568	2/11/2021	CA Galway	John	Patrick		WV
33	WV005569	3/4/2021	VA Donovan	Laura	Susanne		VA
34	WV005570	3/9/2021	O'Dell	Joshua	Lee		WV
35	WV005571	4/5/2021	Francis	Kaitlin	Nicole		WV
36	WV005572	4/7/2021	Michalski	Joshua	Allen		WV
	WV005573	Not Assigned					
37	WV005574	4/9/2021	Moles	Tyler	Anthony		WV
38	WV005575	4/15/2021	Hart	Jacob			WV

Certificates Issued from July 1, 2020 to June 30, 2021

Certificate Number	Certificate Date	Recip State	Last Name	First Name	Middle Name	Suffix	State
39	WV005576	4/20/2021	Wilson	Lauren	Nicole		WV
40	WV005577	5/9/2021	Gaal	Stephen	Austin		MD
41	WV005578	5/16/2021	Holcomb	Candice	Rae		WV
42	WV005579	5/18/2021	Varner	Harold	Fenton	III	WV
43	WV005580	6/1/2021	Wood	Hope			WV
44	WV005581	6/8/2021	Webb	Shawna	Danielle		WV
45	WV005582	6/23/2021	Stump	Shelly	Renee		WV
46	WV005583	6/25/2021	VA Eakes	Craig	Douglas		WV

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	WV005472	7/1/2019		Moreland	Emily	Jane	WV
2	WV005473	7/1/2019	MD	Brode	Keith	Charles	MD
3	WV005474	7/3/2019		Campbell	Johnna	Ellen	WV
4	WV005475	7/6/2019		Yost	Jeffery	Alfonso Jr.	WV
5	WV005476	7/6/2019		McCormick	Jeremy	Matthew	WV
6	WV005477	7/9/2019		Capogreco	Philip	Michael	VA
7	WV005478	7/11/2019		DeVaul	Fletcher	Allen	NC
8	WV005479	7/29/2019		Hetzel	Drew	Brenton	WV
9	WV005480	8/9/2019	NC	Rhoades	Jason		OH
10	WV005481	8/27/2019		Tenney	John	Randall	WV
11	WV005482	8/29/2019	MD	Asano	Izumi		WV
12	WV005483	9/8/2019	MD	Stevens	Pamela	Eileen	WV
13	WV005484	9/8/2019	VA	Dabney	Sarah	Elizabeth	WV
14	WV005485	9/8/2019	VA	Eckard	Minika	LaTese	WV
15	WV005486	9/8/2019	NC	Strader	Jeffrey	Lee	PA
16	WV005487	9/16/2019	VA	Dunn	Danielle	Helen	WV
17	WV005488	9/18/2019		Kessel	Adrian	Blane	WV
18	WV005489	9/18/2019		Crowe	David	Arnold	WV
19	WV005490	9/25/2019		Proctor	Carly		WV
20	WV005491	9/28/2019		Bartram	Shawna	Rachelle	NC
21	WV005492	9/28/2019		Zaferatos	Kalie	M	WV
22	WV005493	9/28/2019	KY	Ledahawsky	John	Andrew	WV
23	WV005494	9/30/2019	VA	Kimble	Jennifer		WV
24	WV005495	10/6/2019		Hunt	Morgan	Bott	WV
25	WV005496	10/8/2019	KY	Archambault	John	M.	WV
26	WV005497	10/10/2019	KY	Hughes	Larry	Neal II	WV
27	WV005498	10/10/2019	NC	Tallerico	Anthony	Dominic	WV
28	WV005499	10/10/2019		Turley	Nathan	K.	WV
29	WV005500	10/29/2019	MD	Hamilton	James	Robert	WV
30	WV005501	11/2/2019	VA	Thomas	Victoria	Lynn	WV
31	WV005502	11/13/2019	VA	Miller	Keith	Henry	WV
32	WV005503	11/16/2019	OH	Frenchik	Steven		WV
33	WV005504	11/24/2019	CO	Holderness	Darin	Kip Jr.	WV
34	WV005505	11/26/2019	NC	Currie	David	Leon	WV
35	WV005506	11/30/2019	OH	Feller	Ryan	Michael	WV
36	WV005507	11/30/2019	PA	Miles	Angela	Jean	WV
37	WV005508	11/30/2019	MD	Smith	Jennifer	Lynn	WV
38	WV005509	12/8/2019		Kerner	Kathryn	Amanda	WV
39	WV005510	12/14/2019	OH	Hotlosz	Frank	Alan	WV

Certificates Issued from July 1, 2019 to June 30, 2020

Certificate Number	Certificate Date	Recip State	Last Name	First Name	Middle Name	Suffix	State
40	WV005511	12/28/2019	Suttle	Wallace	Franklin	III	WV
41	WV005512	12/28/2019	PA Baird	James	Robert	III	PA
42	WV005513	1/2/2020	Workman	Tayla	Rose		WV
43	WV005514	1/2/2020	Sharp	Joshua	Aaron		WV
44	WV005515	1/5/2020	Moncman	Jared	Seth		WV
45	WV005516	1/12/2020	Musiyuk	Yuliya			PA
46	WV005517	1/12/2020	Brannon	Alexandra	Elise		WV
47	WV005518	1/21/2020	VA Lineberg	Kimberly			AZ
48	WV005519	1/24/2020	OH Derksen	Tina	Michele		WV
49	WV005520	1/24/2020	KY Koster	Brian			WV
50	WV005521	2/1/2020	OH Young	Kesa	Merrell		WV
51	WV005522	2/8/2020	VA Sites	Erin	Shay		WV
52	WV005523	2/15/2020	SD Sandene	Jeffrey	Donald		WV
53	WV005524	2/18/2020	Klages	Cassandra	G		WV
54	WV005525	2/22/2020	Reed	Katelyn	Elizabeth		KY
55	WV005526	2/26/2020	VA Tidd	Matthew			WV
56	WV005527	2/28/2020	VA Heckman	John	Joseph		WV
57	WV005528	3/10/2020	NC Sexton	Matthew	Leland		WV
58	WV005529	3/25/2020	MD Weller	Dana	Lynn		WV
59	WV005530	3/25/2020	Harner	Joshua	Edward		WV
60	WV005531	3/27/2020	Edmunds	Matthew	Cody		WV
61	WV005532	3/29/2020	Blake-Smith	Melissa			WV
62	WV005533	4/4/2020	VA Allen	Nicholas	Lee		WV
63	WV005534	4/13/2020	Vishnu	Vinutha			WV
64	WV005535	4/20/2020	Frercks	Sarah	Elizabeth		WV
65	WV005536	4/25/2020	Moore	Alexandra	Beth		TX

CPA Examination

In April 2004, the Board implemented the computer-based American Institute of Certified Public Accountants (AICPA) examination given in four separate testing windows throughout the year. Questions are prepared by the Board of Examiners and uniformly graded 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 Boards 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. The candidate will lose credit for any Test Sections passed outside the eighteen-month period.

144 Candidates sat for 339 parts of the Exam from July 1, 2020 to June 30, 2021

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

37 Candidates passed the Exam in FY 2021

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, 2020 to June 30, 2021**

	Last Name	First Name	Middle Name	Suffix	Exam Passed Date
1	Hall	Chad	Michael		07/10/2020
2	Popp	Erika			07/10/2020
3	Little	Michael	Lee		07/23/2020
4	Messick	James	Wesley		08/27/2020
5	Coram	David	Robert		09/22/2020
6	Simonson	Cassidy	Nicole		09/26/2020
7	Thevenin	Jessica	Shaye		09/26/2020
8	Campbell	Alexander	Shea		09/28/2020
9	Kisner	Cross	Christian		09/28/2020
10	Sproles	Nathaniel	Ryan		10/05/2020
11	Barger	Emily	Diane		10/12/2020
12	Tyler	Amanda	Suzanne		10/23/2020
13	Blazer	Hayden	Michael		11/14/2020
14	Moles	Tyler	Anthony		12/08/2020
15	Caldwell	Chase	T		12/14/2020
16	Neff	Nathan	Richard		12/24/2020
17	Wilt	Courtney	Paige		12/29/2020
18	Wood	Hope			01/02/2021
19	Hart	Jacob			01/09/2021
20	O'Dell	Joshua	Lee		01/16/2021
21	Snodgress	Ryan			01/30/2021
22	Covelli	Jordan			02/12/2021
23	Prince	Jason	Andrew		02/12/2021
24	Davidson	Alexandra	Marie		02/21/2021
25	Gaal	Stephen	Austin		03/02/2021
26	Wilson	Lauren	Nicole		03/08/2021
27	Holcomb	Candice	Rae		03/26/2021
28	Dobbs	Kendric	M		04/22/2021
29	Varner	Harold	Fenton	III	04/22/2021
30	Webb	Shawna	Danielle		04/26/2021
31	Yankie	Mary	Frances		05/10/2021
32	Woods	Samantha	Lea		06/07/2021
33	Stump	Shelly	Renee		06/08/2021
34	Gracin	Alek			06/18/2021
35	Abodunde	Bukola			06/26/2021
36	Goodwin	Georgette	Louise		06/28/2021
37	Sengewalt	Christopher			06/29/2021

**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

CPA Exam Performance Summary: 2021 Q-2

West Virginia

Overall Performance

Unique Candidates	56
New Candidates	9
Total Sections	72
Passing 4th Section	10
Sections / Candidates	1.29
Pass Rate	55.56%
Average Score	69.79

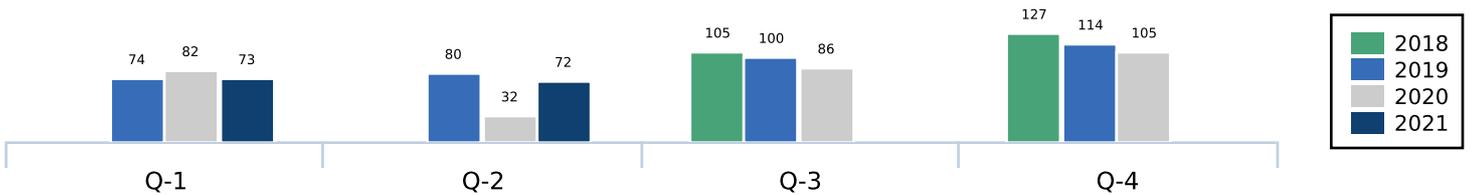
Section Performance

	Sections	Score	% Pass
First-Time	14	56	28.57%
Re-Exam	58	73.12	62.07%
AUD	31	68.42	51.61%
BEC	12	74.92	58.33%
FAR	11	63.36	36.36%
REG	18	72.67	72.22%

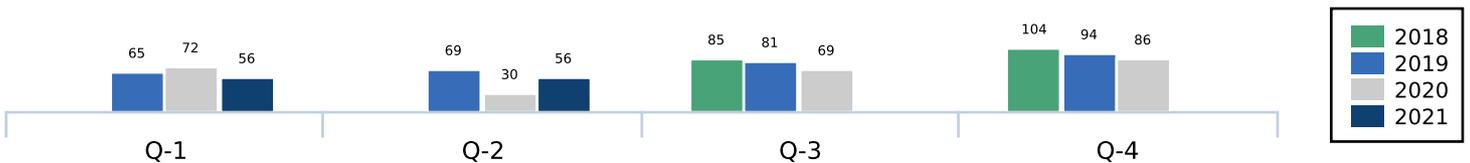
Jurisdiction Ranking

Candidates	Sections
51	51
18	48
Pass Rate	Avg Score

Sections



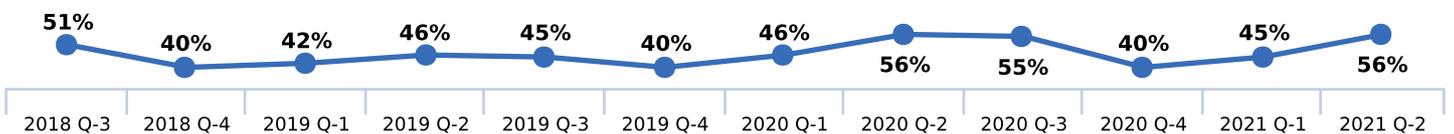
Candidates



Average Age



% Pass



CPA Exam Performance Summary: 2021 Q-2

West Virginia

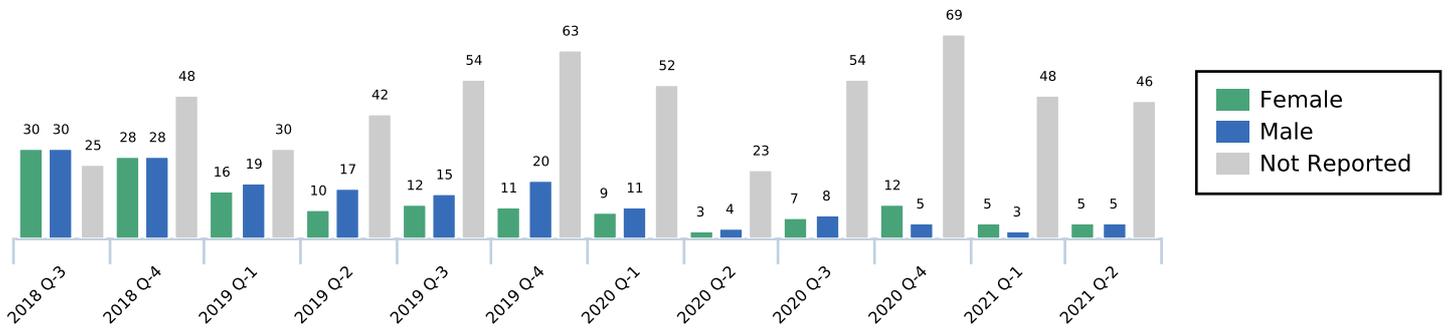
Degree Type

	Candidates	% Total
Bachelor's Degree	40	71.4%
Advanced Degree	16	28.6%
Enrolled / Other	0	0.0%

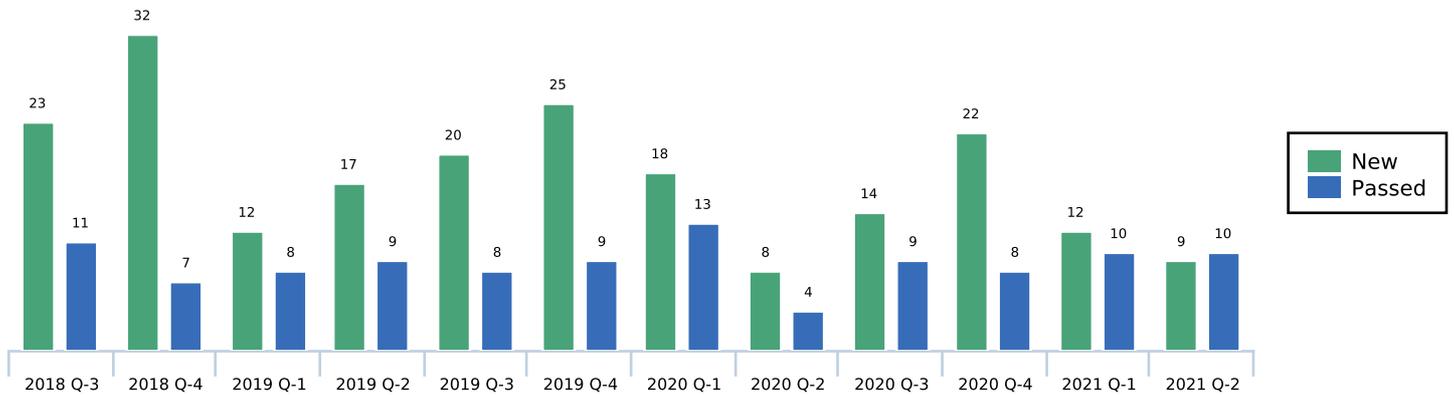
Residency

	Candidates	% Total
In-State Address	51	91.07%
Out-of-State Address	5	8.93%
Foreign Address	0	0.0%

Gender



New Candidates vs Candidates Passing 4th Section



Notes:

1. The data used to develop this report was pulled from NASBA's Gateway System, which houses the Uniform CPA Examination's Application and Performance information for all 55 jurisdictions.
 2. The demographic data related to age, gender, and degree type is provided by the individual candidates and may not be 100% accurate.
 3. Some jurisdictions do not require candidates to report certain demographic data nor complete surveys gathering such data on a voluntary basis.
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CPA Exam Performance Summary: 2021 Q-1 West Virginia

Overall Performance

Unique Candidates	56
New Candidates	12
Total Sections	73
Passing 4th Section	10
Sections / Candidates	1.3
Pass Rate	45.21%
Average Score	69.27

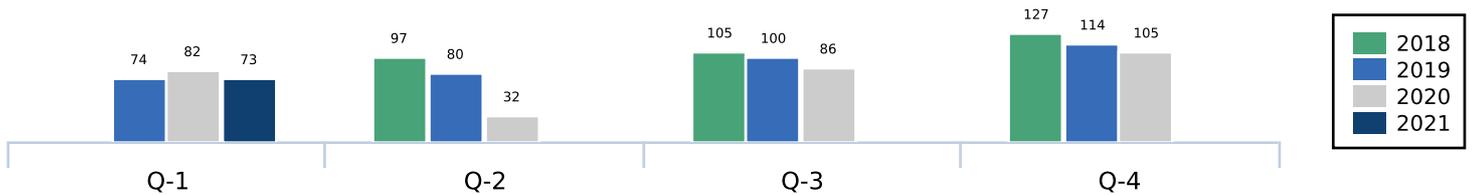
Section Performance

	Sections	Score	% Pass
First-Time	17	52.24	5.88%
Re-Exam	56	74.45	57.14%
AUD	23	66.78	39.13%
BEC	20	76.35	55.0%
FAR	24	64.17	37.5%
REG	6	75.67	66.67%

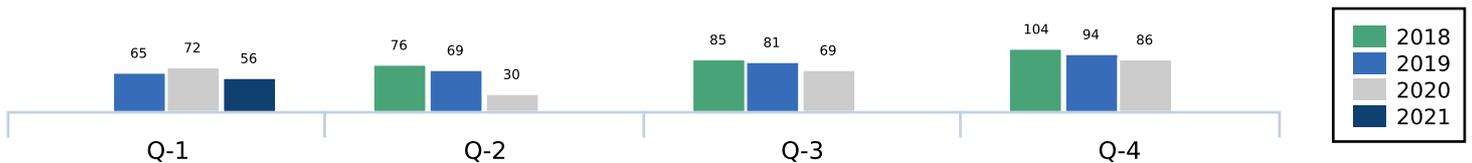
Jurisdiction Ranking

Candidates	51	Sections	50
Pass Rate	46	Avg Score	48

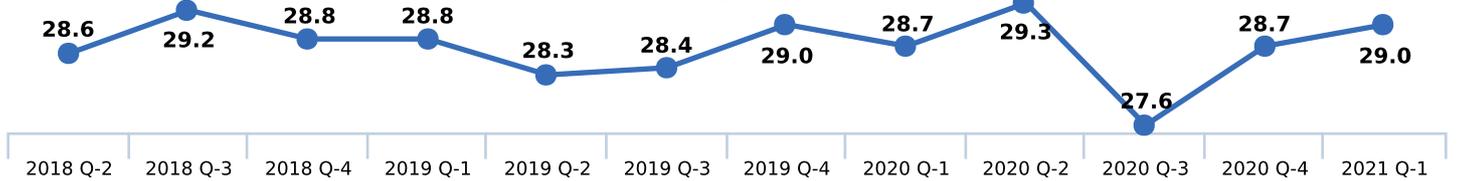
Sections



Candidates



Average Age



% Pass



CPA Exam Performance Summary: 2021 Q-1 West Virginia

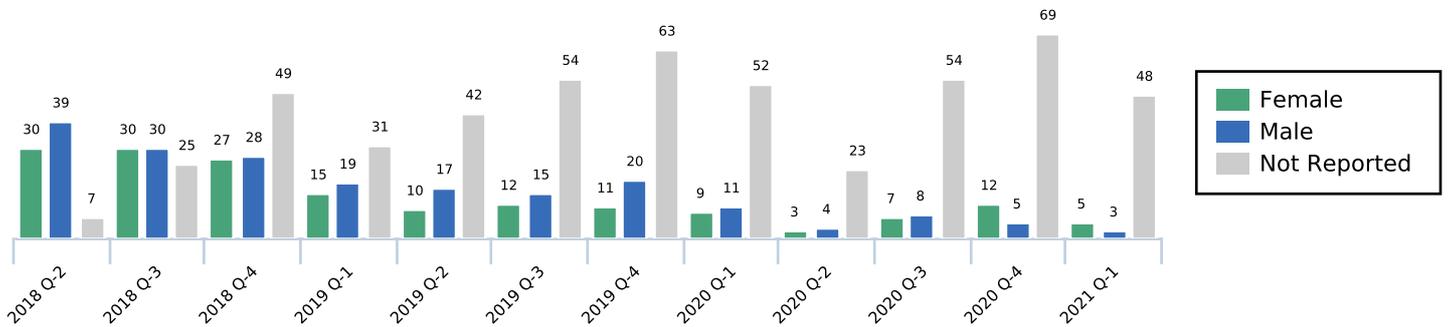
Degree Type

	Candidates	% Total
Bachelor's Degree	40	71.4%
Advanced Degree	16	28.6%
Enrolled / Other	0	0.0%

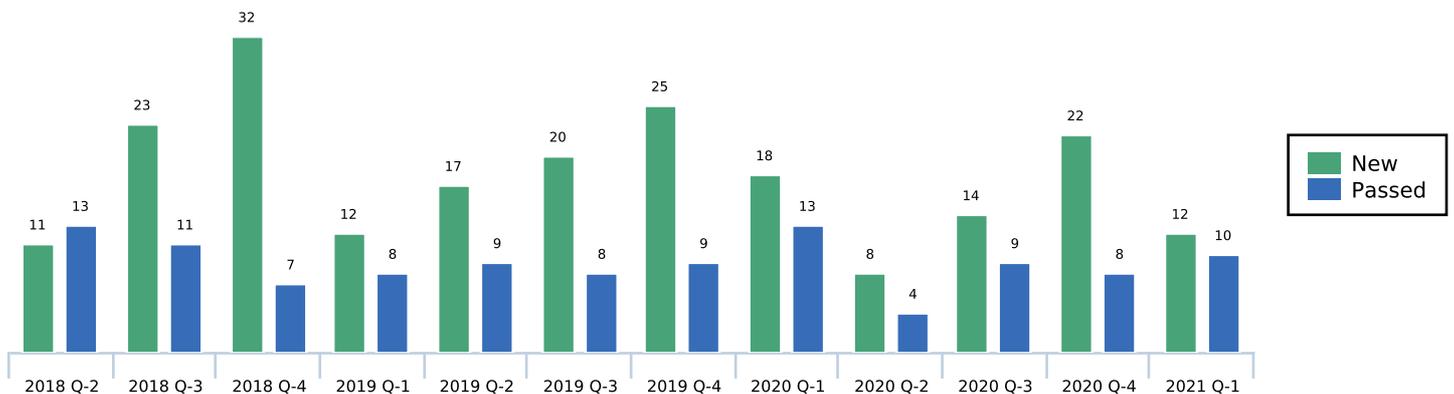
Residency

	Candidates	% Total
In-State Address	48	85.71%
Out-of-State Address	8	14.29%
Foreign Address	0	0.0%

Gender



New Candidates vs Candidates Passing 4th Section



Notes:

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CPA Exam Performance Summary: 2020 Q-4 West Virginia

Overall Performance

Unique Candidates	86
New Candidates	22
Total Sections	105
Passing 4th Section	8
Sections / Candidates	1.22
Pass Rate	40.0%
Average Score	67.57

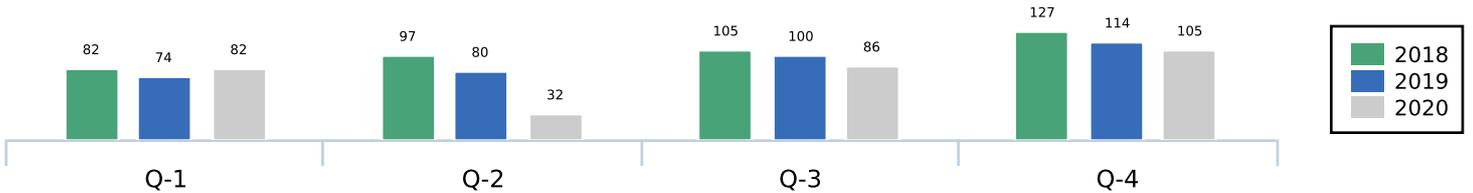
Section Performance

	Sections	Score	% Pass
First-Time	26	61.27	30.77%
Re-Exam	78	69.51	42.31%
AUD	29	67.14	34.48%
BEC	22	64.82	31.82%
FAR	29	66.03	34.48%
REG	25	72.28	60.0%

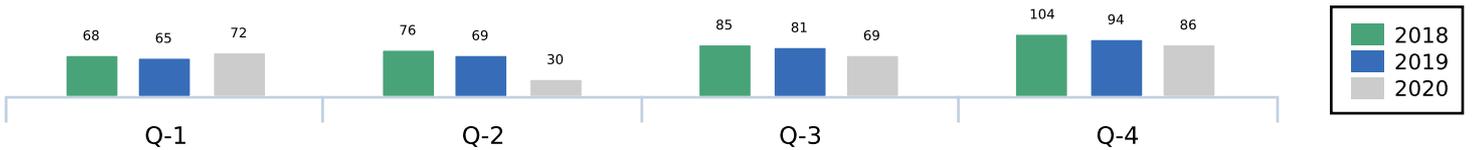
Jurisdiction Ranking

Candidates	51
Sections	51
Pass Rate	52
Avg Score	52

Sections



Candidates



Average Age



% Pass



CPA Exam Performance Summary: 2020 Q-4 West Virginia

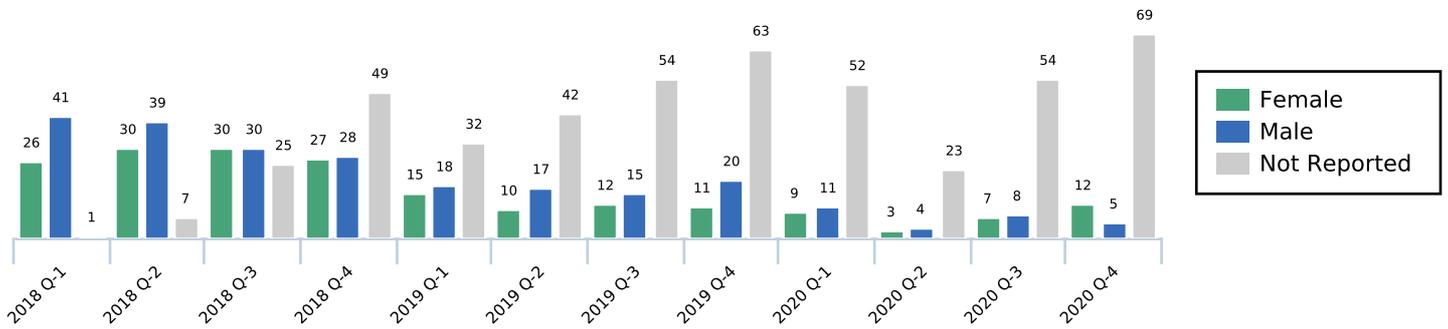
Degree Type

	Candidates	% Total
Bachelor's Degree	65	75.6%
Advanced Degree	21	24.4%
Enrolled / Other	0	0.0%

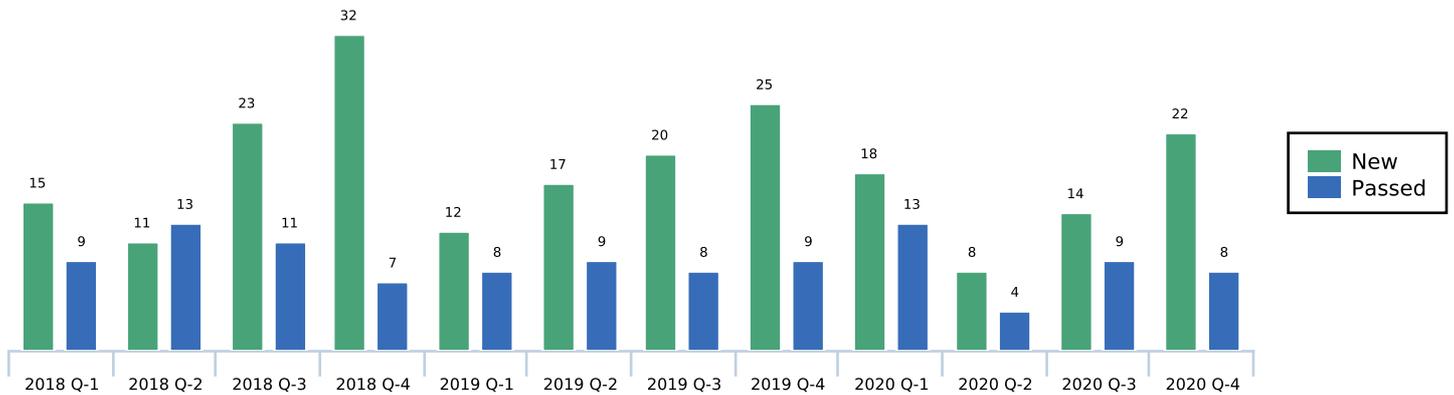
Residency

	Candidates	% Total
In-State Address	75	87.21%
Out-of-State Address	11	12.79%
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: 2020 Q-3 West Virginia

Overall Performance

Unique Candidates	69
New Candidates	14
Total Sections	86
Passing 4th Section	9
Sections / Candidates	1.25
Pass Rate	54.65%
Average Score	71.81

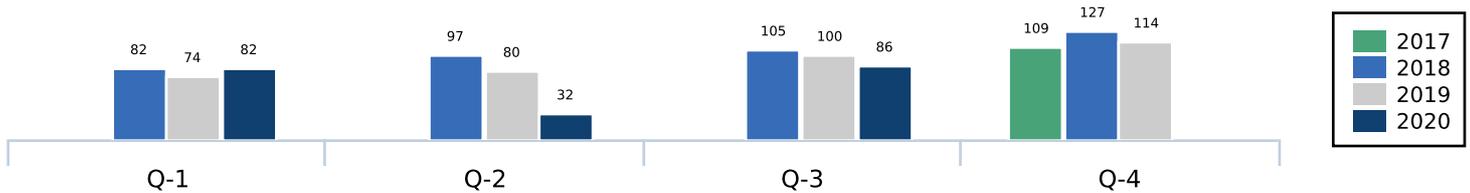
Section Performance

	Sections	Score	% Pass
First-Time	17	72.53	64.71%
Re-Exam	68	71.57	51.47%
AUD	21	75.24	66.67%
BEC	19	74.37	68.42%
FAR	26	70.19	46.15%
REG	20	67.90	40.0%

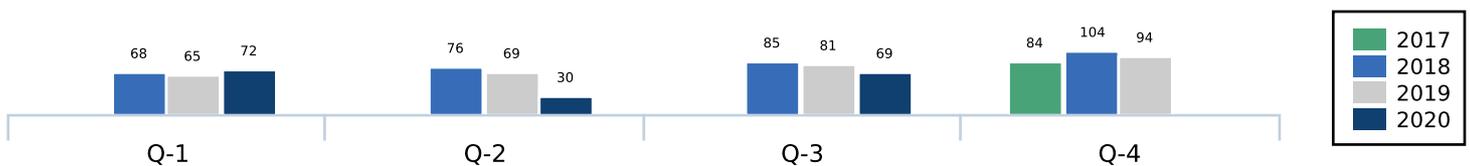
Jurisdiction Ranking

Candidates	Sections
51	51
42	49
Pass Rate	Avg Score

Sections



Candidates



Average Age



% Pass



CPA Exam Performance Summary: 2020 Q-3

West Virginia

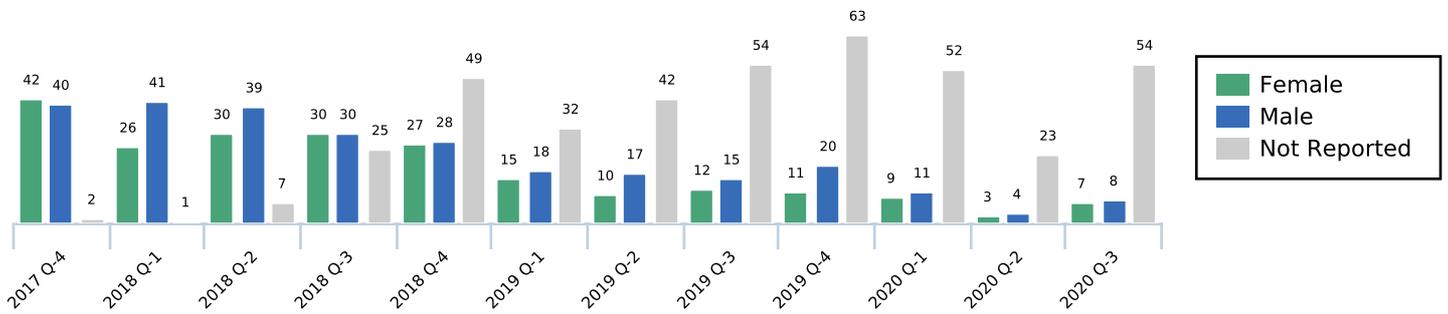
Degree Type

	Candidates	% Total
Bachelor's Degree	55	79.7%
Advanced Degree	14	20.3%
Enrolled / Other	0	0.0%

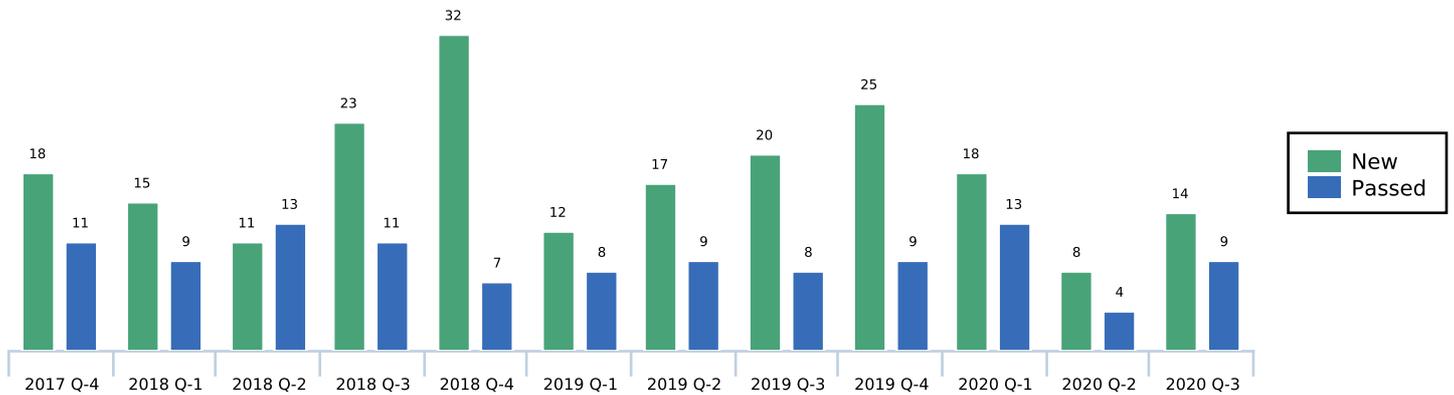
Residency

	Candidates	% Total
In-State Address	53	76.81%
Out-of-State Address	16	23.19%
Foreign Address	0	0.0%

Gender



New Candidates vs Candidates Passing 4th Section



Notes:

1. The data used to develop this report was pulled from NASBA's Gateway System, which houses the Uniform CPA Examination's Application and Performance information for all 55 jurisdictions.
 2. The demographic data related to age, gender, and degree type is provided by the individual candidates and may not be 100% accurate.
 3. Some jurisdictions do not require candidates to report certain demographic data nor complete surveys gathering such data on a voluntary basis.
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COMPLAINT AND DISCIPLINARY ACTION STATUS

All complaints against a license are referred to the Complaint Committee within the Board of Accountancy. The Committee reviews all the information, monitors consent order compliance, monitors Peer Review matters and makes recommendations to the Board for resolution.

A listing of all new and open complaints during the above referenced fiscal period is provided on the following pages.

Complaint Status

FY Ended June 30, 2021			
Complaint Number	Dates	Complaint	Resolution
2021-01	Filed: 07/25/2020 Closed: 01/22/2021	Tax filing issue	Matter closed by Board action at the January 22, 2021 meeting, The Board found no probable cause for violation of the statute.
2021-02	Filed: 10/30/2020	Failure to submit/return Tax Documents	Will be included in FY2022 Report
2021-03	Filed: 11/03/2020	Failure to submit tax return	Will be included in FY2022 Report
2021-04	Filed: 04/12/2021	Trust/Estate Mishandling	Will be included in FY2022 Report
2021-05	Filed: 04/26/2021	Professional Negligence	Will be included in FY2022 Report
2021-06	Filed: 05/24/2021	Failure to set up business and file taxes properly	Will be included in FY2022 Report
2021-07	Filed: 05/25/2021	Unprofessional Conduct	Will be included in FY2022 Report

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	Probable cause found. A hearing was held in this matter on November 30, 2020. The Board issued a final order to revoke licensee license at the April 23, 2021 Board Meeting.
	04/28/20201	Final Order mailed to licensee	
2020-05 D. Alford v A. Wagley	Filed: 5/1/2020	Failure to file quarterly payroll taxes	Probably cause found. Licensee entered into a Consent Agreement.
	11/28/2020		
	12/7/2020	Consent Agreement Signed	
	04/28/20201		

**Firm Permits, Accounting Corporations, and
Professional Limited Liability Companies**

In order for a West Virginia business to practice public accounting, the firm must first apply for a Firm Permit. Firms may organize as a proprietorship, partnership, accounting corporation, professional limited liability company, or a limited liability partnership whose characteristics conform with Board rules. Accounting Corporations and Professional Limited Liability Companies must file the appropriate application for approval by the Board in order to transact business in West Virginia. All Accounting Corporations Professional Limited Liability Companies approved by the Board must file an application with the Secretary of State's Business Division. Annual renewal of the Firm Permit is required to continue practicing as an accounting firm.

A listing of all Firm Permits, Accounting Corporations, and Professional Limited Liability Companies approved by the Board for the time period indicated are listed on the following pages.

**Accounting Corporations, Professional Limited Liability Companies, and Firm Permit Approvals
For Period Beginning July 1, 2020 to June 30, 2021**

Firm Number	Registration Date	Firm Name	City	State	County
AC Approvals					
F00696	04/23/2021	Given Accounting Corporation	Strange Creek	WV	CLAY
F0169	7/24/2020	The Rodeheaver Group, AC	Morgantown	WV	MONONGALIA
PLLC Approvals					
F00688	7/1/2020	Tammy R. Dalton CPA, PLLC	Morgantown	WV	MONONGALIA
F00700	06/02/2021	Renick Perry CPAs, PLLC	Huntington	WV	CABELL
Firm Approvals					
F00688	7/1/2020	Tammy R. Dalton CPA, PLLC	Morgantown	WV	MONONGALIA
F00689	7/17/2020	Blair & Company	Charleston	WV	KANAWHA
F0169	7/24/2020	The Rodeheaver Group, AC	Morgantown	WV	MONONGALIA
F00690	8/28/2020	Smith Accounting Services A.C.	Charleston	WV	KANAWHA
F00691	10/7/2020	Gray Callison and Jones CPA PC	Winston-Salem	NC	OUT-OF-STATE
F00692	10/9/2020	Porter & Associates, CPAs	Huntington	WV	CABELL
F00693	10/28/2020	Price and Associates CPAs, LLC	Tampa	FL	OUT-OF-STATE
F00694	01/01/2021	Porter & Associates CPAs PLLC	Huntington	WV	CABELL
F00695	03/12/2021	Boyum & Barendscheer PLLP	Minneapolis	MN	OUT-OF-STATE
F00696	04/23/2021	Given Accounting Corporation	Strange Creek	WV	CLAY
F00697	05/10/2021	Mac Lichterman CPA	Washington	WV	WOOD
F00698	05/11/2021	Lilling & Company LLP	Port Washington	NY	OUT-OF-STATE
F00699	05/24/2021	Dave V. John, LLC	Fort Lauderdale	FL	OUT-OF-STATE
F00700	06/02/2021	Renick Perry CPAs, PLLC	Huntington	WV	CABELL
F00701	06/23/2021	Barfield and Kinkead LLC	Loganville	GA	OUT-OF-STATE

**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	OUT-OF-STATE
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	OUT-OF-STATE
F00677	11/5/2019	Whalen & Company, CPAs, Inc.	Worthington	OH	OUT-OF-STATE
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	Birmingham	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

**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 initial authorization are provided on the following pages.

**Firm and Individual Authorizations Approved
For Period Beginning July 1, 2020 to June 30, 2021**

Registration					
Firm Number	Date	Firm Name	City	State	County
F00688	7/1/2020	Tammy R. Dalton CPA, PLLC	Morgantown	WV	Monongalia
F00689	7/17/2020	Blair & Company	Charleston	WV	Kanawha
F0169	7/24/2020	The Rodeheaver Group, AC	Morgantown	WV	Monongalia
F00691	10/7/2020	Gray Callison and Jones CPA, AC	Winston-Salem	NC	Out-of-State
F00693	10/28/2020	Price and Associates CPAs, LLC	Tampa	FL	Out-of-State
F00694	1/1/2021	Porter & Associates CPAs, PLLC	Huntington	WV	Cabell
F00695	3/12/2021	Boyum & Barenscheer, PLLP	Minneapolis	MN	Out-of-State
F00698	5/11/2021	Lilling & Company, LLP	Port Washingt	NY	Out-of-State
F00699	5/24/2021	Dave V. John, LLC	Ft. Lauderdale	FL	Out-of-State
F00700	6/2/2021	Renick Perry CPAs, PLLC	Huntington	WV	Cabell
F00701	6/23/2021	Barfield and Kinkead, LLC	Loganville	GA	Out-of-State

**Firm and Individual Authorizations Approved
For Period Beginning July 1, 2019 to June 30, 2020**

Registration					
Firm Number	Date	Firm Name	City	State	County
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	8/27/2019	Summit CPA Group	Ft. Wayne	IN	Out-of-State
F00673	9/27/2019	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	Out-of-State
F00679	11/13/2019	Ranjeet Koirala CPA, AC	Irving	TX	Out-of-State
F00680	11/25/2019	James Moore & Company, PL	Gainesville	FL	Out-of-State
F00681	11/25/2019	Gettry Marcus CPA, AC	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, AC	Clarksburg	WV	Harrison

LICENSEE AND FIRMS BY COUNTY OF PRACTICE

A listing of the number of Active CPAs, Inactive-CPAs and Active Firms by West Virginia county of practice and for out-of-state licensees by state of residence.

ACTIVE CPA LICENSES BY STATE

State	Licensees	State	Licensees
Alabama	1	Montana	0
Alaska	1	Nebraska	0
Arizona	2	Nevada	3
Arkansas	1	New Hampshire	1
California	8	New Jersey	4
Colorado	6	New Mexico	1
Connecticut	1	New York	2
District of Columbia	1	North Carolina	67
Delaware	3	North Dakota	0
Florida	34	Ohio	112
Georgia	16	Oklahoma	1
Hawaii	0	Oregon	1
Idaho	0	Pennsylvania	64
Illinois	2	Rhode Island	0
Indiana	4	South Carolina	26
Iowa	0	South Dakota	0
Kansas	0	Tennessee	17
Kentucky	28	Texas	27
Louisiana	0	Utah	1
Maine	0	Vermont	0
Maryland	27	Virginia	63
Massachusetts	0	Washington	4
Michigan	1	West Virginia	1612
Minnesota	2	Wisconsin	1
Mississippi	0	Wyoming	0
Missouri	3	Out-of-Country	7
		Total	2155

* Based on Home Address

ACTIVE CPA LICENSES BY COUNTY

County	Licensees	County	Licensees
Barbour	7	Mineral	10
Berkeley	58	Mingo	5
Boone	7	Monongalia	136
Braxton	3	Monroe	3
Brooke	12	Morgan	5
Cabell	116	Nicholas	28
Calhoun	0	Ohio	91
Clay	2	Pendleton	5
Doddridge	0	Pleasants	3
Fayette	17	Pocahontas	2
Gilmer	2	Preston	23
Grant	4	Putnam	139
Greenbrier	17	Raleigh	60
Hampshire	6	Randolph	20
Hancock	11	Ritchie	8
Hardy	6	Roane	4
Harrison	90	Summers	3
Jackson	22	Taylor	13
Jefferson	35	Tucker	2
Kanawha	371	Tyler	0
Lewis	9	Upshur	21
Lincoln	7	Wayne	19
Logan	8	Webster	0
Marion	58	Wetzel	6
Marshall	12	Wirt	2
Mason	11	Wood	82
McDowell	1	Wyoming	3
Mercer	45	Out-of-Country	6
Out-of State	519	Total	2155

* Based on Home Address

CPA-INACTIVE LICENSES BY STATE

State	Licensees	State	Licensees
Alabama	1	Montana	0
Alaska	0	Nebraska	0
Arizona	1	Nevada	0
Arkansas	0	New Hampshire	0
California	2	New Jersey	1
Colorado	0	New Mexico	1
Connecticut	0	New York	1
District of Columbia	0	North Carolina	7
Delaware	1	North Dakota	0
Florida	7	Ohio	16
Georgia	0	Oklahoma	1
Hawaii	0	Oregon	0
Idaho	0	Pennsylvania	11
Illinois	0	Rhode Island	0
Indiana	0	South Carolina	3
Iowa	0	South Dakota	0
Kansas	0	Tennessee	5
Kentucky	2	Texas	3
Louisiana	1	Utah	0
Maine	1	Vermont	0
Maryland	5	Virginia	7
Massachusetts	0	Washington	1
Michigan	1	West Virginia	122
Minnesota	1	Wisconsin	0
Mississippi	0	Wyoming	0
Missouri	0	Out-of-Country	2
		Total	204

* Based on Home Address

CPA-INACTIVE LICENSES BY COUNTY

County	Licensees	County	Licensees
Barbour	0	Mineral	0
Berkeley	2	Mingo	2
Boone	0	Monongalia	13
Braxton	0	Monroe	0
Brooke	1	Morgan	0
Cabell	7	Nicholas	0
Calhoun	1	Ohio	4
Clay	1	Pendleton	0
Doddridge	0	Pleasants	0
Fayette	7	Pocahontas	0
Gilmer	0	Preston	1
Grant	0	Putnam	8
Greenbrier	2	Raleigh	11
Hampshire	0	Randolph	1
Hancock	1	Ritchie	0
Hardy	0	Roane	0
Harrison	6	Summers	0
Jackson	2	Taylor	1
Jefferson	3	Tucker	0
Kanawha	25	Tyler	0
Lewis	1	Upshur	1
Lincoln	0	Wayne	1
Logan	1	Webster	0
Marion	7	Wetzel	0
Marshall	2	Wirt	0
Mason	1	Wood	8
McDowell	0	Wyoming	0
Mercer	2	Out-of-Country	1
Out-of State	80	Total	204

* Based on Home Address

ACTIVE FIRMS BY STATE

State	Firms	State	Firms
Alabama	3	Montana	0
Alaska	0	Nebraska	0
Arizona	0	Nevada	0
Arkansas	0	New Hampshire	1
California	6	New Jersey	2
Colorado	1	New Mexico	0
Connecticut	0	New York	11
District of Columbia	0	North Carolina	5
Delaware	0	North Dakota	1
Florida	6	Ohio	17
Georgia	8	Oklahoma	0
Hawaii	0	Oregon	0
Idaho	0	Pennsylvania	27
Illinois	4	Rhode Island	0
Indiana	7	South Carolina	2
Iowa	0	South Dakota	0
Kansas	0	Tennessee	6
Kentucky	6	Texas	2
Louisiana	1	Utah	0
Maine	1	Vermont	0
Maryland	10	Virginia	14
Massachusetts	0	Washington	1
Michigan	2	West Virginia	209
Minnesota	3	Wisconsin	1
Mississippi	1	Wyoming	0
Missouri	4	Total	362

* Based on Business Address

ACTIVE FIRMS BY COUNTY

County	Firms	County	Firms
Barbour	2	Mineral	1
Berkeley	12	Mingo	1
Boone	0	Monongalia	11
Braxton	0	Monroe	0
Brooke	0	Morgan	2
Cabell	21	Nicholas	2
Calhoun	0	Ohio	15
Clay	1	Pendleton	0
Doddridge	0	Pleasants	1
Fayette	1	Pocahontas	0
Gilmer	1	Preston	6
Grant	1	Putnam	7
Greenbrier	3	Raleigh	10
Hampshire	1	Randolph	7
Hancock	2	Ritchie	2
Hardy	1	Roane	1
Harrison	8	Summers	0
Jackson	2	Taylor	0
Jefferson	8	Tucker	0
Kanawha	41	Tyler	0
Lewis	1	Upshur	3
Lincoln	1	Wayne	0
Logan	2	Webster	0
Marion	8	Wetzel	1
Marshall	2	Wirt	0
Mason	2	Wood	11
McDowell	0	Wyoming	1
Mercer	8	Out-of-Country	0
Out-of State	151	Total	362

* Based on Business Address

Board Meeting Dates, Agendas, and Minutes

A listing of board meeting dates, West Virginia Secretary of State meeting approval notices, board meeting agendas, and board meeting minutes during the above referenced fiscal period is provided on the following pages.

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, 2020 to June 30, 2021

Date	Location
July 17, 2020	Teleconference due to COVID-19
August 5, 2020	Teleconference due to COVID-19
October 9, 2020	Teleconference due to COVID-19
October 23, 2020	Teleconference due to COVID-19
January 22, 2021	Teleconference due to COVID-19
April 23, 2021	Teleconference due to COVID-19

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

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West Virginia Secretary of State — Online Data Services

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Meeting Notice Detail

[Back to Meeting Notices](#)

Accountancy, WV Board of
Date/Time: 7/17/2020 -- 9:30 AM
Location: Suttle & Stalnaker, PLLC 1411 Virginia St E, Suite 1 (Conference Room) Charleston, WV 25301
Purpose: To review and consider regularly scheduled business (Due to COVID 19, the Board requests that those who plan to attend will notify the Board in advance. (304) 558-3557 or wvboa@wv.gov The meeting is being held in a larger facility to accommodate social distancing.)
Notes:
Meeting was approved : 5/29/2020 2:38:12 PM

[Back to Meeting Notices](#)

Friday, May 29, 2020 — 2:48 PM

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WEST VIRGINIA BOARD OF ACCOUNTANCY

405 Capitol Street, Suite 908, Charleston, WV 25301

Friday, July 17, 2020 9:30 a.m.

AGENDA

Page 1 of 1

CALL TO ORDER

1. APPROVAL OF MINUTES

- ▶ May 6, 2020

2. ANTI-TRUST PRESENTATION / QUESTION-ANSWER PERIOD (about 20 minute)

- ▶ John Johnson, NASBA - Director of Legislative and Governmental Affairs and Brie Allen, NASBA Regulatory Counsel

3. COMPLAINTS

Clem matters (6 cases)	2019-04 (McCallister) - Status 2020-03 (Cline) - Close? 2020-04 (Earp) - Status	2020-05 (New) 2020-06 (New)	Use of CPA designation by university professors Unnumbered complaint
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4. FINANCIAL REPORT / P-CARD / BUDGET

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

5. CPA EXAMINATION

- ▶ Approve 2020 Q2 Successful Exam Candidates
- ▶ Revisit CPA reference procedure for CPA Examination application
- ▶ Remote testing?

6. LICENSING / CPE / FIRMS

- ▶ Review firm application for approval determination (Blair & Company)
- ▶ Inquiry re: contingency fees and tax appeal arrangement
- ▶ Inquiry re: whether a Pennsylvania College's coursework meets the requirements for licensure in WV

7. LEGISLATURE

- ▶ Review and discuss proposed response to legislature re: interim study topics

8. NASBA / AICPA

- ▶ Upcoming NASBA Meetings
- ▶ Suggestion by J. Holley to UAA Committee (due by August 31, 2020)

9. OTHER

- ▶ Job description and proposed advertisement for Executive Director position to be published in Charleston Newspapers and on the West Virginia Division of Personnel Job Opportunities web site
- ▶ Travel vouchers from canceled ED conference in March 2020

10. Board Meetings

- ▶ Schedule next Board Meeting(s)

2020 Q2 Reports for Board Member Review

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

ADJOURN

**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, CFE, CFF - V. Pres.
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

Brenda S. Turley, Executive Director

Friday, July 17, 2020 9:30 a.m.

Board Meeting Minutes

Page 1 of 5

The Board of Accountancy met on Friday, July 17, 2020 at 9:30 a.m. via Go To Meeting video-conference.

Board Members in Attendance were:

Horace W. Emery, CPA - President
Richard A. Riley, Jr., CPA - V. President
Theodore A. Lopez, CPA - Sec. (joined at 10:07 p.m.)
Jean A. Bailey, Public Member - Asst. Sec.
Robin A. Baylous, CPA
Joseph T. Holley, CPA (joined at 1:50 p.m.)
Harold B. Davis, CPA

Others in Attendance were:

Keith D. Fisher, Assistant Attorney General
Brenda S. Turley, Executive Director
Stefani D. Young, Board Staff
John Johnson - NASBA Dir. of Leg. & Gov. Affairs
Brie Allen- NASBA Regulatory Counsel
Judy Proctor, CPA, CGMA - WVSCPA CEO

The meeting was called to order at 9:33 a.m. by Horace Emery, Board President, for which the following actions were recorded.

1. Approval of Minutes

- ▶ Upon motion by Robin Baylous and second by Harold Davis, the Minutes of the May 6, 2020 meeting were approved as presented. Motion carried.

2. Antitrust Update Presentation / Question-Answer Period

- ▶ Per West Virginia Code § 30-9-33, Board members and their representatives from the Attorney General's office are required to obtain federal antitrust law and state action immunity training on an annual basis. Board members reviewed NASBA's federal antitrust video prior to the meeting. John Johnson, NASBA Director of Legislative and Governmental Affairs updated the Board regarding federal and other state's legislative activity regarding active supervision and the North Carolina Dental Board case. Brie Allen, NASBA Regulatory Counsel, provided a 20-minute presentation updating Board members on new and prior cases involving fallout litigation from the North Carolina Dental Regulatory Board case.

3. Complaints

- ▶ Upon motion by Dick Riley and second by Robin Baylous, the Board went into Executive Session at 11:00 a.m. to consider disciplinary matters pursuant to W. Va. Code § 6-9A-4. Motion carried.
- ▶ Upon motion by Robin Baylous 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 Dick Riley and second by Harold Davis, the Board will send a letter to the Respondent with a copy of the proposed *Petition for Injunction*, as discussed in Executive Session, allowing 10 days for the Respondent to remove the "Certified Public Accountant" from his office window or the Board will file the *Petition* in circuit court. Motion carried.

2019-04 Upon motion by Dick Riley and second by Robin Baylous, the Board directed the Executive Director to send a letter to the Respondent with the forms necessary for her to renew her license to practice after the suspension period ends on August 13, 2020. Motion carried.

2020-03 Upon motion by Dick Riley and second by Harold Davis, the Board determined that the Respondent had met the requirements of the *Consent Agreement* and **closed this matter**. Motion carried.

2020-04 Upon motion by Dick Riley and second by Robin Baylous, the Board decided to reprimand the licensee for his actions in this matter. In order to settle, the Respondent will be offered a *Consent Agreement and Order (Order)* which requires him to, within sixty days of the date of entry of the *Order*, reimburse the Board for the expenses incurred in the investigation and disposition of this matter, to reimburse the Complainant for penalties and interest owed to the Complainant, and to provide proof of reimbursement to the Board. The Respondent must sign and return the *Order* within thirty days of receipt. If Respondent fails to agree to the *Order*, the matter will be set for hearing. Motion carried.

2020-05 Upon motion by Dick Riley and second by Harold Davis, the Board will send a formal letter to the CPA requesting that the licensee provide specific information as discussed in Executive Session. Motion carried.

2020-06 Upon motion by Dick Riley and second by Robin Baylous, the Board determined that this matter is outside its jurisdiction and **closed the matter**. The Board will inform both complainant and licensee. Motion carried.

The Board reviewed information regarding the use of the CPA designation by university professors. Board members were informed that the university in question had ceased using the CPA behind the professors' names if they do not have a license to practice in West Virginia. Upon motion by Dick Riley and second by Robin Baylous, this **matter was closed**. Motion carried.

- ▶ **Unnumbered complaint** - Board members reviewed the unnumbered complaint and upon motion by Robin Baylous and second by Harold Davis, the matter was **dismissed for lack of jurisdiction**. Motion carried.

4. Financial Report / P Card / Budget

- ▶ The Board received the *Receipts and Disbursements Report* for the period ending June 30, 2020 as follows:

Beginning Cash Balance, July 1, 2019	\$601,548.54
Total Receipts	375,682.97
Total Disbursements	<u>394,152.97</u>
Ending Cash Balance, June 30, 2020	\$583,078.28

- ▶ The P-Card expenditures were not available for ratification at this meeting. Both quarters will be reviewed and ratified at the next regularly scheduled meeting.

5. CPA Examination

- ▶ Upon motion by Robin Baylous and second by Harold Davis, the four successful exam candidates were approved.
- ▶ Upon motion by Robin Baylous and second by Harold Davis, the Board determined that a CPA reference will no longer be required on the CPA exam application. The applicant will be required to provide three references with an association of one year or longer. During a one-year transition period, the Board will accept either the previous Character Reference form or the newly created form. The new form will be made available on the Board's website and the online Exam Application. Motion carried.
- ▶ As a result of the pandemic and possible future disasters that may close testing centers and prevent exam candidates from continuing with their testing endeavors, Board members discussed remote testing as an alternative method to provide testing capability-- as proposed by AICPA and NASBA. Individual state Boards of Accountancy are just beginning to become involved in determining what this option might look like and how to ensure a secure environment. It will take time to fully develop this option, but the consensus of West Virginia Board members was to move forward as proposed by the national organizations.

6. Licensing / CPE / Firms

- ▶ Board members reviewed Blair & Company's application for firm permit, which consists of two Accounting Corporations as partners in the firm. Each accounting corporation is owned by one licensed certified public accountant. Upon motion by Robin Baylous and second by Harold Davis, the Board approved the firm application. Motion carried.
- ▶ Board members reviewed an inquiry from an out-of-state firm regarding the use of contingency fees and a tax appeal arrangement. They determined that the Board could not provide legal advice, guidance or an opinion regarding this matter. The Board suggested that they seek the advice of legal counsel.
- ▶ Board members reviewed the request from a Pennsylvania college regarding whether the Board will certify that its course work meets the requirements for licensure in West Virginia. The school is accredited through the Middle States Association of Colleges and Schools and the curriculum qualifies toward meeting the specific course requirements to sit for the examination. However, the Board evaluates each application for licensure on an individual basis, and does not evaluate and approve specific academic programs toward licensure. Upon motion by Dick Riley and second

by Ted Lopez, Board members determined that it was not within its purview to provide the assurance the school appears to be requesting. Motion carried.

7. Legislature

- ▶ Upon motion by Robin Baylous and second by Harold Davis, the Board went into Executive Session at 12:57 p.m. pursuant to W. Va. Code § 6-9A-4. The Board came out of Executive Session at 1:40 p.m. Upon motion by Dick Riley and second by Ted Lopez, the Board appointed the Board President to incorporate the Board members' suggestions from the Executive Session into a finalized draft of the letter for member approval. A teleconference meeting will be scheduled for late July or early August to review, edit and approve the finalized response. Motion carried.

Joe Holley joined the meeting at 1:50 p.m.

8. NASBA / AICPA

- ▶ Board members noted that, due to COVID-related travel bans, NASBA will be conducting its annual meetings virtually through the end of 2020.
- ▶ Upon motion by Joe Holley and second by Robin Baylous, Board members agreed to send a comment to the UAA Committee to request that they include Cyber Security as a course subject when considering academic requirements under the Data Analytics subject area in the Uniform Accountancy Act. The deadline for filing comments is August 31, 2020. Motion carried.

9. Other

- ▶ With the impending retirement of the current Executive Director, Board members reviewed the job description and proposed advertisement prepared by Jean Bailey, Search Committee Chair. Upon motion by Joe Holley and second by Ted Lopez, the Board approved the description and the hiring ad. The Board directed that the approved hiring ad be placed on INDEED's Job Postings web site as well as the WV Division of Personnel's online job search site. The Board requests that replies to the advertisement be received by August 31, 2020. During this period, the Search Committee Chair and Board President will periodically evaluate whether additional sources for advertisement should also be utilized. Motion carried.
- ▶ Board members were advised that, due to the COVID-19 pandemic, the Board has a credit for three non-refundable airline tickets. The tickets were purchased on January 28, 2020 for the NASBA Executive Director, State Board Staff, and Legal Counsel Conference scheduled for March 16-18, 2020 in Clearwater, Florida. The Conference was cancelled by NASBA on Thursday, March 12, 2020. Per Ann Hoskins, Vice President of Operations at National Travel, American Airlines has extended the period for which the tickets can be used to December 31, 2021. There may be a fee to transfer the ticket to another individual, but Board members directed Board staff to use this option when booking future Board travel.

10. Next Board Meeting

- ▶ Board members scheduled the following Board meetings:
Friday, October 9, 2020 (virtual) 9:30 am.

Friday, January 22, 2020 9:30 a.m.

Friday, April 23, 2020 9:30 a.m.

- ▶ The Executive Director requested board member volunteers to visit the Board office to sign the hand-lettered certificates for 2020 Q1 and Q2. Horace Emery, Joe Holley and Harold Davis volunteered.

The following reports were made part of the quarterly record and available in each member's meeting book for 2020 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 by Robin Baylous and second by Joe Holley, the meeting was adjourned at 2:31 p.m.

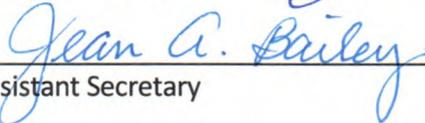
We certify that this is a true copy of the Minutes of the West Virginia Board of Accountancy for July 17, 2020.



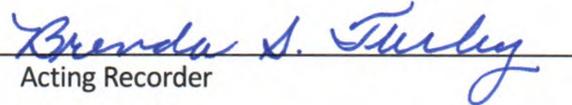
Board President



Secretary



Assistant Secretary



Acting Recorder

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West Virginia Secretary of State — Online Data Services

Administrative Law

[Online Data Services Help](#)

Administrative Law

Meeting Notice Detail

[Back to Meeting Notices](#)

WV Board of Accountancy
Date/Time: 8/5/2020 -- 1:00 PM
Location: Via teleconference
Purpose: Review language contained in letter to Legislature re: Interim Topic and to review information on a license application
Notes:
Meeting was approved : 7/24/2020 4:54:09 PM

[Back to Meeting Notices](#)

Thursday, October 8, 2020 — 12:14 PM

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WEST VIRGINIA BOARD OF ACCOUNTANCY

405 Capitol Street, Suite 908, Charleston, WV 25301

Wednesday August 5, 2020 1:00 p.m.

AGENDA

Page 1 of 1

CALL TO ORDER

1. Executive Session

Review and Finalize response to Joint Standing Committee on Government Organization

2. Other

Review of License Application

ADJOURN

**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, CPA, PhD, CFE, CFF– 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

Brenda S. Turley, Executive Director

Wednesday, August 5, 2020 1:00 p.m. Board Meeting Minutes

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The Board of Accountancy met on Wednesday, August 5, 2020 at 1:00 p.m. via Go To Meeting video-conference.

Board Members in Attendance were:

Horace W. Emery, CPA - President
Richard A. Riley, Jr., Ph.D., CPA - 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

Others in Attendance were:

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

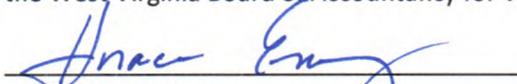
The meeting was called to order by Board President Horace Emery at 1:03 p.m. for which the following actions were recorded.

Upon motion by Robin Baylous and second by Jean Bailey, the Board went into Executive Session at 1:03 p.m. pursuant to W. Va. Code § 6-9A-4. Motion carried. Upon motion by Joe Holley and second by Robin Baylous, the Board came out of Executive Session at 1:55 p.m. and made the following actions part of the record. Motion carried.

The Board reviewed and finalized its response to the April 24, 2020 request for information from the Joint Standing Committee on Government Organization. Upon motion by Joe Holley and second by Harold Davis, the Board moved to accept the letter as submitted by Horace Emery and revised in Executive Session. Motion carried.

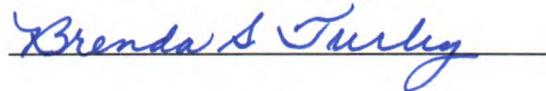
The Board reviewed an application for licensure and determined that no action was needed. The application will be processed through the normal procedure.

With no further business to come before the Board, upon motion made by Joe Holley and seconded by Ted Lopez, the meeting was adjourned at 2:00 pm. We certify that this is a true copy of the Minutes of the West Virginia Board of Accountancy for Wednesday, August 5, 2020.


Board President


Secretary


Assistant Secretary



West Virginia Secretary of State — Online Data Services

Administrative Law

[Online Data Services Help](#)

Administrative Law

Meeting Notice Detail

[Back to Meeting Notices](#)

Accountancy, WV Board of
Date/Time: 10/9/2020 -- 9:30 AM
Location: Due to the COVID-19 pandemic this meeting will be held virtually (contact 304-558-3557 for information to attend the virtual meeting)
Purpose: to consider regularly scheduled business
Notes:
Meeting was approved : 9/3/2020 9:12:52 AM

[Back to Meeting Notices](#)

Thursday, September 3, 2020 — 11:51 AM

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WEST VIRGINIA BOARD OF ACCOUNTANCY

405 Capitol Street, Suite 908, Charleston, WV 25301

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

AGENDA

Page 1 of 1

CALL TO ORDER

1. APPROVAL OF MINUTES

- ▶ August 5, 2020
- ▶ July 17, 2020

2. COMPLAINTS

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

3. SEARCH COMMITTEE REPORT

4. CPA EXAMINATION

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

5. FINANCIAL REPORT / P-CARD / BUDGET

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

6. LICENSING / CPE / FIRMS

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

7. NASBA / AICPA

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

8. OTHER

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

2020 Q3 Reports for Board Member Review

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

ADJOURN

**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, CFE, CFF - V. Pres.
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

Brenda S. Turley, Executive Director

Friday, October 9, 2020 9:30 a.m. Board Meeting Minutes Page 1 of 5

The Board of Accountancy met on Friday October 9, 2020 at 9:30 a.m. via GoToMeeting video conference.

Board Members in Attendance were:

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

Others in Attendance were:

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

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

1. Approval of Minutes

- ▶ Upon motion by Robin Baylous and second by Joe Holley, the Minutes of the August 5, 2020 and July 17, 2020 meeting were approved as presented. Motion carried.

2. Complaints

- ▶ Upon motion by Joe Holley and second by Robin Baylous, the Board went into Executive Session at 9:32 to consider disciplinary matters pursuant to W. Va. Code § 6-9A-4. Motion carried.
- ▶ The Board took a break at 11:45 a.m. to 12:30 p.m. for lunch and continued in Executive Session upon return.
- ▶ Upon motion by Robin Baylous and second by Harold Davis, the Board came out of Executive Session at 1:09 p.m. and made the following actions part of the record:
 - ▶ **Clem matters:** The Complaint Committee reported that the Respondent had complied with the Board's request and upon motion by Richard Riley and second by Ted Lopez, this matter was closed. Motion carried.

- ▶ **2019-04:** The Complaint Committee reported that the Respondent had met all requirements in *the Consent Agreement and Order* and renewed her license to practice. Upon motion by Richard Riley and second by Ted Lopez, **this matter was closed.** Motion carried.
- ▶ **2020-04** Upon motion by Richard Riley and second by Robin Baylous, a hearing date will be set for this matter if the licensee does not respond to the earlier provided offer for a *Consent Agreement and Order*. Motion carried.
- ▶ **2020-05** Upon motion by Richard Riley and second by Harold Davis, the Board agreed to offer the licensee a *Consent Agreement and Order* in this matter. Motion carried.
- ▶ **2021-01** Upon motion by Richard Riley and second by Robin Baylous, the Board directed the Executive Director to notify the complainant that the Board is continuing to look into this matter. Motion carried.
- ▶ The Board considered an *Application for Reinstatement after a Disciplinary Action*. Upon motion by Richard Riley and second by Joe Holley, the Board decided that additional investigation and review were necessary. Board members will proceed as discussed in Executive Session.

3. Search Committee Report

- ▶ The Search Committee provided a report regarding the status of a replacement for the current Executive Director who will be retiring on December 31, 2020. Jean Bailey, Search Committee Chair, reported that the Committee had interviewed ten candidates during the first round. The second round of interviews was underway, with two interviews scheduled for Tuesday, October 13, 2020, two for Wednesday, October 14, 2020 and one for Thursday, October 15, 2020.

4. CPA Examination

- ▶ Upon motion by Robin Baylous and second by Harold Davis, the four exam candidates for 2020 Q3 were approved. Motion carried.
- ▶ The Board reviewed the exam candidate performance reports provided by NASBA.
- ▶ Board members reviewed the request by West Virginia State University to consider BA 404 Fraud Examination as an additional course to be used toward fulfilling the Auditing course

requirement established by Rule. Upon motion by Robin Baylous and second by Harold Davis, the Board determined that the course was more auditing related than a true auditing course and therefore does not qualify for the auditing course section of the course requirement. The course would qualify as an elective. Motion carried. Let the record show that Richard Riley abstained from commenting or voting on this matter.

- ▶ Based upon a request from a sole proprietor who needed a firm permit to file for the dotCPA domain name offered by the AICPA, Board members discussed whether there were any prohibitions against a sole proprietor filing an application for a firm permit. After a review of Board regulations, Board members determined that, while a sole proprietor is not required to file a firm permit application, there are no regulations prohibiting it.

5. Financial Report / P Card / Budget

- ▶ The Board received the *Receipts and Disbursements Report* for the period ending September 30, 2020 as follows:

Beginning Cash Balance, July 1, 2020	\$538,078.28
Total Receipts	33,500.00
Total Disbursements	<u>(94,427.92)</u>
Ending Cash Balance, September 30, 2020	477,150.36
- ▶ Upon motion by Jean Bailey and second by Harold Davis, the Board ratified the p-card purchases for both 2020 Q2 and Q3. Motion carried.

6. Licensing / CPE / Firms

- ▶ The Board reviewed Todd Williams request regarding a proposed change in firm ownership and firm name for Trainer Wright & Paterno CPAs. The Board determined that the firm's current organization of the business as well as the proposed changes may not comply with the Board of Accountancy's statutes and regulations. Upon motion by Joe Holley and second by Harold Davis, the Board directed the Executive Director to advise the firm that the proposed name as well as the proposed organization do not meet current requirements. Motion carried.
- ▶ The Board reviewed the request from Bowles Rice regarding whether the non-CPA minority interests can be owned by a business. The Board determined that a minority ownership business does not meet the firm ownership qualification to serve as an active participant in the firm. The Executive Director was directed to inform the inquirer.
- ▶ The Board reviewed the request from an applicant regarding whether accounting internships can count toward meeting the experience requirement for licensure. Upon motion by Joe Holley and second by Harold Davis, the Board members determined that experience through an internship that has been secured within the four-year period

immediately preceding application for licensure and meeting all other requirements for licensure can count toward the experience requirement. Motion carried.

- ▶ Upon motion by Joe Holley and second by Jean Bailey, the Board members approved the request by Board staff to place the final documents for all disciplinary actions on the Board's disciplinary web pages. Motion carried.

7. NASBA / AICPA

- ▶ Board members reviewed the AICPA's proposed revised interpretation re: records requests. After discussion, the Board members unanimously agreed with AICPA's revisions. No action was taken in this matter.
- ▶ Board members reviewed the AICPA's proposed revised interpretation re: staff augmentation arrangements. After discussion, one Board member was opposed to this arrangement. No action was taken in this matter.
- ▶ Horace Emery, Robin Baylous, Joe Holley, Richard Riley, Jean Bailey and Brenda Turley will attend the virtual 113th Annual meeting November 2-4, 2020. Horace Emery will serve as voting delegate.
- ▶ Board members reviewed the NASBA by-laws amendments proposed to ensure that the spirit of Robert's Rules of Order can be practiced during teleconferencing and video conferencing during NASBA's meetings. The changes "modernize the wording to reflect current teleconferencing practices and clarify the extent to which a teleconference may substitute for in-person meetings." No action was necessary in this matter.

8. Other

- ▶ Board members were informed that the next Board meeting is scheduled for Friday, January 22, 2021.
- ▶ Horace Emery, Joe Holley and Harold Davis agreed to stop by the Board office to sign Certificates.

9. Quarterly Reports

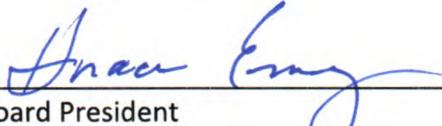
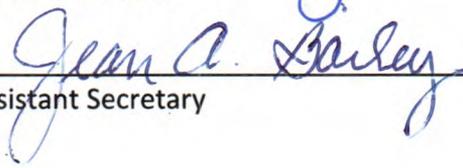
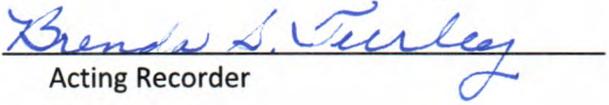
The following reports were made part of the quarterly record and available in each member's meeting materials for 2020 Q3:

- ▶ Exam Candidates Sat
- ▶ Approved Exam Candidates

- ▶ Approved Firms
- ▶ Approved Licensees
- ▶ Candidate Care Report

With no further business to come before the Board, upon motion by Robin Baylous and second by Ted Lopez, the meeting was adjourned at 2:25 p.m.

We certify that this is a true copy of the Minutes of the West Virginia Board of Accountancy for Friday, October 9, 2020.

 Board President	 Secretary
 Assistant Secretary	 Acting Recorder

West Virginia Secretary of State — Online Data Services

Administrative Law

Online Data Services Help

Administrative Law

Meeting Notice Detail

[Back to Meeting Notices](#)

Accountancy, WV Board of
Date/Time: 10/23/2020 -- 9:00 AM
Location: Via video-conference
Purpose: To discuss personnel matters
Notes:
Meeting was approved : 10/15/2020 3:01:32 PM

[Back to Meeting Notices](#)

Monday, October 4, 2021 — 12:30 PM

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WEST VIRGINIA BOARD OF ACCOUNTANCY

405 Capitol Street, Suite 908, Charleston, WV 25301

Friday, October 23, 2020 9:00 a.m.

AGENDA

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CALL TO ORDER

Executive Session

Discuss Executive Director Position & Candidates

ADJOURN

**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, CFE, CFF - V. Pres.
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

Brenda S. Turley, Executive Director

Friday, October 23, 2020 9:00 a.m. Board Meeting Minutes Page 1 of 1

The Board of Accountancy met on Friday, October 23, 2020 at 9:00 a.m. via Zoom video-conference to review and discuss possible candidates for the Executive Director position.

Board Members in Attendance were:
Horace W. Emery, CPA - President
Richard A. Riley, Jr., Ph.D., CPA - V. President
Jean A. Bailey, Public Member
Robin M. Baylous, CPA
Joseph T. Holley, CPA
Harold B. Davis, CPA

Others in Attendance were:
Keith D. Fisher, Assistant Attorney General
Brenda S. Turley, Executive Director

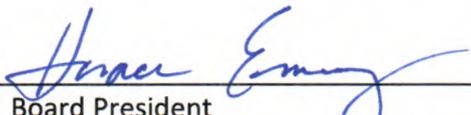
Due to a scheduling conflict, Ted Lopez was not present at this meeting.

The meeting was called to order at 9:03 a.m. by Horace Emery, Board President.

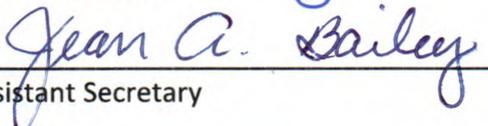
Upon motion by Joe Holley and second by Robin Baylous, the Board went into Executive Session at 9:03 a.m. pursuant to W.Va. Code § 6-9A-4 to discuss the recent interviews with possible Executive Director candidates. Upon motion by Robin Baylous and second by Harold Davis, the Board came out of Executive Session at 9:50 a.m. for which the following action was made part of the record.

Upon motion by Joe Holley and second by Robin Baylous, the Board voted to offer the Executive Director position to Candidate 1 with a possible alternate of Candidate 2. The Board President will contact the candidate(s).

With no further business to come before the Board, upon motion made by Robin Baylous and second by Harold Davis, the meeting was adjourned at 9:54 a.m. We certify that this is a true copy of the Minutes of the West Virginia Board of Accountancy for Friday, October 23, 2020.



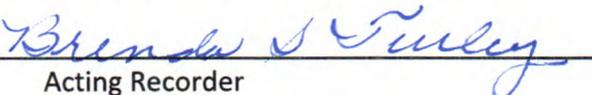
Board President



Assistant Secretary



Secretary



Acting Recorder

West Virginia Secretary of State — Online Data Services

Administrative Law

[Online Data Services Help](#)

Administrative Law

Meeting Notice Detail

[Back to Meeting Notices](#)

Accountancy, WV Board of
Date/Time: 1/22/2021 -- 9:30 AM
Location: Virtual, unless circumstances change Please contact the Board office at (304) 558-3557 for information to join the virtual meeting
Purpose: To review and consider regularly scheduled business
Notes:
Meeting was approved : 9/3/2020 2:16:30 PM

[Back to Meeting Notices](#)

Thursday, September 3, 2020 — 2:17 PM

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WEST VIRGINIA BOARD OF ACCOUNTANCY

405 Capitol Street, Suite 908, Charleston, WV 25301

Friday, January 22, 2021 9:30 a.m.

AGENDA

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CALL TO ORDER

1. APPROVAL OF MINUTES

- ▶ October 23, 2020
- ▶ October 9, 2020

2. COMPLAINTS

Consider a reinstatement application 2021-02 (New)
2020-04 2021-03 (New)
2020-05 Peer Review matter
2021-01

3. CPA EXAMINATION

- ▶ Approve 2020 Q4 Successful Exam Candidates
- ▶ Review NASBA 2020 Q3 Candidate Performance Reports
- ▶ Request regarding testing accommodations

4. FINANCIAL REPORT / P-CARD / BUDGET

- ▶ Receive *Receipts & Disbursements Report* for fiscal period ending December 31, 2020
- ▶ 2020 Q4 P-Card Expenditure Report for Board ratification

5. LICENSING / CPE / FIRMS

- ▶ Firm request re: Firm name
- ▶ Licensing Question
- ▶ License Exam Expiration Extension Request

6. NASBA / AICPA

- ▶ NASBA CPA Examination Survey
- ▶ NSBCPA Request
- ▶ NOCLAR
- ▶ Upcoming NASBA Meetings

7. OTHER

- ▶ Albertson Consulting, Inc. 4th Year Maintenance Agreement
- ▶ Board Office Update
- ▶ Next Board Meeting - April 23, 2021, 9:30 a.m.
- ▶ Volunteers to stop by the Board office and sign certificates

2020 Q4 Reports for Board Member Review

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

ADJOURN

West Virginia Board of Accountancy

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

Jim Justice, Governor



Board Members:
Horace W. Emery, CPA – President
Richard A. Riley, CPA, PhD, CFE, CFF– 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

Kristi A. Justice, Executive Director

Friday, January 22, 2021 9:30 a.m.

Board Meeting Minutes

Page 1 of 4

The Board of Accountancy met on Friday January 22, 2020 at 9:30 a.m. via GoToMeeting video conference.

Board Members in Attendance were:

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

Others in Attendance were:

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

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

1. Approval of Minutes

Upon motion by Robin Baylous and second by Harold Davis, the Minutes of the October 9, 2020 and October 22, 2020 meetings were approved as presented.

2. Complaints

Upon motion by Richard Riley and second by Robin Baylous, the Board went into Executive Session at 9:37 a.m. to consider disciplinary matters pursuant to W. Va. Code § 6-9A-4. Motion carried.

Upon motion by Richard Riley and second by Robin Baylous, the Board came out of Executive Session at 11:03 a.m. and made the following actions part of the record:

2020-04: The Complaint Committee reported this matter will continue to be monitored, a hearing was held and the Board is waiting ALJ report and final judgement.

2020-05: The Complaint Committee reported that Consent agreement in this matter has been signed. This matter will continue to be monitored.

2021-01: The Complaint Committee reported no probable cause for a violation of its statutes or regulations and upon motion by Harold Davis and seconded by Robin Baylous, this matter was closed. Motion carried.

2021-02: The Complaint Committee reported additional information will be requested from the Complainant and Respondent before proceeding further in this matter.

2021-03: The Complaint Committee reported additional information will be requested from the Complainant and Respondent before proceeding further in this matter.

The Board considered an Application for Reinstatement after a Disciplinary Action. Upon motion by Richard Riley and seconded by Robin Baylous, the Board will request additional information before they proceed to rule on the application. Motion carried.

3. CPA Examination

Upon motion by Robin Baylous and seconded by Richard Riley, the five-exam candidates for 2020 Q4 were approved. Motion carried.

The Board reviewed the exam candidate performance reports provided by NASBA for 2020 Q3.

Board members reviewed draft document for the Testing Accommodations Form. Sara Short, Office Coordinator, provided the Board an overview of the form and policy. NASBA has given permission to use the form for candidates who request testing accommodations accompanied by a physician's order. Upon motion by Robin Baylous and seconded by Harold Davis the Testing Accommodation form and policy was approved. Motion carried.

4. Financial Report / P Card / Budget

The Board received the *Receipts and Disbursements Report* for the period ending December 31, 2020 as follows:

Beginning Cash Balance, July 1, 2020	\$538,078.28
Total Receipts	\$44,080.00
Total Disbursements	\$193,946.65
Ending Cash Balance, December 31, 2020	\$388,211.63

The Board requested the Executive Director to analyze variances in income and expense categories compared to the previous fiscal year and provide explanations for categories with significant variances for the Board to review at the April 2021 board meeting.

Upon motion by Robin Baylous and seconded by Richard Riley, the Board approved the financial report. Motion carried.

Upon motion by Robin Baylous and seconded by Harold Davis, the Board ratified the P-Card purchases for 2020 Q4. Motion Carried.

5. Licensing / CPE / Firms

The Board reviewed and considered a firm name request. Upon motion by Harold David and seconded by Robin Baylous the Board denied the request, due to the fact it could be potentially misleading and confusing to the public. The motion carried, with one-member voting against.

The Board reviewed a request regarding a licensing question and communication Brenda Turley, retired Executive Director, had with a licensee. The Board does not need to take further action regarding this matter.

The Board reviewed a request for license exam expiration extension from exam candidate, J. Fleshman. Upon motion by Robin Baylous and seconded by Harold Davis the Board approved the extension until June 30, 2021. Motion Carried.

The Board reviewed a request for license exam expiration extension from exam candidate, E. Walker. Upon motion by Robin Baylous and seconded by Harold Davis the Board approved the extension until June 30, 2021. Motion Carried.

The Board reviewed a request for license exam expiration extension from exam candidate, L. Wilson. Upon motion by Harold Davis and seconded by Robin Baylous the Board approved the extension until June 30, 2021. Motion Carried.

6. NASBA / AICPA

Board members reviewed and discussed the NASBA CPA Examination Survey. Executive Director will submit the results prior to the due date.

Board members reviewed and discussed the request from NSBCPA regarding Accountancy Boards donating at least two complimentary testing fees/ vouchers for all parts of the CPA exam to CPA candidates who complete the CPA Breakthrough review course and sit for the CPA exam. Unfortunately, according to WV Legislative Rule (Board Rules and Rules of Professional Conduct) for the Board of Accountancy 1CSR1 section 1 4.1.e.1 waivers are only offered to qualified Military families and low-income individuals. The Board would not be able to provide the complimentary testing fees/vouchers at this time due to our regulations.

Horace Emery, Board President, presented and discussed NOCLAR with the board.

Upcoming NASBA meetings were discussed. The 39th Annual Conference for Executive Directors and Board Staff will be conducted virtually in April 2021.

7. Other

Executive Director discussed the Albertson Consulting, Inc. 4th Year Maintenance Agreement and proposed enhancements to the current database.

Executive Director and staff provided an update regarding day to day functions in the board office.

Board members were informed that the next Board meeting is scheduled for Friday, April 23, 2021.

Horace Emery and Harold Davis agreed to stop by the Board office to sign Certificates.

8. Quarterly Reports

The following reports were made part of the quarterly record and available to each member for 2020 Q4:

- I. Exam Candidates Sat
- II. Approved Exam Candidates
- III. Approved Firms
- IV. Approved Licensees
- V. Candidate Care Report

With no further business to come before the Board, upon motion made by Robin Baylous and seconded by Harold Davis, the meeting was adjourned at 1:39 p.m.

We certify that this is a true copy of the Minutes of the West Virginia Board of Accountancy for January 22, 2021.



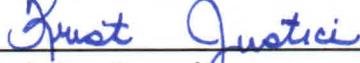
Board President



Secretary



Assistant Secretary



Acting Recorder

West Virginia Secretary of State — Online Data Services

Administrative Law

[Online Data Services Help](#)

Administrative Law

Meeting Notice Detail

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Accountancy, WV Board of
Date/Time: 4/23/2021 -- 9:30 AM
Location: Virtual, unless circumstances change. Please contact the Board office at (304)558-3557 for information to join the virtual meeting.
Purpose: To conduct regularly scheduled business
Notes:
Meeting was approved : 9/3/2020 2:26:41 PM

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Monday, January 11, 2021 — 1:39 PM

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WEST VIRGINIA BOARD OF ACCOUNTANCY

405 Capitol Street, Suite 908, Charleston, WV 25301

Friday, April 23, 2021 9:30 a.m.

AGENDA

Page 1 of 1

CALL TO ORDER

1. APPROVAL OF MINUTES

- ▶ January 22, 2021

2. COMPLAINTS

Update on reinstatement application	2021-02	Other Complaint Matter
2020-04	2021-03	
2020-05	Peer Review matter	

3. LEGISLATIVE MATTERS

- ▶ John Johnson - NASBA
- ▶ Alliance for Responsible Licensing (ARPL)
- ▶ 2021 WV Legislative Session
- ▶ Legislative Monitoring Committee

4. CPA EXAMINATION

- ▶ Approve 2021 Q1 Successful Exam Candidates
- ▶ Review NASBA 2020 Q4 Candidate Performance Reports
- ▶ Exam Extension Request

5. FINANCIAL REPORT / P-CARD / BUDGET

- ▶ Receive *Receipts & Disbursements Report* for fiscal period ending March 31, 2021
- ▶ 2021 Q1 P-Card Expenditure Report for Board ratification
- ▶ Review and approval of FY2022 Budget

6. LICENSING / CPE / FIRMS

- ▶ CPE Late Filing Refund Request
- ▶ 2020 CPE Extension Report

7. NASBA / AICPA

- ▶ Colleen Conrad - NASBA Proposed Remote Testing Pilot
- ▶ WVBOA Newsletter Response
- ▶ Upcoming NASBA Meetings

8. OTHER

- ▶ Database Contract
- ▶ Consideration of WVBOA P-Card Policy & Procedure
- ▶ Board Office Update
- ▶ Election of Officers and Committees for FY2022
- ▶ Volunteers to stop by the Board office and sign certificates

FUTURE BOARD MEETINGS

- ▶ July 16, 2021; October 22, 2021; January 28, 2022; May 6, 2022

2021 Q1 Reports for Board Member Review

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

ADJOURN

West Virginia Board of Accountancy

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

Jim Justice, Governor



Board Members:
Horace W. Emery, CPA – President
Richard A. Riley, CPA, PhD, CFE, CFF– 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

Kristi A. Justice, Executive Director

Friday, April 23, 2021 9:30 a.m.

Board Meeting Minutes

Page 1 of 5

The Board of Accountancy met on Friday April 23, 2020 at 9:30 a.m. via GoToMeeting video conference.

Board Members in Attendance were:

Horace W. Emery, CPA - President
Richard A. Riley, Jr., Ph.D., CPA - V. President
Theodore A. Lopez., CPA - Secretary
Jean A. Bailey, Public Member
Robin M. Baylous, CPA
Joseph T. Holley, CPA

Others in Attendance were:

Keith D. Fisher, Assistant Attorney General
Kristi A. Justice, Executive Director
Stefani D. Young, Board Staff
Sara B. Short, Board Staff
Judy Proctor, WVSCPA
John W. Johnson, NASBA
Colleen K. Conrad, NASBA

Absent: Harold B. Davis, CPA

The meeting was called to order at 9:38 a.m. by Horace Emery, Board President, for which the following actions were recorded.

1. Approval of Minutes

Upon motion by Robin Baylous and second by Ted Lopez, the Minutes of the January 22, 2021 meeting was approved as presented.

2. Complaints

Upon motion by Robin Baylous and second by Jean Bailey, the Board went into Executive Session at 9:39 a.m. to consider disciplinary matters pursuant to W. Va. Code § 6-9A-4. Motion carried.

Upon motion by Robin Baylous and second by Ted Lopez, the Board came out of Executive Session at 10:49 a.m. and made the following actions part of the record:

2020-04: (J. Nicholson v. William G. Earp) – Upon motion by Robin Baylous and seconded by Ted Lopez, the Board voted to accept the Hearing Examiner’s Recommended Decision and to enter a Final Order:

1. Revoking Mr. Earp’s license;
2. Instructing Mr. Earp 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;
3. Levying the administrative costs of \$2,041.75 which includes cost for the hearing examiner, court reporter, and certified mail charges for letters mailed to Mr. Earp and the complaints;
 4. \$1,000.00 Fine;
 5. Instructing Mr. Earp to return all records and documents requested to the complainant;
 6. Instructing Mr. Earp to return his Certified Public Accountant license and wall certificate to the West Virginia Board of Accountancy.

Motion Carried.

2020-05: The Complaint Committee reported that Consent agreement obligations in this matter have been completed. Upon motion by Robin Baylous and second by Joseph Holly this matter was closed. Motion carried.

2021-02: The Complaint Committee reported additional information will be requested from the complainant before proceeding further in this matter.

2021-03: The Complaint Committee reported additional information will be requested from the complainant before proceeding further in this matter.

Other Complaint Matter: The Board discussed a new complaint matter. The complaint will be opened and assigned a complaint number.

The Board discussed an Application for Reinstatement after a Disciplinary Action. The application for reinstatement was withdrawn by the applicant.

3. Legislative Matters

John Johnson, NASBA Director of Legislative & Governmental Affairs, provided the Board a presentation and update of the 2021 WV Legislative Session. He discussed ARPL (Alliance for Responsible Professional Licensing) and the partnership within West Virginia.

Horace Emery, Board President, discussed the possibility of forming a WVBOA Legislative Committee. Kristi Justice, Executive Director, will draft the committee's responsibilities and share with the Board at the July 2021 meeting.

4. CPA Examination

Upon motion by Richard Riley and second by Robin Baylous, the nine exam candidates for 2021 Q1 were approved. Motion carried.

The Board reviewed the exam candidate performance reports provided by NASBA for 2020 Q4.

The Board reviewed and considered an exam extension request. Upon motion by Ted Lopez and second by Jean Bailey the exam extension request was approved for 6 months. Motion carried.

5. Financial Report / P Card / Budget

The Board received the *Receipts and Disbursements Report* for the period ending March 31, 2021 as follows:

Beginning Cash Balance, July 1, 2020	\$ 538,078.28
Total Receipts	\$ 64,249.00
Total Disbursements	\$(280,421.78)
Ending Cash Balance, March 31, 2021	\$ 321,905.50

Upon motion by Robin Baylous and second by Joseph Holley, the Board approved the financial report. Motion carried.

Upon motion by Ted Lopez and second by Robin Baylous, the Board ratified the P-Card purchases for 2021 Q1. Motion Carried.

Upon motion by Robin Baylous and second by Ted Lopez the Board approved the FY2022 Budget.

6. Licensing / CPE / Firms

The Board reviewed a request for a CPE late filing refund request. Upon motion by Ted Lopez and second by Robin Baylous the Board approved the CPE late filing refund request. Motion Carried.

Stefani Young, CPE Coordinator, provided the Board the 2020 CPE Extension Report.

7. NASBA / AICPA

Colleen Conrad, NASBA Executive VP and Chief Operating Officer, discussed with the Board the possibility of accepting exam scores from the proposed remote testing pilot. Section 1-1-4.1.b of the WV Legislative Rule regarding the Examination requirement for Certification states "Passage of the uniform certified public accountant examination published by the American Institute of Certified Public Accountants." Upon motion by Robin Baylous and seconded by Jean Bailey, the Board approved the acceptance of exam scores from the remote testing pilot. Motion Carried.

Board members reviewed the WVBOA Newsletter response, which was provided by NASBA.

Upcoming NASBA meetings were discussed. The 2021 NASBA Regional Meeting will be conducted virtually on June 22-23, 2021. The 114th NASBA Annual Meeting will be held in San

Diego, CA on October 31 – November 3, 2021. Board members will advise Executive Director of plans to attend the meetings.

8. Other

Executive Director provided the board an update on the expiration of the database contract, which expires February 2022. Board members volunteered to assist Executive Director in the bidding process for the database.

The Board reviewed the WVBOA P-Card Policy & Procedure. Upon motion by Robin Baylous and second by Ted Lopez the Board approved the WVBOA P-Card Policy & Procedure. Motion Carried.

Board President Horace Emery presented the following slate of officers for the fiscal year beginning July 1, 2021:

Richard Riley - President
Ted Lopez - Vice President
Jean Bailey - Secretary
Harold Davis - Assistant Secretary

Ted Lopez and Jean Bailey will serve on the Complaint Committee

Upon motion by Joseph Holley and second by Robin Baylous, the Board approved the slate of officers as presented. Motion carried.

Executive Director provided the Board with a 2021 Quarter 1 (January 1, 2021 thru March 31, 2021) Office Report.

Executive Director, Kristi Justice, asked for volunteers to stop by the Board office to sign Certificates.

9. Future Board Meetings

July 16, 2021; October 22, 2021; January 28, 2022; April 29, 2022

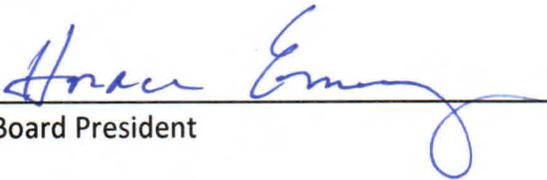
10. Quarterly Reports

The following reports were made part of the quarterly record and available to each member for 2021 Q1:

- I. Exam Candidates Sat
- II. Approved Exam Candidates
- III. Approved Firms
- IV. Approved Licensees
- V. Candidate Care Report

With no further business to come before the Board, upon motion made by Ted Lopez and seconded by Robin Baylous, the meeting was adjourned at 2:06 p.m.

We certify that this is a true copy of the Minutes of the West Virginia Board of Accountancy for April 23, 2021.


Board President


Secretary


Assistant Secretary


Recorder



Administrative Law

Meeting Notice Detail

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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

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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 circulated a *Notice of Hearing* and *Statement of Charges* for Board consideration.

2019-05

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

Administrative Law

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Administrative Law

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.

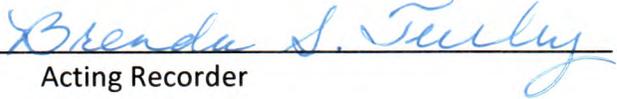


Board President



Secretary

Assistant Secretary



Acting Recorder



West Virginia Secretary of State

Mac Warner



West Virginia Secretary of State — Online Data Services

Administrative Law

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Administrative Law

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

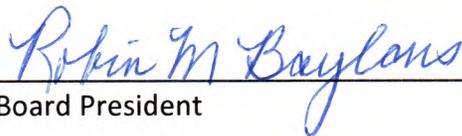
Upon motion by Joe Holley and second by Horace Emery, the Board went into Executive Session at 10:45 a.m. to consider a reciprocal application pursuant to W. Va. Code § 6-9A-4. Motion carried.

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

Administrative Law

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Administrative Law

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

Page 1 of 1

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.

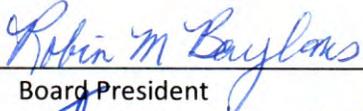
- 2020-03** Upon motion by Horace Emery and second by Richard Riley, the Board found probable cause to initiate a complaint against the Respondent. The Assistant Attorney General was directed to prepare and send the Respondent a *Consent Agreement* charging breach of confidentiality and holding out as 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

- ▶ 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.

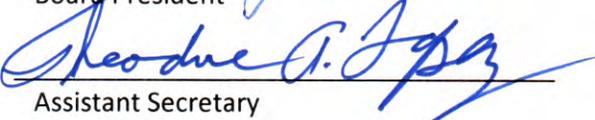
We certify that this is a true copy of the Minutes of the West Virginia Board of Accountancy for Friday, October 24, 2019.



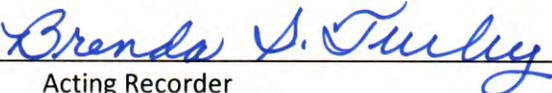
Board President



Secretary



Assistant Secretary



Acting Recorder

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



West Virginia Secretary of State

Mac Warner



West Virginia Secretary of State — Online Data Services

Administrative Law

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

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Administrative Law

Meeting Notice Detail

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Accountancy, WV Board of

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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Thursday, February 6, 2020 — 11:30 AM

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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

Page 1 of 1

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	2020-03 (Cline)
	by the Board	2019-05 2019-10	2020-04 *New
	Allman (carryover)	2019-06 2019-11	

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, 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.



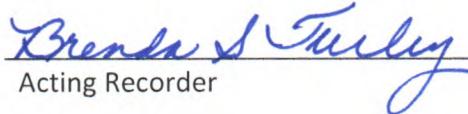
Board President



Secretary



Assistant Secretary



Acting Recorder

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.

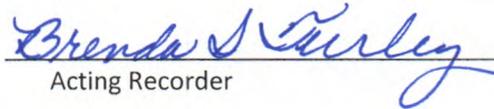


Board President



Assistant Secretary


Secretary



Acting Recorder



West Virginia Secretary of State Mac Warner



West Virginia Secretary of State — Online Data Services

Administrative Law

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Administrative Law

Meeting Notice Detail

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Accountancy, WV Board of

Date/Time: 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

[◀ Back to Meeting Notices](#)



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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, WV 25301

Tuesday, February 11, 2020 1:30 p.m.

AGENDA

Page 1 of 1

CALL TO ORDER

Special meeting to consider two disciplinary matters

1. WVBOA v J. Clem
2. Disciplinary matter re: failure to file complainant's 2017 tax return and respondent's failure to answer board's notice of complaint
3. Set Board meeting date (May 6, 2020)

West Virginia Board of Accountancy

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

Jim Justice, Governor



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

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.

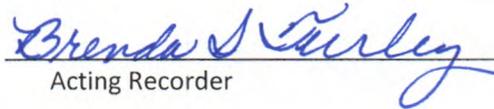


Board President



Assistant Secretary


Secretary



Acting Recorder



West Virginia Secretary of State Mac Warner



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: 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)

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, WV 25301

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

AGENDA (by video conference)

Page 1 of 2

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, 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.

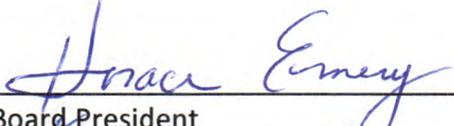
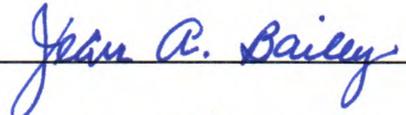
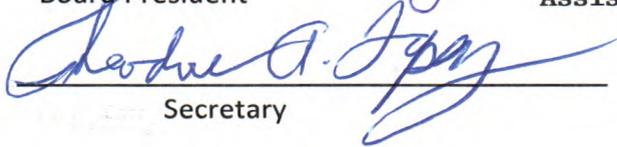
The following reports were made part of the quarterly record and available in each member's meeting book for 2020 Q1:

- ▶ 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