

Annual Report FY 2023



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

Jim Justice, Governor



Board Members:
Barry L. Burgess, CPA– President
Keith D. Fisher, Esq., Public Member -Vice President
Virginia C. Slack, CPA- Secretary
Richard A. Hudson, CPA, Esq- Asst. Secretary
Jason P. Staats, CPA
Richard A. Riley, CPA, PhD, CFE, CFF
Brian D. Wadsworth, CPA

Kristi A. Justice, Executive Director

December 1, 2023

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, 2022, and June 30, 2023.

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.

We do hereby certify the information contained within the following 2022 - 2023 fiscal year Annual Report of the West Virginia Board of Accountancy is true and correct to the best of our knowledge.

Sincerely,

Barry L. Burgess, CPA

Keith D. Fisher, Esq.

cc: Legislative Librarian and 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 also is not a bookkeeper, enrolled agent or a person who provides or offers to provide to the public any bookkeeping, tax preparation, financial advisory or insurance services.

Period Ending June 30, 2023

| Board Member | City | Term Ending | Appointment | Date |
|---|------------|-------------|-------------|----------|
| Theodore A. Lopez, CPA - President | Bridgeport | 06/30/23 | Reappointed | 06/27/17 |
| Barry Burgess, CPA - Vice President | Huntington | 06/30/24 | Appointed | 07/01/21 |
| Keith Fisher, Esq., Public Member - Secretary | Charleston | 06/30/25 | Reappointed | 07/11/22 |
| Horace W. Emery, CPA - Assistant Secretary | Charleston | 06/30/23 | Reappointed | 06/27/17 |
| Virginia C. Slack, CPA | Elkview | 06/30/25 | Appointed | 07/11/22 |
| Richard A. Hudson, CPA | Vienna | 06/30/25 | Appointed | 07/11/22 |
| Jason Staats, CPA | Hurricane | 06/30/25 | Appointed | 07/11/22 |

Period Ending June 30, 2022

| Board Member | City | Term Ending | Appointment | Date |
|---|-------------|-------------|-------------|----------|
| Richard A. Riley, Jr., CPA, Phd - President | Morgantown | 06/30/22 | Reappointed | 03/15/17 |
| Theodore A. Lopez, CPA - Vice President | Bridgeport | 06/30/23 | Reappointed | 06/27/17 |
| Jean A. Bailey, Public Member - Secretary | Wheeling | 02/01/22 | Reappointed | 09/04/18 |
| Harold B. Davis, CPA - Assistant Secretary | Lenore | 06/30/22 | Appointed | 07/11/19 |
| Robin M. Baylous, CPA | Parkersburg | 06/30/22 | Reappointed | 03/15/17 |
| Horace W. Emery, CPA | Charleston | 06/30/23 | Reappointed | 06/27/17 |
| Barry Burgess, CPA | Huntington | 06/30/24 | Appointed | 07/01/21 |
| Keith Fisher, Esq., Public Member | Charleston | 06/30/22 | Appointed | 04/19/22 |

Exhibit Description

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

| | |
|-------------|---|
| 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 & Individual Practitioner Authorizations to Perform Attest & Compilation |
| Exhibit G | Licensees by county of practice |
| Exhibit H | Continuing Education (CPE) |
| Exhibit I | Agendas, Minutes, and Secretary of State Meeting Approval Notices |

Exhibit A

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, 2022, and June 30, 2023, are included in the following report.

FY 2023

\$555,039.88

| Period Ending: | 9/30/2022 | 12/31/2022 | 3/31/2023 | 6/30/2023 | Y-T-D Receipts |
|------------------------------------|------------------|------------------|------------------|-------------------|-------------------|
| Renewals/Activations/Inactives | 13,115.00 | 785.00 | 850.00 | 180,890.00 | 195,640.00 |
| Firm Permits and AC/PLLC Approvals | 2,300.00 | 800.00 | 800.00 | 32,100.00 | 36,000.00 |
| Firm & Individual Authorizations | 3,385.00 | 400.00 | 500.00 | 44,570.00 | 48,855.00 |
| Firm Name Change | 0.00 | 0.00 | 25.00 | 25.00 | 50.00 |
| Reinstatements | 85.00 | 510.00 | 340.00 | 0.00 | 935.00 |
| New Licensee Certificates | 515.00 | 960.00 | 600.00 | 600.00 | 2,675.00 |
| Reciprocal Certificates | 400.00 | 1,000.00 | 800.00 | 1,000.00 | 3,200.00 |
| Exam Fees | 3,740.00 | 3,230.00 | 3,110.00 | 4,480.00 | 14,560.00 |
| CPE Late & Extension Fees | 550.00 | 2,100.00 | 10,725.00 | 1,650.00 | 15,025.00 |
| Late Fees | 4,300.00 | 425.00 | 200.00 | 0.00 | 4,925.00 |
| Disciplinary | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Verifications | 180.00 | 420.00 | 210.00 | 150.00 | 960.00 |
| Transfer Credit | 330.00 | 0.00 | 0.00 | 0.00 | 330.00 |
| 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 | 28,900.00 | 10,630.00 | 18,160.00 | 265,465.00 | 323,155.00 |

| Item Codes | 9/30/2022 | 12/31/2022 | 3/31/2023 | 6/30/2023 | Y-T-D Disbursements | |
|---------------------------------------|-------------------|------------------|------------------|------------------|---------------------|------------|
| Personal Services / Payroll | 1200 | 47,493.27 | 48,650.88 | 41,691.09 | 48,639.58 | 186,474.82 |
| Per Diem / Temporary | 1201 | 3,150.00 | 1,950.00 | 3,300.00 | 1,950.00 | 10,350.00 |
| Annual Increment | 1206 | 960.00 | 0.00 | 0.00 | 0.00 | 960.00 |
| PEIA Insurance Fees | 2200 | 0.00 | 142.02 | 0.00 | 0.00 | 142.02 |
| Personnel Admin Fees | 2201 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Social Security Matching | 2202 | 3,720.89 | 3,641.90 | 3,212.77 | 3,640.78 | 14,216.34 |
| Public Employees Insurance | 2203 | 6,174.84 | 6,174.84 | 6,174.84 | 6,174.84 | 24,699.36 |
| 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 | 4,424.06 | 4,378.54 | 3,752.16 | 4,377.53 | 16,932.29 |
| OPEB Contribution | 2208 | 630.00 | 630.00 | 630.00 | 630.00 | 2,520.00 |
| Office Expenses | 3200 | 48.12 | 132.90 | 97.45 | 181.65 | 460.12 |
| Printing & Binding | 3201 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Rental Expense | 3202 | 8,319.99 | 8,319.99 | 8,319.99 | 8,319.99 | 33,279.96 |
| Utilities | 3203 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Telecommunication | 3204 | 593.22 | 787.52 | 393.76 | 787.52 | 2,562.02 |
| Internet Services | 3205 | 573.69 | 573.82 | 574.20 | 573.78 | 2,295.49 |
| Contractual (service ongoing) | 3206 | 68.00 | 51.00 | 144.50 | 1,318.49 | 1,581.99 |
| State's Attorney | 3207 | 1,081.00 | 788.75 | 1,493.25 | 2,478.50 | 5,841.50 |
| 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 | 7,749.01 | 3,805.76 | 0.00 | 2,859.26 | 14,414.03 |
| Travel Non Employee | 3212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Computer Services (Internal) | 3213 | 2,725.54 | 217.34 | 202.92 | 214.60 | 3,360.40 |
| Computer Services (External) | 3214 | 2,615.50 | 3,319.88 | 4,667.50 | 2,722.39 | 13,325.27 |
| Vehicle Rental | 3216 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Rental (Machine & Miscellaneous) | 3217 | 0.00 | 0.00 | 0.00 | 48.15 | 48.15 |
| Association Dues | 3218 | 4,240.00 | 0.00 | 0.00 | 0.00 | 4,240.00 |
| Fire/Auto/Bond/Other Ins | 3219 | 690.00 | 690.00 | 690.00 | 690.00 | 2,760.00 |
| Food Products | 3220 | 125.85 | 130.35 | 126.75 | 131.70 | 514.65 |
| Supplies- Household | 3222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Advertising & Promotion | 3224 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Medical Supplies | 3228 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Routine Maintenance Contracts | 3229 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Hospitality | 3233 | 95.96 | 534.55 | 0.00 | 124.76 | 755.27 |
| Educational Training (Stipends) | 3234 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Miscellaneous | 3241 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Training & Development (in-state) | 3242 | 75.00 | 100.00 | 0.00 | 0.00 | 175.00 |
| Training & Development (out-of-state) | 3243 | 1,390.00 | 0.00 | 0.00 | 1,590.00 | 2,980.00 |
| Postal | 3244 | 186.76 | 120.90 | 209.53 | 238.23 | 755.42 |
| Freight | 3245 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies - Computer | 3246 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Software Licenses | 3247 | 216.72 | 433.44 | 646.08 | 0.00 | 1,296.24 |
| Computer Equipment | 3248 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Office Equipment <\$5,000 | 3249 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Attorney Legal Services (external) | 3250 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Miscellaneous Equipment <5,000 | 3252 | 639.00 | 0.00 | 0.00 | 0.00 | 639.00 |
| Bank Costs | 3263 | 3,413.36 | 166.73 | 465.40 | 3,618.78 | 7,664.27 |
| PEIA Reserve Transfer | 3272 | 0.00 | 0.00 | 0.00 | 1,807.00 | 1,807.00 |
| Computer Software | 8203 | 0.00 | 0.00 | 9,995.00 | 0.00 | 9,995.00 |
| Total Disbursements | 101,399.78 | 85,741.11 | 86,787.19 | 93,417.53 | 367,345.61 | |

Excess Receipts / Disbursements **-\$44,190.61**

Ending Cash Balance, June 30, 2023 **\$510,849.27**

FY 2022

\$552,125.26

| Period Ending: | 9/30/2021 | 12/31/2021 | 3/31/2022 | 6/30/2022 | Y-T-D Receipts |
|------------------------------------|------------------|------------------|------------------|-------------------|-------------------|
| Renewals/Activations/Inactives | 13,240.00 | 425.00 | 490.00 | 179,750.00 | 193,905.00 |
| Firm Permits and AC/PLLC Approvals | 2,700.00 | 1,000.00 | 1,400.00 | 32,700.00 | 37,800.00 |
| Firm & Individual Authorizations | 6,735.00 | 400.00 | 600.00 | 46,880.00 | 54,615.00 |
| Firm Name Change | 25.00 | 50.00 | 0.00 | 50.00 | 125.00 |
| Reinstatements | 510.00 | 340.00 | 340.00 | 0.00 | 1,190.00 |
| New Licensee Certificates | 1,680.00 | 1,475.00 | 1,110.00 | 600.00 | 4,865.00 |
| Reciprocal Certificates | 800.00 | 1,400.00 | 400.00 | 1,000.00 | 3,600.00 |
| Exam Fees | 3,720.00 | 3,070.00 | 3,160.00 | 3,510.00 | 13,460.00 |
| CPE Late & Extension Fees | 2,250.00 | 1,575.00 | 9,525.00 | 6,450.00 | 19,800.00 |
| Late Fees | 4,200.00 | 200.00 | 250.00 | 0.00 | 4,650.00 |
| Disciplinary | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Verifications | 60.00 | 270.00 | 210.00 | 390.00 | 930.00 |
| Transfer Credit | 0.00 | 330.00 | 0.00 | 0.00 | 330.00 |
| 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 | 66.63 | 0.00 | 66.63 |
| Total Receipts | 35,920.00 | 10,535.00 | 17,551.63 | 271,330.00 | 335,336.63 |

| Item Codes | 9/30/2021 | 12/31/2021 | 3/31/2022 | 6/30/2022 | Y-T-D Disbursements | |
|---------------------------------------|------------------|------------------|------------------|------------------|---------------------|------------|
| Personal Services / Payroll | 1200 | 44,313.83 | 44,313.82 | 37,975.35 | 37,839.42 | 164,442.42 |
| Per Diem / Temporary | 1201 | 2,850.00 | 600.00 | 3,750.00 | 2,700.00 | 9,900.00 |
| Annual Increment | 1206 | 780.00 | 0.00 | 0.00 | 0.00 | 780.00 |
| PEIA Insurance Fees | 2200 | 0.00 | 150.00 | 0.00 | 0.00 | 150.00 |
| Personnel Admin Fees | 2201 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Social Security Matching | 2202 | 3,443.68 | 3,211.89 | 2,967.98 | 2,877.22 | 12,500.77 |
| Public Employees Insurance | 2203 | 5,763.00 | 5,763.00 | 6,171.00 | 6,375.00 | 24,072.00 |
| 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 | 4,509.37 | 4,431.37 | 3,797.52 | 3,783.93 | 16,522.19 |
| OPEB Contribution | 2208 | 1,044.00 | 1,044.00 | 636.00 | 432.00 | 3,156.00 |
| Office Expenses | 3200 | 88.29 | 128.46 | 286.67 | 240.27 | 743.69 |
| Printing & Binding | 3201 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Rental Expense | 3202 | 10,598.32 | 5,216.66 | 8,979.99 | 11,093.32 | 35,888.29 |
| Utilities | 3203 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Telecommunication | 3204 | 593.16 | 597.24 | 356.64 | 787.46 | 2,334.50 |
| Internet Services | 3205 | 574.54 | 573.76 | 572.51 | 571.74 | 2,292.55 |
| Contractual (service ongoing) | 3206 | 256.92 | 158.11 | 187.00 | 93.50 | 695.53 |
| State's Attorney | 3207 | 1,922.00 | 2,009.00 | 2,184.00 | 935.75 | 7,050.75 |
| 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 | 0.00 | 0.00 | 0.00 | 4,510.07 | 4,510.07 |
| Travel Non Employee | 3212 | 0.00 | 0.00 | 0.00 | 591.58 | 591.58 |
| Computer Services (Internal) | 3213 | 902.01 | 260.02 | 191.88 | 205.04 | 1,558.95 |
| Computer Services (External) | 3214 | 1,115.50 | 2,060.00 | 2,140.00 | 1,545.00 | 6,860.50 |
| Vehicle Rental | 3216 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Rental (Machine & Miscellaneous) | 3217 | 244.13 | 351.74 | 128.65 | 0.00 | 724.52 |
| Association Dues | 3218 | 4,240.00 | 0.00 | 0.00 | 0.00 | 4,240.00 |
| Fire/Auto/Bond/Other Ins | 3219 | 655.00 | 683.00 | 683.00 | 683.00 | 2,704.00 |
| Food Products | 3220 | 116.70 | 116.70 | 125.55 | 82.40 | 441.35 |
| Supplies- Household | 3222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Advertising & Promotion | 3224 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Medical Supplies | 3228 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Routine Maintenance Contracts | 3229 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Hospitality | 3233 | 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 | 0.00 | 0.00 | 0.00 | 0.00 |
| Training & Development (in-state) | 3242 | 0.00 | 0.00 | 0.00 | 4,320.00 | 4,320.00 |
| Training & Development (out-of-state) | 3243 | 0.00 | 0.00 | 0.00 | 1,390.00 | 1,390.00 |
| Postal | 3244 | 184.49 | 262.54 | 192.13 | 156.89 | 796.05 |
| Freight | 3245 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies - Computer | 3246 | 24.99 | 0.00 | 0.00 | 0.00 | 24.99 |
| Software Licenses | 3247 | 216.72 | 613.32 | 216.72 | 763.64 | 1,810.40 |
| Computer Equipment | 3248 | 669.78 | 0.00 | 0.00 | 0.00 | 669.78 |
| 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 | 0.00 | 0.00 |
| Miscellaneous Equipment <5,000 | 3252 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Bank Costs | 3263 | 3,254.32 | 205.88 | 342.67 | 3,288.51 | 7,091.38 |
| PEIA Reserve Transfer | 3272 | 0.00 | 0.00 | 0.00 | 1,646.00 | 1,646.00 |
| Computer Software | 8203 | 0.00 | 0.00 | 12,213.75 | 0.00 | 12,213.75 |
| Total Disbursements | 88,360.75 | 72,750.51 | 84,099.01 | 87,211.74 | 332,422.01 | |

Excess Receipts / Disbursements \$2,914.62

Ending Cash Balance, June 30, 2022 \$555,039.88

| Traveler | Mileage | Mileage Costs | Per Diem | Total Travel Expenses |
|-----------------------|-------------|-------------------|--------------------|-----------------------|
| FY2023 | | | | |
| Theodore A. Lopez | 1120 | \$684.54 | \$1,500.00 | |
| Barry L. Burgess | 724 | \$436.92 | \$2,850.00 | |
| Keith D. Fisher | 246 | \$143.92 | \$1,800.00 | |
| Horace W. Emery | 244 | \$142.74 | \$2,100.00 | |
| Virginia C. Slack | 0 | \$0.00 | \$600.00 | |
| Richard Hudson | 178 | \$111.26 | \$450.00 | |
| Robin M. Baylous | 402 | \$235.18 | \$450.00 | |
| Jason Staats | 0 | \$0.00 | \$600.00 | |
| Board Staff | 272 | \$160.61 | \$0.00 | |
| Totals | 3186 | \$1,915.17 | \$10,350.00 | \$12,265.17 |
| FY 2022 | | | | |
| Richard A. Riley, Jr. | 0 | 0 | \$0.00 | |
| Theodore A. Lopez | 0 | 0 | \$1,650.00 | |
| Jean A. Bailey | 0 | 0 | \$1,200.00 | |
| Harold B. Davis | 0 | 0 | \$1,500.00 | |
| Horace W. Emery | 0 | 0 | \$2,100.00 | |
| Robin M. Baylous | 0 | 0 | \$1,050.00 | |
| Barry L. Burgess | 0 | 0 | \$2,250.00 | |
| Joseph T. Holley | 0 | 0 | \$150.00 | |
| Keith D. Fisher | 0 | 0 | \$0.00 | |
| Board Staff | 50 | \$30.44 | \$489.00 | |
| Totals | 50 | \$30.44 | \$10,389.00 | \$10,419.44 |

Exhibit B

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. 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.

| | Certify Date | License No. | Last Name | First Name | Middle Name | Suffix |
|----|---------------------|--------------------|------------------|-------------------|--------------------|---------------|
| 1 | 07/27/2022 | WV005639 | McCarty | Derek | S | |
| 2 | 07/29/2022 | WV005640 | WILSON | JEREMY | BRYCE | |
| 3 | 08/18/2022 | WV005641 | COOPER | SARAH | BETHANY | |
| 4 | 09/15/2022 | WV005642 | Garrett | Nathan | D. | |
| 5 | 09/30/2022 | WV005643 | Shrewsbury | Carter | Evan | |
| 6 | 10/18/2022 | WV005644 | LOWERY | DANNY | RAY | JR. |
| 7 | 10/18/2022 | WV005645 | Sloan | Erica | Nicole | |
| 8 | 10/27/2022 | WV005646 | Booker | Eric | Michael | |
| 9 | 10/27/2022 | WV005647 | Wahdan | Aiman | M | |
| 10 | 11/02/2022 | WV005648 | Muncy | Jordan | M | |
| 11 | 12/09/2022 | WV005649 | Bogges | Zachary | Daniel | |
| 12 | 12/09/2022 | WV005650 | Freeland | Olivia | | |
| 13 | 12/09/2022 | WV005651 | Robinson | Jeffrey | Alan | |
| 14 | 12/09/2022 | WV005652 | Steeley | Mason | Lee | |
| 15 | 12/15/2022 | WV005653 | Loper | Timothy | Wayne | JR. |
| 16 | 12/15/2022 | WV005654 | Wright | Colten | Shane | |
| 17 | 12/22/2022 | WV005655 | Gyovai | Karl | | |
| 18 | 01/04/2023 | WV005656 | BURGESS | BROOKE | E | |
| 19 | 01/13/2023 | WV005657 | Gum | Ryan | Roy | |
| 20 | 01/22/2023 | WV005658 | Abodunde | Bukola | | |
| 21 | 01/22/2023 | WV005659 | Holstine | Brooke | GIANNA | |
| 22 | 02/08/2023 | WV005660 | Fawley | Zachary | W. | |
| 23 | 02/10/2023 | WV005661 | Stephenson | Bradley | E | |
| 24 | 02/16/2023 | WV005662 | Boone | James | David | JR. |
| 25 | 03/14/2023 | WV005663 | Hillegas | Zachary | | |
| 26 | 03/30/2023 | WV005664 | Newell | Chad | M | |
| 27 | 04/14/2023 | WV005665 | Newman | Timothy | Dowling | |
| 28 | 05/01/2023 | WV005666 | Richardson | Sara | | |
| 29 | 05/18/2023 | WV005667 | LENGYEL | SAMANTHA | ANN | |
| 30 | 06/05/2023 | WV005668 | Price | Stephen | Wayne | JR. |
| 31 | 06/05/2023 | WV005669 | Shuman | Connie | | |

| | Certify Date | License No. | Last Name | First Name | Middle Name | Suffix |
|----|---------------------|--------------------|------------------|-------------------|--------------------|---------------|
| 32 | 06/06/2023 | WV005670 | JIANG | YUAN | | |
| 33 | 06/10/2023 | WV005671 | Jordan | Michael | Joseph | |
| 34 | 06/10/2023 | WV005672 | Mullins | Jared | Wesley | |

| | Certify Date | License No. | Last Name | First Name | Middle Name | Suffix |
|----|---------------------|--------------------|------------------|-------------------|--------------------|---------------|
| 1 | 07/06/2021 | WV005584 | DAVIDSON | ALEXANDRA | MARIE | |
| 2 | 07/23/2021 | WV005585 | Emmer | Virginia | Lynn | |
| 3 | 07/23/2021 | WV005586 | Little | Michael | Lee | |
| 4 | 07/23/2021 | WV005587 | SENGEWALT | CHRISTOPHER | | |
| 5 | 07/27/2021 | WV005588 | Gracin | Alek | | |
| 6 | 07/27/2021 | WV005589 | Prince | Jason | Andrew | |
| 7 | 08/10/2021 | WV005590 | Brand | Katelin | Michelle | |
| 8 | 08/11/2021 | WV005591 | Goodwin | Georgette | Louise | |
| 9 | 08/20/2021 | WV005592 | Woods | Samantha | Lea | |
| 10 | 09/03/2021 | WV005593 | Ferns | Brendan | Matthew | |
| 11 | 09/14/2021 | WV005594 | Melton | Chad | Edward | |
| 12 | 09/14/2021 | WV005595 | Zhydkova | Alina | | |
| 13 | 09/23/2021 | WV005596 | Hutson | Lance | | |
| 14 | 09/30/2021 | WV005597 | Fleshman | Jacob | Alan | |
| 15 | 09/30/2021 | WV005598 | SINES | PATRICIA | | |
| 16 | 10/10/2021 | WV005599 | Carpenter | Charles | Joseph | |
| 17 | 10/10/2021 | WV005600 | Coram | David | Robert | |
| 18 | 10/10/2021 | WV005601 | Covelli | Jordan | | |
| 19 | 10/16/2021 | WV005602 | Dunford-Shafer | Margaret | Mikaylah | |
| 20 | 10/16/2021 | WV005603 | Recana | JC Pearl | Daniel | |
| 21 | 10/24/2021 | WV005604 | Neff | Nathan | Richard | |
| 22 | 10/26/2021 | WV005605 | Weese | Mason | Parker | |
| 23 | 10/26/2021 | WV005606 | Rogge | Karen | Susan | |
| 24 | 11/02/2021 | WV005607 | CUTRIGHT | ERIC | | |
| 25 | 11/02/2021 | WV005608 | Huntington | GAYLENE | Ann | |
| 26 | 11/07/2021 | WV005609 | Snodgress | Ryan | | |
| 27 | 11/11/2021 | WV005610 | Buechler | Michael | Alexander | |
| 28 | 11/19/2021 | WV005611 | TALTON | Valerie | Alysse | |

| | Certify Date | License No. | Last Name | First Name | Middle Name | Suffix |
|----|---------------------|--------------------|------------------|-------------------|--------------------|---------------|
| 29 | 11/30/2021 | WV005612 | HARTLESS | TRACY | ELAINE | |
| 30 | 12/29/2021 | WV005613 | TAYLOR | ELIZABETH | A | |
| 31 | 12/29/2021 | WV005614 | Forsythe | Alasdair | | |
| 32 | 12/29/2021 | WV005615 | YUDKOFF | JEFFREY | SHEPPARD | |
| 33 | 01/03/2022 | WV005616 | HOLSTEIN | Alexis | Michelle | |
| 34 | 01/04/2022 | WV005617 | Hevener | Timothy | Joseph | |
| 35 | 01/19/2022 | WV005618 | BLASINGIM | LAYNE | THOMAS | |
| 36 | 01/19/2022 | WV005619 | Schumaker | Justin | Thomas | |
| 37 | 01/25/2022 | WV005620 | TAYLOR | NATHAN | JUSTIN | |
| 38 | 01/28/2022 | WV005621 | Rosencrance | Bryan | D | |
| 39 | 01/28/2022 | WV005622 | Watson | Jonathan | Brody | |
| 40 | 03/03/2022 | WV005623 | Sherwood | Cameron | | |
| 41 | 03/03/2022 | WV005624 | Zickafoose | Jared | R | |
| 42 | 03/19/2022 | WV005625 | DOBBS | KENDRICK | M | |
| 43 | 03/19/2022 | WV005626 | Giannamore | Samantha | Marie | |
| 44 | 03/19/2022 | WV005627 | Sarmiento Soler | Gerardo | Arturo | |
| 45 | 04/05/2022 | WV005628 | BONER | BRIANA | MARIE | |
| 46 | 04/05/2022 | WV005629 | Pendley | Stephen | | |
| 47 | 04/21/2022 | WV005630 | SMALLWOOD | JOSHUA | PERRY | |
| 48 | 05/12/2022 | WV005631 | KEE | ADAM | CHRISTOPHER | |
| 49 | 05/25/2022 | WV005632 | Searles | DeWitt | Richard | III |
| 50 | 05/27/2022 | WV005633 | Vogelbach | Anthony | Garrett | |
| 51 | 06/04/2022 | WV005634 | ECKHART | ROBIN | | |
| 52 | 06/04/2022 | WV005635 | Halbrook | Stephen | | II |
| 53 | 06/08/2022 | WV005636 | Davis | Zachary | | |
| 54 | 06/13/2022 | WV005637 | Adkins | Zachary | | |
| 55 | 06/23/2022 | WV005638 | Yankie | Mary | Frances | |

Exhibit C

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.

132 Candidates sat for 266 parts of the Exam from July 1, 2022, to June 30, 2023

122 Candidates sat for 243 parts of the Exam from July 1, 2021, to June 30, 2022

24 Candidates passed the Exam in FY 2023

30 Candidates passed the Exam in FY 2022

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 Exam Candidates
July 1, 2022 through June 30, 2023
Exhibit C

| | Exam Passed Date | Last Name | First Name | Middle Name | Suffix | State |
|----|-------------------------|------------------|-------------------|--------------------|---------------|--------------|
| 1 | 07/11/2022 | PALMER | AARON | ROBERT | | SC |
| 2 | 08/06/2022 | LOWERY | DANNY | RAY | JR. | WV |
| 3 | 09/06/2022 | Muncy | Jordan | M | | WV |
| 4 | 09/07/2022 | Shrewsbury | Carter | Evan | | WV |
| 5 | 09/30/2022 | Booker | Eric | Michael | | WV |
| 6 | 10/22/2022 | Hartwell | Garrison | | | WV |
| 7 | 11/07/2022 | Bogges | Zachary | Daniel | | WV |
| 8 | 11/11/2022 | Wright | Colten | Shane | | WV |
| 9 | 11/12/2022 | Freeland | Olivia | | | WV |
| 10 | 11/22/2022 | Gyovai | Karl | | | WV |
| 11 | 12/06/2022 | BURGESS | BROOKE | E | | WV |
| 12 | 12/31/2022 | Fawley | Zachary | W. | | WV |
| 13 | 12/31/2022 | Holstine | Brooke | GIANNA | | WV |
| 14 | 01/21/2023 | Boone | James | David | JR. | WV |
| 15 | 01/31/2023 | Newell | Chad | M | | OH |
| 16 | 02/07/2023 | WILLIAMS | Allyson | Brooke | | NC |
| 17 | 03/04/2023 | Seckman | Conner | Adam | | WV |
| 18 | 04/19/2023 | LENGYEL | SAMANTHA | ANN | | WV |
| 19 | 05/24/2023 | Esguerra | Sheralynn | | | WV |
| 20 | 05/24/2023 | Mullins | Jared | Wesley | | WV |
| 21 | 05/24/2023 | Price | Stephen | Wayne | JR. | WV |
| 22 | 06/16/2023 | George | Kara | | | WV |
| 23 | 06/16/2023 | Hicks | Mary | Katherine | | WV |
| 24 | 06/20/2023 | Hunter | DYLAN | Anthony | | WV |

Successful Exam Candidates
July 1, 2021 through June 30, 2022
Exhibit C

| | Exam Passed Date | Last Name | First Name | Middle Name | State |
|----|-------------------------|------------------|-------------------|--------------------|--------------|
| 1 | 07/26/2021 | Weese | Mason | Parker | WV |
| 2 | 08/13/2021 | Schnarr | Kyler | Michael | WV |
| 3 | 08/14/2021 | Melton | Chad | Edward | FL |
| 4 | 08/14/2021 | Zhydkova | Alina | | VA |
| 5 | 08/17/2021 | SINES | PATRICIA | | FL |
| 6 | 08/23/2021 | Hutson | Lance | | WV |
| 7 | 09/07/2021 | Fleshman | Jacob | Alan | WV |
| 8 | 09/27/2021 | Rogge | Karen | Susan | WV |
| 9 | 09/30/2021 | CUTRIGHT | ERIC | | WV |
| 10 | 09/30/2021 | Dunford-Shafer | Margaret | Mikaylah | WV |
| 11 | 10/15/2021 | TALTON | Valerie | Alysse | WV |
| 12 | 10/21/2021 | Hevener | Timothy | Joseph | WV |
| 13 | 11/12/2021 | Petersen | Darby | Layne | WV |
| 14 | 11/13/2021 | Forsythe | Alasdair | | WV |
| 15 | 11/29/2021 | HOLSTEIN | Alexis | Michelle | WV |
| 16 | 12/13/2021 | BLASINGIM | LAYNE | THOMAS | WV |
| 17 | 12/13/2021 | Sarmiento Soler | Gerardo | Arturo | WV |
| 18 | 12/14/2021 | Rosencrance | Bryan | D | WV |
| 19 | 12/30/2021 | TAYLOR | NATHAN | JUSTIN | WV |
| 20 | 12/30/2021 | Watson | Jonathan | Brody | VA |
| 21 | 02/11/2022 | Sherwood | Cameron | | KY |
| 22 | 02/12/2022 | Zickafoose | Jared | R | WV |
| 23 | 03/05/2022 | BONER | BRIANA | MARIE | WV |
| 24 | 03/05/2022 | Pendley | Stephen | | WV |
| 25 | 03/26/2022 | KEE | ADAM | CHRISTOPHER | WV |
| 26 | 03/26/2022 | Lusk | Heidi | Noel | WV |
| 27 | 04/23/2022 | Vogelbach | Anthony | Garrett | WV |

Successful Exam Candidates
July 1, 2021 through June 30, 2022
Exhibit C

| | Exam Passed Date | Last Name | First Name | Middle Name | State |
|----|-------------------------|------------------|-------------------|--------------------|--------------|
| 28 | 05/13/2022 | Davis | Zachary | | WV |
| 29 | 05/14/2022 | ECKHART | ROBIN | | WV |
| 30 | 06/08/2022 | Davis | Kayla | Renee | WV |

CPA Exam Performance Summary: 2023 Q-2

West Virginia

Overall Performance

| | |
|-----------------------|--------|
| Unique Candidates | 61 |
| New Candidates | 17 |
| Total Sections | 68 |
| Passing 4th Section | 7 |
| Sections / Candidates | 1.11 |
| Pass Rate | 42.65% |
| Average Score | 67.38 |

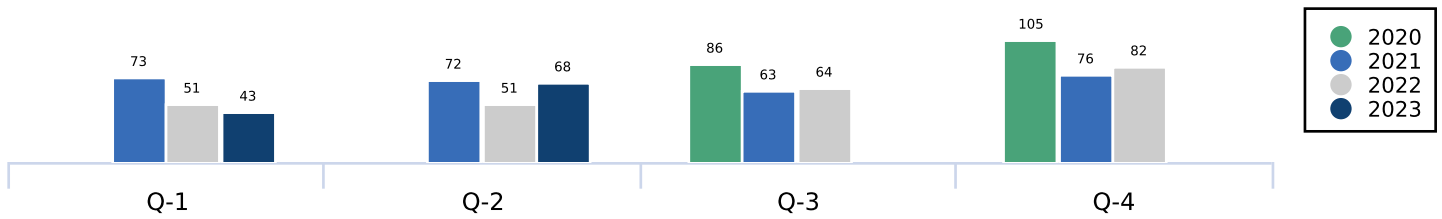
Section Performance

| | Sections | Score | % Pass |
|------------|----------|-------|--------|
| First-Time | 17 | 65.94 | 41.18% |
| Re-Exam | 51 | 67.86 | 43.14% |
| AUD | 10 | 72.90 | 50.0% |
| BEC | 21 | 67.57 | 28.57% |
| FAR | 23 | 59.22 | 34.78% |
| REG | 14 | 76.57 | 71.43% |

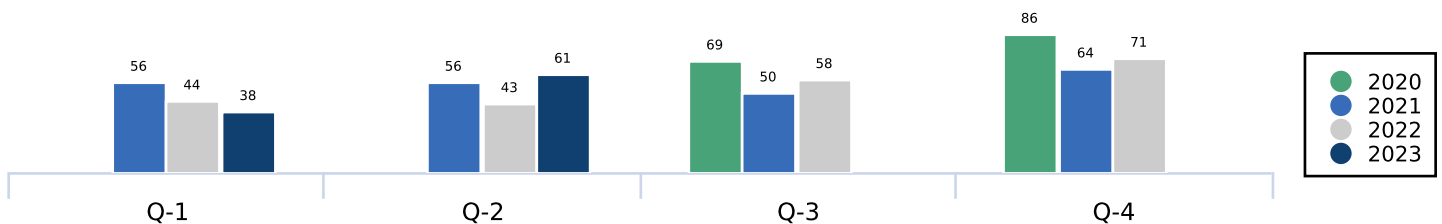
Jurisdiction Ranking

| | |
|-------------------|------------------|
| Candidates | Sections |
| 49 | 50 |
| 49 | 51 |
| Pass Rate | Avg Score |

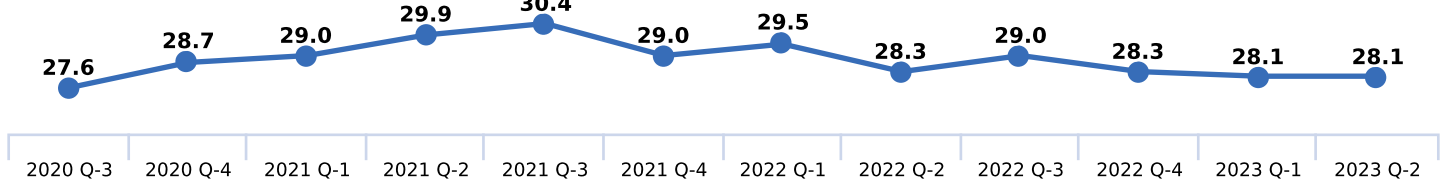
Sections



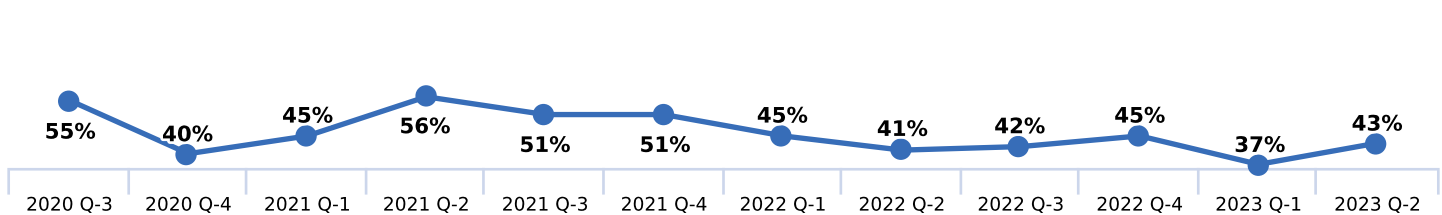
Candidates



Average Age



% Pass



CPA Exam Performance Summary: 2023 Q-2

West Virginia

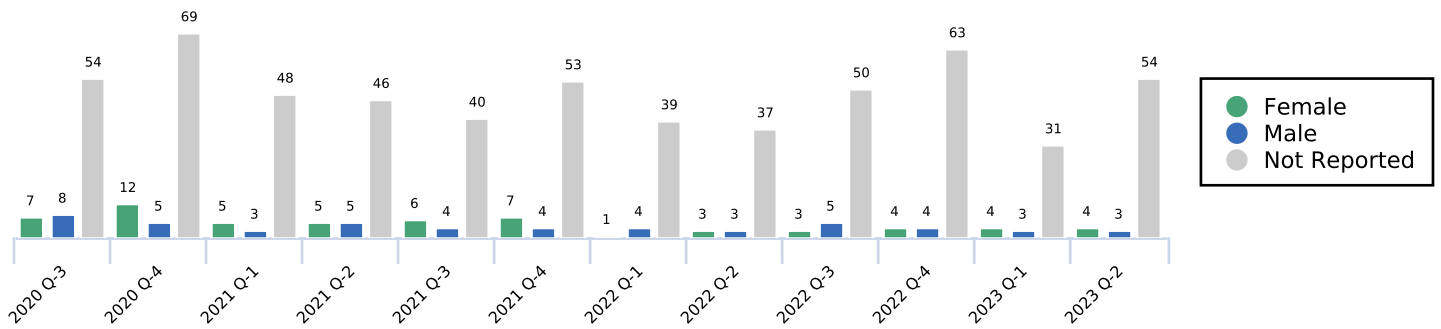
Degree Type

| | Candidates | % Total |
|-------------------|------------|---------|
| Bachelor's Degree | 48 | 78.7% |
| Advanced Degree | 13 | 21.3% |
| Enrolled / Other | 0 | 0.0% |

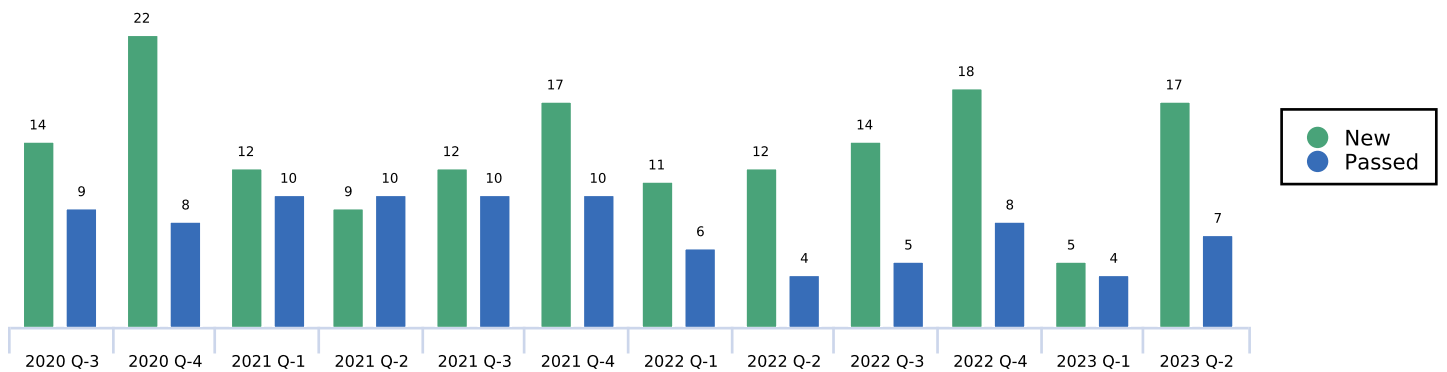
Residency

| | Candidates | % Total |
|----------------------|------------|---------|
| In-State Address | 55 | 90.16% |
| Out-of-State Address | 6 | 9.84% |
| 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: 2022 Q-3 West Virginia

Overall Performance

| | |
|-----------------------|--------|
| Unique Candidates | 58 |
| New Candidates | 14 |
| Total Sections | 64 |
| Passing 4th Section | 5 |
| Sections / Candidates | 1.1 |
| Pass Rate | 42.19% |
| Average Score | 68.30 |

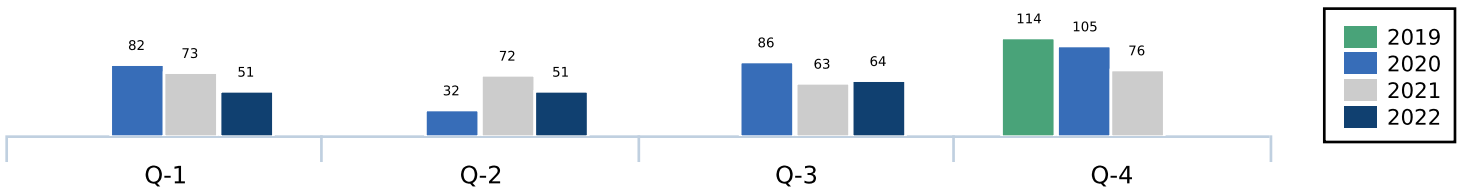
Section Performance

| | Sections | Score | % Pass |
|------------|----------|-------|--------|
| First-Time | 19 | 63.37 | 26.32% |
| Re-Exam | 45 | 70.38 | 48.89% |
| AUD | 15 | 70.33 | 40.0% |
| BEC | 13 | 74.38 | 61.54% |
| FAR | 25 | 61.24 | 24.0% |
| REG | 11 | 74.36 | 63.64% |

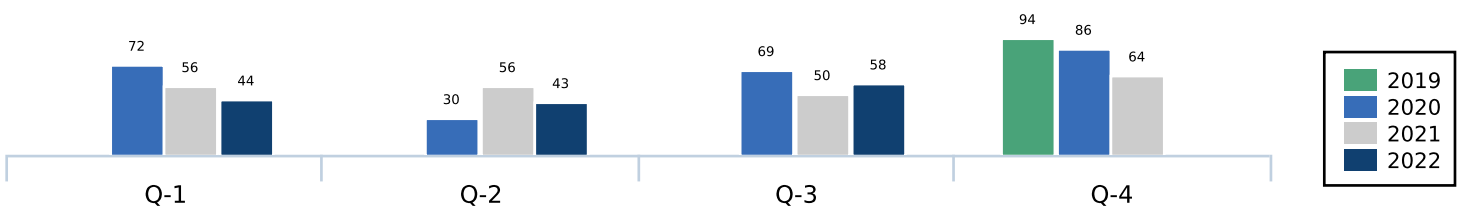
Jurisdiction Ranking

| | |
|------------|----|
| Candidates | 50 |
| Sections | 52 |
| Pass Rate | 50 |
| Avg Score | 50 |

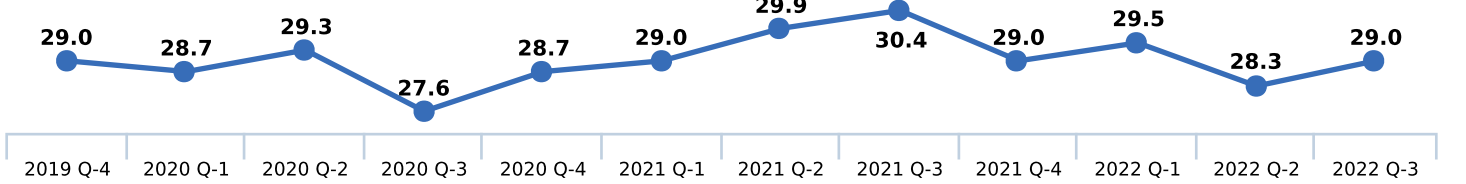
Sections



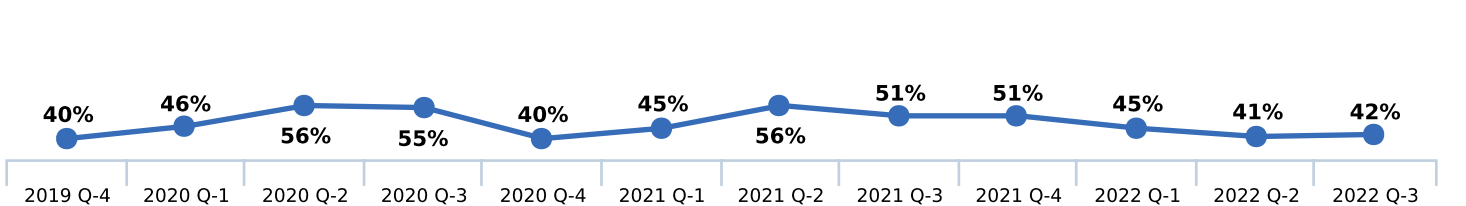
Candidates



Average Age



% Pass



CPA Exam Performance Summary: 2022 Q-3

West Virginia

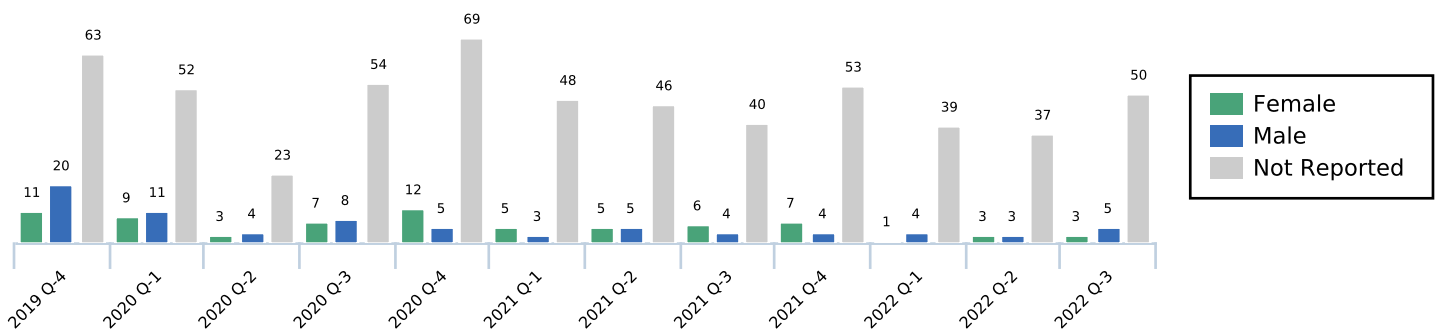
Degree Type

| | Candidates | % Total |
|-------------------|------------|---------|
| Bachelor's Degree | 42 | 72.4% |
| Advanced Degree | 16 | 27.6% |
| Enrolled / Other | 0 | 0.0% |

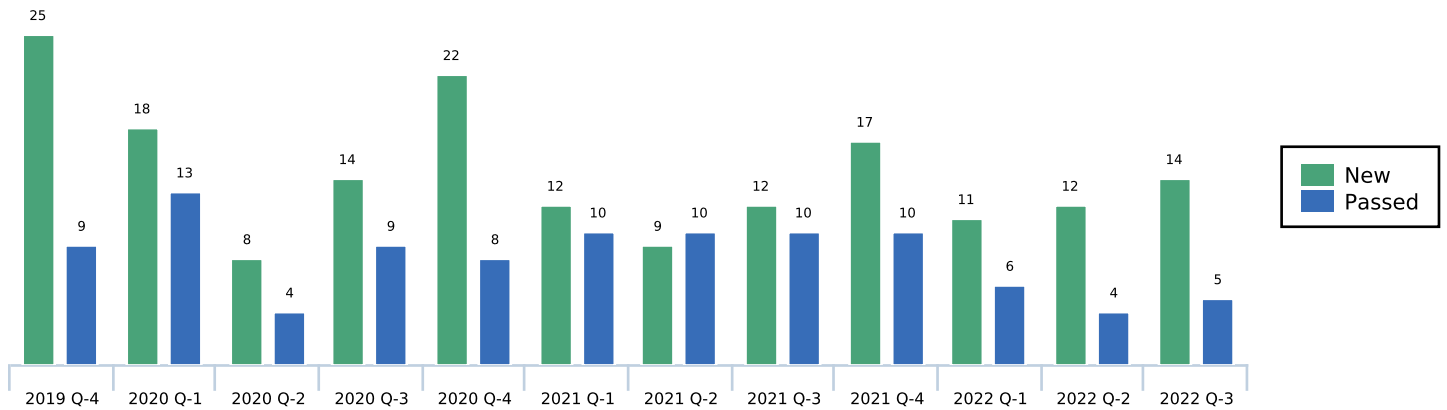
Residency

| | Candidates | % Total |
|----------------------|------------|---------|
| In-State Address | 49 | 84.48% |
| Out-of-State Address | 9 | 15.52% |
| 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: 2022 Q-4 West Virginia

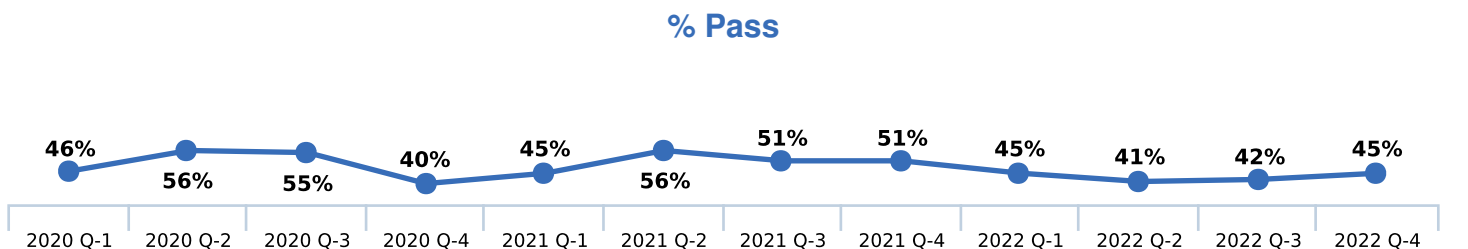
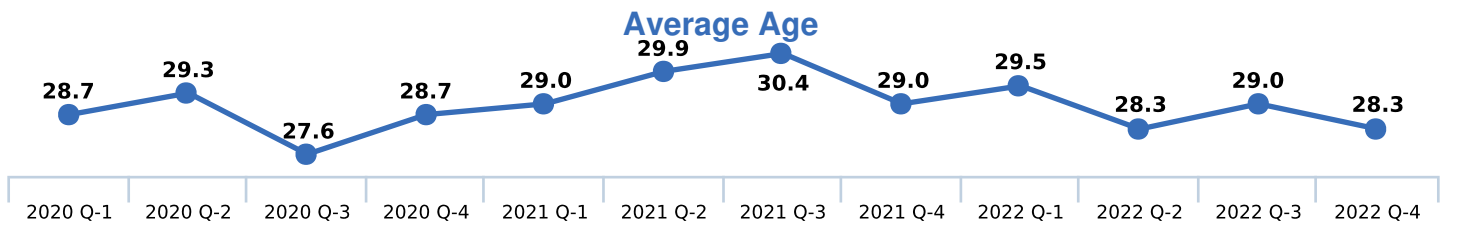
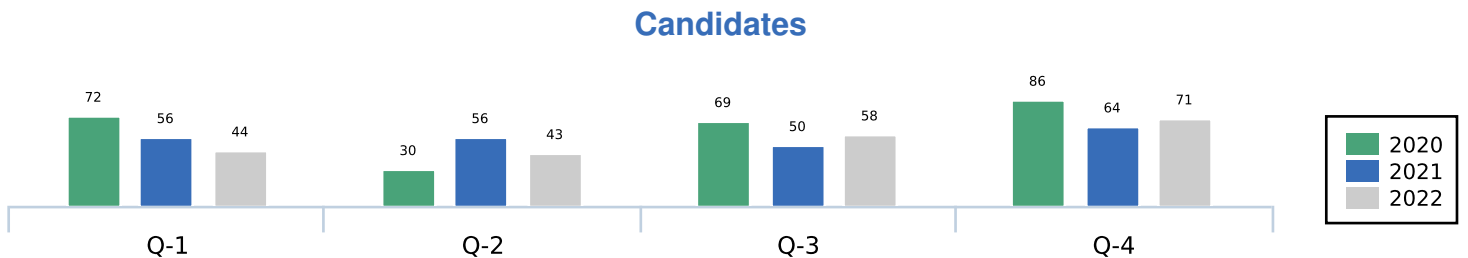
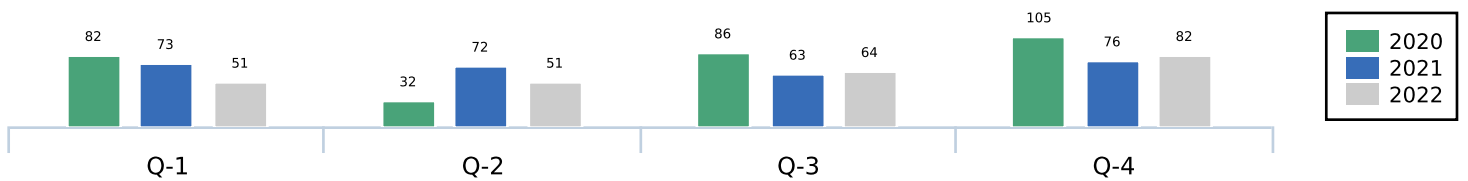
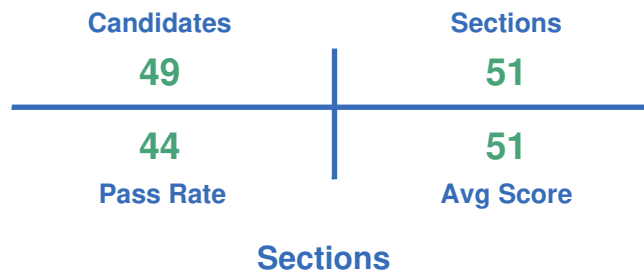
Overall Performance

| | |
|-----------------------|--------|
| Unique Candidates | 71 |
| New Candidates | 18 |
| Total Sections | 82 |
| Passing 4th Section | 8 |
| Sections / Candidates | 1.15 |
| Pass Rate | 45.12% |
| Average Score | 66.80 |

Section Performance

| | Sections | Score | % Pass |
|------------|----------|-------|--------|
| First-Time | 24 | 63.96 | 37.5% |
| Re-Exam | 58 | 67.98 | 48.28% |
| AUD | 22 | 66.77 | 50.0% |
| BEC | 14 | 71.50 | 50.0% |
| FAR | 28 | 61.21 | 39.29% |
| REG | 18 | 71.89 | 44.44% |

Jurisdiction Ranking



CPA Exam Performance Summary: 2022 Q-4 West Virginia

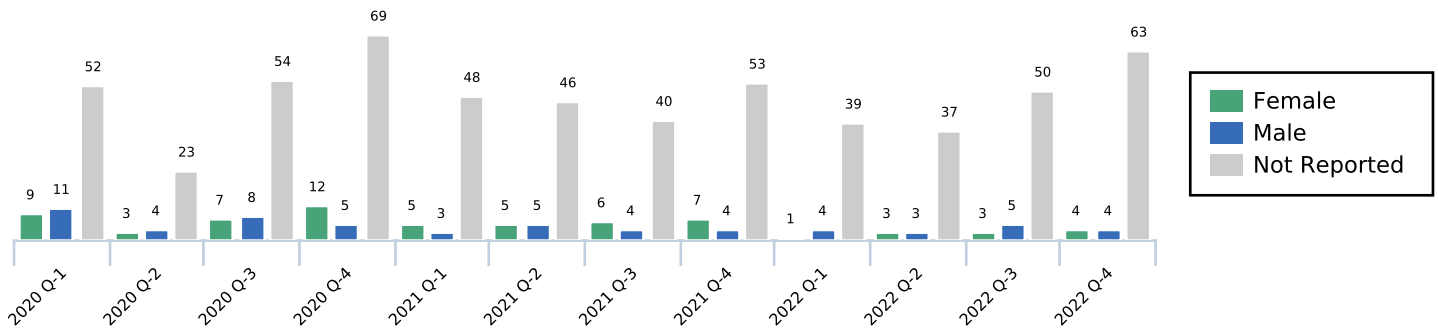
Degree Type

| | Candidates | % Total |
|-------------------|------------|---------|
| Bachelor's Degree | 54 | 76.1% |
| Advanced Degree | 17 | 23.9% |
| Enrolled / Other | 0 | 0.0% |

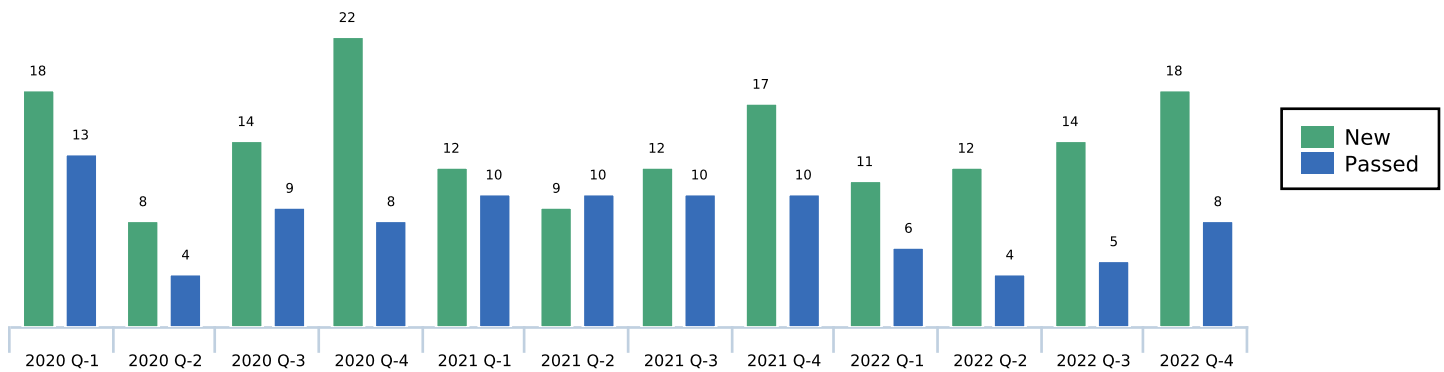
Residency

| | Candidates | % Total |
|----------------------|------------|---------|
| In-State Address | 60 | 84.51% |
| Out-of-State Address | 11 | 15.49% |
| 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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Exhibit D

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.

| FY Ended June 30, 2022 | | | |
|------------------------|-------------------|---|--|
| Complaint Number | Dates | Complaint | Resolution |
| 2023-01 | Filed: 09/10/2022 | Unprofessional Conduct / Estate Mishandling | On March 7, 2023 an Informal Conference was held with the CPA due to lack of response to the Compliant. All information was obtained by the Complaint Review Committee. At the April 28, 2023 meeting the Board determined, after careful consideration, this case is a legal matter and out of the jurisdiction of the Board. The Board voted to close this complaint |
| 2023-02 | Filed:10/28/2022 | Failure to submit State Tax | At the January 27, 2023 meeting the Board determined, after careful consideration, this case is a legal matter and out of the jurisdiction of the Board. The Board voted to close this complaint |
| 2023-03 | Filed: 11/28/2022 | Unprofessional Conduct | At the April 28, 2023 meeting the Board determined, after careful consideration, this case is a legal matter and out of the jurisdiction of the Board. The Board voted to close this complaint |
| 2023-04 | Filed: 02/08/2023 | Professional Negligence | Under investigation; will be included in FY2024 Report |
| 2023-05 | Filed: 03/03/2023 | Unprofessional Conduct | At the April 28, 2023 meeting the Board determined, after careful consideration, this case is a legal matter and out of the jurisdiction of the Board. The Board voted to close this complaint |
| 2023-06 | Filed: 04/28/2023 | Falsifying CPE Report | Under investigation; will be included in FY2024 Report |
| 2023-07 | Filed: 05/03/2023 | Unprofessional Conduct | Under investigation; will be included in FY2024 Report |
| 2023-08 | Filed: 05/05/2023 | Failure to submit Quarterly Taxes | Under investigation; will be included in FY2024 Report |
| 2023-09 | Filed: 05/22/2023 | Unethical/Unprofessional Conduct | Under investigation; will be included in FY2024 Report |
| 2023-10 | Filed: 06/05/2023 | Unprofessional Conduct / Signage | Under investigation; will be included in FY2024 Report |
| 2023-11 | Filed: 06/12/2023 | Professional Negligence | Under investigation; will be included in FY2024 Report |

Exhibit E

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 and 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 in the following pages.

| | Registration Date | Firm No. | Firm Name | City | State |
|----|-------------------|----------|---|--------------|-------|
| 1 | 07/19/2022 | F00722 | Anders Minkler Huber & Helm LLP | St. Louis | MO |
| 2 | 07/25/2022 | F0049 | JOHN W PREECE CPA AC | DELBARTON | WV |
| 3 | 07/25/2022 | F00723 | BODINE PERRY, PLLC | NAPLES | FL |
| 4 | 07/28/2022 | F00724 | J. Schaefer & Company, LLC | Cleveland | OH |
| 5 | 09/22/2022 | F00725 | STROUD, ROSS & ASSOCIATES, CPAS | Beckley | WV |
| 6 | 12/20/2022 | F00726 | SM Magnone CPA, PLLC | Weirton | WV |
| 7 | 12/20/2022 | F00727 | ECKLEBERRY ACCOUNTING CORPORATION | CHESTER | WV |
| 8 | 01/03/2023 | F00728 | S.R. Snodgrass, P.C. DBA S.R. Snodgrass, A.C. | Wheeling | WV |
| 9 | 01/09/2023 | F00729 | ALVAREZ MENDOZA LABOUNTY, CPA | Doral | FL |
| 10 | 02/02/2023 | F00730 | Edward Magee Consulting, PLLC | Charleston | WV |
| 11 | 03/20/2023 | F00731 | Erica Sloan Accounting, PLLC dba DOPE CFO Certified Advisor | Charles Town | WV |
| 12 | 03/30/2023 | F00732 | HoganTaylor LLP | Tulsa | OK |

| | Registration Date | Firm No. | Firm Name | City | State |
|----|-------------------|----------|--|-----------------|-------|
| 1 | 07/19/2021 | F00702 | Prescient Assurance LLC | Signal Mountain | TN |
| 2 | 07/21/2021 | F00703 | Hughes Pittman & Gupton, LLP | Raleigh | NC |
| 3 | 08/01/2021 | F00705 | AREHART ASSOCIATES, LTD. | Waynesboro | VA |
| 4 | 08/05/2021 | F00704 | John T. Lane and Associates LLC | Mount Sterling | KY |
| 5 | 09/10/2021 | F00706 | Nathan Ferguson CPA LLC | Wylie | TX |
| 6 | 09/23/2021 | F00707 | NELSON CPAS PLLC | Parkersburg | WV |
| 7 | 10/07/2021 | F00708 | EMMER ACCOUNTING & CONSULTING, PLLC | Charles Town | WV |
| 8 | 11/29/2021 | F00709 | MaloneBailey LLP | Houston | TX |
| 9 | 11/29/2021 | F00710 | JUSTIN W. JORNS, CPA, PLLC DBA JJ THE CPA, PLLC | White Hall | WV |
| 10 | 12/01/2021 | F00711 | SELDOMRIDGE & SHAFER CPAS PLLC | Lewisburg | WV |
| 11 | 12/29/2021 | F00712 | CUTRIGHT PROFESSIONAL ACCOUNTING, PLLC | Fairmont | WV |
| 12 | 12/29/2021 | F00713 | ADAM M. CARLIN, CPA, PLLC | Romney | WV |
| 13 | 01/01/2022 | F00714 | Miller Cooper & Co., Ltd. | Deerfield | IL |
| 14 | 01/04/2022 | F00716 | MHCS P.C. | West Des Moines | IA |
| 15 | 01/12/2022 | F00715 | BPM LLP | Walnut Creek | CA |
| 16 | 02/08/2022 | F00717 | CONCANNON MILLER & CO, PC | Bethlehem | PA |
| 17 | 03/15/2022 | F00718 | BRAD RYAN CPA PLLC | Ridgeley | WV |
| 18 | 03/29/2022 | F00719 | Taylor's Accounting and Consulting, PLLC | Princeton | WV |
| 19 | 03/31/2022 | F00720 | STEVE KAWASH, CPA, PLLC DBA AS TRUSTED ADVISORY SERVICES | Charleston | WV |
| 20 | 05/03/2022 | F00721 | Smallwood CPA Firm PLLC | Charles Town | WV |

Exhibit F

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

Exhibit F

| | Registration Date | Firm Number | Firm Name | City | State |
|---|--------------------------|--------------------|---|-------------|--------------|
| 1 | 07/19/2022 | F00722 | Anders Minkler Huber & Helm LLP | St. Louis | MO |
| 2 | 07/25/2022 | F00723 | BODINE PERRY, PLLC | NAPLES | FL |
| 3 | 07/28/2022 | F00724 | J. Schaefer & Company, LLC | Cleveland | OH |
| 4 | 01/03/2023 | F00728 | S.R. Snodgrass, P.C. DBA S.R. Snodgrass, A.C. | Wheeling | WV |
| 5 | 01/09/2023 | F00729 | ALVAREZ MENDOZA LABOUNTY, CPA | Doral | FL |
| 6 | 02/02/2023 | F00730 | Edward Magee Consulting, PLLC | Charleston | WV |
| 7 | 03/30/2023 | F00732 | HoganTaylor LLP | Tulsa | OK |

Firm and Individual Authorizations Approved
July 1, 2021 to June 30, 2022
Exhibit F

| | Registration Date | Firm No. | Firm Name | City | State |
|---|--------------------------|-----------------|------------------------------|-----------------|--------------|
| 1 | 07/19/2021 | F00702 | Prescient Assurance LLC | Signal Mountain | TN |
| 2 | 07/21/2021 | F00703 | Hughes Pittman & Gupton, LLP | Raleigh | NC |
| 3 | 09/10/2021 | F00706 | Nathan Ferguson CPA LLC | Wylie | TX |
| 4 | 11/29/2021 | F00709 | MaloneBailey LLP | Houston | TX |
| 5 | 12/29/2021 | F00713 | ADAM M. CARLIN, CPA, PLLC | Romney | WV |
| 6 | 01/01/2022 | F00714 | Miller Cooper & Co., Ltd. | Deerfield | IL |
| 7 | 03/15/2022 | F00718 | BRAD RYAN CPA PLLC | Ridgeley | WV |

Exhibit G

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 | 2 | Montana | 0 |
| Alaska | 1 | Nebraska | 0 |
| Arizona | 2 | Nevada | 3 |
| Arkansas | 1 | New Hampshire | 1 |
| California | 6 | New Jersey | 3 |
| Colorado | 7 | New Mexico | 2 |
| Connecticut | 1 | New York | 2 |
| District of Columbia | 2 | North Carolina | 63 |
| Delaware | 3 | North Dakota | 0 |
| Florida | 46 | Ohio | 114 |
| Georgia | 18 | Oklahoma | 1 |
| Hawaii | 0 | Oregon | 1 |
| Idaho | 0 | Pennsylvania | 71 |
| Illinois | 2 | Rhode Island | 0 |
| Indiana | 5 | South Carolina | 27 |
| Iowa | 0 | South Dakota | 0 |
| Kansas | 0 | Tennessee | 17 |
| Kentucky | 32 | Texas | 28 |
| Louisiana | 0 | Utah | 1 |
| Maine | 0 | Vermont | 0 |
| Maryland | 30 | Virginia | 69 |
| Massachusetts | 1 | Washington | 4 |
| Michigan | 1 | West Virginia | 1626 |
| Minnesota | 1 | Wisconsin | 1 |
| Mississippi | 0 | Wyoming | 1 |
| Missouri | 3 | Out-of-Country | 5 |
| | | Total | 2204 |

* Based on Home Address

ACTIVE CPA LICENSES BY COUNTY

| County | Licensees | County | Licensees |
|------------|-----------|----------------------|-------------|
| Barbour | 7 | Mineral | 9 |
| Berkeley | 55 | Mingo | 12 |
| Boone | 6 | Monongalia | 148 |
| Braxton | 3 | Monroe | 4 |
| Brooke | 8 | Morgan | 5 |
| Cabell | 116 | Nicholas | 31 |
| Calhoun | 0 | Ohio | 91 |
| Clay | 2 | Pendleton | 4 |
| Doddridge | 1 | Pleasants | 3 |
| Fayette | 17 | Pocahontas | 2 |
| Gilmer | 2 | Preston | 25 |
| Grant | 5 | Putnam | 138 |
| Greenbrier | 20 | Raleigh | 62 |
| Hampshire | 6 | Randolph | 21 |
| Hancock | 13 | Ritchie | 7 |
| Hardy | 5 | Roane | 5 |
| Harrison | 88 | Summers | 3 |
| Jackson | 23 | Taylor | 10 |
| Jefferson | 34 | Tucker | 2 |
| Kanawha | 369 | Tyler | 0 |
| Lewis | 9 | Upshur | 19 |
| Lincoln | 8 | Wayne | 19 |
| Logan | 9 | Webster | 0 |
| Marion | 60 | Wetzel | 7 |
| Marshall | 11 | Wirt | 1 |
| Mason | 11 | Wood | 65 |
| McDowell | 1 | Wyoming | 3 |
| Mercer | 41 | Out-of-State/Country | 578 |
| | | Total | 2204 |

* 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 | 12 |
| District of Columbia | 1 | North Carolina | 7 |
| Delaware | 0 | North Dakota | 1 |
| Florida | 8 | Ohio | 16 |
| Georgia | 8 | Oklahoma | 1 |
| Hawaii | 0 | Oregon | 0 |
| Idaho | 0 | Pennsylvania | 22 |
| Illinois | 6 | Rhode Island | 0 |
| Indiana | 4 | South Carolina | 2 |
| Iowa | 1 | South Dakota | 0 |
| Kansas | 0 | Tennessee | 4 |
| Kentucky | 6 | Texas | 4 |
| Louisiana | 0 | Utah | 0 |
| Maine | 1 | Vermont | 0 |
| Maryland | 7 | Virginia | 11 |
| Massachusetts | 0 | Washington | 1 |
| Michigan | 2 | West Virginia | 191 |
| Minnesota | 1 | Wisconsin | 1 |
| Mississippi | 1 | Wyoming | 0 |
| Missouri | 3 | Total | 335 |

* Based on Business Address

ACTIVE FIRMS BY COUNTY

| County | Firms | County | Firms |
|------------|-------|-------------------------|------------|
| Barbour | 2 | Mineral | 2 |
| Berkeley | 11 | Mingo | 2 |
| Boone | 0 | Monongalia | 12 |
| Braxton | 0 | Monroe | 0 |
| Brooke | 0 | Morgan | 2 |
| Cabell | 17 | Nicholas | 1 |
| Calhoun | 0 | Ohio | 15 |
| Clay | 0 | Pendleton | 0 |
| Doddridge | 0 | Pleasants | 1 |
| Fayette | 1 | Pocahontas | 0 |
| Gilmer | 1 | Preston | 4 |
| Grant | 1 | Putnam | 5 |
| Greenbrier | 2 | Raleigh | 9 |
| Hampshire | 1 | Randolph | 6 |
| Hancock | 3 | Ritchie | 1 |
| Hardy | 1 | Roane | 1 |
| Harrison | 6 | Summers | 0 |
| Jackson | 3 | Taylor | 0 |
| Jefferson | 8 | Tucker | 0 |
| Kanawha | 38 | Tyler | 0 |
| Lewis | 1 | Upshur | 2 |
| Lincoln | 2 | Wayne | 0 |
| Logan | 2 | Webster | 0 |
| Marion | 7 | Wetzel | 1 |
| Marshall | 2 | Wirt | 0 |
| Mason | 1 | Wood | 9 |
| McDowell | 0 | Wyoming | 1 |
| Mercer | 7 | Out-of- State / Country | 144 |
| | | Total | 335 |

* Based on Business Address

CPA-INACTIVE LICENSES BY STATE

| State | Licensees | State | Licensees |
|----------------------|-----------|----------------|------------|
| Alabama | 0 | 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 | 1 | North Carolina | 12 |
| Delaware | 2 | North Dakota | 0 |
| Florida | 11 | Ohio | 19 |
| Georgia | 1 | Oklahoma | 1 |
| Hawaii | 0 | Oregon | 0 |
| Idaho | 0 | Pennsylvania | 10 |
| Illinois | 0 | Rhode Island | 0 |
| Indiana | 1 | South Carolina | 4 |
| Iowa | 0 | South Dakota | 0 |
| Kansas | 0 | Tennessee | 6 |
| Kentucky | 1 | Texas | 5 |
| Louisiana | 1 | Utah | 0 |
| Maine | 0 | Vermont | 0 |
| Maryland | 6 | Virginia | 7 |
| Massachusetts | 1 | Washington | 2 |
| Michigan | 1 | West Virginia | 138 |
| Minnesota | 2 | Wisconsin | 0 |
| Mississippi | 0 | Wyoming | 0 |
| Missouri | 0 | Out-of-Country | 0 |
| | | Total | 238 |

* Based on Home Address

CPA-INACTIVE LICENSES BY COUNTY

| County | Licenseses | County | Licenseses |
|--------------|------------|----------------|------------|
| Barbour | 0 | Mineral | 0 |
| Berkeley | 4 | Mingo | 1 |
| Boone | 1 | Monongalia | 18 |
| Braxton | 0 | Monroe | 0 |
| Brooke | 1 | Morgan | 0 |
| Cabell | 10 | Nicholas | 2 |
| Calhoun | 0 | Ohio | 7 |
| Clay | 1 | Pendleton | 0 |
| Doddridge | 0 | Pleasants | 0 |
| Fayette | 6 | Pocahontas | 0 |
| Gilmer | 0 | Preston | 2 |
| Grant | 1 | Putnam | 6 |
| Greenbrier | 3 | Raleigh | 11 |
| Hampshire | 0 | Randolph | 0 |
| Hancock | 0 | Ritchie | 0 |
| Hardy | 0 | Roane | 0 |
| Harrison | 7 | Summers | 0 |
| Jackson | 3 | Taylor | 1 |
| Jefferson | 2 | Tucker | 0 |
| Kanawha | 27 | Tyler | 0 |
| Lewis | 1 | Upshur | 1 |
| Lincoln | 0 | Wayne | 2 |
| Logan | 0 | Webster | 0 |
| Marion | 8 | Wetzel | 0 |
| Marshall | 2 | Wirt | 1 |
| Mason | 2 | Wood | 8 |
| McDowell | 0 | Wyoming | 1 |
| Mercer | 3 | Out-of-Country | |
| Out-of State | 95 | Total | 238 |

* Based on Home Address

Exhibit H

CONTINUING EDUCATION (CPE)

Certificate holders applying for annual licensure renewal shall have completed 120 hours of continuing education within the three preceding calendar years, with at least 20 hours in each calendar year. Provided, that the new certificate holder completes 40 hours of continuing education during the subsequent calendar year and thereafter satisfies all otherwise applicable provisions of this subsection. Included in the 120 hours shall be a minimum of four (4) hours of ethics. The Board measures compliance of CPE by the calendar year. All certificate holders shall return an annual continuing education reporting form to the Board by January 31 of the following year.

A listing of Active CPAs chosen for the random CPE audit for the calendar Year 2022 are included in the following report.

| | License Number | First Name | Middle Name | Last Name | Suffix | Complete | Compliant Y/N |
|----|----------------|------------|-------------|-----------|--------|----------|---------------|
| 1 | WV003114 | KIMBERLY | C | ARTHUR | | X | Y |
| 2 | WV003346 | DANIEL | P | BICKERTON | | X | Y |
| 3 | WV001178 | JOHN | D. | BLAIR | JR. | X | Y |
| 4 | WV005517 | Alexandra | Elise | Brannon | | X | Y |
| 5 | WV005329 | DARA | ELAINE | BRITTON | | X | Y |
| 6 | WV003956 | JEREMY | WAYNE | BROWN | | Y | Y |
| 7 | WV003779 | TARA | L | BUCKNER | | Y | Y |
| 8 | WV001891 | LINDA | ANN | BURNS | | X | Y |
| 9 | WV002600 | LISA | A | CICCONI | | X | Y |
| 10 | WV005108 | ANN | FRANCES | CLEMENTE | | X | Y |
| 11 | WV003013 | BRIAN | DOUGLAS | COLE | | X | Y |
| 12 | WV001421 | BROOKS | A. | COTTLE | | X | Y |
| 13 | WV001915 | KAREN | S. | ELLINGTON | | X | Y |
| 14 | WV004832 | MARCUS | VINCENT | ERVIN | | X | Y |
| 15 | WV005028 | DANA | L | FOGLE | | X | Y |
| 16 | WV002579 | TERRY | D | FROST | | X | Y |
| 17 | WV005562 | Timothy | | Guerrant | | X | Y |
| 18 | WV004046 | ROBERTA | HEATHER | HALL | | X | Y |
| 19 | WV002805 | RONALD | LEE | HICKS | | X | Y |
| 20 | WV005282 | STEPHEN | NATHANIEL | HOLCOMB | | Y | Y |
| 21 | WV003257 | MIRI | DAIA | HUNTER | | X | Y |
| 22 | WV005309 | JESSE | L. | ISNER | | X | Y |
| 23 | WV002409 | HENRY | H | JONES | | X | Y |
| 24 | WV004445 | NICOLE | SUSAN | KEMPER | | X | Y |

| | License Number | First Name | Middle Name | Last Name | Suffix | Complete | Compliant Y/N |
|----|----------------|------------|-------------|------------|--------|----------|---------------|
| 25 | WV005284 | WILLIAM | VERDE | KNICELEY | | X | Y |
| 26 | WV003486 | MAC | | LICHTERMAN | | X | Y |
| 27 | WV004582 | JACOB | RYAN | LINDSAY | | Y | Y |
| 28 | WV004768 | JESSICA | LEE | LINDSAY | | X | Y |
| 29 | WV005443 | ASHLEY | ANN | LUCAS | | X | Y |
| 30 | WV001565 | SARAH | L. | MARTIN | | X | Y |
| 31 | WV001195 | GAYLE | E. | MASON | | X | Y |
| 32 | WV004090 | SHIRLEY | ANN | MCCLUNG | | X | Y |
| 33 | WV001435 | CINDY | S | MCGHEE | | X | Y |
| 34 | WV001665 | NORMAN | W. | MILLER | JR. | X | Y |
| 35 | WV004417 | SHANE | DEAN | MILLER | | X | Y |
| 36 | WV005394 | JILL | GARRETT | MOATS | | X | Y |
| 37 | WV004965 | ROBERTA | JEAN | MOGYOROS | | X | Y |
| 38 | WV005515 | JARED | SETH | MONCMAN | | X | Y |
| 39 | WV002161 | DELLA | C.PERRY | MURPHY | | X | Y |
| 40 | WV003734 | BRADLEY | PRINCE | NICKLIN | | X | Y |
| 41 | WV003465 | DWANNA | D. | PAULEY | | X | Y |
| 42 | WV001942 | ROBERT | G. | PAYNE | | X | Y |
| 43 | WV004910 | JESHUA | TESS | REDDECLIFF | | X | Y |
| 44 | WV004811 | LORI | KATHERINE | REYNOLDS | | X | Y |
| 45 | WV003383 | ALAN | SCOTT | ROBERTSON | | X | Y |
| 46 | WV004898 | RAYMOND | GABRIEL | RUSHDEN | | X | Y |
| 47 | WV005026 | SHAY | MATTHEW | SACHETTI | | X | N |
| 48 | WV003820 | LISA | L. | SHAFFER | | X | Y |

| | License Number | First Name | Middle Name | Last Name | Suffix | Complete | Compliant Y/N |
|----|----------------|------------|-------------|------------|--------|----------|---------------|
| 49 | WV005555 | Cassidy | Nicole | Simonson | | X | Y |
| 50 | WV005262 | KATHY | D. | SISLER | | X | Y |
| 51 | WV003336 | ROBERT | C. | SMITH | | X | Y |
| 52 | WV002926 | SHERRI | | SUTLER FOX | | X | Y |
| 53 | WV001270 | G. | DALE | SWENTZEL | | X | Y |
| 54 | WV005155 | KRISTINA | RENEE | TAYLOR | | X | Y |
| 55 | WV003331 | ANN | W. | THOMAS | | X | Y |
| 56 | WV004267 | LADONNA | | TOMEI | | X | Y |
| 57 | WV003474 | MICHAEL | J. | TYBURSKI | | X | Y |
| 58 | WV004395 | MATTHEW | AARON | VECCHIO | | X | Y |
| 59 | WV003088 | CHARLOTTE | M. | VICKERS | | X | Y |
| 60 | WV004653 | BRENDAN | TIMOTHY | WELSH | | X | Y |
| 61 | WV004464 | JOHN | WAYNE | WITT | | X | Y |
| 62 | WV004624 | JIAJIA | | WU | | X | Y |

Exhibit I

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, 2021 to June 30, 2022

| Date | Location |
|------------------|-----------------|
| April 29, 2022 | Teleconference |
| March 22, 2022 | Teleconference |
| January 28, 2022 | Teleconference |
| October 22, 2021 | Teleconference |
| August 17, 2021 | Teleconference |
| July 16, 2021 | Teleconference |

Board Meetings from July 1, 2022 to June 30, 2023

| Date | Location |
|--------------------|--------------------------|
| April 28, 2023 | In Person - WVBOA Office |
| January 27, 2023 | Teleconference |
| September 30, 2022 | Univesity of Charleston |
| July 22, 2022 | In Person - WVBOA Office |

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Meeting Notice Detail

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| |
|---|
| Accountancy, WV Board of Accountancy, WV Board of |
| Date/Time: 4/28/2023 -- 9:30 AM |
| Location: The West Virginia Board of Accountancy Board Office in Charleston, WV. Please, contact the board office for the agenda. |
| Purpose: To Review Complaints and conduct regularly scheduled business regarding the Board of Accountancy. |
| Notes: |
| Meeting was approved : 2/1/2023 10:25:44 AM |

[Back to Meeting Notices](#)

Wednesday, February 1, 2023 — 10:26 AM

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Friday, April 28, 2023 9:30 a.m.**AGENDA****Page 1 of 1****CALL TO ORDER****1. APPROVAL OF MINUTES**

- ▶ January 27, 2023

2. COMPLAINTS/EXECUTIVE SESSION

| | | |
|---------------|---------------------|--------------------------|
| 2023-01 | Peer Review Matters | WVBOA Staff Compensation |
| 2023-03 | CPE Audit Issues | |
| 2023-04 (New) | CPA Activation App. | |
| 2023-05 (New) | | |

3. LEGISLATIVE MATTERS

- ▶ WVBOA Legislative Update/ Rule 1CSR1 Update (SB361)
- ▶ ARPL Update

4. CPA EXAMINATION

- ▶ Approve 2023 Q1 Successful Exam Candidates
- ▶ Review NASBA 2022 Q4 Candidate Performance Reports

5. FINANCIAL REPORT / P-CARD

- ▶ Receive *Receipts & Disbursements Report* for fiscal period ending March 31, 2023
- ▶ 2023 Q1 P-Card Expenditure Report for Board ratification

6. LICENSING / CPE / FIRMS

- ▶ WVBOA School Course Spreadsheet
- ▶ CHRC - Application Process
- ▶ CPE Update

7. NASBA / AICPA

- ▶ Uniform Accountancy Act (UAA) Model Rules Proposed Amendments Update
- ▶ NASBA - Updates/ Upcoming Meetings

8. OTHER

- ▶ FY2024 Budget Approval
- ▶ Discuss WVBOA 1CSR1 Rule Changes
- ▶ FY2024 - Election of Officers & Committees
- ▶ Board Office & Board Member Update

FUTURE BOARD MEETINGS

- ▶ July 14, 2023; October 6, 2023; January 26, 2024; April 26, 2024

2023 Q1 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

Jim Justice, Governor



Board Members:
Theodore A. Lopez, CPA – President
Barry L. Burgess, CPA – Vice President
Keith D. Fisher, Esq., Public Member- Secretary
Horace W. Emery, CPA-Assit. Sec.
Richard A. Hudson, CPA
Virginia C. Slack, CPA
Jason P. Staats, CPA

Kristi A. Justice, Executive Director

Friday, April 28, 2023, 9:30 a.m.

Board Meeting Minutes

Page 1 of 4

The Board of Accountancy met on Friday, April 28, 2023, at 9:30 at the Board Office.

Board Members in Attendance were:

Theodore A. Lopez, CPA - President
Barry L. Burgess, CPA - V. President
Keith D. Fisher, Esq. - Secretary (Virtual)
Horace W. Emery, CPA – Assist. Secretary
Richard A. Hudson, CPA (Virtual)
Virginia C. Slack, CPA
Jason P. Staats, CPA

Others in Attendance were:

Kristi A. Justice, Executive Director
Stefani D. Young, Board Staff
Sara B. Short, Board Staff
Judy Proctor, WVSCPA

The meeting was called to order at 9:41 a.m. by Ted Lopez, Board President, for which the following actions were recorded.

1. Approval of Minutes

Upon motion by Horace Emery and second by Barry Burgess the Minutes of the January 27, 2023 meeting, were approved as presented. Motion carried.

2. Complaints/Executive Session

Upon motion by Barry Burgess and second by Horace Emery, the Board went into Executive Session at 9:43 a.m. to consider disciplinary matters pursuant to W. Va. Code § 6-9A-4. Motion carried.

Upon motion by Horace Emery and second by Virginia Slack, the Board came out of Executive Session at 12:05 p.m. and made the following actions part of the record:

2023-01: Upon motion by Barry Burgess and second by Horace Emery, The Board voted to dismiss this matter. The Board found no probable cause for a violation of its statutes or regulations. Motion carried.

2023-03: Upon motion by Barry Burgess and second by Horace Emery, The Board voted to dismiss this matter. The Board found no probable cause for a violation of its statutes or regulations. Motion carried.

2023-04: The Complaint Committee reported this matter is still under investigation.

2023-05: Upon motion by Barry Burgess and second by Jason Staats, The Board voted to dismiss this matter. The Board found no probable cause for a violation of its statutes or regulations. Motion carried. Virginia Slack recused herself from the vote.

2023-06: WVBOA Board initiated complaint: Upon motion by Barry Burgess and second by Jason Staats, The Board voted to open a complaint on this matter. Motion carried.

Peer Review Matters: The Complaint Committee recommended to continue to investigate all Peer Review Matters.

CPA Activation Application: Executive Director will send a follow up email to the applicant.

WVBOA Staff Compensation: Upon motion by Horace Emery and second by Barry Burgess, The Board voted to provide staff with a cost of living raise as directed by the Executive Director. Motion Carried.

3. Legislative Matters

Executive Director provided the Board with an update of the 2023 WV Legislative Session. SB361 (Authorizing Board of Accountancy to promulgate legislative rule relating to board rules of professional conduct) passed with an effective date of April 1, 2023.

Kristi Justice provided the Board an update on the virtual meetings she has attended with ARPL (Alliance for Responsible Professional Licensing).

4. CPA Examination

Upon motion by Barry Burgess and second by Virginia Slack, the four exam candidates for 2023 Q1 were approved. Motion carried.

The Board reviewed the exam candidate performance reports provided by NASBA for 2022 Q4.

5. Financial Report / P Card / Budget

The Board received the *Receipts and Disbursements Report* for the period ending March 31, 2023, as follows:

| | |
|--------------------------------------|-----------------|
| Beginning Cash Balance, July 1, 2022 | \$ 555,039.88 |
| Total Receipts | \$ 57,690.00 |
| Total Disbursements | \$(216,238.08) |
| Ending Cash Balance, March 31, 2023 | \$ 338,801.80 |

Upon motion by Jason Staats and second by Virginia Slack, the Board approved the financial report. Motion carried.

Upon motion by Richard Hudson and second by Barry Burgess, the Board ratified the P-Card purchases for 2023 Q1. Motion Carried.

6. Licensing / CPE / Firms

The Board discussed the WVBOA School Course Spreadsheet and will table this matter until a later date.

Kristi Justice, Executive Director, provided the Board with an overview of the Criminal History Record Check process.

Stefani Young, CPE Coordinator, provided the Board with a status report of current CPE reporting by licensees.

7. NASBA / AICPA

Kristi Justice, Executive Director, provided the Board correspondence regarding the CPA Exam Model Rule Amendment.

NASBA's Regional Meeting will be held in Savannah Georgia. Executive Director and incoming Board President will attend the regional meeting. Executive Director applied through NASBA's scholarship program for new board members, Virginia Slack and Jason Staats, to attend the regional meeting. NASBA approved the new board member scholarships.

8. Other

Executive Director provided the Board a copy of the FY2024 proposed Budget for approval. Upon motion by Horace Emery and second by Virginia Slack, the Board approved the FY2024 Budget. Motion Carried.

The Board discussed The Uniform Accountancy Act (UAA) Model Rules adoption of the amendment pertaining to the Uniform CPA Examination (Exam), increasing the conditional credit from 18 months to 30 months. Upon motion by Horace Emery and second by Barry Burgess, the Board will submit a Legislative Rule change to increase the length for the CPA exam test section credit from 18 months to 30 months on the date scores are released. Motion Carried.

Board President, Ted Lopez, presented the following slate of officers for the fiscal year beginning July 1, 2023:

Barry Burgess – President
Keith Fisher – Vice President
Virginia Slack – Secretary
Richard Hudson – Assistant Secretary

Keith Fisher and Virginia Slack will serve on the Complaint Committee.
Virginia Slack and Jason Staats will serve on the WVBOA Legislative Committee.

Upon motion by Horace Emery and second by Virginia Slack, the Board approved the slate of officers as presented. Motion carried.

The Board discussed updates to the current online database system from Albertson, Inc. A discussion was held regarding the WVBOA process of application approvals.

Executive Director provided the Board an oral and written Office Report for January 1 to March 31, 2023.

9. Future Board Meetings

July 21, 2023; October 6, 2023; January 24, 2024; April 26, 2024

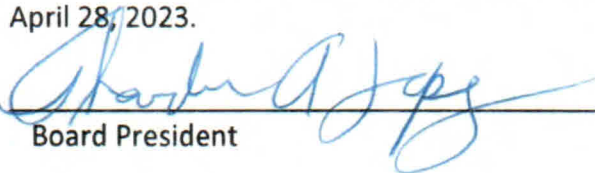
10. Quarterly Reports

The following reports were made part of the quarterly record and available to each member for 2023 Q1:

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

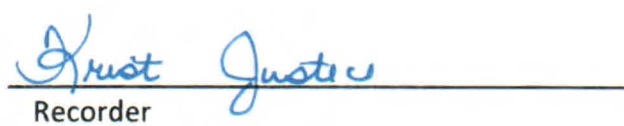
With no further business to come before the Board, upon motion made by Horace Emery and second by Barry Burgess, the meeting was adjourned at 2:46 p.m.

We certify that this is a true copy of the Minutes of the West Virginia Board of Accountancy for April 28, 2023.


Board President


Secretary


Assistant Secretary


Recorder

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Meeting Notice Detail

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| |
|--|
| Accountancy, WV Board of Accountancy, WV Board of |
| Date/Time: 1/27/2023 -- 9:30 AM |
| Location: This meeting will be held virtually. Please, contact the Board office for virtually information. |
| Purpose: To Review Complaints and conduct regularly scheduled business regarding the Board of Accountancy. |
| Notes: |
| Meeting was approved : 10/4/2022 12:52:08 PM |

[Back to Meeting Notices](#)

Tuesday, October 4, 2022 — 12:52 PM

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Friday, January 27, 2023 9:30 a.m.

AGENDA

Page 1 of 2

CALL TO ORDER**1. APPROVAL OF MINUTES**

- ▶ September 30, 2022

2. COMPLAINTS/EXECUTIVE SESSION

| | | |
|---------------|---------------------|------------------|
| 2023-01 (New) | Peer Review Matters | CPE Audit Issues |
| 2023-02 (New) | | Other Matters |
| 2023-03 (New) | | |

3. LEGISLATIVE MATTERS

- ▶ WVBOA Legislative Update/ Rule 1CSR1 Update (HB2692 and SB361)
- ▶ ARPL Update

4. CPA EXAMINATION

- ▶ Approve 2022 Q4 Successful Exam Candidates
- ▶ Review NASBA 2022 Q3 Candidate Performance Reports

5. FINANCIAL REPORT / P-CARD

- ▶ Receive *Receipts & Disbursements Report* for fiscal period ending December 31, 2022
- ▶ 2022 Q4 P-Card Expenditure Report for Board ratification

6. LICENSING / CPE / FIRMS

- ▶ Consider CPA Exam Application Request
- ▶ Principal Place of Business Question
- ▶ Firm - PLLC Question
- ▶ CPE Update /Discussion

7. NASBA / AICPA

- ▶ AICPA Unveils Blueprint for Redesign CPA Exam
- ▶ Message from NASBA & AICPA Leadership
- ▶ NASBA Correspondence regarding Pathway to CPA
- ▶ NASBA - AICPA Draft 8-Point Plan to Address the CPA Pipeline
- ▶ NASBA - Enforcement Resources Committee (Kristi Appt.)
- ▶ NASBA - Ethical Leadership Training
- ▶ NASBA - Past and Upcoming Meetings

8. OTHER

- ▶ Article - Choosing the Gatekeepers
- ▶ Response to WVBOA Newsletter
- ▶ WVBOA Database Update / Application approval process
- ▶ UC Thank You
- ▶ Board Office & Board Member Update

FUTURE BOARD MEETINGS

- ▶ April 28, 2023

2022 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

Jim Justice, Governor



Board Members:
Theodore A. Lopez, CPA – President
Barry L. Burgess, CPA – Vice President
Keith D. Fisher, Esq., Public Member- Secretary
Horace W. Emery, CPA-Assit. Sec.
Richard A. Hudson, CPA
Virginia C. Slack, CPA
Jason P. Staats, CPA

Kristi A. Justice, Executive Director

Friday, January 27, 2023, 9:30 a.m. Board Meeting Minutes Page 1 of 4

The Board of Accountancy met on Friday, January 27, 2023 at 9:30 a.m. virtually.

Board Members in Attendance were:

Theodore A. Lopez, CPA - President
Barry L. Burgess, CPA - V. President
Keith D. Fisher, Esq. - Secretary
Horace W. Emery, CPA – Assist. Secretary
Richard A. Hudson, CPA
Virginia C. Slack, CPA- via Zoom
Jason P. Staats, CPA

Others in Attendance were:

Kristi A. Justice, Executive Director
Stefani D. Young, Board Staff
Sara B. Short, Board Staff
Judy Proctor, WVSCPA

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

1. Approval of Minutes

Upon motion by Horace Emery and second by Barry Burgess the Minutes of the September 30, 2022 meeting, were approved as presented. Motion carried.

2. Complaints/Executive Session

Upon motion by Barry Burgess and second by Keith Fisher, the Board went into Executive Session at 9:40 a.m. to consider disciplinary matters pursuant to W. Va. Code § 6-9A-4. Motion carried.

Upon motion by Horace Emery and second by Virginia Slack, the Board came out of Executive Session at 11:15 a.m. and made the following actions part of the record:

2023-01: The Complaint Committee reported this matter is still under investigation. Upon motion by Horace Emery and second by Richard Hudson, the Board will request an informal conference with the licensee. Motion Carried.

2023-02: Upon motion by Virginia Slack and second by Horace Emery, The Board voted to dismiss this matter. The Board found no probable cause for a violation of its statutes or regulations. Motion carried.

2023-03: The Compliant Committee reported this matter is still under investigation.

Peer Review Matters: The Complaint Committee reported Peer Review Matters are being monitored.

CPE Audit Incompliance Matters: Letters will be sent to licensees who were in compliance with the CPE audit requesting additional information.

3. Legislative Matters

Executive Director provided the Board on update regarding the 2023 WV Legislative Session. SB361 and HB2692(Authorizing Board of Accountancy to promulgate legislative rule relating to board rules of professional conduct) have been introduced. A member from the WVBOA Legislative Committee and Kristi Justice will attend the committee meeting when appropriate.

Kristi Justice provide the Board an update regarding the virtual meetings with ARPL (Alliance for Responsible Professional Licensing).

4. CPA Examination

Upon motion by Horace Emery and second by Virginia Slack, the six exam candidates for 2022 Q4 were approved. Motion carried.

The Board reviewed the exam candidate performance reports provided by NASBA for 2022 Q3.

5. Financial Report / P Card / Budget

The Board received the *Receipts and Disbursements Report* for the period ending December 31, 2022, as follows:

| | |
|---|-----------------|
| Beginning Cash Balance, July 1, 2022 | \$ 555,039.88 |
| Total Receipts | \$ 39,530.00 |
| Total Disbursements | \$(187,140.89) |
| Ending Cash Balance, September 19, 2022 | \$ 407,428.99 |

Upon motion by Richard Hudson and second by Keith Fisher, the Board approved the financial report. Motion carried.

Upon motion by Horace Emery and second by Keith Fisher, the Board ratified the P-Card purchases for 2022 Q4. Motion Carried.

6. Licensing / CPE / Firms

The Board reviewed an email and considered a request regarding an exam candidate's education credit hours obtained. Upon motion by Horace Emery and seconded by Virginia Slack, the request was denied. Motion carried.

The Board reviewed an email received regarding Principal Place of Business for firms and individual licensees. The Board recommended Kristi Justice, Executive Director, respond to the email and provide the language in WV Code 30-9-16 *Substantial equivalency practice privileges and 1CSR1* (Board Rules and Rules of Professional Conduct) 1-1-10. *Substantial Equivalency Practice Privileges*.

The Board discussed a firm matter regarding a PLLC having one CPA on staff and the requirements of a firm permit. According to West Virginia Chapter 30 Code the definition of firm is the following: §30-9-2. *Definitions. (16) "Firm" means any business entity, including, but not limited to, accounting corporations and professional limited liability companies, in which two or more certified public accountants or public accountants hold an ownership or membership interest, in terms of the financial interests and voting rights of all partners, officers, shareholders, members or managers, and the primary business activity of which is the provision of professional services to the public by certified public accountants or public accountants.*

Stefani Young, CPE Coordinator, provided the Board an update of the results of the FY2021 CPE audit, as well as, a status report of current CPE reporting by licensees.

7. NASBA / AICPA

Kristi Justice, Executive Director, provided the Board a document with a message from NASBA and AICPA Leadership.

Kristi Justice, Executive Director, provided the Board the press release of the updated Uniform CPA Examination Blueprint for the redesign of the CPA Exam.

Kristi Justice, Executive Director, provided the Board correspondence from NASBA regarding the pathway to CPA.

The NASBA Annual Meeting was held on October 30 – November 2, 2022 in San Diego, California. Executive Director and Board President attended the annual meeting.

Kristi Justice, Executive Director, provided the Board a letter from NASBA of her appointment to the NASBA Enforcement Resource Committee for 2022-23.

8. Other

Executive Director provided the Board feedback from the WVBOA newsletter.

The Board discussed updates to the current online database system from Albertson, Inc. A discussion was held regarding the WVBOA process of application approvals.

Executive Director provided the Board an oral and written Office Report for October 1 to December 31, 2022.

9. Future Board Meetings

April 28, 2023

10. Quarterly Reports


The following reports were made part of the quarterly record and available to each member for 2022 Q3:

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

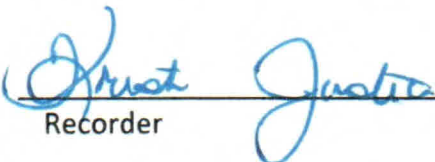
With no further business to come before the Board, upon motion made by Keith Fisher and second by Barry Burgess, the meeting was adjourned at 1:40 p.m.

We certify that this is a true copy of the Minutes of the West Virginia Board of Accountancy for January 27, 2023.


Board President


Secretary


Assistant Secretary


Recorder

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|---|
| Accountancy, WV Board of Accountancy, WV Board of |
| Date/Time: 9/30/2022 -- 9:30 AM |
| Location: University of Charleston 2300 MacCorkle Ave SE Charleston, WV 25304 |
| Purpose: To Review Complaints and conduct regularly scheduled business regarding the Board of Accountancy. |
| Notes: |
| Meeting was approved : 7/27/2022 9:51:16 AM |

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Wednesday, July 27, 2022 — 9:51 AM

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Friday, September 30, 2022 9:30 a.m.

AGENDA

Page 1 of 1

CALL TO ORDER**1. APPROVAL OF MINUTES**

- ▶ July 15, 2022

2. COMPLAINTS/EXECUTIVE SESSION

2023-01 (New)

Firms - Without Firm Permit

Peer Review Matters

3. LEGISLATIVE MATTERS

- ▶ WVBOA Legislative Rule 1CSR1 Update

4. CPA EXAMINATION

- ▶ Approve 2022 Q3 Successful Exam Candidates
- ▶ Review NASBA 2022 Q2 Candidate Performance Reports

5. FINANCIAL REPORT / P-CARD

- ▶ Receive *Receipts & Disbursements Report* for fiscal period ending September 30, 2022
- ▶ 2022 Q3 P-Card Expenditure Report for Board ratification

6. LICENSING / CPE / FIRMS

- ▶ CPA Experience Question Response
- ▶ Exam Extension Request
- ▶ CPA / Firm Question
- ▶ Duplicate Wall Certificate Request
- ▶ CPE Audit Update

7. NASBA / AICPA

- ▶ NASBA Annual Meeting
- ▶ NASBA - Regional Directors' Focus Questions
- ▶ NASBA - Enforcement Training Seminars

8. OTHER

- ▶ WVBOA FY2022 Annual Report
- ▶ Board Office & Board Member Update

FUTURE BOARD MEETINGS

- ▶ January 27, 2023; April 28, 2023

2022 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



Jim Justice, Governor

Board Members:
Theodore A. Lopez, CPA – President
Barry L. Burgess, CPA – Vice President
Keith D. Fisher, Esq., Public Member-Secretary
Horace W. Emery, CPA-Assit. Sec.
Richard A. Hudson, CPA
Virginia C. Slack, CPA
Jason P. Staats, CPA

Kristi A. Justice, Executive Director

Friday, September 30 2022, 9:30 a.m. Board Meeting Minutes Page 1 of 4
The Board of Accountancy met on Friday, September 30, 2022 at 9:30 a.m. in the Erma Byrd Art Gallery at the University of Charleston.

Board Members in Attendance were:

Theodore A. Lopez, CPA - President
Barry L. Burgess, CPA - V. President
Keith D. Fisher, Esq. - Secretary
Horace W. Emery, CPA – Assist. Secretary
Richard A. Hudson, CPA
Virginia C. Slack, CPA- via Zoom
Jason P. Staats, CPA

Others in Attendance were:

Kristi A. Justice, Executive Director
Stefani D. Young, Board Staff
Sara B. Short, Board Staff
Judy Proctor, WVSCPA
UC Students
Suzanne King

The meeting was called to order at 9:36 a.m. by Ted Lopez, Board President, for which the following actions were recorded.

1. Approval of Minutes

Upon motion by Barry Burgess and second by Horace Emery the Minutes of the July 15, 2022 meeting, were approved as presented. Motion carried.

2. Complaints/Executive Session

Upon motion by Horace Emery and second by Barry Burgess, 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 Horace Emery and second by Keith Fisher, the Board came out of Executive Session at 10:13 a.m. and made the following actions part of the record:

2023-01: The Compliant Committee reported this matter is awaiting response from licensee.

Peer Review Matters: The Complaint Committee reported Peer Review Matters are being monitored and will provide an update at the January 2023 meeting.

3. Legislative Matters

Horace Emery provided the Board an update from the WV Legislative Rule-Making Review Committee meeting held on September 15, 2022 regarding Board Rules and Rules of Professional Conduct (1-01). The Legislative Rule-Making Review Committee recommended

that the WV Legislature authorize the agency to promulgate the Legislative rule as originally filed.

4. CPA Examination

Upon motion by Horace Emery and second by Richard Hudson, the three exam candidates for 2022 Q3 were approved. Motion carried.

The Board reviewed the exam candidate performance reports provided by NASBA for 2022 Q2.

5. Financial Report / P Card / Budget

The Board received the *Receipts and Disbursements Report* for the period ending September 19, 2022, as follows:

| | |
|---|----------------|
| Beginning Cash Balance, July 1, 2022 | \$ 555,039.88 |
| Total Receipts | \$ 27,420.00 |
| Total Disbursements | \$(89,600.70) |
| Ending Cash Balance, September 19, 2022 | \$ 492,859.18 |

Upon motion by Jason Staats and second by Richard Hudson, the Board approved the financial report. Motion carried.

Upon motion by Horace Emery and second by Barry Burgess, the Board ratified the P-Card purchases for 2022 Q3. Motion Carried.

6. Licensing / CPE / Firms

The Board reviewed an email response from a successful exam candidate regarding experience verification.

The Board reviewed and considered a request to extend an exam candidate's exam score expiration date. Upon motion by Barry Burgess and second by Horace Emery, the exam score extension request was approved. Motion carried.

The Board reviewed and considered a question regarding if a firm permit is needed to use the CPA title from an individual whose license is in Retired Status. Upon motion by Horace Emery and second by Keith Fisher the individual will not need a firm permit, but will need to reinstate his CPA license to use the CPA title. Motion Carried. Richard Hudson recused himself from the vote.

The Board reviewed an email for a duplicate wall certificate request from an individual who has an Inactive – CPA license. Upon motion by Horace Emery and second by Barry Burgess the request was approved. Motion carried.

The Board reviewed an email request from a licensee who has been selected for the random CPE audit. Upon motion by Richard Hudson and second by Keith Fisher, a 3-month extension was granted to the licensee to comply with the CPE audit request. Motion carried.

Stefani Young, CPE Coordinator, provided the Board an update on the FY2021 CPE audit.

7. NASBA / AICPA

The NASBA Annual Meeting will be held on October 30 – November 2, 2022 in San Diego, California. Executive Director and Board President will be attending the in person annual meeting.

Kristi Justice, Executive Director, discussed the NASBA Regional Directors' Focus Questions with the Board. Executive Director will submit the responses prior to the deadline on October 3, 2022.

Kristi Justice, Executive Director, reported she attended an in-person meeting for Executive Directors in September at NASBA Headquarters in Nashville, TN. Executive Director provided the Board an update of the meeting.

Kristi Justice, Executive Director, provided the Board information on the NASBA Enforcement Training Webinar Series. The enforcement training is provided to Executive Directors about regulatory disciplinary procedures and enforcement options.

8. Other

Kristi Justice, Executive Director, provided the Board content for the FY2022 Annual Report. NASBA is assisting in compiling the report in a nice format. Upon motion by Jason Staats and second by Barry Burgess, Kristi Justice will be assisted by Horace Emery in finalizing the FY2022 WVBOA Annual Report. Motion carried,

Executive Director provided the Board an oral and written Office Report for July 1 to September 30, 2022.

Board members held a roundtable discussion with the University of Charleston students.

9. Future Board Meetings

January 27, 2023 (Virtual Meeting); April 28, 2023

10. Quarterly Reports

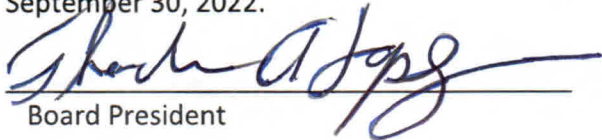
The following reports were made part of the quarterly record and available to each member for 2022 Q3:

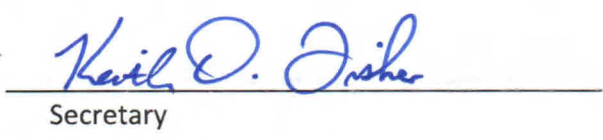
- I. Exam Candidates Who Sat
- II. Approved Exam Candidates

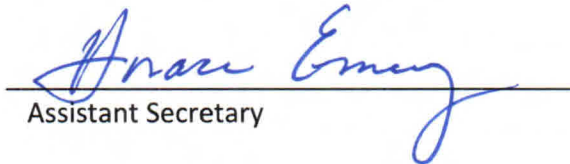
- III. Approved Firms
- IV. Approved Licensees
- V. Candidate Care Report

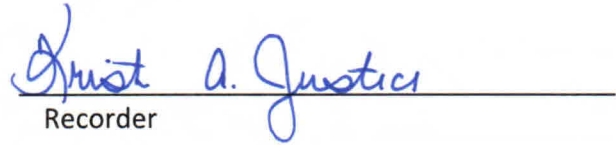
With no further business to come before the Board, upon motion made by Barry Burgess and second by Keith Fisher, the meeting was adjourned at 1:47 p.m.

We certify that this is a true copy of the Minutes of the West Virginia Board of Accountancy for September 30, 2022.


Board President


Secretary


Assistant Secretary


Recorder

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Meeting Notice Detail

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|---|
| WV Board of Accountancy <i>WV Board of Accountancy</i> |
| Date/Time: 7/15/2022 -- 9:30 AM |
| Location: WVBOA Office - Charleston, WV |
| Purpose: To conduct a regular scheduled business meeting and discuss complaints. Agenda is available 3 days prior to the meeting by contacting the Board Office. |
| Notes: |
| Meeting was approved : 5/11/2022 10:10:37 AM |

[Back to Meeting Notices](#)

Wednesday, May 11, 2022 — 10:11 AM

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Friday, July 15, 2022 9:30 a.m.**AGENDA****Page 1 of 1****CALL TO ORDER****1. APPROVAL OF MINUTES**

- ▶ April 29, 2022

2. COMPLAINTS/EXECUTIVE SESSION

Unlicensed Practice

Firms - Without Firm Permit

3. LEGISLATIVE MATTERS

- ▶ WV Legislative Auditor Data Collection Update
- ▶ WVBOA Legislative Rule 1CSR1 Public Comments

4. CPA EXAMINATION

- ▶ Approve 2022 Q2 Successful Exam Candidates
- ▶ Review NASBA 2022 Q1 Candidate Performance Reports

5. FINANCIAL REPORT / P-CARD

- ▶ Receive *Receipts & Disbursements Report* for fiscal period ending June 30, 2022
- ▶ 2022 Q2 P-Card Expenditure Report for Board ratification

6. LICENSING / CPE / FIRMS

- ▶ CPA Evolution Transition Recommendation
- ▶ CPA Experience Question
- ▶ Transcript/Course Question
- ▶ Exam Extension Request
- ▶ Firm Questions
- ▶ CPE Report

7. NASBA / AICPA

- ▶ NASBA Regional Meeting Reflection / Principle Place of Business Discussion
- ▶ The Center for the Public Trust Professional Program Presentation

8. OTHER

- ▶ Discuss Board Office Refrigerator Purchase
- ▶ Discuss possibility of WVBOA Board meeting held on a College Campus
- ▶ Board Office & Board Member Update

FUTURE BOARD MEETINGS

- ▶ October 21, 2022; January 27, 2023; April 28, 2023

2022 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:
Theodore A. Lopez, CPA – President
Barry L. Burgess, CPA – Vice President
Keith D. Fisher, Esq., Public Member- Secretary
Horace W. Emery, CPA-Assit. Sec.
Richard A. Hudson, CPA
Virginia C. Slack, CPA
Jason P. Staats, CPA

Jim Justice, Governor

Kristi A. Justice, Executive Director

Friday, July 15, 2022, 9:30 a.m. Board Meeting Minutes Page 1 of 4

The Board of Accountancy met on Friday, July 15, 2022 at 9:30 a.m. in the conference room at Suttle & Stanlnaker, PLLC.

Board Members in Attendance were:

Theodore A. Lopez, CPA - President
Barry L. Burgess, CPA - V. President
Keith D. Fisher, Esq. - Secretary
Horace W. Emery, CPA – Assist. Secretary
Richard A. Hudson, CPA - via Zoom
Virginia C. Slack, CPA
Jason P. Staats, CPA

Others in Attendance were:

Kristi A. Justice, Executive Director
Stefani D. Young, Board Staff
Sara B. Short, Board Staff
Judy Proctor, WVSCPA via Zoom

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

1. Approval of Minutes

Upon motion by Barry Burgess and second by Horace Emery the Minutes of the April 29, 2022 meeting, were approved as presented. Motion carried.

2. Complaints/Executive Session

Upon motion by Horace Emery and second by Barry Burgess, 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 Horace Emery and second by Keith Fisher, the Board came out of Executive Session at 10:33 a.m. and made the following actions part of the record:

Unlicensed Practice: Based on the information available to the Board and after careful consideration, the Board found no probable cause for a violation of its statutes or regulations. On motion by Horace Emery and second by Keith Fisher, the board dismissed this matter. Motion carried.

WV Firm- Firm Permit: On a motion by Barry Burgess and second by Keith Fisher the Board voted for Kristi Justice, Executive Director, to contact the firm and inform them of the requirements needed for compliance. Kristi is to receive guidance from JoAnne Vella, Legal Counsel with the WV Office of Attorney General, regarding this matter. Motion carried.

3. Legislative Matters

The Board reviewed the WV Legislative Auditor's Post Audit report of the analysis of all Chapter 30 licensing boards. This report assessed Chapter 30 licensing boards' utilization of IT services and web functionalities.

Executive Director, Kristi Justice, provided the Board comments received during the public comment period of the proposed Legislative Rule change to Series 1 Rule – Board of Accountancy Board Rules and Rules of Professional Conduct. Kristi Justice will respond to the comments.

The Board discussed the WVBOA Legislative Committee to assist Kristi Justice with legislative matters. Horace Emery and Virginia Slack will be members on the committee for FY 2023.

4. CPA Examination

Upon motion by Horace Emery and second by Barry Burgess, the four exam candidates for 2022 Q2 were approved. Motion carried.

The Board reviewed the exam candidate performance reports provided by NASBA for 2022 Q1.

5. Financial Report / P Card / Budget

The Board received the *Receipts and Disbursements Report* for the period ending June 30, 2022, as follows:

| | |
|--------------------------------------|----------------|
| Beginning Cash Balance, July 1, 2021 | \$ 552,125.26 |
| Total Receipts | \$335,336.63 |
| Total Disbursements | \$(332,422.01) |
| Ending Cash Balance, June 30, 2022 | \$ 555,039.88 |

Upon motion by Horace Emery and second by Barry Burgess, the Board approved the financial report. Motion carried.

Upon motion by Barry Burgess and second by Keith Fisher, the Board ratified the P-Card purchases for 2022 Q2. Motion Carried.

6. Licensing / CPE / Firms

The Board reviewed the NASBA CPA Evolution Transition Recommendation. Upon motion by Horace Emery and second by Richard Hudson, the NASBA CPA Evolution Transition Recommendation was adopted by the Board. Motion Carried.

The Board reviewed a request by a successful exam candidate with work experience verification under an Inactive-CPA whose status was Active when working under the licensee. The Board discussed the request. Upon motion by Keith Fisher and second by Jason Staats, Executive

Director will email the individual the language in the West Virginia Board of Accountancy Series 1 Rule section 1-1-4.1.c Certification Experience. Motion Carried.

The Board reviewed an email question from an individual regarding an education course. Upon motion by Horace Emery and second by Barry Burgess, to provide the individual the two options discussed by the Board. Motion carried.

The Board reviewed and considered a request to extend an exam application and exam candidate's exam score expiration date. Upon motion by Barry Burgess and second by Jason Staats, the exam score extension request was approved for a one time nine-month extension. Motion carried.

The Board reviewed and considered a question regarding a firm name of an individual who is getting married. Upon motion by Barry Burgess and second by Richard Hudson, Executive Director will contact the firm and provide the WVBOA Statue §30-9-26. (d) regarding firm name. Motion Carried.

The Board reviewed and considered a question from a licensee who inquired about opening a business in West Virginia only performing tax resolutions for individuals and businesses. The individual will exclude their name and CPA from the new company. Upon motion by Barry Burgess and second by Richard Hudson the board approved the request as long as they exclude "CPA" from the company including all advertisement. Motion Carried.

The Board reviewed and considered a question from a firm regarding a potential new client. Upon motion by Keith Fisher and second by Horace Emery, the Board determined this matter is out of the jurisdiction of the Board and that the firm may wish to consider seeking legal advice. Motion Carried.

Stefani Young, CPE Coordinator, provided the Board a CPE report.

7. NASBA / AICPA

The NASBA Regional Meeting was held in West Virginia during June 2022. Five board members and Executive Director attended the meeting. Board members provided feedback regarding the meeting.

NASBA Center for Public Trust Professional Program provided a virtual presentation to the Board. The program is designed to help practitioners recognize ethical issues, resolve ethical dilemmas, and create positive ethical behavior in each state.

Kristi Justice, Executive Director, attended an in-person meeting of the NASBA Enforcement Committee in May 2022 in Nashville, TN. Executive Director provided the Board an update of the meeting.

The NASBA Annual Meeting will be held the end of October 2022 in San Diego, CA. The board discussed the Board President and Executive Director attending the meeting.

8. Other

The Board welcomed the new board member appointments of Virginia Slack, Richard Hudson, Jason Staats and the reappointment of Keith Fisher, Public Member, to the West Virginia Board of Accountancy effective July 11, 2022.

The Board discussed potentially holding the September 30, 2022 board meeting on the University of Charleston campus.

Executive Director provided the Board an oral and written Office Report for April 1 to June 30, 2022.

9. Future Board Meetings

September 30, 2022; January 27, 2023; April 28, 2023

10. Quarterly Reports

The following reports were made part of the quarterly record and available to each member for 2022 Q2:

- I. Exam Candidates Who 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 Barry Burgess and second by Keith Fisher, the meeting was adjourned at 2:00 p.m.

We certify that this is a true copy of the Minutes of the West Virginia Board of Accountancy for July 15, 2022.

| | |
|--|---|
|  Board President |  Secretary |
|  Assistant Secretary |  Recorder |

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Meeting Notice Detail

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| |
|--|
| WV Board of Accountancy <i>WV Board of Accountancy</i> |
| Date/Time: 4/29/2022 -- 9:30 AM |
| Location: WVBOA Office virtually |
| Purpose: To conduct a regular scheduled meeting to conduct business. Agenda is available 3 days prior to the meeting by contacting the Board Office |
| Notes: |
| Meeting was approved : 4/22/2022 8:29:19 AM |

[Back to Meeting Notices](#)

Friday, April 22, 2022 — 8:34 AM

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West Virginia Board of Accountancy

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

Jim Justice, Governor



Board Members:
Richard A. Riley, CPA, PhD, CFE, CFF– President
Theodore A. Lopez, CPA – Vice President
Jean A. Bailey, Public Member- Secretary
Harold B. Davis, CPA-Assit. Sec.
Robin M. Baylous, CPA
Horace W. Emery, CPA
Barry L. Burgess, CPA

Kristi A. Justice, Executive Director

Friday, April 29, 2022, 9:30 a.m.

Board Meeting Minutes

Page 1 of 4

The Board of Accountancy met on Friday, April 29, 2022 at 9:30 a.m. via Zoom video conference.

Board Members in Attendance were:

Richard A. Riley, Jr., Ph.D., CPA - President
Theodore A. Lopez, CPA - V. President
Harold B. Davis, CPA - Assist. Secretary
Robin M. Baylous, CPA
Horace W. Emery, CPA
Barry L. Burgess, CPA
Keith Fisher, Esq. – Public Member

Others in Attendance were:

JoAnne Vella, WV Office of Attorney General
Kristi A. Justice, Executive Director
Stefani Young, Board Staff
Sara B. Short, Board Staff

The meeting was called to order at 9:45 a.m. by Richard Riley, Jr., Board President, for which the following actions were recorded.

1. Approval of Minutes

Upon motion by Horace Emery and second by Harold Davis the Minutes of the March 22, 2022 meeting, were approved as presented. Motion carried. Keith Fisher abstained from the vote due to being appointed as a new board member after the meeting date.

2. Complaints/Executive Session

Upon motion by Robin Baylous and second by Horace Emery, the Board went into Executive Session at 9:50 a.m. to consider disciplinary matters pursuant to W. Va. Code § 6-9A-4 and to discuss WVBOA staff compensation. Motion carried.

Upon motion by Horace Emery and second by Harold Davis, the Board came out of Executive Session at 10:31 a.m. and made the following actions part of the record:

2021-01: Based on the information available to the Board and after careful consideration, the Board found no probable cause for a violation of its statutes or regulations. On motion by Harold Davis and second by Robin Baylous, the board dismissed this matter. Motion carried. Keith Fisher abstained from voting.

Unlicensed Practice: The Board will continue to monitor this matter.

New Complaint – Revoked Licensee: Kristi Justice, Executive Director, will work with JoAnne Vella, Legal Counsel, to compose correspondence to the Complainant and Revoked Licensee.

WVBOA Staff Compensation: Upon motion by Horace Emery and seconded by Harold Davis the Board approved raises for staff members, including Executive Director, with an effective date of July 1, 2022. Executive Director, Kristi Justice, will discuss salary increases with each staff member individually. Motion Carried. Kristi Justice will compose a letter and have Richard Riley, Jr., sign the letter to be submitted to the West Virginia Department of Administration regarding staff salary adjustments.

3. Legislative Matters

Executive Director, Kristi Justice, provided the Board an update on the 2022 West Virginia Legislative Session, West Virginia ARPL weekly meetings and the WVBOA Legislative Committee.

The Board reviewed the WV Legislative Auditor Post Audit request of an analysis of all Chapter 30 licensing boards to assess their utilization of IT services and web functionalities. Executive Director, Kristi Justice submitted a response on April 4, 2022 with the guidance of the WVBOA Legislative Committee and Board President.

4. CPA Examination

Upon motion by Robin Baylous and second by Harold Davis, the four exam candidates for 2022 Q1 were approved. Motion carried.

The Board reviewed the exam candidate performance reports provided by NASBA for 2021 Q4.

5. Financial Report / P Card / Budget

The Board received the *Receipts and Disbursements Report* for the period ending March 31, 2022, as follows:

| | |
|--------------------------------------|----------------|
| Beginning Cash Balance, July 1, 2021 | \$ 552,125.26 |
| Total Receipts | \$ 64,006.63 |
| Total Disbursements | \$(245,210.27) |
| Ending Cash Balance, March 31, 2022 | \$ 370,921.62 |

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

Upon motion by Robin Baylous and second by Barry Burgess, the Board ratified the P-Card purchases for 2022 Q1. Motion Carried.

Upon motion by Barry Burgess and seconded by Harold Davis the Board approved the FY2023 Budget.

6. Licensing / CPE / Firms

Richard Riley, Board President, discussed with the Board the number of undergraduate students enrolled at West Virginia University and the correlation on a national level.

The Board reviewed a request by an individual regarding CPA experience. The Board discussed the request and Executive Director will email the individual the language in the Chapter 30-9-8-3 Code and the West Virginia Board of Accountancy Series 1 Rule.

The Board reviewed an email question from a Licensed CPA. The Board discussed the question and advised Executive Director to contact the licensed CPA to refer the question to their attorney or insurance agent.

Stefani Young, CPE Coordinator, provided the Board an oral CPE report. The Board discussed the report and asked Stefani to mail letters to home addresses of individuals who have not reported CPE hours.

7. NASBA / AICPA

Upcoming NASBA meetings were discussed. The NASBA Regional meeting will be held in West Virginia and Board members are encouraged to attend the meeting. Board members will contact Kristi Justice, Executive Director, regarding attendance and logistics.

Kristi Justice, Executive Director, provided the Board an update of the NASBA Executive Director and Staff meeting that was held in person in Florida.

Kristi Justice, Executive Director, has been appointed to the NASBA Enforcement Committee and will be meeting in person during May 2022 in Nashville, TN.

8. Other

Kristi Justice, Executive Director, provided the Board an update of the submission for approval to the Governor's Office of the Legislative Rule Series 1 (Board Rules and Rules of Professional Conduct) of the West Virginia Board of Accountancy.

The Board welcomed the appointment of Keith Fisher, Public Member, to the West Virginia Board of Accountancy effective April 19, 2022.

Executive Director, Kristi Justice, stated the Federal Bureau of Investigation's Criminal Justice Information Services Division conducted the Noncriminal Justice Information Technology Security Audit of the West Virginia Board of Accountancy on March 2022. Kristi Justice shared the results with the Board and no findings were found during the audit.

Executive Director provided the Board an oral and written Office Report for January 1 to March 31, 2022.

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

Board President, Richard Riley, presented the following slate of officers for the fiscal year beginning July 1, 2022:

- Ted Lopez – President
- Barry Burgess – Vice President
- Keith Fisher – Secretary
- Horace Emery – Assistant Secretary

Barry Burgess and Keith Fisher will serve on the Complaint Committee.

Horace Emery will serve on the WVBOA Legislative Committee.

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

9. Future Board Meetings

July 15, 2022; October 14, 2022; January 27, 2023; April 28, 2023

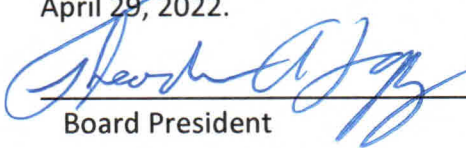
10. Quarterly Reports


The following reports were made part of the quarterly record and available to each member for 2022 Q1:

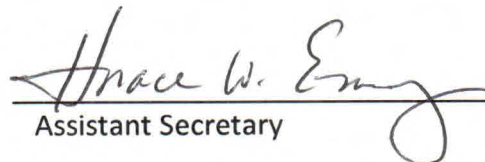
- I. Exam Candidates Who Sat
- II. Approved Exam Candidates
- III. Approved Firms
- IV. Approved Licensees
- V. Candidate Care Report

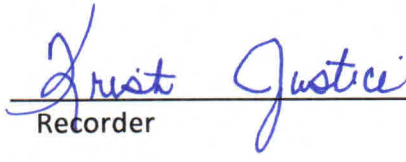
With no further business to come before the Board, upon motion made by Keith Fisher and second by Robin Baylous, the meeting was adjourned at 12:17 p.m.

We certify that this is a true copy of the Minutes of the West Virginia Board of Accountancy for April 29, 2022.


Board President


Secretary


Assistant Secretary


Recorder

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| |
|--|
| WV Board of Accountancy <i>WV Board of Accountancy</i> |
| Date/Time: 3/22/2022 -- 10:00 AM |
| Location: WVBOA Charleston, WV via virtual |
| Purpose: To conduct WVBOA Board business. Agenda will be available 3 business days prior to the meeting by contacting the Board office. |
| Notes: |
| Meeting was approved : 2/4/2022 2:10:01 PM |

[Back to Meeting Notices](#)

Friday, February 4, 2022 — 2:11 PM

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CALL TO ORDER

1. APPROVAL OF MINUTES

- ▶ January 28, 2022

2. OTHER

- ▶ Consider WVBOA Legislative Rule 1CSR1 Potential Changes
- ▶ Discussion of Current Education Requirements
- ▶ Board Member Update

3. NASBA / AICPA

- ▶ Upcoming NASBA Meetings

FUTURE BOARD MEETINGS

- ▶ April 29, 2022

ADJOURN

West Virginia Board of Accountancy

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



Board Members:
Richard A. Riley, CPA, PhD, CFE, CFF – President
Theodore A. Lopez, CPA – Vice President
Jean A. Bailey, Public Member- Secretary
Harold B. Davis, CPA-Assit. Sec.
Robin M. Baylous, CPA
Horace W. Emery, CPA
Barry L. Burgess, CPA

Jim Justice, Governor

Kristi A. Justice, Executive Director

Tuesday, March 22, 2022, 10:00 a.m. Board Meeting Minutes Page 1 of 2

The Board of Accountancy met on Tuesday, March 22, 2022 at 10:00 a.m. via Zoom video conference.

Board Members in Attendance were:

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

Others in Attendance were:

JoAnne Vella, WV Office of Attorney General
Kristi A. Justice, Executive Director
Stefani D. Young, Board Staff
Sara B. Short, Board Staff

The meeting was called to order at 10:05 a.m. by Richard Riley, Jr., Board President, for which the following actions were recorded.

1. Approval of Minutes

Upon motion by Harold Davis and second by Barry Burgess the Minutes of the January 28, 2022 meeting, were approved as presented. Motion carried.

2. Other

The Board reviewed and discussed Legislative Rule Series 1 (Board Rules and Rules of Professional Conduct) of the West Virginia Board of Accountancy in preparation of the National CPA exam changes scheduled to be implemented in 2024. Upon motion by Robin Baylous and seconded by Harold Davis, the potential rule changes will be submitted for approval to the Office of Governor Justice and then to the West Virginia Secretary of State for the legislative rule- making process. Motion Carried.

The Board discussed the West Virginia Board of Accountancy's current education requirements.

Executive Director provided the Board an oral Office Report.

The Board discussed upcoming NASBA meetings. The 40th Annual Conference for Executive Directors and Board Staff will be held in Clearwater, FL April 25-27, 2022. The Eastern Regional Meeting will be held in White Sulphur Springs, WV June 27-29, 2022.

9. Future Board Meetings

April 29, 2022

With no further business to come before the Board, upon motion made by Robin Baylous and second by Horace Emery, the meeting was adjourned at 10:54 a.m.

We certify that this is a true copy of the Minutes of the West Virginia Board of Accountancy for March 22, 2022.



Board President

Secretary

Assistant Secretary



Recorder

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Meeting Notice Detail

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| |
|--|
| WV Board of Accountancy <i>WV Board of Accountancy</i> |
| Date/Time: 1/28/2022 -- 9:30 AM |
| Location: WVBOA Office, Charleston, WV |
| Purpose: To conduct a regularly scheduled Board meeting. Agenda will be available 3 business days prior to the meeting by contacting the Board office |
| Notes: |
| Meeting was approved : 4/26/2021 2:38:45 PM |

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Monday, April 26, 2021 — 2:40 PM

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Friday, January 28, 2022 9:30 a.m.

AGENDA

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CALL TO ORDER**1. APPROVAL OF MINUTES**

- ▶ October 22, 2021

2. COMPLAINTS

| | |
|---------------|---------------------|
| 2021-06 | Unlicensed Practice |
| 2022-01 | Peer Review Matters |
| 2022-03 (New) | |
| 2022-04 (New) | |

3. LEGISLATIVE MATTERS

- ▶ Pending Legislation addressing Criminal Liability in Legislative Rules
- ▶ ARPL Update

4. CPA EXAMINATION

- ▶ Approve 2021 Q4 Successful Exam Candidates
- ▶ Review NASBA 2021 Q3 Candidate Performance Reports
- ▶ Exam Extension Requests

5. FINANCIAL REPORT / P-CARD

- ▶ Receive *Receipts & Disbursements Report* for fiscal period ending December 31, 2021
- ▶ 2021 Q4 P-Card Expenditure Report for Board ratification

6. LICENSING / CPE / FIRMS

- ▶ Firm Question
- ▶ CPE - Concern from Licensee
- ▶ CPE Update

7. NASBA / AICPA

- ▶ Upcoming NASBA Meetings

8. OTHER

- ▶ Consider WVBOA Legislative Rule 1CSR1 Potential Changes
- ▶ Criminal History Record Check Audit - FBI
- ▶ Board Member Update
- ▶ Board Office Update
- ▶ Volunteers to stop by the Board office and sign certificates

FUTURE BOARD MEETINGS

- ▶ April 29, 2022

2021 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

Jim Justice, Governor



Board Members:
Richard A. Riley, CPA, PhD, CFE, CFF – President
Theodore A. Lopez, CPA – Vice President
Jean A. Bailey, Public Member- Secretary
Harold B. Davis, CPA-Assit. Sec.
Robin M. Baylous, CPA
Horace W. Emery, CPA
Barry L. Burgess, CPA

Kristi A. Justice, Executive Director

Friday, January 28, 2022, 9:30 a.m. Board Meeting Minutes

Page 1 of 4

The Board of Accountancy met on Friday, January 28, 2022 at 9:30 a.m. via Zoom video conference.

Board Members in Attendance were:

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

Others in Attendance were:

JoAnne Vella, WV Office of Attorney General
Kristi A. Justice, Executive Director
Stefani D. Young, Board Staff
Sara B. Short, Board Staff
Judy Proctor, WVSCPA

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

1. Approval of Minutes

Upon motion by Harold Davis and second by Robin Baylous the Minutes of the October 22, 2021 meeting, were approved as presented. Motion carried.

2. Complaints

Upon motion by Horace Emery 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 Robin Baylous and second by Harold Davis, the Board came out of Executive Session at 10:55 a.m. and made the following actions part of the record:

2021-06: Based on the information available to the Board and after careful consideration, the Board found no probable cause for a violation of its statutes or regulations. On motion by Harold Davis and second by Robin Baylous, the board dismissed this matter. Motion carried.

2022-01: The Complaint Committee reported additional information will be requested for the second time from the Complainant before proceeding further in this matter.

2022-03: Based on the information available to the Board and after careful consideration, the Board found this case is a legal matter and is out of the jurisdiction of the Board. On motion by Barry Burgess and second by Harold Davis, the board dismissed this matter. Motion carried.

2022-04: Based on the information available to the Board and after careful consideration, the Board found this case is a legal matter and is out of the jurisdiction of the Board. On motion by Barry Burgess and second by Harold Davis, the board dismissed this matter. Motion carried.

Unlicensed Practice: The Board requested JoAnne Vella, WV Assistant Attorney General, to compose correspondence regarding this matter.

3. Legislative Matters

Executive Director, Kristi Justice, provided the Board an update on the current 2022 West Virginia Legislative Session and the West Virginia ARPL weekly meetings.

JoAnne Vella, WV Assistant Attorney General, provided the Board an oral report on the pending legislation addressing Criminal Liability in Legislative Rules.

4. CPA Examination

Upon motion by Horace Emery and second by Jean Bailey, the ten exam candidates for 2021 Q4 were approved. Motion carried.

The Board reviewed the exam candidate performance reports provided by NASBA for 2021 Q3.

The Board reviewed and considered an exam extension request. Upon motion by Horace Emery and second by Robin Baylous, the exam extension request for six months was approved. Motion carried.

The Board reviewed and considered a request to extend an exam candidate's NTS. Upon motion by Horace Emery and second by Robin Baylous, the NTS extension 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 December 31, 2021, as follows:

| | |
|--|----------------|
| Beginning Cash Balance, July 1, 2021 | \$ 552,125.26 |
| Total Receipts | \$ 46,455.00 |
| Total Disbursements | \$(161,111.26) |
| Ending Cash Balance, December 31, 2021 | \$ 437,469.00 |

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

Upon motion by Horace Emery and second by Barry Burgess, the Board ratified the P-Card purchases for 2021 Q4. Motion Carried.

6. Licensing / CPE / Firms

The Board reviewed a request by an Active Firm. A motion was made by Horace Emery and second by Robin Baylous stating this request would be considered Mobility, which is a practice privilege that generally permits a licensed CPA in good standing from a substantially equivalent state to practice in West Virginia without obtaining a license to practice. Motion Carried.

Kristi Justice, Executive Director, shared a letter of concern from an Active Licensee regarding CPE reporting.

7. NASBA / AICPA

Upcoming NASBA meetings were discussed.

8. Other

The Board reviewed Legislative Rule Series 1 (Board Rules and Rules of Professional Conduct) of the West Virginia Board of Accountancy in preparation of the National CPA exam changes scheduled to be implemented in 2024. The Board will hold a board meeting in March 2022 to discuss and finalize the potential rule changes to be submitted for the legislative rule-making process.

The Board reviewed the resignation letter from Jean Bailey, Public Member of the WV Board of Accountancy, effective February 1, 2022. Executive Director will send a copy of the letter to the Office of Governor Jim Justice.

Executive Director, Kristi Justice, stated the Federal Bureau of Investigation's Criminal Justice Information Services Division will conduct a Noncriminal Justice Information Technology Security Audit of the West Virginia Board of Accountancy in March 2022. Executive Director will provide the Board an update during the April 2022 meeting.

Executive Director provided the Board an oral and written Office Report for October 1 to December 31, 2021.

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

9. Future Board Meetings

April 29, 2022


10. Quarterly Reports

The following reports were made part of the quarterly record and available to each member for 2021 Q4:

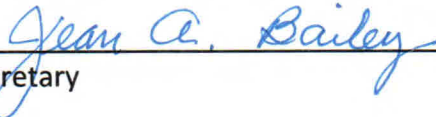
- I. Exam Candidates Who Sat
- II. Approved Exam Candidates
- III. Approved Firms
- IV. Approved Licensees
- V. Candidate Care Report

With no further business to come before the Board, upon motion made by Robin Baylous and second by Harold Davis, 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 January 28, 2022.

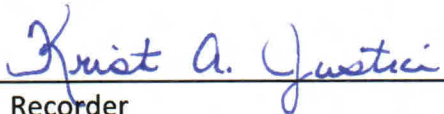


Board President



Secretary

Assistant Secretary



Recorder

West Virginia Secretary of State — Online Data Services

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Meeting Notice Detail

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| |
|--|
| WV Board of Accountancy <i>WV Board of Accountancy</i> |
| Date/Time: 10/22/2021 -- 9:30 AM |
| Location: WVBOA Office, Charleston, WV |
| Purpose: To conduct a regularly scheduled Board. Agenda will be available 3 business days prior to the meeting by contacting the Board office |
| Notes: |
| Meeting was approved : 4/26/2021 2:38:17 PM |

[Back to Meeting Notices](#)

Monday, April 26, 2021 — 2:39 PM

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CALL TO ORDER**1. APPROVAL OF MINUTES**

- ▶ July 16, 2021
- ▶ August 17, 2021

2. COMPLAINTS

| | | |
|---------|---------------------|-----------------------------------|
| 2021-06 | Anonymous Complaint | Reinstatement Application Request |
| 2022-01 | Peer Review Matters | |
| 2022-02 | | |

3. LEGISLATIVE MATTERS

- ▶ Legislative Auditor Request

4. CPA EXAMINATION

- ▶ Initial CPA Application in Question
- ▶ Review Current Application Questions
- ▶ Approve 2021 Q3 Successful Exam Candidates
- ▶ Review NASBA 2021 Q2 Candidate Performance Reports
- ▶ Exam Candidate - Request for New Authorization to Test (ATT)
- ▶ Exam Extension Request - Eric Cutright

5. FINANCIAL REPORT / P-CARD / BUDGET

- ▶ Receive *Receipts & Disbursements Report* for fiscal period ending September 30, 2021
- ▶ 2021 Q3 P-Card Expenditure Report for Board ratification

6. LICENSING / CPE / FIRMS

- ▶ Firm Name Change Consideration
- ▶ Firm Ownership Question
- ▶ CPE - Courses in Question
- ▶ CPE Audit Update

7. NASBA / AICPA

- ▶ NASBA Bylaws
- ▶ CPA Exam Evolution and the Model Curriculum
- ▶ CPA Evolution- Important Next Steps on the Model
- ▶ Upcoming NASBA Meetings

8. OTHER

- ▶ Consider WVBOA FY2021 Annual Report
- ▶ Board Office Update
- ▶ Volunteers to stop by the Board office and sign certificates

FUTURE BOARD MEETINGS

- ▶ January 28, 2022; April 29, 2022

2021 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:
Richard A. Riley, CPA, PhD, CFE, CFF – President
Theodore A. Lopez, CPA – Vice President
Jean A. Bailey, Public Member- Secretary
Harold B. Davis, CPA-Assit. Sec.
Robin M. Baylous, CPA
Horace W. Emery, CPA
Barry L. Burgess, CPA

Jim Justice, Governor

Kristi A. Justice, Executive Director

Friday, October 22, 2021, 9:30 a.m. Board Meeting Minutes Page 1 of 4

The Board of Accountancy met on Friday, October 22, 2021, at 9:30 a.m. via Zoom video conference.

Board Members in Attendance were:

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

Others in Attendance were:

Anthony Eates, WV Office of Attorney General
Kristi A. Justice, Executive Director
Stefani D. Young, Board Staff
Sara B. Short, Board Staff
Judy Proctor, WVSCPA

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

1. Approval of Minutes

Upon motion by Horace Emery and second by Robin Baylous the Minutes of the July 16, 2021 meeting, were approved with one correction. Motion carried.

Upon motion by Robin Baylous and second by Harold Davis the Minutes of the August 17, 2021, meeting were approved as presented. Motion carried.

2. Complaints

Upon motion by Horace Emery and second by Robin Baylous, the Board went into Executive Session at 9:38 a.m. to consider disciplinary matters pursuant to W. Va. Code § 6-9A-4. Motion carried.

Upon motion by Robin Baylous and second by Horace Emery, the Board came out of Executive Session at 11:35 a.m. and made the following actions part of the record:

2021-06: The Complaint Committee reported additional information will be requested for the second time from the complainant before proceeding further in this matter.

2022-01: The Complaint Committee reported additional information will be requested from the Complainant and Respondent before proceeding further in this matter.

2202-02: Based on the information available to the Board and after careful consideration, the Board found no probable cause for a violation of its statutes or regulations. On motion by Ted Lopez and second by Robin Baylous, the board dismissed this matter. Motion carried.

Anonymous Complaint: The Board requested Kristi Justice, Executive Director, contact the Firm regarding this matter.

Reinstatement Application: Upon motion by Ted Lopez and second by Robin Baylous, the Board voted for Executive Director to contact applicant to proceed with the reinstatement application process. Motion Carried.

3. Legislative Matters

Executive Director, Kristi Justice, provided the Board a copy of the letter received from the Legislative Auditor requesting data related to Administrative Law Hearings conducted during 2018 and 2019. A response to the letter was sent on September 20, 2021.

4. CPA Examination

Upon motion by Horace Emery and second by Robin Baylous, Executive Director will follow up with initial CPA applicant for explanation of response to application questions. Motion carried.

The Board reviewed the current questions on the initial CPA application. The Board suggested rewording of several questions on the application form.

Upon motion by Robin Baylous and second by Ted Lopez, the seven exam candidates for 2021 Q3 were approved. Motion carried.

The Board reviewed the exam candidate performance reports provided by NASBA for 2021 Q2.

The Board reviewed and considered a request for a New Authorization to Test (ATT). Upon motion by Robin Baylous and second by Ted Lopez, the ATT was approved. Motion carried

The Board reviewed and considered an exam extension request. Upon motion by Robin Baylous and second by Horace Emery, the exam extension request for 6 months was approved. Motion carried. Richard Riley, Jr. recused himself from the vote due to personal association.

5. Financial Report / P Card / Budget

The Board received the *Receipts and Disbursements Report* for the period ending September 30, 2021, as follows:

| | |
|--------------------------------------|----------------|
| Beginning Cash Balance, July 1, 2021 | \$ 552,125.26 |
| Total Receipts | \$ 35,920.00 |
| Total Disbursements | \$(88,360.75) |
| Ending Cash Balance, June 30, 2021 | \$ 499,684.51 |

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

Upon motion by Robin Baylous and second by Harold Davis, the Board ratified the P-Card purchases for 2021 Q3. Motion Carried.

6. Licensing / CPE / Firms

The Board reviewed a Firm name request, adding a DBA to the name. A motion was made by Robin Baylous and second by Ted Lopez to approve the DBA to be added to the Firm name request. Motion Carried.

Stefani Young, CPE Coordinator, provided the Board an oral report of the CPE Audit. The Board reviewed the CPA audit results to date. The deadline to submit documentation requested for the CPE Audit is October 31, 2021.

7. NASBA / AICPA

The Board discussed and reviewed the NASBA Bylaw changes for the upcoming NASBA 114th Annual Meeting. Horace Emery will be representing the WVBOA as the voting member. Board members were encouraged to register for the NASBA annual meeting.

Board President, Dr. Richard Riley, Jr., provided the Board a presentation regarding CPA Exam changes beginning January 2024 as it pertains to CPA Evolution and the Model Curriculum. The Board discussed reviewing the WV Board of Accountancy Legislative Rule 1CSR1 (Board Rules and Rules of Professional Conduct) regarding the potential rule change. Board President ask for board members to review the current rule. A discussion will be held during the January 2022 Board Meeting.

The Board reviewed the document provided by NASBA of CPA Evolution – Important Next Steps on the Model.

Upcoming NASBA meetings were discussed. The 114th NASBA Annual Meeting will be held virtually on November 2 & 3, 2021.

Kristi Justice, Executive Director, provided a letter to the Board in reference to her appointment to the NASBA 2021-22 Enforcement Resources Committee.

8. Other

Executive Director provided the board information of the annual West Virginia Chapter 30 Board Seminar, which will not be held in-person or virtual. The meeting will be strictly verified via online registration and confirmation of receipt of handout materials by email. Board members were encouraged to register for the event.

Kristi Justice, Executive Director, provided the Board a draft copy of the FY2021 WVBOA Annual Report. Board members will review and provide feedback to Executive Director by November 5, 2021.

Executive Director provided the Board an oral and written Office Report for July 1 to September 30, 2021.

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

9. Future Board Meetings

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 Q3:

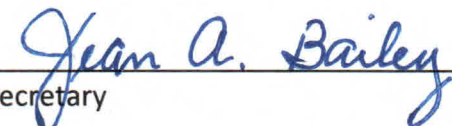
- I. Exam Candidates Who Sat
- II. Approved Exam Candidates
- III. Approved Firms
- IV. Approved Licensees
- V. Candidate Care Report

With no further business to come before the Board, upon motion made by Robin Baylous and second by Horace Emery, the meeting was adjourned at 1:57 p.m.

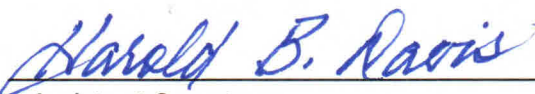
We certify that this is a true copy of the Minutes of the West Virginia Board of Accountancy for October 22, 2021.



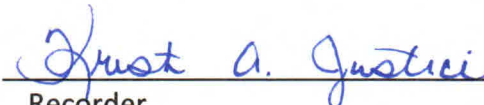
Board President



Secretary



Assistant Secretary



Recorder

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 <i>WV Board of Accountancy</i> |
| Date/Time: 7/16/2021 -- 9:30 AM |
| Location: Virtual Meeting |
| Purpose: To conduct a regularly scheduled Board. Agenda will be available 3 business days prior to the meeting by contacting the Board office |
| Notes: |
| Meeting was approved : 4/26/2021 2:35:51 PM |

[Back to Meeting Notices](#)

Monday, April 26, 2021 — 2:37 PM

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Friday, July 16, 2021 9:30 a.m.

AGENDA

Page 1 of 1

CALL TO ORDER**1. APPROVAL OF MINUTES**

- ▶ April 23, 2021

2. COMPLAINTS

| | | |
|---------|---------|---------------------|
| 2020-04 | 2021-04 | 2021-07 |
| 2021-02 | 2021-05 | Peer Review Matters |
| 2021-03 | 2021-06 | |

3. LEGISLATIVE MATTERS

- ▶ Legislative Monitoring Committee

4. CPA EXAMINATION

- ▶ Approve 2021 Q2 Successful Exam Candidates
- ▶ Review NASBA 2021 Q1 Candidate Performance Reports
- ▶ Exam Extension Request

5. FINANCIAL REPORT / P-CARD / BUDGET

- ▶ Receive *Receipts & Disbursements Report* for fiscal period ending June 30, 2021
- ▶ 2021 Q2 P-Card Expenditure Report for Board ratification

6. LICENSING / CPE / FIRMS

- ▶ CPE Letter from Licensee
- ▶ Business Card Question & Response

7. NASBA / AICPA

- ▶ NASBA CPA Examination Transition Policy
- ▶ CPA Evolution - IMA Communication & NASBA Response
- ▶ Upcoming NASBA Meetings

8. OTHER

- ▶ WVBOA Complaint Review Committee & Application Review Team
- ▶ Database Contract Discussion
- ▶ ADT Security System
- ▶ Consider Television purchase for Board Office
- ▶ Board Office Update
- ▶ Volunteers to stop by the Board office and sign certificates

FUTURE BOARD MEETINGS

- ▶ October 22, 2021; January 28, 2022; April 29, 2022

2021 Q2 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:
Richard A. Riley, CPA, PhD, CFE, CFF – President
Theodore A. Lopez, CPA – Vice President
Jean A. Bailey, Public Member- Secretary
Harold B. Davis, CPA-Assit. Sec.
Robin M. Baylous, CPA
Horace W. Emery, CPA
Barry L. Burgess, CPA

Kristi A. Justice, Executive Director

Friday, July 16, 2021, 9:30 a.m. Board Meeting Minutes Page 1 of 4

The Board of Accountancy met on Friday, July 16, 2021, at 9:30 a.m. via Zoom video conference.

Board Members in Attendance were:

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

Others in Attendance were:

Kelli D. Talbott, WV Office of Attorney General
Kristi A. Justice, Executive Director
Stefani D. Young, Board Staff
Sara B. Short, Board Staff
Judy Proctor, WVSCPA

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

1. Approval of Minutes

Upon motion by Harold Davis and second by Horace Emery, the Minutes of the April 23, 2021 meeting were approved as presented.

2. Complaints

Upon motion by Robin Baylous and second by Harold Davis, the Board went into Executive Session at 9:36 a.m. to consider disciplinary matters pursuant to W. Va. Code § 6-9A-4. Motion carried.

Upon motion by Ted Lopez and second by Robin Baylous, the Board came out of Executive Session at 10:25 a.m. and made the following actions part of the record:

2020-04: (J. Nicholson v. William G. Earp) – Upon motion by Ted Lopez and second by Horace Emery, the Board voted to close this matter. Motion carried.

2021-02: Upon motion by Ted Lopez and second by Horace Emery, the Board voted to dismiss this matter. The Board found no probable cause for a violation of its statutes or regulations. Motion carried.

2021-03: Upon motion by Ted Lopez and second by Robin Baylous, the Board voted to dismiss this matter. The complainant withdrew the Complaint. Motion carried.

2021-04: After Board consideration, the Board found no probable cause for a violation of its statutes or regulation. On motion by Ted Lopez and second by Robin Baylous, the board dismissed this matter. Motion carried.

2021-05: After Board consideration, the Board found no probable cause for a violation of its statutes or regulations. On motion by Ted Lopez and second by Barry Burgess, the board dismissed this matter. Motion carried.

2021-06: The Complaint Committee reported additional information will be requested from the complainant before proceeding further in this matter.

2021-07: Upon motion by Ted Lopez and second by Horace Emery, the Board voted to dismiss this matter. The Board found no probable cause for a violation of its statutes or regulations. Motion carried.

3. Legislative Matters

The Board discussed establishing a committee to assist with monitoring/tracking legislative matters as they relate to the board. Executive Director, Kristi Justice, had contacted John Johnson, NASBA Director of Legislative & Governmental Affairs, for direction regarding roles and responsibilities on this matter. Horace Emery and Robin Baylous agreed to be on this committee.

Executive Director, Kristi Justice, provided the Board an oral report on the ARPL calls she has participated in the past several months.

4. CPA Examination

Upon motion by Harold Davis and second by Robin Baylous, the six exam candidates for 2021 Q2 were approved. Motion carried.

The Board reviewed the exam candidate performance reports provided by NASBA for 2021 Q1.

The Board reviewed and considered an exam extension request. Upon motion by Horace Emery and second by Harold Davis, the exam extension request was approved for 6 months. Motion carried. The Board granted this exam candidate an extension in the past. This will be the last extension granted.

5. Financial Report / P Card / Budget

The Board received the *Receipts and Disbursements Report* for the period ending June 30, 2021 as follows:

| | |
|--------------------------------------|----------------|
| Beginning Cash Balance, July 1, 2020 | \$ 583,078.28 |
| Total Receipts | \$ 333,559.00 |
| Total Disbursements | \$(364,512.02) |

Ending Cash Balance, June 30, 2021 \$ 552,125.26

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

Upon motion by Robin Baylous and second by Jean Bailey, the Board ratified the P-Card purchases for 2021 Q2. Motion Carried.

6. Licensing / CPE / Firms

The Board reviewed a letter by a licensee who wanted to stay confidential regarding CPE reporting process and procedures.

The Board discussed an email question and response regarding a business card address enquiry received by the Executive Director.

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

7. NASBA / AICPA

The Board discussed and reviewed the NASBA CPA Examination Transition Policy.

The Board discussed CPA Evolution. The Board reviewed the IMA Communication to NASBA and the response from NASBA.

Upcoming NASBA meetings were discussed. The 114th NASBA Annual Meeting will be held in San Diego, CA on October 31 – November 3, 2021. This meeting will be held in-person and virtual. NASBA is requesting anyone attending in-person to have been COVID19 vaccinated. Board members will advise Executive Director of plans to attend the meetings. Executive Director will submit an out of state travel request to the WV Governor's Office.

8. Other

The Board discussed the WVBOA Complaint Review Committee and the Application Review Team.

Executive Director provided the board an update on the web-based licensing system and the expiration of the current contract, which expires February 2022. NASBA will be holding a virtual meeting on August 3, 2021 inviting all Accounting Board's Executive Directors to discuss this topic. Executive Director will report the information to the Board.

Executive Director provided the Board documentation regarding the recent West Virginia Purchasing Inspection.

The Board discussed the current ADT Security System. Due to the ongoing paperless project and security of the current office, the Board agreed to discontinue the service. A motion was made by Barry Burgess and second by Harold Davis to discontinue the ADT Security System. Motion carried.

The Board discussed the purchase of a large monitor for the board office for cross training purposes, as well as, use during board meetings. A motion was made by Barry Burgess and second by Robin Baylous for Executive Director to make the purchase with \$1,000 spending limit for the large monitor/television and stand. Motion carried.

Executive Director provided the Board an oral and written report for 2021 Quarter 2 (April 1, 2021 thru June 30, 2021) Office Report.

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

9. Future Board Meetings

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 Who 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 Horace Emery and second by Ted Lopez, the meeting was adjourned at 12:48 p.m.

We certify that this is a true copy of the Minutes of the West Virginia Board of Accountancy for July 16, 2021.



Board President



Secretary



Assistant Secretary



Recorder