

# West Virginia Board of Accountancy

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



*Board Members:*  
Barry L. Burgess, CPA - President  
Louis J. Costanzo, III, CPA - Vice-President  
Reed J. Tanner, CPA - Secretary  
Donald B. Nestor, CPA - Assistant Secretary  
David D. Hill, CPA  
Jon W. Cain, CPA

Earl Ray Tomblin, Governor

Brenda S. Turley, Executive Director

## Minutes

Tuesday, July 21, 2015 Teleconference

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The West Virginia Board of Accountancy met via teleconference on Tuesday, July 21, 2015 to review comments received as a result of the June 15, 2015 Board filing of a Proposed Rule with a 30-day Comment Period. Board members in attendance were Board President Barry Burgess, Reed Tanner, David Hill, and Jon Cain. Katherine Campbell, Assistant Attorney General, as well as Brenda Turley and Stefani Young of Board staff were also in attendance. Board members Louis Costanzo and Don Nestor were unable to attend.

The meeting was called to order at 11:03 a.m. by Board President Barry Burgess. Two comments were received and attached to these Minutes. After a review of the comments, upon motion by David Hill and second by Jon Cain, the following changes to the Proposed Rule were approved for submission to the Secretary of State's Office as a *Notice of Agency Approval of a Proposed Rule and Filing With the Legislative Rule-Making Review Committee*.

1. W. Va. Code R. § 4.1.b.

Examination. -- Passage of the uniform certified public accountant examination published by the American Institute of Certified Public Accountants or its successor and any additional examination required by the Board by rule that tests the applicant's knowledge of subjects related to the practice of accounting: Provided, That before applying for the examination required by this subsection, an applicant is required to have met the baccalaureate degree requirement and the following specific course requirements, but not the one hundred fifty semester hour requirement of 4.1.a. of this Rule, or have attained a graduate degree in accounting as approved by the Board from an accredited college or university. and the following specific course requirements.

2. W.Va. Code R. § 4.1.b.1.D.6.

twelve (12) credit hours in business-related electives, excluding the introductory principles of accounting components and the required ~~six (6)~~ three (3) credit hours in business law. Business-related courses include, but are not limited to, quantitative application in business, business ethics, business communication skills and organizational behavior.

3. W.Va. Code R. § 4.1.b.2.

Foreign academic credentials shall be accompanied by a written evaluation ~~from the Foreign Academic Credentials Service, Inc., or any other credentialing agency which is a member of the National Association of Credential Evaluation Service, Inc., regarding equivalency of the credentials to the requirements of this Rule~~ from an international credential evaluation service approved by the Board.

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Motion carried.

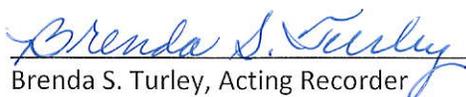
Upon motion by Jon Cain and second by David Hill, the meeting was adjourned at 11:57 a.m. Motion carried.

We certify that this is a true copy of the Minutes of the teleconference of the West Virginia Board of Accountancy held on Tuesday, July 21, 2015.



Barry Burgess, President

Reed J. Tanner, Secretary



Brenda S. Turley, Acting Recorder