

**West Virginia  
Board of Accountancy**

106 Capitol Street, Suite 100  
Charleston, West Virginia 25301

Earl Ray Tomblin, Governor



*Board Members:*  
*James Sturgeon, CPA, - President*  
*Harold Davis, CPA - Vice-President*  
*Lee Fisher, Public Member - Secretary*  
*John S. Bodkin, Jr., CPA*  
*Robert Maust, CPA*  
*Reed Spangler, CPA, CVA*  
*Donald B. Nestor, CPA*

Jo Ann Walker, Executive Director

December 2010

The Honorable Earl Ray Tomblin, Governor  
State of West Virginia Governor  
State Capitol Complex  
1900 Kanawha Boulevard East  
Charleston, WV 25305

Dear Governor Tomblin:

Pursuant to W.Va. Code §30-1-12, the West Virginia Board of Accountancy is hereby submitting its Annual Report for the preceding fiscal periods ending June 30, 2009 and June 30, 2010.

### THE BOARD

This Board is charged with the administration and enforcement of the provisions of the West Virginia Accountancy Law, Chapter 30, Article 9 governing Certified Public Accountants and Registered Public Accountants as last amended and re-enacted March 7, 2008, by the West Virginia Legislature [H.B. 4494] in its 2008 regular session. The re-enacted Accountancy law made provisions for cross-border mobility among Certified Public Accountant firms and practitioners from substantially equivalent states, changes in firm ownership requirements and changes to the educational requirement to sit for the Uniform Certified Public Accountant Examination.

Agency-Approved *Board Rules and Rules of Professional Conduct* (1CSR1) were considered by and passed the 2009 Legislative session and became effective May 15, 2009. These *Rules* were proposed as a result of changes to the Accountancy Law (W.Va. §30-9) last amended and re-enacted at the 2008 regular session and effective June 5, 2008. The Final Rule adds definitions, modifies requirements and application procedures for examination and certification, includes an ethics course requirement for examination as well as continuing professional education, details reciprocal certificate requirements, reduces accounting corporation firm ownership requirements from sixty percent to a simple majority, clarifies Peer Review requirements, and increases various certification, authorization and firm permit fees.

Upon recommendation by the Legislative Auditor in its 2006 Performance Review, the West Virginia Board of Accountancy was continued until July 1, 2017 per Senate Bill 171, House Bill 2423 and approval by Governor Manchin's signature on March 13, 2007.

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

West Virginia Board of Accountancy

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.

The following persons have served as Members of the Board for the periods covered by this Report.

For the periods beginning July 1, 2009 through June 30, 2010:

Board Member	City	Term Ending	Appointed/Reappointed	
James Sturgeon, CPA, President	Charleston, WV	6/30/2010	Reappointed	12/18/2008
Harold Davis, CPA , Vice-President	Lenore, WV	6/30/2009	Reappointed	12/18/2008
Lee Fisher, Public Member, Secretary	Little Birch, WV	6/30/2010	Reappointed	12/18/2008
John S. Bodkin, Jr., CPA	Wheeling, WV	6/30/2009	Reappointed	12/18/2008
Robert S. Maust, CPA	Morgantown, WV	6/30/2011	Reappointed	12/18/2008
Reed Spangler, CPA, President	Charleston, WV	6/30/2011	Reappointed	12/18/2008
Donald B. Nestor	Buckhannon, WV	6/30/2010	Appointed	12/18/2008

For the periods beginning July 1, 2008 through June 30, 2009:

Board Member	City	Term Ending	Appointed/Reappointed	
Reed Spangler, CPA, President	Charleston, WV	6/30/2011	Reappointed	12/18/2008
James Sturgeon, CPA, Vice President	Charleston, WV	6/30/2010	Reappointed	12/18/2008
Harold Davis, CPA , Secretary	Lenore, WV	6/30/2009	Reappointed	12/18/2008
Lee Fisher, Public Member	Little Birch, WV	6/30/2010	Reappointed	12/18/2008
John S. Bodkin, Jr., CPA	Wheeling, WV	6/30/2009	Reappointed	12/18/2008
Robert S. Maust, CPA	Morgantown, WV	6/30/2011	Reappointed	12/18/2008
Donald B. Nestor	Buckhannon, WV	6/30/2010	Appointed	12/18/2008

The Accountancy Law requires that all fees and other moneys, except administrative fines, received by the Board must 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, 2009 and June 30, 2010 are included in the report and marked Exhibit "A". The West Virginia Board of Accountancy underwent a legislative post audit of the collection and deposit of revenues for the period July 1, 2006 through June 30, 2008. The audit was conducted in accordance with auditing standards generally accepted in the United States and *Government Auditing Standards* issued by the U.S. Comptroller General. The only exception noted was the failure to make timely deposits as required by Chapter 12, Article 2, Section 2 of the West Virginia Code, as amended. The Board has agreed to fully comply with the above-referenced section of the Code.

**EXAMINATION FOR CERTIFICATE OF CERTIFIED PUBLIC ACCOUNTANT**

In April 2004, the Board implemented the computer-based American Institute of Certified Public Accountant (AICPA) examination given in four separate windows throughout the year. Questions are prepared by the Board of Examiners and uniformly graded either electronically and/or by professional graders who do not know the identity of the candidates. Grading costs for the computer-based exam are paid by the candidate directly to the National Association of State Board of Accountancy (NASBA). Subjects covered by the uniform examination are Business Environment and Concepts (BEC), Auditing (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. Candidates must pass all four Test Sections of the Uniform CPA Examination within a rolling eighteen-month period, which begins on the date that the first Test Section passed is taken or lose credit for any Test Sections passed outside the 18-month period.

Other Exhibits included in this report for licensure/examination activities performed by the Board of Accountancy for the periods ending June 30, 2009 and June 30, 2010 are:

Exhibit "B" - New Certificates of Certified Public Accountants

Exhibit "C" - CPA Examination Statistics

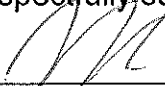
Exhibit "D" - Licensure and Complaint Statistics

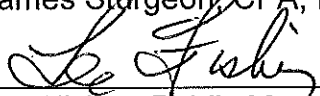
Exhibit "E" - New Firm Permits, Accounting Corporations and PLLCs

Exhibit "F" - New Firm and Individual Practitioner *Authorizations to Perform Attest & Compilation Services*

Exhibit "G" - Licensees by County practice

Respectfully submitted,

  
\_\_\_\_\_  
James Sturgeon, CPA, President

  
\_\_\_\_\_  
Lee Fisher, Public Member, Secretary

- c: Legislative Librarian (Electronically via e-mail)  
West Virginia Secretary of State  
WV Association of Licensing Boards (2 CDs)  
WV Legislative Auditor (Electronically via e-mail)  
WV Archives (Paper copy and 1 CD)

Summary of Receipts & Expenditure July 1, 2009 - June 30, 2010

Balance July 1, 2009 345,250.67

Receipts:

Renewals/Activations/Inactives	202,177.20
Firm Permits and AC/PLLC Approvals	60,500.00
Firm & Individual Authorizations	27,350.00
Reinstatements	10,325.00
New Licensee Certificates	8,475.00
Reciprocal Certificates	2,800.00
Exam Fees	52,210.00
CPE Late & Extension Fees	24,475.00
Late Fees	11,255.00
Disciplinary	0.00
Other	3,465.00

Other = fee credits, transfer of exam score credits,  
verifications, lists, miscellaneous

Total Receipts for 7/1/2009 to 6/30/2010 403,032.20

Total Receipts & Balance Forward 748,282.87

Disbursements

001	Personal Services	\$146,631.63
002	Board Member Per Diem	\$6,600.00
004	Increment	\$4,560.00
010	Administrative Expense Fees	\$800.00
011	Matching S.S. Funds	\$11,866.90
012	Matching Public Employee Insurance Funds	\$9,399.99
014	Workers Compensation Funds	\$562.00
016	WV Public Employment Retirement Funds	\$15,975.98
020	Office Expense (supplies)	\$3,022.82
021	Printing	\$1,031.41
022	Rent	\$33,000.00
024	Telephone	\$3,090.63
025	Professional Contracts (AICPA, K.S., A.G.)	\$13,834.30
026	Travel	\$8,243.80
027	IS&C	\$5,111.70
030	Rental (Office equipment)	\$0.00
031	Association Dues	\$4,240.00
032	Fire/Auto/Bond and Other Insurance	\$2,924.00
038	Maintenance Contracts	\$7,029.22
051	Miscellaneous	\$39.20
052	Training & Development	\$549.00
053	Postage	\$11,895.27
054	Computer Expense	\$449.30
058	Miscellaneous Equipment Purchase	\$1,634.41
061	Equipment Repair	\$60.00
077	Books & Periodicals	\$29.95
089	Bank Costs	\$11.70
096	Other Interests & Penalties	\$0.00
110	Public Employees Insurance Reserve Transfer	\$1,382.00
160	Retirement Health Benefit Trust	<u>\$30,522.15</u>

Total Disbursements 7/1/2009 to 6/30/2010 324,497.36

Balance Forward July 1, 2010 423,785.51

Balance includes license fees collected for next period beginning 7/1/2010-6/30/2011 deposited in Treasury of State of West Virginia.

Balance July 1, 2008

255,071.15

Summary of Receipts & Expenditures July 1, 2008 - June 30, 2009

Receipts:

License Applications/Renewals	\$285,420.00
CPA Examination Fees	\$51,210.00
Disciplinary	\$2,400.00
CPE Late Filing Fees	\$20,230.00
Other	\$11,775.50

Total Receipts for 7/1/2008 to 6/30/2009

371,035.50

Total Receipts & Balance Forward

626,106.65

Disbursements

001	Personal Services	\$145,511.88
002	Board Member Per Diem	\$4,950.00
004	Increment	\$4,380.00
010	Administrative Expense Fees	\$950.00
011	Matching S.S. Funds	\$11,638.46
012	Matching Public Employee Insurance Funds	\$13,637.16
014	Workers Compensation Funds	\$499.00
016	WV Public Employment Retirement Funds	\$14,973.18
020	Office Expense (supplies)	\$3,941.06
021	Printing	\$479.01
022	Rent	\$33,000.00
024	Telephone	\$2,034.97
025	Professional Contracts (AICPA, K.S., A.G.)	\$8,347.56
026	Travel	\$4,793.05
027	IS&C	\$4,208.58
030	Rental (Office equipment)	\$1,957.25
031	Association Dues	\$4,240.00
032	Fire/Auto/Bond and Other Insurance	\$2,744.00
038	Maintenance Contracts	\$4,049.09
051	Miscellaneous	\$0.00
052	Training & Development	\$99.00
053	Postage	\$8,402.35
054	Computer Expense	\$196.65
058	Miscellaneous Equipment Purchase	\$0.00
061	Equipment Repair	\$50.00
096	Other Interests & Penalties	\$3.57
110	Public Employees Insurance Reserve Transfer	\$1,382.00
160	Retirement Health Benefit Trust	<u>\$4,388.16</u>

Total Disbursements 7/1/2008 to 6/30/2009

280,855.98

Balance Forward July 1, 2009

345,250.67

Balance includes license fees collected for next period beginning 7/1/2009-6/30/2010 deposited in Treasury of State of West Virginia.

Certificates Issued July 1, 2009 to June 30, 2010

License No.	Reciprocal State	Cert Date	Last Name	First Name	Middle Name	Suffix	City	State
1		07/01/2009	BEAVER	ROBERT	LEE		ELKVIEW	WV
2		07/01/2009	JUDY	BETH	ANN		VIENNA	WV
3		07/01/2009	MOODY	THOMAS	ROTH	II	S CHARLESTON	WV
4		07/01/2009	KING	REBECCA	LYNN		WALLBACK	WV
5		07/01/2009	BISSELL	KIMBERLY	D		PICKERINGTON	OH
6		07/01/2009	ELLIOTT	LORI	BETH		HURRICANE	WV
7	NJ	07/01/2009	PULLIN	JOHN	MAXWELL		PALM SPRINGS	CA
8		07/01/2009	BURDICK	HEATHER	LYNN		SOUTH CHARLESTON	WV
9		07/01/2009	FISHER	JOSEPH	ADAM		ST ALBANS	WV
10		07/01/2009	FACEMYER	EMILY	SUSAN		CHARLESTON	WV
11	OH	07/13/2009	MISITI	MICHAEL	STEPHEN		HUNTINGTON	WV
12		07/01/2009	VINES	MICAH	DANE		CHARLESTON	WV
13		07/01/2009	MYERS	ADAM	CHRISTOPHER		MOUNDSVILLE	WV
14		07/01/2009	RUCKER	MATTHEW	WAYNE		POCA	WV
15		07/16/2009	WARNICK	JESSICA	LEE		CHARLESTON	WV
16		07/16/2009	HANSHAW	CHARLES	JOSEPH		SISSONVILLE	WV
17		07/16/2009	KATZEFF	RACHEL	ELIZABETH		MORGANTOWN	WV
18		07/24/2009	LANHAM-MEADOWS	KRISTEN	LYNN		CHARLESTON	WV
19		08/03/2009	RAKE	GABRIEL	GRANT		RIPLEY	WV
20		07/17/2009	BARRETT	JESSICA LEIGH	STONE		BLUEFIELD	VA
21		07/24/2009	WAGNER	KILEY	MICHELLE		BRIDGEPORT	WV
22		08/07/2009	SLIDER	COREY	NATHANIEL		MORGANTOWN	WV
23		08/07/2009	DAVISSON	KAREEN	FRANCESCA		CLARKSBURG	WV
24		08/21/2009	WOLFORD	JAMION	ANDREW		CHARLESTON	WV
25	VA	09/01/2009	HAYNIE	ANGIE	MICHELLE		MABSCOTT	WV
26		08/18/2009	GAINER	MATTHEW	DAVID		WESTON	WV
27		08/27/2009	RACER-TROY	LINDA	SUE		CHARLESTON	WV
28		09/04/2009	STEWART	ROBERT	JOSEPH		HURRICANE	WV
29		09/04/2009	METZ	ANDREW	DAVID		CHARLESTON	WV
30		09/09/2009	TAYLOR	JARROD	S		UNIVERSITY CITY	MO
31		09/10/2009	OWENS	SARAH	ANNE		MORGANTOWN	WV
32		09/23/2009	CALES	SHARRA	ANN		BECKLEY	WV
33		10/02/2009	KONDRATOVICH	ELENA	VICTOROVNA		BROOKLYN	NY
34		10/02/2009	LONG	ALLA	AVGUST		CHARLESTON	WV
35		10/30/2009	KEIPER	JENNA	LEIGH		SUMMERSVILLE	WV
36		10/30/2009	GREEN	DARREN	CHASE		PRINCETON	WV
37		10/30/2009	PRATT	JASON	ALLEN		MORGANTOWN	WV
38	VA	11/30/2009	COST	KARISSA	JO		MORGANTOWN	WV
39		01/01/2010	THORNTON	PAUL	M		KANATA ON K2M2Z1	
40		01/01/2010	EXLINE	CHERYL	L		ST ALBANS	WV
41	OH	01/01/2010	MINTON	DEBORAH	J		WATERFORD	OH
42		01/01/2010	ELIAS	ELIZABETH	JUNE		WHEELING	WV
43		01/01/2010	BENEDUM	SABRINA	MAE		SALEM	WV
44	MD	01/01/2010	ZDUNEK	JANE	ELIZABETH		SHEPHERDSTOWN	WV
45		01/04/2010	BROTSKY	MATTHEW	LEE		SCOTT DEPOT	WV
46		01/07/2010	BIANCHI	CHRISTOPHER	JASON		CROSS LANES	WV
47		01/11/2010	MOODY	KRISTIN	CIPRIANI		SOUTH CHARLESTON	WV
48		01/11/2010	ROBERTS	RUSS	DAVID		CLARKSBURG	WV
49		01/11/2010	CARROLL	MATTHEW	RYAN		NITRO	WV
50	VA	01/04/2010	CLOSE	MATTHEW	THOMAS		BERKELEY SPRINGS	WV
51		01/22/2010	SNOW	JENNIFER	LEANN		TORNADO	WV
52		01/22/2010	KEEFER	KRISTIN	DAWN		HUNTINGTON	WV
53		01/22/2010	QUEEN	KRISTEN	S		BRIDGEPORT	WV
54		01/22/2010	WILSON	CHRISTOPHER	PAUL		WHEELING	WV
55		01/22/2010	BIAS	ROBERT	LEE	III	CROSS LANES	WV
56		01/22/2010	McGRAW	PATRICK	AARON		ELKVIEW	WV
57		01/22/2010	BRITT	JAMES	EDWARD	II	ALEXANDRIA	VA
58		01/22/2010	FISHER	LORI	KATHERINE		HUNTINGTON	WV
59	TN	01/29/2010	MINK	ERSKINE	RYAN		LOGAN	WV
60	OH	01/29/2010	BOHANNON	JAY	MATTHEW		CHARLESTON	WV
61		01/22/2010	FLEMING	JENNIFER	MARIE		BRIDGEPORT	WV
62	NC	01/29/2010	COST	JARED	MARSHALL		MORGANTOWN	WV
63		01/29/2010	SHAFER	TODD	ANDREW		VIENNA	WV
64		01/29/2010	HLIATSEVICH	TATSIANA			CHARLESTON	WV
65		01/29/2010	WINFREY	WILLIAM	SUNDAY	III	MORGANTOWN	WV
66		01/29/2010	DELANCEY	MEGAN	MARIE		FAIRMONT	WV

67	WV004820		02/09/2010	DOYLE	GERALD	R	HUNTINGTON	WV
68	WV004821		02/05/2010	MAYFIELD	MINDY	DARLENE	MORGANTOWN	WV
69	WV004822		02/05/2010	TARDY	MARGARET	JEAN	HUNTINGTON	WV
70	WV004823		02/23/2010	LYNCH	BARRETT	WESLEY	MORGANTOWN	WV
71	WV004824	OH	03/23/2010	JOHNSON	CLIFFORD	JAMES	HOUSTON	TX
72	WV004825		03/23/2010	DePRIEST	SCOTT	ALAN	WHEELING	WV
73	WV004826	SD	03/29/2010	LANGLOIS	MARTIN	JOHN	CROSS LANES	WV
74	WV004827		04/03/2010	CALLAHAN	CLIFFORD	JAMES	PT MARION	PA
75	WV004828		04/05/2010	HINKLE	TIMOTHY	CHARLES	SOUTH CHARLESTON	WV
76	WV004829		04/05/2010	BRYAN	DREW	PATRICK	HURRICANE	WV
77	WV004830		04/05/2010	STATHERS	KRISTIN	RAE	ASHLAND	KY
78	WV004831		04/08/2010	ALOI	JULIUS	DAVID	BARRACKVILLE	WV
79	WV004832		04/24/2010	ERVIN	MARCUS	VINCENT	BLUEFIELD	WV

Certificates Issued July 1, 2008 to June 30, 2009

Number	Issuec	Reciprocal State	Cert Date	LastName	FirstName	MiddleName	Suffix	City	State
1	WV004685		07/01/2008	ROBISON	WILLIAM	C		McDONALD	PA
2	WV004686		07/08/2008	STARCHER	LISA	MARIE		SO CHARLESTON	WV
3	WV004687	OH	07/08/2008	ZENO	MICHAEL	ANTHONY		BELLAIRE	OH
4	WV004688	OH	09/08/2008	PARRISH	CHANTELLE	S		FLUSHING	OH
5	WV004689		07/11/2008	BASNETT	TINA	MARIE		MORGANTOWN	WV
6	WV004690		07/11/2008	DEAN	MATTHEW	COREY		CLARKSBURG	WV
7	WV004691		07/11/2008	MAYO	NICHOLAS	EUGENE		HUNTINGTON	WV
8	WV004692		07/11/2008	MOLLOHAN	JOHN	DAVID	II	WINSTON-SALEM	NC
9	WV004693		07/14/2008	WILLIAMS	STEVEN	GLENN		FAIRMONT	WV
10	WV004694		07/14/2008	MEADOWS	MELANIE	RENAE		WINFIELD	WV
11	WV004695		07/14/2008	YOUNG	ANDREW	D		CHARLESTON	WV
12	WV004696		07/22/2008	JIVIDEN	SHANE	LEIGHTON		SCOTT DEPOT	WV
13	WV004697		08/01/2008	NEWTON	KRISTA	LYNN		SO CHARLESTON	WV
14	WV004698	VA	08/12/2008	SPENCER	JILLIAN	RAE		KANAWHA HEAD	WV
15	WV004699		09/11/2008	MISER	RICHARD	THOMAS	JR	BRIDGEPORT	WV
16	WV004700		09/17/2008	EVANS	JENNIFER	MELCINA		CRAIGSVILLE	WV
17	WV004701	VA	09/30/2008	COREY	JAMES	MATTHEW		HARPERS FERRY	WV
18	WV004702		10/06/2008	BEALL	KATHERINE	RACHEL		DAVIS	WV
19	WV004703		10/06/2008	CHARLTON	ADAM	PAUL		PARKERSBURG	WV
20	WV004704		10/06/2008	DANIELS	LISA	DIANE		ELKINS	WV
21	WV004705		10/06/2008	DOWNEY	AMY	WILLIAMS		WALTON	WV
22	WV004706		10/06/2008	GARCIA	DAVID	MICHAEL		BLUEFIELD	WV
23	WV004707		10/06/2008	SMITH	PATRICK	MARLOW		CHARLESTON	WV
24	WV004708	VA	10/08/2008	GREENE	JOHN	DARDEN		ST ALBANS	WV
25	WV004709		10/08/2008	DUNLAP	ANDREA	M		GRIFFITHSVILLE	WV
26	WV004710		10/15/2008	STONE	JODI	M		NEW PORT RICHEY	FL
27	WV004711		10/17/2008	BOHRER	ALLISON	MICHELE		MARTINSBURG	WV
28	WV004712	OH	10/31/2008	DAVIDSON	ROBERT	M		CHESAPEAKE	OH
29	WV004713		11/17/2008	NESTOR	RYAN	E		MORGANTOWN	WV
30	WV004714	VA	11/17/2008	PURPLE	SEAN	PAUL		INWOOD	WV
31	WV004715	AZ	11/17/2008	ARNETT	JANE	ELLEN		KEARNEYSVILLE	WV
32	WV004716	OH	12/02/2008	RILEY	JAMES	M		ST CLAIRSVILLE	OH
33	WV004717	OH	12/02/2008	STRAUB	ROBERT	WILSON		HANNIBAL	OH
34	WV004718		01/01/2009	CHICARELLI	JOSHUA	MICHAEL		PT MARION	PA
35	WV004719		12/10/2008	STOUT	WILLIAM	RANDALL	JR	NITRO	WV
36	WV004720		01/01/2009	TOWNSEND	EUGENE	N		DUNBAR	WV
37	WV004721	PA	12/30/2008	HARRIS	JOHN	J		PITTSBURGH	PA
38	WV004722	PA	12/30/2008	PALETTA	DIXIE	L		RICES LANDING	PA
39	WV004723	NC	01/07/2009	KING	AMY	REBECCA		CHARLESTON	WV
40	WV004724		01/01/2009	CARR	ADAM	MICHAEL		CHARLESTON	WV
41	WV004725		01/01/2009	MCKEEVER	JENNIFER	KAY		BECKLEY	WV
42	WV004726		01/16/2009	ALUISE	MELINDA	ANNE		HUNTINGTON	WV
43	WV004727		01/16/2009	WHITE	TESSA	MARIE		CHARLESTON	WV
44	WV004728		01/16/2009	PAULUS	NICHOLE	LEE		WHEELING	WV
45	WV004729		01/16/2009	ROBERTSON	CHRISTIE	MICHELLE		KENOVA	WV
46	WV004730		01/16/2009	WALKUP	JESSICA	DIANNE		PARKERSBURG	WV
47	WV004731		01/16/2009	SMITH	STEPHEN	W		CHARLESTON	WV
48	WV004732		01/23/2009	ARTRIP	LYNSEY	LEA		PRINCETON	WV
49	WV004733		01/23/2009	FRAVEL	MICHELLE	NICOLE		MARTINSBURG	WV
50	WV004734		02/02/2009	FLINK	LYNN	ANN		MORGANTOWN	WV
51	WV004735		02/02/2009	NEAL	DEREK	RICHARD		BLUEFIELD	VA
52	WV004736	NC	02/02/2009	MESSER	BRIAN	ANDREW		SO CHARLESTON	WV
53	WV004737		02/11/2009	HANNAH	FAITH	ROBINSON		PITTSBURGH	PA
54	WV004739		03/18/2009	ATKINS	JAMES	EDWARD		CHARLESTON	WV
55	WV004740		03/18/2009	CHANEY	ANN	KATHRYN		BROADVIEW HGTS	OH
56	WV004741		03/18/2009	CHENOWETH	DANIEL	LOREN		BELINGTON	WV
57	WV004742		03/18/2009	COOK	MELISSA	LEE		SO CHARLESTON	WV
58	WV004743	MD	04/10/2009	REMMELLS	DAVID	CHARLES		MORGANTOWN	WV
59	WV004744	FL	04/10/2009	MAYO	LAUREN			HUNTINGTON	WV
60	WV004745		04/08/2009	SHAFER	KELLY	LYN		CROSS LANES	WV
61	WV004746		04/13/2009	GOODWIN	CINDY	L		MORGANTOWN	WV
62	WV004747	VA	04/20/2009	MCELROY	CHRISTOPHER	S		WEXFORD	PA
	WV004748								

Did not certify until 7/1/2009 - will appear on next year's report



Certificates Issued July 1, 2008 to June 30, 2009

Number	Issuec	Reciprocal State	Cert Date	LastName	FirstName	MiddleName	Suffix	City	State
63	WV004749		04/20/2009	JACKSON	AMY	LYNN		HUNTINGTON	WV
64	WV004750		04/28/2009	BROWN	HEATHER	ANN		PARKERSBURG	WV
65	WV004751		04/28/2009	ARNOLD	JENNIFER	S		CABINS	WV
66	WV004752		04/27/2009	KIDD	WHITNEY	RENEE		FAIRMONT	WV
67	WV004753		04/28/2009	MALCOLM	DOUGLAS	COLE	II	SO CHARLESTON	WV
68	WV004754	FL	04/29/2009	BARBIER	NORMA	C		HURRICANE	WV

For Period Beginning July 1, 2009 to June 30, 2010

Exam Section Statistics

Subjects	July/Aug 2009			Oct/Nov 2009			Jan/Feb 2010			April/May 2010		
	Sat	Passed	%	Sat	Passed	%	Sat	Passed	# Passed	Sat	Passed	%
AUD	42	21	50.00%	57	27	47.37%	42	14	33.33%	43	16	37.21%
BEC	62	21	33.87%	59	22	37.29%	50	19	38.00%	45	18	40.00%
REG	62	30	48.39%	47	26	55.32%	35	17	48.57%	35	17	48.57%
FAR	38	12	31.58%	60	30	50.00%	44	17	38.64%	47	20	42.55%
Totals Per Section	204	84	41.18%	223	105	47.09%	171	67	39.18%	170	71	41.76%

Individual Candidate Statistics

Testing Period	Total Candidates Sat	Total Passed	%
July/Aug 2009	145	12	8.28%
Oct/Nov 2009	155	27	17.42%
Jan/Feb 2010	132	19	14.39%
April/May 2010	131	15	11.45%
<b>Total</b>		<b>73</b>	

For Period Beginning July 1, 2008 to June 30, 2009

Exam Section Statistics

Subjects	July/Aug 2008			Oct/Nov 2008			Jan/Feb 2009			April/May 2009		
	Sat	Passed	%	Sat	Passed	%	Sat	Passed	# Passed	Sat	Passed	%
AUD	44	19	43.18%	50	24	48.00%	43	18	41.86%	45	18	40.00%
BEC	47	17	36.17%	60	27	45.00%	39	19	48.72%	49	23	46.94%
REG	37	14	37.84%	37	21	56.76%	40	22	55.00%	38	15	39.47%
FAR	31	11	35.48%	52	23	44.23%	43	15	34.88%	36	21	58.33%
Totals Per Section	159	61	38.36%	199	95	47.74%	165	74	44.85%	168	77	45.83%

Individual Candidate Statistics

Testing Period	Total Candidates Sat	Total Passed	%
July/Aug 2008	118	9	7.63%
Oct/Nov 2008	152	17	11.18%
Jan/Feb 2009	131	15	11.45%
April/May 2009	128	22	17.19%
<b>Total</b>		<b>63</b>	

\* The Total Candidates Sat and the Total Sat in each window will not necessarily match

**Licensure Statistics**  
For fiscal period beginning July 1, 2009 to June 30, 2010

Licenses and Permits Issued	
Certified Public Accountants Renewals	2080
Newly Certified CPAs Who Passed Exam in WV	67
Newly Certified Reciprocal CPAs	<u>12</u>
<b>Total WV CPA Licenses Issued</b>	<b>2159</b>
Registered Public Accountant Renewals	12
Non-Resident Public Accountant Renewals	<u>1</u>
<b>Total Public Accountant Renewals</b>	<b>13</b>
<b>CPA-Inactives/PA-Inactives</b>	<b>215</b>
* Firm Permits Renewed	302
* Firms Permits approved during 09-10	<u>14</u>
<b>Total Firm Permits</b>	<b>316</b>
* Includes both AC and PLLC approvals for 09-10	
Accounting Corporations Renewed	89
Accounting Corporations Approved during 09-10	<u>0</u>
<b>Total Accounting Corporations</b>	<b>89</b>
PLLC Renewed	73
PLLCs approved during 09-10	<u>4</u>
<b>Total PLLCs</b>	<b>77</b>
<b>Firms Dissolved During 09-10</b>	<b>1</b>
Firm Authorizations Renewed	261
Firm Authorization approved during 09-10	<u>14</u>
<b>Total Firm Authorizations</b>	<b>275</b>
Existing Individual Authorizations	85
Individual Authorization approved during 09-10	<u>8</u>
<b>Individual Authorization Totals</b>	<b>93</b>

Board Actions on Complaints	
Cases Closed 2009-2010	14
Cases Continued 2009-2010	11
License revocation	1
Cases from other periods that were closed	9
Cases from other periods that were continued	1
Cases from other periods - Suspended Action	<u>1</u>
<b>Total Complaints</b>	<b>37</b>

Complaint #	Disposition	Complaint #	Disposition
1 2007-03	Suspend Action til Reinstate App Rec'd	20 2010-08	Closed
2 2008-03	Closed	21 2010-09	Closed
3 2009-01	Closed	22 2010-10	Closed
4 2009-03	Revoked license	23 2010-11	Closed
5 2009-07	Closed	24 2010-12	Closed
6 2009-10	Closed	25 2010-13	Closed
7 2009-12	Closed	26 2010-14	Closed
8 2009-13	Closed	27 2010-15	Closed
9 2009-18	Closed	28 2010-16	Continued
10 2009-19	Continued	29 2010-17	Closed
11 2009-20	Closed	30 2010-18	Continued
12 2009-21	Closed	31 2010-19	Continued
13 2010-01	Closed	32 2010-20	Continued
14 2010-02	Closed	33 2010-21	Closed
15 2010-03	Continued	34 2010-22	Continued
16 2010-04	Continued	35 2010-23	Continued
17 2010-05	Closed	36 2010-24	Continued
18 2010-06	Closed	37 2010-25	Continued
19 2010-07	Continued		

Licensure Statistics

For fiscal period beginning July 1, 2008 to June 30, 2009

Licenses and Permits Issued		
Certified Public Accountants Renewals		1879
Newly Certified CPAs Who Passed Exam in WV		50
Newly Certified Reciprocal CPAs		18
<b>Total WV CPA Licenses Issued</b>		<b>1947</b>
Registered Public Accountant Renewals		12
Non-Resident Public Accountant Renewals		2
<b>Total Public Accountant Renewals</b>		<b>14</b>
<b>CPA-Inactives/PA-inactives</b>		<b>179</b>
* Firm Permits Renewed		300
* Firms Permits approved during 08-09		24
<b>Total Firm Permits</b>		<b>324</b>
* Includes both AC and PLLC approvals for 08-09		
Accounting Corporations Renewed		90
Accounting Corporations Approved during 08-09		2
<b>Total Accounting Corporations</b>		<b>92</b>
PLLC Renewed		69
PLLCs approved during 08-09		8
<b>Total PLLCs</b>		<b>77</b>
<b>Firms Dissolved During 08-09</b>		<b>2</b>
Firm Authorizations Renewed		265
Firm Authorization approved during 08-09		22
<b>Total Firm Authorizations</b>		<b>287</b>
Existing Individual Authorizations		84
Individual Authorization approved during 08-09		1
<b>Individual Authorization Totals</b>		<b>85</b>

Board Actions on Complaints		
Cases Closed 2008-2009		7
Cases Continued 2008-2009		11
Cases Dismissed 2008-2009		2
Cases determined not within the Board's purview		1
Cases Withdrawn		1
Cases from other periods that were closed		6
Cases from other periods that were continued		1
Cases from other periods - License Suspended		1
<b>Total Complaints</b>		<b>30</b>

Complaint #	Disposition	Complaint #	Disposition
1	2007-03 Suspension 3 yrs/fined	16	2009-07 Continued See 2009-03
2	2008-03 Continued	17	2009-08 Withdrawn
3	2008-04 Closed	18	2009-09 Closed
4	2008-05 Closed	19	2009-10 Continued
5	2008-06 Closed	20	2009-11 Dismissed
6	2008-07 Closed	21	2009-12 Continued See 2009-03
7	2008-08 Continued	22	2009-13 Continued See 2009-03
8	2008-09A Closed	23	2009-14 Closed
9	2008-12 Closed	24	2009-15 Closed
10	2009-01 Continued	25	2009-16 Dismissed
11	2009-02 No purview	26	2009-17 Closed
12	2009-03 Continued	27	2009-18 Continued
13	2009-04 Closed	28	2009-19 Continued
14	2009-05 Closed	29	2009-20 Continued See 2009-03
15	2009-08 Closed	30	2009-21 Continued See 2009-03

Accounting Corporation, Professional Limited Liability Companies and Firm Permit Approvals  
For Period Beginning July 1, 2009 to June 30, 2010

Firm No	Registration Date	Company Name	City	State	County
<b>AC Approvals</b>					
<b>PLLC Approvals</b>					
1	F0443A	08/07/2009	DUNN COOPER ADKINS & REYNOLDS CPAs PLLC	HUNTINGTON	WV CABELL
2	F0447A	10/07/2009	DORINDA KISNER CPA PLLC	TERRA ALTA	WV PRESTON
3	F0448	10/07/2009	CHICARELLI & ASSOCIATES PLLC	MORGANTOWN	WV MONONGALIA
4	F0450	12/18/2009	CHRISTINE D STURTEVANT CPA PLLC	BRISTOL	WV HARRISON
<b>Firm Permit Approvals</b>					
1	F0439A	07/01/2009	FEDISHEN ORAVEC & ASSOCIATES INC	HARRISON CITY	PA
2	F0440A	07/01/2009	McMANUS DOSEN & CO	MIDDLEBURG	OH
3	F0441A	07/01/2009	BOAL & ASSOCIATES PC	OAKLAND	MD
4	F0442A	07/13/2009	REINSEL KUNTZ LESHAR LLP	WYOMISSING	PA
5	F0443A	08/07/2009	DUNN COOPER ADKINS & REYNOLDS CPAs PLLC	HUNTINGTON	WV CABELL
6	F0444A	08/17/2009	MALONEY & NOVOTNY LLC	CLEVELAND	OH
7	F0445A	08/28/2009	BURDICK & ASSOCIATES PC	GREENWOOD VILLAGE	CO
8	F0446A	09/21/2009	FENTRESS & BARNES LLC	COLUMBUS	OH
9	F0447A	10/07/2009	DORINDA KISNER CPA PLLC	TERRA ALTA	WV PRESTON
10	F0448	10/07/2009	CHICARELLI & ASSOCIATES PLLC	MORGANTOWN	WV MONONGALIA
11	F0449A	12/01/2009	McLEOD & CO	ROANOKE	VA
12	F0450	12/18/2009	CHRISTINE D STURTEVANT CPA PLLC	BRISTOL	WV HARRISON
13	F0451A	03/05/2010	CAUSEY DEMGEN & MOORE INC	DENVER	CO
14	F0452A	03/15/2010	CLOYD & ASSOCIATES PSC	CORBIN	KY

Accounting Corporation, Professional Limited Liability Companies and Firm Permit Approvals  
For Period Beginning July 1, 2008 to June 30, 2009

	Firm No	Registration Date	Company Name	City	State	County
<b>AC Approvals</b>						
1	F0427	12/11/2008	VAUGHN & ASSOCIATES AC	BECKLEY	WV	RALEIGH
2	F0434	03/11/2009	SMITH & COMPANY CPA AC	BEAVER	WV	RALEIGH
<b>PLLC Approvals</b>						
1	F0417	07/01/2008	HAWLEY & MENELEE PLLC	CHARLESTON	WV	KANAWHA
2	F0418	07/01/2008	PACK CPA PLLC	SOUTH CHARLESTON	WV	KANAWHA
3	F0424	11/17/2008	SPENCER CPA & ASSOCIATES PLLC	BUCKHANNON	WV	UPSHUR
4	F0425	11/17/2008	W HOWARD WARWICK JR CPA PLLC	CROSS LANES	WV	KANAWHA
5	F0429	12/29/2008	GRIFFITH & ASSOCIATES PLLC	ALUM CREEK	WV	KANAWHA
6	F0430	01/17/2009	DONAHOE & FREDERICK CPAS PLLC	CHARLESTON	WV	KANAWHA
7	F0432	02/02/2009	JAMES W LOAR CPA PLLC	HURRICANE	WV	PUTNAM
8	F0433	02/17/2009	RTannerAssociates PLLC	MORGANTOWN	WV	MONONGALIA
<b>Firm Permit Approvals</b>						
1	F0416	07/01/2008	J B MERRITT & ASSOCIATES LLC	LEXINGTON	SC	
2	F0416	07/01/2008	BRIXEY & MEYER INC	MIAMISBURG	OH	
3	F0417	07/01/2008	HAWLEY & MENELEE PLLC	CHARLESTON	WV	KANAWHA
4	F0418	07/01/2008	PACK CPA PLLC	SOUTH CHARLESTON	WV	KANAWHA
5	F0419	08/16/2008	J SCOTT MAZUR CPA	SEWICKLEY	PA	
6	F0420	10/06/2008	DEEMER DANA & FROEHLE LLP	SAVANNAH	GA	
7	F0421	09/01/2008	CROWE HORWATH LLP	SOUTH BEND	IN	
8	F0422	11/12/2008	GEORGE S DAUGHARTY CPA PC	WOODSTOCK	VA	
9	F0423	11/12/2008	DAVIS & COMPANY	COLUMBIA	SC	
10	F0424	11/17/2008	SPENCER CPA & ASSOCIATES PLLC	BUCKHANNON	WV	UPSHUR
11	F0425	11/17/2008	W HOWARD WARWICK JR CPA PLLC	CROSS LANES	WV	KANAWHA
12	F0426	11/24/2008	RECTOR LINDSAY & REEDER PC	SNELLVILLE	GA	
13	F0427	12/11/2008	VAUGHN & ASSOCIATES AC	BECKLEY	WV	RALEIGH
14	F0428	12/29/2008	COLE & ASSOCIATES CPAs LLC	ROANOKE	VA	
15	F0429	12/29/2008	GRIFFITH & ASSOCIATES PLLC	ALUM CREEK	WV	KANAWHA
16	F0430	01/17/2009	DONAHOE & FREDERICK CPAS PLLC	CHARLESTON	WV	KANAWHA
17	F0431	01/29/2009	BERNARD ROBINSON & CO LLP	GREENSBORO	NC	
18	F0432	02/02/2009	JAMES W LOAR CPA PLLC	HURRICANE	WV	PUTNAM
19	F0433	02/17/2009	RTannerAssociates PLLC	MORGANTOWN	WV	MONONGALIA
20	F0434	03/11/2009	SMITH & COMPANY CPA AC	BEAVER	WV	RALEIGH
21	F0435	03/24/2009	LAMBRIDES LAMOS TAYLOR CPAS LLP	EAST NORTHPORT	NY	
22	F0436	03/25/2009	HILDEBRAND LIMPARI & ASSOCIATES CPAS PC	FREDERICK	MD	
23	F0437	04/27/2009	GUTHRIE BELCZYK & ASSOCIATES	WASHINGTON	PA	
24	F0438	04/27/2009	NOVOGRADAC & COMPANY LLP	SAN FRANCISCO	CA	

**Firm and Individual Practitioner Authorizations Approved  
For Period Beginning July 1, 2009 to June 30, 2010**

**Firm Authorizations Approvals**

	Firm No.	Approval Date	Firm Name	City	State	County
1	F0426A	07/01/2009	RECTOR & REEDER PC	LAWRENCEVILLE	GA	
2	F0439A	07/01/2009	FEDISHEN ORAVEC & ASSOCIATES INC	HARRISON CITY	PA	
3	F0440A	07/01/2009	McMANUS DOSEN & CO	MIDDLEBURG	OH	
4	F0441A	07/01/2009	BOAL & ASSOCIATES PC	OAKLAND	MD	
5	F0442A	07/13/2009	REINSEL KUNTZ LESHER LLP	WYOMISSING	PA	
6	F0443A	08/07/2009	DUNN COOPER ADKINS & REYNOLDS CPAs PLLC	HUNTINGTON	WV	CABELL
7	F0444A	08/17/2009	MALONEY & NOVOTNY LLC	CLEVELAND	OH	
8	F0445A	08/26/2009	BURDICK & ASSOCIATES PC	GREENWOOD VILLAGE	CO	
9	F0446A	09/21/2009	FENTRESS & BARNES LLC	COLUMBUS	OH	
10	F0447A	10/07/2009	DORINDA KISNER CPA PLLC	TERRA ALTA	WV	PRESTON
11	F0448	10/07/2009	CHICARELLI & ASSOCIATES PLLC	MORGANTOWN	WV	MONONGALIA
12	F0449A	12/01/2009	McLEOD & CO	ROANOKE	VA	
13	F0451A	03/05/2010	CAUSEY DEMGEN & MOORE INC	DENVER	CO	
14	F0452A	03/15/2010	CLOYD & ASSOCIATES PSC	CORBIN	KY	

**Individual Practitioner Authorization Approvals**

	License No	Approval Date	Firm Name	City	State	County
1	WV001230	01/14/2010	MICHAEL G. DAUGHERTY	WILLIAMSTOWN	WV	WOOD
2	WV001673	07/01/2009	BONNIE M. PARSONS	HUNTINGTON	WV	CABELL
3	WV001454	07/01/2009	ROSALIE E. THOMAS	MOOREFIELD	WV	HARDY
4	WV003905	07/01/2009	TAMMY RENE DALTON	MORGANTOWN	WV	MONONGALIA
5	WV004373	10/29/2010	KATHRYN M. GODDARD	NEW MARTINSVILLE	WV	WETZEL
6	WV004667	07/01/2010	KEVIN PATRICK ROCK	FAYETTEVILLE	WV	FAYETTE
7	WV004736	07/01/2010	BRIAN ANDREW MESSER	SO CHARLESTON	WV	KANAWHA
8	NR001216	01/29/2010	VIVIAN M. SPRATT	ALQUIPPA	PA	

**Firm and Individual Practitioner Authorizations Approved  
For Period Beginning July 1, 2008 to June 30, 2009**

**Firm Authorizations Approvals**

	Firm No.	Approval Date	Firm Name	City	State	County
1	F0255	07/01/2008	CUNNINGHAM HUGHAN & CO INC	CARNEGIE	PA	
2	F0396	07/01/2008	ABRAHAM & CO PLLC	MOUNDSVILLE	WV	MARSHALL
3	F0411	07/01/2008	SWISHER ACCOUNTING & TAX SERVICE PLLC	WESTON	WV	LEWIS
4	F0415	07/01/2008	J B MERRITT & ASSOCIATES LLC	LEXINGTON	SC	
5	F0416	07/01/2008	BRIXEY & MEYER INC	MIAMISBURG	OH	
6	F0388	07/14/2008	KRAFT CPAS PLLC	NASHVILLE	TN	
7	F0417	09/17/2008	HAWLEY & MENEFFEE PLLC	CHARLESTON	WV	KANAWHA
8	F0419	08/16/2008	J SCOTT MAZUR CPA	SEWICKLEY	PA	
9	F0420	10/06/2009	DEEMER DANA & FROEHLE LLP	SAVANNAH	GA	
10	F0421	09/01/2008	CROWE HORWATH LLP	SOUTH BEND	IN	
11	F0422	11/12/2008	GEORGE S DAUGHARTY CPA PC	WOODSTOCK	VA	
12	F0423	11/12/2008	DAVIS & COMPANY	COLUMBIA	SC	
13	F0424	11/17/2008	SPENCER CPA & ASSOCIATES PLLC	BUCKHANNON	WV	UPSHUR
14	F0426	11/24/2008	RECTOR LINDSAY & REEDER PC	SNELLVILLE	GA	
15	F0429	12/29/2008	GRIFFITH & ASSOCIATES PLLC	ALUM CREEK	WV	KANAWHA
16	F0428	12/29/2008	COLE & ASSOCIATES CPAs LLC	ROANOKE	VA	
17	F0431	01/29/2009	BERNARD ROBINSON & CO LLP	GREENSBORO	NC	
18	F0432	02/02/2009	JAMES W LOAR CPA PLLC	HURRICANE	WV	PUTNAM
19	F0434	03/11/2009	SMITH & COMPANY CPA AC	BEAVER	WV	RALEIGH
20	F0435	03/24/2009	LAMBRIDES LAMOS TAYLOR CPAS LLP	EAST NORTHPORT	NY	
21	F0436	03/25/2009	HILDEBRAND LIMPARI & ASSOCIATES CPAS PC	FREDERICK	MD	
22	F0437	04/27/2009	GUTHRIE BELCZYK & ASSOCIATES	WASHINGTON	PA	

**Individual Practitioner Authorization Approvals**

	License No	Approval Date	Firm Name	City	State	County
1	WV004511	11/05/2008	RICHARD B ROCK CPA	CLARKSBURG	WV	HARRISON

**Number of Licensees by County**  
 For Period Beginning July 1, 2009 to June 30, 2010

County	Number of Licensees
Barbour	10
Berkeley	43
Boone	5
Braxton	2
Brooke	8
Cabell	154
Calhoun	0
Clay	2
Doddridge	0
Fayette	20
Gilmer	4
Grant	4
Greenbrier	18
Hampshire	5
Hancock	12
Hardy	7
Harrison	91
Jackson	14
Jefferson	35
Kanawha	529
Lewis	9
Lincoln	6
Logan	8
Marion	54
Marshall	6
Mason	8
McDowell	2
Mercer	55
Mineral	6
Mingo	9
Monongalia	133
Monroe	4
Morgan	3
Nicholas	27
Ohio	96
Pendleton	0
Pleasants	1
Pocahontas	1
Preston	19
Putnam	56
Raleigh	60
Randolph	23
Richie	0
Roane	4
Summers	4
Taylor	6
Tucker	1
Tyler	1
Upshur	18
Wayne	8
Webster	1
Wetzel	5
Wirt	0
Wood	87
Wyoming	4
Out-of-State	<u>471</u>
<b>Total</b>	<b>2159</b>



**Number of Licensees by County**  
**For Period Beginning July 1, 2008 to June 30, 2009**

County	Number of Licensees
Barbour	10
Berkeley	36
Boone	5
Braxton	2
Brooke	8
Cabell	139
Calhoun	0
Clay	2
Doddridge	0
Fayette	22
Gilmer	5
Grant	4
Greenbrier	16
Hampshire	6
Hancock	10
Hardy	6
Harrison	83
Jackson	12
Jefferson	30
Kanawha	464
Lewis	9
Lincoln	3
Logan	12
Marion	50
Marshall	9
Mason	8
McDowell	2
Mercer	52
Mineral	6
Mingo	11
Monongalia	113
Monroe	3
Morgan	3
Nicholas	24
Ohio	85
Pendleton	0
Pleasants	0
Pocahontas	1
Preston	19
Putnam	52
Raleigh	61
Randolph	21
Richie	2
Roane	4
Summers	5
Taylor	7
Tucker	1
Tyler	1
Upshur	16
Wayne	4
Webster	1
Wetzel	7
Wirt	1
Wood	83
Wyoming	4
Out-of-State	<u>407</u>
<b>Total</b>	<b>1947</b>