

West Virginia Board of Accountancy

106 Capitol Street, Suite 100
Charleston, West Virginia 25301

Earl Ray Tomblin, Governor



Board Members:
Lee Fisher, Public Member - President
Donald B. Nestor, CPA - Vice President
David D. Hill, CPA - Secretary
Barry L. Burgess, CPA - Assistant Secretary
Harold B. Davis, CPA
Louis J. Costanzo, III, CPA
Reed J. Tanner, CPA

Jo Ann Walker, Executive Director

December 2012

The Honorable Earl Ray Tomblin, Governor
State of West Virginia
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, 2011 and June 30, 2012.

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.

The West Virginia Board of Accountancy filed a *Notice of an Emergency Rule* on June 22, 2011 to include a definition for "Statements on Auditing Standards. In lieu of a Public Hearing, a *Comment Period* was established during which any interested person could send comments concerning the *Proposed Emergency Rules*. The *Comment Period* ended on Friday, July 22, 2011 at 5:00 p.m. This Rule change was precipitated by the recent move of certain attest services from the *Statements on Auditing Standards (SAS)* to *Statements on Standards for Attestation Engagements (SSAE)* by the Auditing Standards Board (ASB). Specifically, the attest service, SAS 70 ("*Reporting on Controls at Service Organizations*") was moved to SSAE. The Board has defined "attest services" at W.Va. Code §30-9-2(3) to include "(A) Audit or other engagement to be performed in accordance with the Statements on Auditing Standards"

West Virginia Board of Accountancy

The Board, recognizing that these exclusions would pose substantial risk to the public, voted to adopt the following definition:

1-1-2. Definitions. 2.14. "Statements on Auditing Standards" means the standards as promulgated by the American Institute of Certified Public Accountants as they existed as of June 5, 2008, which includes SAS 70.

The entire legislature will consider this change during its regular session in 2012.

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 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 period beginning July 1, 2011 to June 30, 2012:

Board Member	City	Term Ending	Appointed/Reappointed	
Lee Fisher, Public Member - President	Little Birch, WV	6/30/2010	Reappointed	12/18/2008
Donald B. Nestor - Vice-President	Buckhannon, WV	6/30/2013	Reappointed	11/4/2011
David D. Hill, CPA - Secretary	Charleston, WV	6/30/2014	Appointed	11/4/2011
Barry L. Burgess, Ass't Secretary	Huntington, WV	6/30/2013	Appointed	11/4/2011
Harold B. Davis, CPA	Lenore, WV	6/30/2012	Reappointed	11/4/2011
Louis J. Costanzo, III, CPA	Wheeling, WV	6/30/2012	Appointed	11/4/2011
Reed J. Tanner, CPA	Morgantown, WV	6/30/2014	Appointed	11/4/2011

For this fiscal period, the Board met on the following dates to conduct its business and consider any complaints received: July 25, 2011, October 21, 2011, January 13, 2012, and April 4, 2012.

For the period beginning July 1, 2010 to June 30, 2011:

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

For this fiscal period, the Board met on the following dates to conduct its business and consider any complaints received: July 16, 2010, August 5, 2010 (teleconference), October 22, 2010, February 7, 2011, May 2, 2011, and June 27, 2011.

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 testing '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. The candidate must pass all four Test Sections of the Uniform CPA Examination within a rolling eighteen-month period, beginning on the date that the first Test Section passed is taken or the candidate will lose credit for any Test Sections passed outside the eighteen-month period.

APPLICATION FOR CPA LICENSE

The Board has provided two avenues whereby an applicant may apply for a CPA license in West Virginia. Avenue one requires that an applicant for CPA license must have passed all 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 another state to apply for a Reciprocal Certificate in West Virginia. All West Virginia CPAs must meet an annual Continuing Professional Education (CPE) requirement to maintain their license. Annual renewal of the CPA certificate is required to continue using the CPA designation.

APPLICATION FOR FIRM PERMIT

In order a for 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 first file an AC or PLLC application and be approved by the Board before making application to the Secretary of State's Business Division. Annual renewal of the Firm Permit is required to continue practicing as a firm.

APPLICATION FOR AUTHORIZATION TO PERFORM ATTEST/COMPILATION SERVICES

Individual CPAs 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.

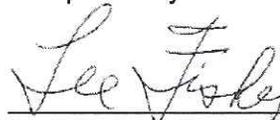
REVENUE AND DISBURSEMENT FUND

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, 2011 and June 30, 2012 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.

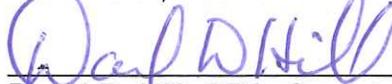
Other Exhibits included in this report for licensure/examination activities performed by the Board of Accountancy for the periods ending June 30, 2011 and June 30, 2012 are:

- 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 of practice

Respectfully submitted,



Lee Fisher, Public Member, President



David D. Hill, CPA, Secretary

- xc: Legislative Librarian (Electronically via internet upload)
West Virginia Secretary of State (paper copy and 1 CD)
WV Archives (Paper copy and 1 CD)

Summary of Receipts & Expenditure July 1, 2011 - June 30, 2012

Balance July 1, 2012 477,093.98

Receipts:

Renewals/Activations/Inactives	250,975.00
Firm Permits and AC/PLLC Approvals	41,225.00
Firm & Individual Authorizations	55,860.00
Reinstatements	12,105.00
New Licensee Certificates	9,395.00
Reciprocal Certificates	3,530.00
Exam Fees	42,100.00
CPE Late & Extension Fees	20,040.00
Late Fees	32,450.00
Disciplinary	0.00
Other	3,652.45

Total Receipts for 7/1/2011 to 6/30/2012 471,332.45

Total Receipts & Balance Forward

Disbursements

001	Personal Services	168,415.16
002	Board Member Per Diem	6,600.00
004	Increment	4,920.00
010	Administrative Expense Fees	735.00
011	Matching S.S. Funds	13,597.94
012	Matching Public Employee Insurance Funds	8,988.00
014	Workers Compensation Funds	505.00
016	WV Public Employment Retirement Funds	23,569.41
020	Office Expense (supplies)	3,395.00
021	Printing	1,180.17
022	Rent	30,818.42
024	Telephone	3,040.91
025	Professional Contracts (AICPA, K.S., A.G.)	7,725.00
026	Travel	2,394.83
027	IS&C	9,594.19
030	Rental (Office equipment)	187.50
031	Association Dues	4,240.00
032	Fire/Auto/Bond and Other Insurance	1,936.00
038	Maintenance Contracts	6,367.76
051	Miscellaneous	485.56
052	Training & Development	99.00
053	Postage	11,148.97
054	Computer Expense	5,558.39
061	Equipment Repair	45.00
089	Bank Costs	7,160.96
096	Other Interests & Penalties	0.38
110	Public Employees Insurance Reserve Transfer	1,596.00
160	Retirement Health Benefit Trust	6,012.00

Total Disbursements 7/1/2011 to 6/30/2012 330,316.55

Balance Forward July 1, 2012 618,109.88

Balance includes license fees collected for next period beginning 7/1/2012-6/30/2013 deposited in Treasury of State of West Virginia.

Summary of Receipts & Expenditure July 1, 2010 - June 30, 2011

Balance July 1, 2010 423,785.51

Receipts:

Renewals/Activations/Inactives	163,005.00
Firm Permits and AC/PLLC Approvals	31,845.00
Firm & Individual Authorizations	47,480.00
Reinstatements	11,355.00
New Licensee Certificates	7,280.00
Reciprocal Certificates	3,800.00
Exam Fees	48,980.00
CPE Late and Extension Fees	21,955.00
Late Fees	23,500.00
Disciplinary	2,371.58
Other	3,720.00

Total Receipts for 7/1/2010 to 6/30/2011 365,291.58

Total Receipts & Balance Forward

Disbursements

001	Personal Services	149,994.89
002	Board Member Per Diem	8,850.00
004	Increment	4,740.00
010	Administrative Expense Fees	1,060.00
011	Matching S.S. Funds	12,350.89
012	Matching Public Employee Insurance Funds	9,235.80
014	Workers Compensation Funds	615.00
016	WV Public Employment Retirement Funds	18,700.47
020	Office Expense (supplies)	3,397.07
021	Printing	1,203.99
022	Rent	30,250.00
024	Telephone	2,888.37
025	Professional Contracts (AICPA, K.S., A.G.)	11,461.00
026	Travel	3,515.95
027	IS&C	10,881.66
030	Rental (Office equipment)	187.50
031	Association Dues	4,240.00
032	Fire/Auto/Bond and Other Insurance	2,180.00
038	Maintenance Contracts	7,816.98
051	Miscellaneous	1,473.42
052	Training & Development	268.00
053	Postage	11,384.48
054	Computer Expense	364.70
058	Miscellaneous Equipment Purchase	533.15
061	Equipment Repair	163.00
080	Payment of Taxes	149.44
089	Bank Costs	6,836.02
096	Other Interests & Penalties	1.33
110	Public Employees Insurance Reserve Transfer	1,444.00
160	Retirement Health Benefit Trust	<u>5,796.00</u>

Total Disbursements 7/1/2010 to 6/30/2011 311,983.11

Balance Forward July 1, 2011 **477,093.98**

Balance includes license fees collected for next period beginning 7/1/2011-6/30/2012 deposited in Treasury of State of West Virginia.

Certificates Issued July 1, 2011 to June 30, 2012

License No.	Recip State	Cert Date	Last Name	First Name	Middle Name	Suffix	City	State
1		7/1/2011	HARMON	LORI	JO		WILLOW WOOD	OH
2		7/1/2011	SHAFAT	NARGES			ENGLEWOOD	NJ
3		7/1/2011	HILL	JEREMY	STEVEN		SETH	WV
4		7/1/2011	JONES	JONATHAN	DANA		PHILIPPI	WV
5		7/1/2011	ANGELOVA	GERGANA	K		FAIRMONT	WV
6	OH	7/1/2011	LEE	CHRISTINE	MARIE		FRIENDLY	WV
7		7/1/2011	CHILDERS	KRISTIN	DANIELLE		CROSS LANES	WV
8		7/1/2011	DROWN	CHRISTINA	LYNN		CHESAPEAKE	OH
9		7/1/2011	WHITE	BENJAMIN	W		CHARLESTON	WV
10		7/1/2011	SWIGER	ERIC	SCOTT		SHINNSTON	WV
11		7/1/2011	DAVIS	JAMES	B	JR	WOODBIDGE	VA
12		7/1/2011	DIKE	CHINENYE	NNEAMAKA		CHARLESTON	WV
13	MN	7/12/2011	DANIELSON	LORING	ARTHUR		MANNINGTON	WV
14	VA	8/1/2011	RUNKLES	AMANDA	NICHOLE		MARTINSBURG	WV
15		7/12/2011	GABLE	JONATHAN	HOLLAND		BARBOURSVILLE	WV
16		7/12/2011	DEATRICK	RYAN	RICHARD		PITTSBURGH	PA
17		8/1/2011	COEN	WILLIAM	DENVER		BETHESDA	MD
18	NJ	8/1/2011	WOLPERT	JAQUELINE	BROWN		HARRISBURG	PA
19		8/1/2011	WILLISTON	TRAVIS	MITCHELL		MORGANTOWN	WV
20		8/1/2011	SOWERS	MATTHEW	BARLETTA		HURRICANE	WV
21		8/8/2011	SHAFFER	DAVE	LINCOLN	III	MORGANTOWN	WV
22		8/8/2011	FARLEY	ELIZABETH	ANNE		COAL CITY	WV
23		8/8/2011	HILTON	SAMANTHA	LYNNE		VIRGINIA BEACH	VA
24		8/8/2011	PASTORIUS	JUSTIN	M		WHEELING	WV
25		8/8/2011	LOSCH	JENNIFER	MARIE		MORGANTOWN	WV
26		8/26/2011	CARR	STEVEN	M		WINFIELD	WV
27		8/26/2011	RANDOLPH	MELISSA	RENEE		CULLODEN	WV
28		8/26/2011	RAHAL	JONATHAN	PAUL		BEAVER	WV
29		8/26/2011	BECKETT	BENJAMIN	JOSEPH		BELMONT	OH
30		8/26/2011	BALL	PHILLIP	JUSTIN		BARBOURSVILLE	WV
31		10/21/2011	HARTMAN	MEGAN	MARIE		CHARLESTON	WV
32	PA	9/19/2011	MEGLIO	CODY	JAMES		DUNBAR	WV
33		9/19/2011	STARK	TIFFANY	LOUISE		BARBOURSVILLE	WV
34		10/17/2011	PHILLIPS	STEPHANIE	MICHELE		MORGANTOWN	WV
35	WY	12/1/2011	QUANCE	DANIEL	EUGENE		CLARKSBURG	WV
36		10/21/2011	HANSELMAN	NATASHA	GRACE		MORGANTOWN	WV
37		10/21/2011	DUNLAVEY	PATRICK	McENTEE		CHARLESTON	WV
38		10/21/2011	CRUM	MICHAEL	DAVIS		CHARLESTON	WV
39		10/21/2011	PRICE	ROBERT	JACOB		KENOVA	WV
40		10/21/2011	SHEPPARD	NOAH	DAVID		MINERAL WELLS	WV
41		10/21/2011	PRIDDY	JENNIFER	SUZANNE		NITRO	WV
42		10/21/2011	HELLER	ADAM	STEVEN		MORGANTOWN	WV
43		10/21/2011	BI	RAN			CHARLESTON	WV
44		10/21/2011	VANDEVANDER	DEBORAH	K		ELKINS	WV
45		11/1/2011	GARDNER	JESSICA	MARIE		CHARLESTON	WV
46		11/1/2011	SWEARINGEN	MICHAEL	PAUL		FOLLANSBEE	WV
47		11/1/2011	HARPER-JONES	SARAH	RENEE		CROSS LANES	WV
48		11/1/2011	MITCHELL	SABRINA	KAY		ST ALBANS	WV
49		11/2/2011	SIMMONS	JESSICA	KATE		CHARLESTON	WV
50		11/2/2011	MOGYOROS	ROBERTA	JEAN		FAIRMONT	WV
51		11/2/2011	SHOLL	MICHAEL	PAUL		MARTINSBURG	WV
52	MD	12/21/2011	TEETS	TRACY	LYNN		EGLON	WV
53	VA	12/1/2011	SATTLER	RYAN	LEE		CHARLESTON	WV
54		12/1/2011	LACASSE	ANDREW	JOHN		BUCKEYE	WV
55	VA	12/1/2011	RANNELLS	CHARLES	LAWRENCE		HARPERS FERRY	WV
56		12/1/2011	LONGANACRE	JACK	WINFIELD		FALLS CHURCH	VA
57		12/1/2011	SCHSSLER	ELIZABETH	McREE		WEXFORD	PA
58	VA	12/21/2011	SIWO	NICOLA	ANTONETTE		CHARLESTON	WV
59		12/1/2011	DICKERSON	MATTHEW	DOUGLAS		WARSAW	OH
60	MD	12/21/2011	WELLER	JARED	SHAUGHN		MORGANTOWN	WV
61	VA	1/4/2012	SMITH	JAMES	EARL	II	CLARKSBURG	WV
62		12/21/2011	ATHEY	CLINTON	WILLIAM		LOCH LYNN	MD
63		12/1/2011	DAVIS	KERRY	LORREE		ELKVIEW	WV
64	OH	1/4/2012	KELLY	DOUGLAS	C		FAIRMONT	WV
65	VA	4/27/2012	HONCE	JOSEPH	ALBERT	III	LOUISVILLE	KY
66		1/4/2012	BONNETT	DEREK	ADDISON		DANIELS	WV
67		1/4/2012	CARPENTER	DEAN	ANTHONY		JOHNSTOWN	PA

68	WV004983		1/13/2012	STINSON	JORDAN	RAY	ELKVIEW	WV
69	WV004984		1/13/2012	STAATS	JASON	PATRICK	CULLODEN	WV
70	WV004985		1/13/2012	MULLIGAN	CHARLES	M	PARKERSBURG	WV
71	WV004986		1/13/2012	SATTERFIELD	RYAN	PERRY	FARIMONT	WV
72	WV004987		1/13/2012	YOUNG	BRIAN	SCOTT	DUNBAR	WV
73	WV004988		1/13/2012	CLARKE	STEPHANIE	DIANE	MARTINSBURG	WV
74	WV004989		1/13/2012	AYLESTOCK	NATHANAEL	AARON	HURRICANE	WV
75	WV004990		1/30/2012	WEISENBORN	KERRIE	ANNE	TRIADELPHIA	WV
76	WV004991		1/30/2012	HICKMAN	DON	J	MINERAL WELLS	WV
77	WV004992		1/30/2012	CHAFIN	LINDSAY	B	ALUM CREEK	WV
78	WV004993		2/1/2012	STOUT	STEPHEN	LEE	ARLINGTON	VA
79	WV004994		2/1/2012	PLYWACZYNSKI	RUSSELL	JOHN	BRIDGEPORT	WV
80	WV004995		2/1/2012	HARLESS	ELIZABETH	CLAIRE	CORAOPOLIS	PA
81	WV004996		2/1/2012	DAVIS	JANENA	MICHELLE	BRIDGEPORT	WV
82	WV004997		2/21/2012	LEE	MORGAN	A	CHARLESTON	WV
83	WV004998		2/21/2012	YESSMAN	ALLEN	JOSEPH	DELRAY BEACH	FL
84	WV004999	FL	3/15/2012	DULL	SUSAN		MORGANTOWN	WV
85	WV005000	NC	3/15/2012	SPRIGGS	DANIEL	EDWARD	CROSS LANES	WV
86	WV005001	VA	3/15/2012	CROCKETT	ARLENE	REPASS	WYTHEVILLE	VA
87	WV005002		3/28/2012	SHREVE	NATHAN	ANTHONY	WESTOVER	WV
88	WV005003	VA	3/30/2012	FIELDS	GERALD	BRIAN	TAZEWELL	VA
89	WV005004		3/30/2012	POLING	NATHAN	PAUL	CHARLESTON	WV
90	WV005005		4/9/2012	JAGGIE	DANIEL	PHILLIP	FAIRMONT	WV
91	WV005006		4/9/2012	BOONE	KODY	M	CLARKSBURG	WV
92	WV005007		4/18/2012	SHOW	KAYLA	ELIZABETH	BRIDGEPORT	WV
93	WV005008		4/18/2012	FARREN	FAYE	ALLISON	CROSS LANES	WV
94	WV005009		4/18/2012	STOVER	LISA	S	CROSS LANES	WV
95	WV005010		4/27/2012	LUPPOLD	NATALIE	CHRISTINA	CHARLESTON	WV
96	WV005011		4/27/2012	POTTER	JOSHUA	AARON	SAINT ALBANS	WV
97	WV005012		4/27/2012	McWATTERS	DANIELLE	M	CLARKSBURG	WV

Certificates Issued July 1, 2010 to June 30, 2011

	License No.	Recip State	Cert Date	Last Name	First Name	Middle Name	Suffix	City	State
1	WV004833	VA	07/01/10	DESTRO	VIRGINIA	EILEEN		CHARLESTON	WV
2	WV004834	OH	07/01/10	KU	SANGHEE			NITRO	WV
3	WV004835	SC	07/01/10	FISHER	JENNIFER	NICOLE		ST ALBANS	WV
4	WV004836		07/01/10	RAMEY	MICHAEL	LEE		IRONTON	OH
5	WV004837		07/01/10	SHAW	JAMIE	LYNN		WEIRTON	WV
6	WV004838		07/01/10	WELCH	RENEDA	LYNN		HAMLIN	WV
7	WV004839		07/01/10	DEADRICK	AMBER	NICOLE		KETTERING	OH
8	WV004840		07/01/10	REED	LAURA	ANN		DURHAM	NC
9	WV004841		07/01/10	JOHNSON	JEREMY	ROBERT		MORGANTOWN	WV
10	WV004842	MD	07/01/10	ELAM	TAMARA	DIAN		BOOMER	WV
11	WV004843		07/01/10	BRIDGETTE	TYLER	LEE		SISSONVILLE	WV
12	WV004844		07/01/10	FORREST	CRYSTAL	A		CHARLESTON	WV
13	WV004845		07/01/10	MILLS	BRICE	J		WHEELING	WV
14	WV004846		07/01/10	HERNANDEZ	CLAUDIA	CAROLINA		LYNNFIELD	MA
15	WV004847	MD	07/01/10	FLACH	ARTHUR	EVAN		ELLCOTT CITY	MD
16	WV004848		07/15/10	ELLIOTT	REBECCA	JO		PITTSBURGH	PA
17	WV004849		07/15/10	HARMON	STEVEN	MATTHEW		NITRO	WV
18	WV004850		07/15/10	JOHNSTON	KAREN	M		PICKERINGTON	OH
19	WV004851		07/15/10	NUCE	PHILLIP	JUSTIN		MORGANTOWN	WV
20	WV004852		07/15/10	HASTINGS	DANIEL	MARK		BRIDGEPORT	WV
21	WV004853		07/15/10	MORRIS	CHARLES	MATTHEW		HUNTINGTON	WV
22	WV004854		07/15/10	THAYER	ANN	LOUISE		WILLIAMSTOWN	WV
23	WV004855		07/21/10	CLAY	SHANA	DAWN		CHARLESTON	WV
24	WV004856		07/27/10	EWING	KAREN	ELLEN		SCOTT DEPOT	WV
25	WV004857	VA	07/27/10	ERSKINE	ADAM	LEWIS		RONCEVERTE	WV
26	WV004858	PA	07/27/10	SATTERFIELD	JUSTIN	JEFFREY		FAIRMONT	WV
27	WV004859		07/27/10	JIVIDEN	NATHANIEL			DUNBAR	WV
28	WV004860		08/25/10	HARRIS	MELISSA	ANN		HARPERS FERRY	WV
29	WV004861		08/13/10	CALLEN	CHAD	THOMAS		MORGANTOWN	WV
30	WV004862	TX	09/09/10	GEDIES	LUCILLE	P		WAYNE	WV
31	WV004863		08/13/10	BICKER	ROBERT	W		OTTAWA	ONTARIO
32	WV004864		08/13/10	KEENAN	KAITLIN	STONE		HUNTINGTON	WV
33	WV004865	LA	10/12/10	APOSTOLOU	NICHOLAS	GEORGE		MORGANTOWN	WV
34	WV004866		09/09/10	SHIRKEY	AMBER	LYNN		ST ALBANS	WV
35	WV004867	MI	09/09/10	BOLLINGER	ANN	MARIE		SO CHARLESTON	WV

36	WV004868	MD	09/13/10	SNYDER	MELISSA	GRACE ANN	FAIRMONT	WV	
37	WV004869		09/17/10	GILLESPIE	JARED	MONROE	HAMLIN	WV	
38	WV004870	PA	09/17/10	LEYA	SCOTT	K	JEFFERSON HILLS	PA	
39	WV004871	VA	10/22/10	WRIGHT	SAMSON	JAMES	MARTINSBURG	WV	
40	WV004872		10/12/10	BARBER	SCOTT	DOLAN	CHARLESTON	WV	
41	WV004873		10/12/10	COWAN	ZACHARY	CLARK	HURRICANE	WV	
42	WV004874		10/12/10	KENNEDY	ADAM	K	PARKERSBURG	WV	
43	WV004875		10/12/10	WHITE	NATHAN	SEAN	MORGANTOWN	WV	
44	WV004876		10/13/10	MARRS	JENNIFER	MARIE	CHARLESTON	WV	
45	WV004877		10/13/10	KORESKE	MICHAEL	EDWARD	CLARKSBURG	WV	
46	WV004878		10/12/10	SANDY	BENJAMIN	MORGAN	HUNTINGTON	WV	
47	WV004879		10/22/10	WIBLIN	KYLEE	CHRISTINE	BRADFORD	TN	
48	WV004880		10/22/10	MURICHU	ALEX	MWARIRI	ST ALBANS	WV	
49	WV004881		10/22/10	SIGNORE	JOHN	JAMES	SOUTH CHARLESTON	WV	
50	WV004882		11/04/10	GESSLER	KEVIN	MICHAEL	JR	WHEELING	WV
51	WV004883		11/16/10	ROSS	RICHARD	LEE	FAIRMONT	WV	
52	WV004884	PA	12/02/10	GIBSON	JUSTIN	J	MORGANTOWN	WV	
53	WV004885	MD	12/14/10	CRUM	EDWARD	LOUIS	MYERSVILLE	MD	
54	WV004886	CA	12/14/10	XU	XIN		CHARLESTON	WV	
55	WV004887		12/14/10	SCHAEFFER	LAURA	LOUISE	FAIRMONT	WV	
56	WV004888		12/14/10	BISHOP	MELISSA	PETERMAN	ASHLAND	KY	
57	WV004889		01/02/11	DIMIT	REBECCA	LOIS	WILLIAMSTOWN	WV	
58	WV004890	CO	01/07/11	SINGH	ARVINDER		GREENSBORO	NC	
59	WV004891	VA	01/07/11	DICHIACCHIO	VINCENT	JOSEPH	MORGANTOWN	WV	
60	WV004892		01/12/11	NOEL	JENNIFER	REBECCA	CHARLESTON	WV	
61	WV004893		01/12/11	RUSH	HELEN	RENEE	BRIDGEPORT	WV	
62	WV004894		01/12/11	LEFTWICH	MAISIE	LYNN	HUNTINGTON	WV	
63	WV004895		01/14/11	PIERSON	KYLE	ANTHONY	SOUTH CHARLESTON	WV	
64	WV004896		01/14/11	LEHEW	TIMOTHY	WAYNE	INWOOD	WV	
65	WV004897		01/12/11	HENSON	ROBERT	ALLEN	JR	SOUTH CHARLESTON	WV
66	WV004898		01/20/11	RUSHDEN	RAYMOND	GABRIEL	CHARLESTON	WV	
67	WV004899		01/20/11	PIERSON	MIKA	MCKEE	CHARLESTON	WV	
68	WV004900		01/20/11	NELSON	ALISSA	MARIE	MORGANTOWN	WV	
69	WV004901		01/20/11	WALLS	SARAH	MICHELLE	ALUM CREEK	WV	
70	WV004902		01/20/11	CLARK	ANNA	VICTOROVNA	CROSS LANES	WV	
71	WV004903	SC	02/07/11	RAWLINGS	CHRISTOPHER	LEE	CHARLESTON	WV	
72	WV004904	VA	03/10/11	FINK	DANNY	EDWIN	MORGANTOWN	WV	
73	WV004905		02/07/11	CASTO	JEFFREY	ALAN	PARKERSBURG	WV	
74	WV004906		02/07/11	BOWMAN	BRYAN	CHARLES	CHARLESTON	WV	
75	WV004907	OH	04/05/11	ROTILIO	RYAN	MICHAEL	SHADYSIDE	OH	
76	WV004908	AL	04/05/11	MCGOWAN	DANIEL	LEONARD	JR	HURRICANE	WV
77	WV004909		04/19/11	GRANT	JENNIFER	SPANGLER	CHARLESTON	WV	
78	WV004910		04/14/11	REDDECLIFF	JESHUA	TESS	APO	AE	
79	WV004911		04/19/11	SHEPPARD	CASSANDRA	DAWN	DAVISVILLE	WV	
80	WV004912		05/02/11	CRAGO	ANTHONY	EUGENE	LIBERTY	WV	
81	WV004913		05/02/11	ALATIS	ROBERT	JAMES	SOUTH CHARLESTON	WV	
82	WV004914		5/2/2011	CUNNINGHAM	GLENN		SULLIVANS ISLAND	SC	

For Period Beginning July 1, 2011 to June 30, 2012

Exam Section Statistics

Subjects	July/Aug 2011			Oct/Nov 2011			Jan/Feb 2012			April/May 2012		
	Sat	Passed	%	Sat	Passed	%	Sat	Passed	# Passed	Sat	Passed	%
AUD	60	24	40.00%	41	12	29.27%	42	18	42.86%	42	14	33.33%
BEC	50	17	34.00%	45	17	37.78%	22	11	50.00%	32	14	43.75%
REG	65	20	30.77%	48	18	37.50%	52	20	38.46%	27	7	25.93%
FAR	52	22	42.31%	47	18	38.30%	43	19	44.19%	40	11	27.50%
Totals Per Section	227	83	36.56%	181	65	35.91%	159	68	42.77%	141	46	32.62%

Individual Candidate Statistics

Testing Period	Total Candidates Sat	Total Passed	%
July/Aug 2011	172	21	12.21%
Oct/Nov 2011	148	18	12.16%
Jan/Feb 2012	132	23	17.42%
April/May 2012	111	<u>12</u>	10.81%
Total		74	

For Period Beginning July 1, 2010 to June 30, 2011

Exam Section Statistics

Subjects	July/Aug 2010			Oct/Nov 2010			Jan/Feb 2011			April/May 2011		
	Sat	Passed	%	Sat	Passed	%	Sat	Passed	# Passed	Sat	Passed	%
AUD	54	24	44.44%	79	34	43.04%	45	19	42.22%	38	15	39.47%
BEC	96	45	46.88%	84	29	34.52%	33	10	30.30%	59	24	40.68%
REG	69	33	47.83%	49	15	30.61%	45	17	37.78%	46	19	41.30%
FAR	46	21	45.65%	86	30	34.88%	37	16	43.24%	41	15	36.59%
Totals Per Section	265	123	46.42%	298	108	36.24%	160	62	38.75%	184	73	39.67%

Individual Candidate Statistics

Testing Period	Total Candidates Sat	Total Passed	%
July/Aug 2010	177	17	9.60%
Oct/Nov 2010	191	25	13.09%
Jan/Feb 2011	126	13	10.32%
April/May 2011	143	<u>15</u>	10.49%
Total		70	

CPA Exam Performance Summary: 2012 Q-2

West Virginia

Overall Performance

Unique Candidates	111
New Candidates	14
Total Sections	141
Passing 4th Section	12
Sections/Candidate	1.27
Pass Rate	32.6%
Average Score	66.2

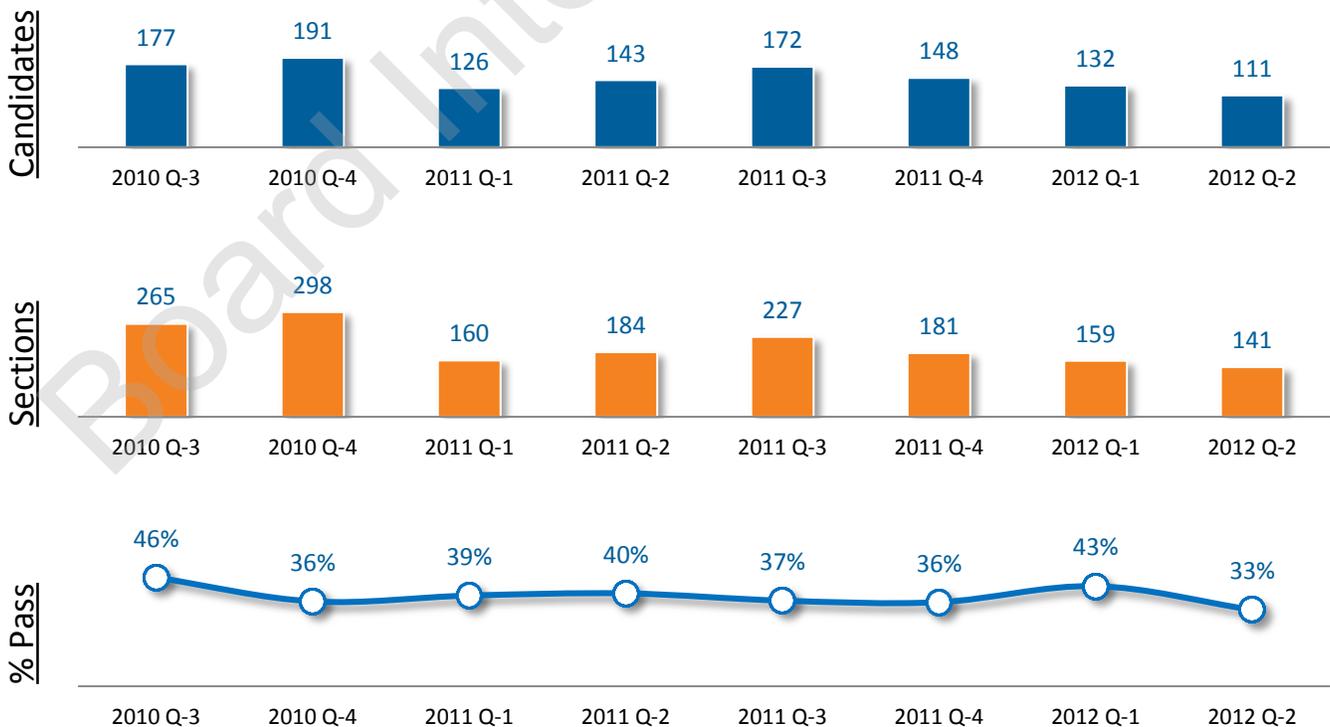
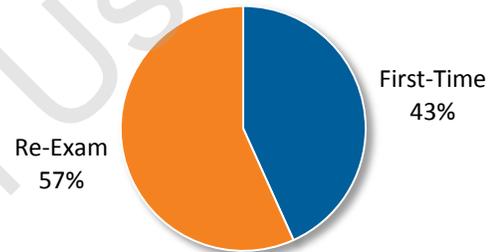
Section Performance

	Sections	Score	% Pass
First-Time	61	65.0	33.2%
Re-Exam	80	67.1	33.8%
AUD	42	66.7	33.3%
BEC	32	69.5	43.8%
FAR	40	63.6	27.5%
REG	27	65.2	25.9%

Jurisdiction Rankings (1 to 53)

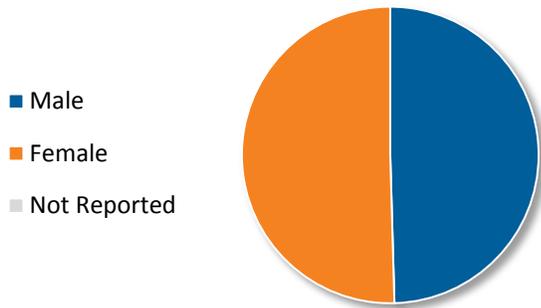
Candidates	Sections
48	49
52	51
Pass Rate	Avg Score

Exam Type by Percent



CPA Exam Performance Summary: 2012 Q-2

Demographics



Male Candidates	55	49.5%
Female Candidates	56	50.5%
Not Reported	0	0.0%

Average Age **29.8**

Age Rank **31**

Residency

Candidate Count

In-State Address	100
Out-of-State Address	11
Foreign Address	0

% of Candidates

In-State Address	90.1%
Out-of-State Address	9.9%
Foreign Address	0.0%

Degree Type

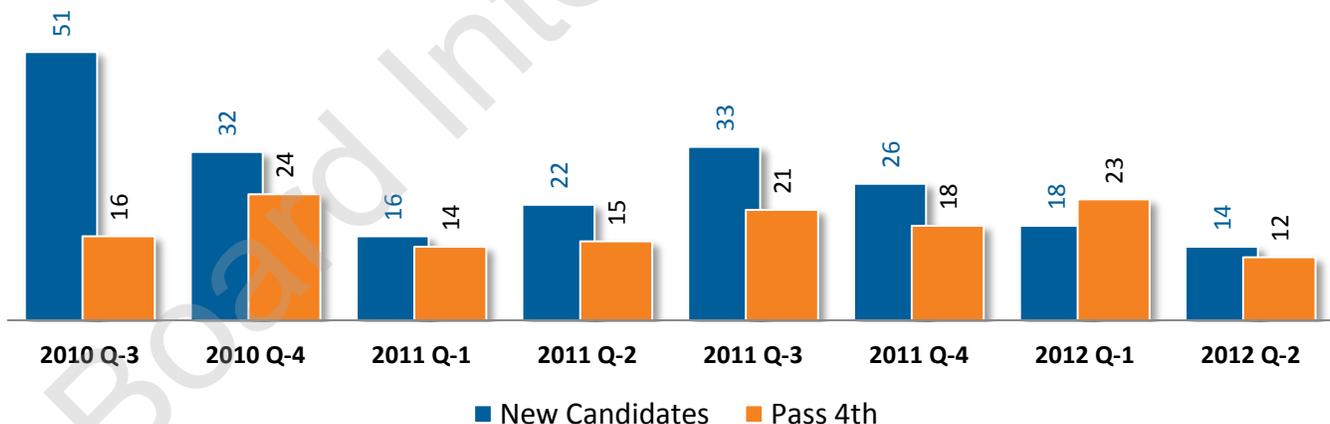
Candidate Count

Bachelor's Degree	101
Advanced Degree	9
None/Other	1

% of Candidates

Bachelor's Degree	91.0%
Advanced Degree	8.1%
None/Other	0.9%

New Candidates vs Candidates Passing 4th Section



Notes about the Data

1. The data used to develop this report was pulled from NASBA's Gateway system, which houses 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.

West Virginia

Licensure Statistics
For fiscal period beginning July 1, 2011 to June 30, 2012

Licenses and Permits Issued	
Certified Public Accountants Renewals	2152
Newly Certified CPAs Who Passed Exam in WV	77
Newly Certified Reciprocal CPAs	<u>20</u>
Total WV CPA Licenses Issued	2249
Registered Public Accountant Renewals	6
Non-Resident Public Accountant Renewals	<u>1</u>
Total Public Accountant Renewals	7
CPA-Inactives/PA-Inactives	205
* Firm Permits Renewed	301
* Firms Permits approved	<u>22</u>
* Includes both AC and PLLC	323
Total Firms	
Accounting Corporations Renewed	90
Accounting Corporations Approved	<u>8</u>
Total Accounting Corporations	98
PLLC Renewed	76
PLLCs approved	<u>5</u>
Total PLLCs	81
Firms Dissolved	1
Firm Authorizations Renewed	263
Firm Authorization approved	<u>15</u>
Total Firm Authorization Renewals	278
Existing Individual Authorizations	91
Individual Authorization approved	<u>2</u>
Individual Authorization Totals	93
Board Actions on Complaints	
Cases Closed	1
Cases Dismissed	3
Continued	1
Cases From other periods Scheduled for Hearing	<u>2</u>
Total Complaints	7
Complaint #	Disposition
2010-04	Continued; Hearing scheduled
Appeal; Reinstatement	Continued; Hearng scheduled
2012-01	Dismissed
2012-02	Dismissed
2012-03	Resolved/Closed
2012-04	Dismissed
2012-05	Continued

Licensure Statistics

For fiscal period beginning July 1, 2010 to June 30, 2011

Licenses and Permits Issued					
Certified Public Accountants Renewals	2126				
Newly Certified CPAs Who Passed Exam in WV	59				
Newly Certified Reciprocal CPAs	<u>22</u>				
Total WV CPA Licenses Issued	2207				
Registered Public Accountant Renewals	8				
Non-Resident Public Accountant Renewals	<u>1</u>				
Total Public Accountant Renewals	9				
CPA-Inactives/PA-Inactives	216				
* Firm Permits Renewed	296				
* Firms Permits approved	<u>21</u>				
Total Firm Permits	317				
* Includes both AC and PLLC					
Accounting Corporations Renewed	89				
Accounting Corporations Approved	<u>4</u>				
Total Accounting Corporations	93				
PLLC Renewed	72				
PLLCs approved	<u>6</u>				
Total PLLCs	78				
Firms Dissolved	1				
Firm Authorizations Renewed	259				
Firm Authorization approved	<u>16</u>				
Total Firm Authorizations	275				
Existing Individual Authorizations	87				
Individual Authorization Totals	87				
Board Actions on Complaints					
Cases Closed	1				
Cases Dismissed	9				
Cases with no Action taken	1				
Cases From other periods Scheduled for Hearing	1				
Cases from other periods that were closed	3				
Cases from other periods that were redirected	2				
Cases from other periods that were dismissed	5				
Cases from other periods held in abeyance	<u>1</u>				
Total Complaints	23				
Complaint #	Disposition	Complaint #	Disposition		
1	2009-19	Dismissed	14	2011-02	Dismissed
2	2010-03	Dismissed	15	2011-03	Dismissed
3	2010-04	Scheduled for Hearing	16	2011-04	No Action (Respondent not a licensee)
4	2010-07	Dismissed	17	2011-05	Dismissed
5	2010-16	Closed	18	2011-06	Dismissed
6	2010-18	Held in abeyance	19	2011-07	Dismissed
7	2010-19	Closed	20	2011-08	Closed
8	2010-20	Dismissed	21	2011-09	Dismissed
9	2010-22	Redirected to IRS Enforcement	22	2011-10	Dismissed
10	2010-23	Redirected to IRS Enforcement	23	2011-11	Dismissed
11	2010-24	Closed			
12	2010-25	Dismissed			
13	2011-01	Dismissed			

**Accounting Corporation, Professional Limited Liability Companies and Firm Permit Approvals
For Period Beginning July 1, 2011 to June 30, 2012**

	Firm No.	Registration Date	Company Name	City	State	County
AC Approvals						
1	F0496	3/12/2012	ANGELL TAX & ACCOUNTING AC	RAVENSWOOD	WV	JACKSON
2	F0477A	7/28/2011	STINETTE CRAIGHEAD & GOLSTON AC	LEWISBURG	WV	GREENBRIER
3	F0478	8/15/2011	MESSER & ASSOCIATES AC	CHARLESTON	WV	KANAWHA
4	F0482A	10/8/2011	LEWIS & ASSOCIATES AC	BARBOURSVILLE	WV	CABELL
5	F0484	11/18/2011	CHRIS R PETTIGREW AC	CHARLESTON	WV	KANAWHA
6	F0489A	12/28/2011	LYNCH RAHAL & ASSOCIATES AC	BECKLEY	WV	RALEIGH
7	F0490A	1/10/2012	PREZKOP-CHAPPELEAR & ASSOCIATES AC	WHEELING	WV	OHIO
8	F0491A	1/10/2012	CARTE HALL & ASSOCIATES AC	ELKINS	WV	RANDOLPH
PLLC Approvals						
1	F0474	7/1/2011	RAYMOND A MCKINNEY PLLC CPA	HURRICANE	WV	PUTNAM
2	F0475	7/1/2011	MAY ACCOUNTING PROFESSIONAL LLC	SCOTT DEPOT	WV	PUTNAM
3	F0476	8/4/2011	WRIGHT FORENSIC ACCOUNTING SERVICES PLLC	MARTINSBURG	WV	BERKELEY
4	F0480	9/14/2011	HENDERSON TAX SERVICE PLLC	FAIRMONT	WV	MARION
5	F0488	1/10/2012	CHARLES L RANNELLS PLLC	HARPERS FERRY	WV	JEFFERSON
Firm Permit Approvals						
1	F0474	7/1/2011	RAYMOND A MCKINNEY PLLC CPA	HURRICANE	WV	PUTNAM
2	F0475	7/1/2011	MAY ACCOUNTING PROFESSIONAL LLC	SCOTT DEPOT	WV	PUTNAM
3	F0476	8/4/2011	WRIGHT FORENSIC ACCOUNTING SERVICES PLLC	MARTINSBURG	WV	BERKELEY
4	F0477A	7/28/2011	STINETTE CRAIGHEAD & GOLSTON AC	LEWISBURG	WV	GREENBRIER
5	F0478	8/15/2011	MESSER & ASSOCIATES AC	CHARLESTON	WV	KANAWHA
6	F0479A	8/9/2011	RYAN & WETMORE PC	SILVER SPRING	MD	
7	F0480	9/14/2011	HENDERSON TAX SERVICE PLLC	FAIRMONT	WV	MARION
8	F0481	9/19/2011	MOSS ADAMS LLP	SEATTLE	WA	
9	F0482A	10/8/2011	LEWIS & ASSOCIATES AC	BARBOURSVILLE	WV	CABELL
10	F0483A	10/6/2011	PERSINGER COMPANY CPAS INC	COVINGTON	VA	
11	F0484	11/18/2011	CHRIS R PETTIGREW AC	CHARLESTON	WV	KANAWHA
12	F0485A	12/13/2011	SMYTH & PYLES LLC	CUMBERLAND	MD	
13	F0486A	12/21/2012	PHBV PARTNERS LLP	PEORIA	IL	
14	F0487A	12/22/2011	FREED MAXICK CPAS PC	BUFFALO	NY	
15	F0488	1/10/2012	CHARLES L RANNELLS PLLC	HARPERS FERRY	WV	JEFFERSON
16	F0489A	12/28/2011	LYNCH RAHAL & ASSOCIATES AC	BECKLEY	WV	RALEIGH
17	F0490A	1/10/2012	PREZKOP-CHAPPELEAR & ASSOCIATES AC	WHEELING	WV	OHIO
18	F0491A	1/10/2012	CARTE HALL & ASSOCIATES AC	ELKINS	WV	RANDOLPH
19	F0493A	1/26/2012	MANNING & ASSOCIATES CPAs LLC	DAYTON	OH	
20	F0494A	2/14/2012	HENDERSON & HILL LLC	BIRMINGHAM	AL	
21	F0495A	2/22/2012	FICHADIA & ASSOCIATES PC	VIENNA	VA	
22	F0496	3/12/2012	ANGELL TAX & ACCOUNTING AC	RAVENSWOOD	WV	JACKSON

**Accounting Corporation, Professional Limited Liability Companies and Firm Permit Approvals
For Period Beginning July 1, 2010 to June 30, 2011**

	Firm No	Registration Date	Company Name	City	State	County
AC Approvals						
1	F0457A	8/16/2010	RYAN & ASSOCIATES AC	OAK HILL	WV	FAYETTE
2	F0465	1/18/2011	DOUGLAS A BICKSLER CPA AC	LEWISBURG	WV	GREENBRIER
3	F0470	3/9/2011	DOUGHERTY & ASSOCIATES AC	KEARNEYSVILLE	WV	JEFFERSON
4	F0472A	5/10/2011	CUNNINGHAM & ASSOCIATES CPAS AC	CHESTER	WV	HANCOCK
PLLC Approvals						
1	F0453A	07/01/10	WILLIAM A LIPPS CPA PLLC	ROMNEY	WV	HAMPSHIRE
2	F0456	07/22/10	MARK P JOSEPH CPA PLLC	ELKINS	WV	RANDOLPH
3	F0458A	08/16/10	CUPPETT & ASSOCIATES PLLC	MORGANTOWN	WV	MONONGALIA
4	F0462A	10/22/10	ALLMAN & ASSOCIATES PLLC	HURRICANE	WV	PUTNAM
5	F0468	01/14/11	DIMIT ACCOUNTING PLLC	WILLIAMSTOWN	WV	WOOD
6	F0471	03/09/11	ADG ACCOUNTING & TAX PLLC	CRAB ORCHARD	WV	RALEIGH
Firm Permit Approvals						
1	F0453A	07/01/10	WILLIAM A LIPPS CPA PLLC	ROMNEY	WV	HAMPSHIRE
2	F0454A	07/19/10	PERSINGER & ASSOCIATES INC	GALAX	VA	
3	F0455A	07/19/10	THE PATTON GROUP PLLC	BLACKSBURG	VA	
4	F0456	07/22/10	MARK P JOSEPH CPA PLLC	ELKINS	WV	RANDOLPH
5	F0457A	08/16/10	RYAN & ASSOCIATES AC	OAK HILL	WV	FAYETTE
6	F0458A	08/16/10	CUPPETT & ASSOCIATES PLLC	MORGANTOWN	WV	MONONGALIA
7	F0459	08/12/10	THOMPSON COBB BAZILIO & ASSOCIATES PC	WASHINGTON	DC	
8	F0460A	08/17/10	DAUBY O'CONNOR & ZALESKI LLC	CARMEL	IN	
9	F0461A	10/01/10	PHILLIP C JARRELL LLC	HAZELHURST	GA	
10	F0462A	10/22/10	ALLMAN & ASSOCIATES PLLC	HURRICANE	WV	PUTNAM
11	F0463A	11/23/10	BAKER TILLY VIRCHOW KRAUSE LLP	CHICAGO	IL	
12	F0464A	12/13/10	IRA MARC MILLER & CO PA	BALTIMORE	MD	
13	F0465	01/18/11	DOUGLAS A BICKSLER CPA AC	LEWISBURG	WV	GREENBRIER
14	F0466A	01/03/11	ROSS & CO PLLC	LOUISVILLE	KY	
15	F0467A	01/04/11	KILMER & ASSOCIATES CPA PC	WINCHESTER	VA	
16	F0468	01/14/11	DIMIT ACCOUNTING PLLC	WILLIAMSTOWN	WV	WOOD
17	F0469A	01/24/11	MILLER STACEY & ASSOCIATES INC	EAST LIVERPOOL	OH	
18	F0470	03/09/11	DOUGHERTY & ASSOCIATES AC	KEARNEYSVILLE	WV	
19	F0471	03/09/11	ADG ACCOUNTING & TAX PLLC	CRAB ORCHARD	WV	RALEIGH
20	F0472A	05/10/11	CUNNINGHAM & ASSOCIATES CPAS AC	CHESTER	WV	HANCOCK
21	F0473A	05/17/11	DIXON HUGHES GOODMAN LLP	CHARLESTON	WV	KANAWHA

**Firm and Individual Practitioner Authorizations Approved
For Period Beginning July 1, 2011 to June 30, 2012**

Firm Authorization Approvals

	Firm No	Approval Date	Firm Name	City	State	County
1	F0477A	7/28/2011	STINETTE CRAIGHEAD & GOLSTON AC	LEWISBURG	WV	GREENBRIER
2	F0478A	8/15/2011	MESSER & ASSOCIATES AC	CHARLESTON	WV	KANAWHA
3	F0479A	8/9/2011	RYAN & WETMORE PC	SILVER SPRING	MD	
4	F0481A	9/19/2011	MOSS ADAMS LLP	SEATTLE	WA	
5	F0482A	10/8/2011	LEWIS & ASSOCIATES AC	BARBOURSVILLE	WV	CABELL
6	F0483A	10/6/2011	PERSINGER COMPANY CPAS INC	COVINGTON	VA	
7	F0485A	12/13/2011	SMYTH & PYLES LLC	CUMBERLAND	MD	
8	F0486A	12/21/2012	PHBV PARTNERS LLP	PEORIA	IL	
9	F0487A	12/22/2011	FREED MAXICK CPAS PC	BUFFALO	NY	
10	F0489A	12/28/2011	LYNCH RAHAL & ASSOCIATES AC	BECKLEY	WV	RALEIGH
11	F0490A	1/10/2012	PREZKOP-CHAPPELEAR & ASSOCIATES AC	WHEELING	WV	OHIO
12	F0491A	1/10/2012	CARTE HALL & ASSOCIATES AC	ELKINS	WV	RANDOLPH
13	F0493A	1/26/2012	MANNING & ASSOCIATES CPAs LLC	DAYTON	OH	
14	F0494A	2/14/2012	HENDERSON & HILL LLC	BIRMINGHAM	AL	
15	F0495A	2/22/2012	FICHADIA & ASSOCIATES PC	VIENNA	VA	

Individual Authorization Approvals

	WV002409	12/12/2011	HENRY H. JONES	BLUEFIELD	WV	MERCER
	NR001217	1/18/2012	JAMES DYKHOUSE	ATLANTA	GA	

**Firm and Individual Practitioner Authorizations Approved
For Period Beginning July 1, 2010 to June 30, 2011**

Firm Authorization Approvals

	Firm No.	Approval Date	Firm Name	City	State	County
1	F0453A	07/01/10	WILLIAM A LIPPS CPA PLLC	ROMNEY	WV	HAMPSHIRE
2	F0454A	07/19/10	PERSINGER & ASSOCIATES INC	GALAX	VA	
3	F0455A	07/19/10	THE PATTON GROUP PLLC	BLACKSBURG	VA	
4	F0457A	08/16/10	RYAN & ASSOCIATES AC	OAK HILL	WV	FAYETTE
5	F0458A	08/16/10	CUPPETT & ASSOCIATES PLLC	MORGANTOWN	WV	MONONGALIA
6	F0460A	08/17/10	DAUBY O'CONNOR & ZALESKI LLC	CARMEL	IN	
7	F0461A	10/01/10	PHILLIP C JARRELL LLC	HAZELHURST	GA	
8	F0462A	10/22/10	ALLMAN & ASSOCIATES PLLC	HURRICANE	WV	PUTNAM
9	F0463A	11/23/10	BAKER TILLY VIRCHOW KRAUSE LLP	CHICAGO	IL	
10	F0464A	12/13/10	IRA MARC MILLER & CO PA	BALTIMORE	MD	
11	F0466A	01/03/11	ROSS & CO PLLC	LOUISVILLE	KY	
12	F0467A	01/04/11	KILMER & ASSOCIATES CPA PC	WINCHESTER	VA	
13	F0469A	01/24/11	MILLER STACEY & ASSOCIATES INC	EAST LIVERPOOL	OH	
14	F0472A	05/10/11	CUNNINGHAM & ASSOCIATES CPAS AC	CHESTER	WV	HANCOCK
15	F0473A	05/17/11	DIXON HUGHES GOODMAN LLP	CHARLESTON	WV	KANAWHA

Individual Authorization Approvals

	License No	Approval Date	Firm Name	City	State	County
1	WV004567	07/01/10	KEVIN PATRICK ROCK	FAYETTEVILLE	WV	FAYETTE
2	WV004736	07/01/10	BRIAN ANDREW MESSER	CHARLESTON	WV	KANAWHA
3	WV004373	10/29/10	KATHRYN M. GODDARD	NEW MARTINSVILLE	WV	WETZEL
4	WV004396	01/02/11	MICHELE RAE DAVIS	BEAVER	WV	RALEIGH
5	WV003232	01/03/11	BARRY LYNN SHAULIS	PARKERSBURG	WV	WOOD
6	WV003324	01/26/11	MELINDA S. TESTERMAN	BLUEFIELD	WV	MERCER
7	WV001622	03/16/11	DANIEL R. BARNETT	ST ALBANS	WV	KANAWHA
8	WV004296	04/12/11	STEPHEN P. GLASER	ST ALBANS	WV	KANAWHA

Number of Licensees by County
For Period Beginning July 1, 2010 to June 30, 2012

County	07/01/2010 to 06/30/2011	07/01/2011 to 06/30/2012
1 Barbour	10	13
2 Berkeley	44	54
3 Boone	6	5
4 Braxton	2	5
5 Brooke	8	7
6 Cabell	161	151
7 Calhoun	0	0
8 Clay	2	4
9 Doddridge	0	0
10 Fayette	16	20
11 Gilmer	4	1
12 Grant	5	4
13 Greenbrier	20	21
14 Hampshire	5	7
15 Hancock	14	19
16 Hardy	7	5
17 Harrison	95	101
18 Jackson	12	21
19 Jefferson	33	32
20 Kanawha	537	530
21 Lewis	9	8
22 Lincoln	6	5
23 Logan	8	9
24 Marion	56	65
25 Marshall	6	7
26 Mason	7	8
27 McDowell	2	2
28 Mercer	55	58
29 Mineral	6	6
30 Mingo	10	10
31 Monongalia	141	140
32 Monroe	4	4
33 Morgan	4	4
34 Nicholas	29	27
35 Ohio	97	100
36 Pendleton	0	1
37 Pleasants	1	1
38 Pocahontas	1	2
39 Preston	19	24
40 Putnam	58	96
41 Raleigh	65	65
42 Randolph	23	24
43 Ritchie	2	4
44 Roane	4	4
45 Summers	3	4
46 Taylor	5	8
47 Tucker	1	1
48 Tyler	1	0
49 Upshur	19	16

Number of Licensees by County
For Period Beginning July 1, 2010 to June 30, 2012

	County	07/01/2010 to 06/30/2011	07/01/2011 to 06/30/2012
50	Wayne	8	9
51	Webster	1	0
52	Wetzel	5	6
53	Wirt	1	2
54	Wood	91	78
55	Wyoming	4	5
	Out-of-Country	4	6
	Out-of-State	470	440
	Total	2207	2249