

# West Virginia Board of Accountancy

106 Capitol Street, Suite 100  
Charleston, West Virginia 25301

Earl Ray Tomblin, Governor



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

Jo Ann Walker, Executive Director

December 2013

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, 2012 and June 30, 2013.

## THE BOARD

This 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 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"

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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.

This Rule was passed by the Legislature and signed by the Governor in April 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, 2012 to June 30, 2013:

Board Member	City	Term Ending	Appointed/Reappointed
Donald B. Nestor - President	Buckhannon, WV	6/30/2013	Reappointed 11/4/2011
David D. Hill, CPA - Vice President	Charleston, WV	6/30/2014	Appointed 11/4/2011
Barry L. Burgess, CPA - Secretary	Huntington, WV	6/30/2013	Appointed 11/4/2011
Louis J. Costanzo, III, CPA - Assist. Sec.	Wheeling, WV	6/30/2012	Appointed 11/4/2011
Harold B. Davis, CPA	Lenore, WV	6/30/2012	Reappointed 11/4/2011
Reed J. Tanner, CPA	Morgantown, WV	6/30/2014	Appointed 11/4/2011
Lee Fisher, Public Member	Little Birch, 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 20, 2012, October 26, 2012, January 11, 2013 and April 26, 2013.

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, CPA - Vice-Pres.	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, CPA - Assist. Sec.	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 27, 2012.

## **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

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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, 2012 and June 30, 2013 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.

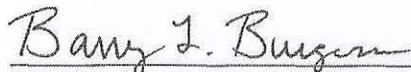
Other Exhibits included in this report for licensure/examination activities performed by the Board of Accountancy for the periods ending June 30, 2012 and June 30, 2013 are:

- 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,



Donald B. Nestor, CPA, President



Barry L. Burgess, 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, 2012 - June 30, 2013**

**Balance July 1, 2012** 618,109.88

**Receipts:**

Renewals/Activations/Inactives	206,720.00
Firm Permits and AC/PLLC Approvals	33,990.00
Firm & Individual Authorizations	53,385.00
Reinstatements	3,015.00
New Licensee Certificates	6,100.00
Reciprocal Certificates	2,200.00
Exam Fees	29,301.80
CPE Late & Extension Fees	22,650.00
Late Fees	3,775.00
Disciplinary	0.00
Other	2,023.80

**Total Receipts for 7/1/2012 to 6/30/2013** 363,160.60

**Total Receipts & Balance Forward**

**Disbursements**

001 Personal Services	186,575.23
002 Board Member Per Diem	4,050.00
004 Increment	5,100.00
010 Administrative Expense Fees	150.00
011 Matching S.S. Funds	14,792.56
012 Matching Public Employee Insurance Funds	9,150.00
014 Workers Compensation Funds	568.00
015 Unemployment Compensation	234.35
016 WV Public Employment Retirement Funds	23,980.14
020 Office Expense (supplies)	5,887.29
021 Printing	722.01
022 Rent	27,001.31
024 Telephone	3,176.00
025 Professional Contracts (AICPA, K.S., A.G.)	14,326.15
026 Travel	2,690.75
027 IS&C	19,544.07
030 Rental (Office equipment)	0.00
031 Association Dues	4,240.00
032 Fire/Auto/Bond and Other Insurance	1,940.00
038 Maintenance Contracts	8,187.42
042 Hospitality	76.47
051 Miscellaneous	687.90
052 Training & Development	1,620.00
053 Postage	10,578.58
054 Computer Expense	1,304.60
061 Equipment Repair	0.00
073 Household Equipment and Furnishings	1,711.66
089 Bank Costs	2,026.35
096 Other Interests & Penalties	18.61
110 Public Employees Insurance Reserve Transfer	1,596.00
160 Retirement Health Benefit Trust	6,408.00

**Total Disbursements for 7/1/2012 to 6/30/2013** -358,343.45

**Balance Forward July 1, 2013** 622,927.03

Balance includes license fees collected for next period beginning 7/1/2013-6/30/2014 deposited in Treasury of State of West Virginia.

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

**Balance July 1, 2011** 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 for 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.

Certificates Issued July 1, 2012 to June 30, 2013

	License No.	Recip. State	Certification Date	Last Name	First Name	Middle Name	Suffix	City	State
1	WV005013		7/1/2012	ATKINS	CHELSEY	R		WINFIELD	WV
2	WV005014		7/1/2012	BIENIEK	STEVEN	DANIEL		WHEELING	WV
3	WV005015		7/1/2012	KINNISON	EMILY	HALL		SO CHARLESTON	WV
4	WV005016		7/1/2012	WAHID	SAIRA			DUMFRIES	VA
5	WV005017		7/1/2012	ROSS	GEORGIA	KATHRYN		BUNKER HILL	WV
6	WV005018		7/20/2012	BABLE	JORDAN	MICHAEL		PITTSBURGH	PA
7	WV005019		7/20/2012	BICKERTON	AMANDA	DANIELLE		ARLINGTON	VA
8	WV005020		7/20/2012	CARLIN	ADAM	MICHAEL		AUGUSTA	WV
9	WV005021		7/20/2012	CRAIG	STEPHEN	A		ELEANOR	WV
10	WV005022		7/20/2012	EMBREY	ANGELA	LIU		MORGANTOWN	WV
11	WV005023		7/20/2012	NEIL	ANNA	KATHLEEN		CHARLESTON	WV
12	WV005024		7/20/2012	QIAN	SHUGUANG			HUNTINGTON	WV
13	WV005025		7/20/2012	RUDDOCK	CHAMESE	GLENDENE		SCOTT DEPOT	WV
14	WV005026		7/20/2012	SACHETTI	SHAY	MATTHEW		FAIRMONT	WV
15	WV005027		7/20/2012	SCHMITT	AMY	REBECCA		WHEELING	WV
16	WV005028		8/3/2012	FOGLE	DANA	L		FALLING WATERS	WV
17	WV005029		8/17/2012	PAYNE	VALERIE	ANN		WINFIELD	WV
18	WV005030	OH	9/4/2012	COPELAND	TIMOTHY	M		WINTERSVILLE	OH
19	WV005031		9/4/2012	VERNON	RYAN	PHILLIP		BRIDGEPORT	WV
20	WV005032		9/7/2012	ELLIS	KEVIN	EMMETT		SUMMERSVILLE	WV
21	WV005033		9/14/2012	CARPENTER	ANTHONY			CROSS LANES	WV
22	WV005034		9/26/2012	KAMPMEYER	RACHEL	L.		CHESTER	WV
23	WV005035		9/26/2012	MEYERS	CLINTON	ZACHARY		HUNTINGTON	WV
24	WV005036		9/26/2012	BUMPS	JESSE	D.		MORGANTOWN	WV
25	WV005037		9/26/2012	KESECKER	JENNA	LYNN		HEDGESVILLE	WV
26	WV005038		10/22/2012	KOWCHECK	LOGAN	W		WELLSBURG	WV
27	WV005039		10/12/2012	HUDKINS	MATTHEW	TAD		CHARLESTON	WV
28	WV005040		10/12/2012	FLUHARTY	ANDREW	B		RICHFIELD	MN
29	WV005041	NY	11/16/2012	WELCH	RYAN	B		DUNBAR	WV
30	WV005042		10/26/2012	CHILDRESS	MELISSA	M.		CROSS LANES	WV
31	WV005043		10/26/2012	STADDON	CATHERINE	RIDINGS		MORGANTOWN	WV
32	WV005044		10/26/2012	STANTON	JUDITH	I.		CHARLESTON	WV
33	WV005045	NC	10/26/2012	PHILYAW	BILLY	J.	JR.	MULLENS	WV
34	WV005046	VA	10/26/2012	STANTON	MEGAN	DANIELLE		GRANTSVILLE	MD
35	WV005047		11/16/2012	FISHER	EMILY	A		TRIADELPHIA	WV
36	WV005048		11/16/2012	PEACH	CHARLES	ALEXANDER		HUNTINGTON	WV
37	WV005049		12/10/2012	TRACEWELL	WESLEY	A		VIENNA	WV
38	WV005050	OH	12/10/2012	WILLIAMS	KATE	MARIE		BELPRE	OH
39	WV005051	VA	12/19/2012	SPADE	LOREY	ANN		PRINCETON	WV
40	WV005052		12/10/2012	PAYNE	JAMES KAY	THOMAS	JR	CHARLESTON	WV
41	WV005053		12/19/2012	SNODGRASS	HANNAH	MORIAH		LEON	WV
42	WV005054	PR	12/20/2012	VESCOVACCI	MADELEINE			FT LAUDERDALE	FL
43	WV005055		12/19/2012	SABATINO	LONDA	MAE		LONDON	WV
44	WV005056		12/19/2012	CONNER	ANDREW	F		SHADY SPRING	WV
45	WV005057		1/11/2013	SHEPPARD	SHANNA	SUE		ROCKPORT	WV
46	WV005058	FL	1/11/2013	SHEALY	JOHN	ROGER		LIBERTY	WV
47	WV005059		1/11/2013	ASH	RONALD	W.		SAINT ALBANS	WV
48	WV005060		1/11/2013	GODBAY	TARA	NICOLE		PENSACOLA	FL
49	WV005061		1/11/2013	ASTON	JOHN			CROSS LANES	WV
50	WV005062		1/25/2013	GANDEE	CAROLYN	L		VOLGA	WV
51	WV005063		1/25/2013	RUSHFORD	MEGAN	AMANDA		MORGANTOWN	WV
52	WV005064		1/31/2013	GORBY	HEATH	BRADFORD		CHARLOTTE	NC
53	WV005065	VA	4/26/2013	CONRAD	SABINE	M.		MORGANTOWN	WV
54	WV005066	MD	2/18/2013	BARRY	RENEE	POUTOUS		CHARLESTON	WV
55	WV005067	PA	3/19/2013	STRADER	WAYNE	S.		ROCK CAVE	WV
56	WV005068		3/19/2013	BRATTON	KRISTA	A.		CHARLESTON	WV
57	WV005069		4/11/2013	PEACH	BRIAN	P.		HUNTINGTON	WV

58	WV005070	4/11/2013	PARRACK	HANNAH	B.	PT PLEASANT	WV
59	WV005071	4/11/2013	DAVIS	MICHAEL	R.	MINERAL WELLS	WV
60	WV005073	4/26/2013	GRISHABER	GRANT	M.	HURRICANE	WV
61	WV005074	4/26/2013	CLARK	CLIFTON	SCOTT	HURRICANE	WV
62	WV005075	4/26/2013	GOODERHAM	TIFFANY	D.	HUNTINGTON	WV
63	WV005076	4/26/2013	GAWTHROP	ALEX	S.	HUNTINGTON	WV

**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	WV004915	OH	7/1/2011	HARMON	LORI	JO		WILLOW WOOD	OH
2	WV004916	NJ	7/1/2011	SHAFAT	NARGES			ENGLEWOOD	NJ
3	WV004917		7/1/2011	HILL	JEREMY	STEVEN		SETH	WV
4	WV004918		7/1/2011	JONES	JONATHAN	DANA		PHILIPPI	WV
5	WV004919		7/1/2011	ANGELOVA	GERGANA	K		FAIRMONT	WV
6	WV004920	OH	7/1/2011	LEE	CHRISTINE	MARIE		FRIENDLY	WV
7	WV004921		7/1/2011	CHILDERS	KRISTIN	DANIELLE		CROSS LANES	WV
8	WV004922		7/1/2011	DROWN	CHRISTINA	LYNN		CHESAPEAKE	OH
9	WV004923		7/1/2011	WHITE	BENJAMIN	W		CHARLESTON	WV
10	WV004924		7/1/2011	SWIGER	ERIC	SCOTT		SHINNSTON	WV
11	WV004925		7/1/2011	DAVIS	JAMES	B	JR	WOODBIDGE	VA
12	WV004926		7/1/2011	DIKE	CHINENYE	NNEAMAKA		CHARLESTON	WV
13	WV004927	MN	7/12/2011	DANIELSON	LORING	ARTHUR		MANNINGTON	WV
14	WV004928	VA	8/1/2011	RUNKLES	AMANDA	NICHOLE		MARTINSBURG	WV
15	WV004929		7/12/2011	GABLE	JONATHAN	HOLLAND		BARBOURSVILLE	WV
16	WV004930		7/12/2011	DEATRICK	RYAN	RICHARD		PITTSBURGH	PA
17	WV004931		8/1/2011	COEN	WILLIAM	DENVER		BETHESDA	MD
18	WV004932	NJ	8/1/2011	WOLPERT	JAQUELINE	BROWN		HARRISBURG	PA
19	WV004933		8/1/2011	WILLISTON	TRAVIS	MITCHELL		MORGANTOWN	WV
20	WV004934		8/1/2011	SOWERS	MATTHEW	BARLETTA		HURRICANE	WV
21	WV004935		8/8/2011	SHAFFER	DAVE	LINCOLN	III	MORGANTOWN	WV
22	WV004936		8/8/2011	FARLEY	ELIZABETH	ANNE		COAL CITY	WV
23	WV004937		8/8/2011	HILTON	SAMANTHA	LYNNE		VIRGINIA BEACH	VA
24	WV004938		8/8/2011	PASTORIUS	JUSTIN	M		WHEELING	WV
25	WV004939		8/8/2011	LOSCH	JENNIFER	MARIE		MORGANTOWN	WV
26	WV004940		8/26/2011	CARR	STEVEN	M		WINFIELD	WV
27	WV004941		8/26/2011	RANDOLPH	MELISSA	RENEE		CULLODEN	WV
28	WV004942		8/26/2011	RAHAL	JONATHAN	PAUL		BEAVER	WV
29	WV004943		8/26/2011	BECKETT	BENJAMIN	JOSEPH		BELMONT	OH
30	WV004944		8/26/2011	BALL	PHILLIP	JUSTIN		BARBOURSVILLE	WV
31	WV004945	PA	10/21/2011	HARTMAN	MEGAN	MARIE		CHARLESTON	WV
32	WV004946		9/19/2011	MEGLIO	CODY	JAMES		DUNBAR	WV
33	WV004947		9/19/2011	STARK	TIFFANY	LOUISE		BARBOURSVILLE	WV
34	WV004948		10/17/2011	PHILLIPS	STEPHANIE	MICHELE		MORGANTOWN	WV
35	WV004949	WY	12/1/2011	QUANCE	DANIEL	EUGENE		CLARKSBURG	WV
36	WV004950		10/21/2011	HANSELMAN	NATASHA	GRACE		MORGANTOWN	WV
37	WV004951		10/21/2011	DUNLAVEY	PATRICK	McENTEE		CHARLESTON	WV
38	WV004952		10/21/2011	CRUM	MICHAEL	DAVIS		CHARLESTON	WV
39	WV004953		10/21/2011	PRICE	ROBERT	JACOB		KENOVA	WV
40	WV004955		10/21/2011	SHEPPARD	NOAH	DAVID		MINERAL WELLS	WV
41	WV004956		10/21/2011	PRIDY	JENNIFER	SUZANNE		NITRO	WV
42	WV004957		10/21/2011	HELLER	ADAM	STEVEN		MORGANTOWN	WV
43	WV004958		10/21/2011	BI	RAN			CHARLESTON	WV
44	WV004959		10/21/2011	VANDEVANDER	DEBORAH	K		ELKINS	WV
45	WV004960		11/1/2011	GARDNER	JESSICA	MARIE		CHARLESTON	WV
46	WV004961		11/1/2011	SWEARINGEN	MICHAEL	PAUL		FOLLANSBEE	WV
47	WV004962		11/1/2011	HARPER-JONES	SARAH	RENEE		CROSS LANES	WV
48	WV004963		11/1/2011	MITCHELL	SABRINA	KAY		ST ALBANS	WV
49	WV004964		11/2/2011	SIMMONS	JESSICA	KATE		CHARLESTON	WV
50	WV004965		11/2/2011	MOGYOROS	ROBERTA	JEAN		FAIRMONT	WV

51	WV004966		11/2/2011	SHOLL	MICHAEL	PAUL		MARTINSBURG	WV
52	WV004967	MD	12/21/2011	TEETS	TRACY	LYNN		EGLON	WV
53	WV004968	VA	12/1/2011	SATTLER	RYAN	LEE		CHARLESTON	WV
54	WV004969		12/1/2011	LACASSE	ANDREW	JOHN		BUCKEYE	WV
55	WV004970	VA	12/1/2011	RANNELLS	CHARLES	LAWRENCE		HARPERS FERRY	WV
56	WV004971		12/1/2011	LONGANACRE	JACK	WINFIELD		FALLS CHURCH	VA
57	WV004972		12/1/2011	SCHLESSER	ELIZABETH	McREE		WEXFORD	PA
58	WV004973	VA	12/21/2011	SIWO	NICOLA	ANTONETTE		CHARLESTON	WV
59	WV004974		12/1/2011	DICKERSON	MATTHEW	DOUGLAS		WARSAW	OH
60	WV004975	MD	12/21/2011	WELLER	JARED	SHAUGHN		MORGANTOWN	WV
61	WV004976	VA	1/4/2012	SMITH	JAMES	EARL	II	CLARKSBURG	WV
62	WV004977		12/21/2011	ATHEY	CLINTON	WILLIAM		LOCH LYNN	MD
63	WV004978		12/1/2011	DAVIS	KERRY	LORREE		ELKVIEW	WV
64	WV004979	OH	1/4/2012	KELLY	DOUGLAS	C		FAIRMONT	WV
65	WV004980	VA	4/27/2012	HONCE	JOSEPH	ALBERT	III	LOUISVILLE	KY
66	WV004981		1/4/2012	BONNETT	DEREK	ADDISON		DANIELS	WV
67	WV004982		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

For Period Beginning July 1, 2012 to June 30, 2013

Exam Section Statistics

Subjects	July/Aug 2012			Oct/Nov 2012			Jan/Feb 2013			April/May 2013		
	Sat	Passed	%	Sat	Passed	%	Sat	Passed	# Passed	Sat	Passed	%
AUD	51	20	39.22%	54	20	37.04%	27	12	44.44%	48	21	43.75%
BEC	46	15	32.61%	46	21	45.65%	32	12	37.50%	25	11	44.00%
FAR	44	17	38.64%	35	13	37.14%	34	12	35.29%	28	14	50.00%
REG	44	20	45.45%	46	18	39.13%	34	8	23.53%	29	10	34.48%
Totals Per Section	<b>185</b>	<b>72</b>	<b>38.92%</b>	<b>181</b>	<b>72</b>	<b>39.78%</b>	<b>127</b>	<b>44</b>	<b>34.65%</b>	<b>130</b>	<b>56</b>	<b>43.08%</b>

Individual Candidate Statistics

Testing Period	Total Candidates Sat	Total Passed	%
July/Aug 2012	134	12	8.96%
Oct/Nov 2012	137	16	11.68%
Jan/Feb 2013	106	10	9.43%
April/May 2013	102	11	10.78%
<b>Total</b>		<b>49</b>	

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	<b>227</b>	<b>83</b>	<b>36.56%</b>	<b>181</b>	<b>65</b>	<b>35.91%</b>	<b>159</b>	<b>68</b>	<b>42.77%</b>	<b>141</b>	<b>46</b>	<b>32.62%</b>

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	12	10.81%
<b>Total</b>		<b>74</b>	

# CPA Exam Performance Summary: 2013 Q-2

## West Virginia

### Overall Performance

Unique Candidates	<b>102</b>
New Candidates	<b>17</b>
Total Sections	<b>130</b>
Passing 4th Section	<b>11</b>
Sections/Candidate	<b>1.27</b>
Pass Rate	<b>43.1%</b>
Average Score	<b>69.6</b>

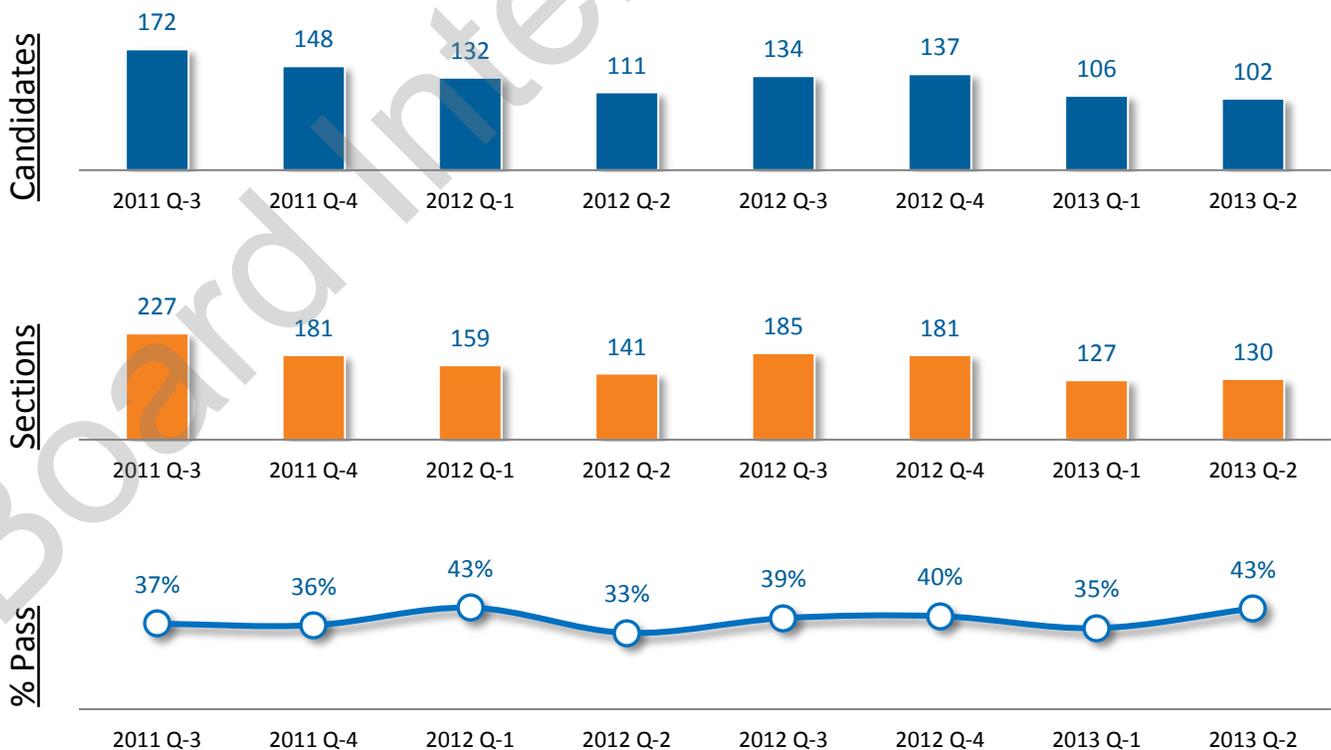
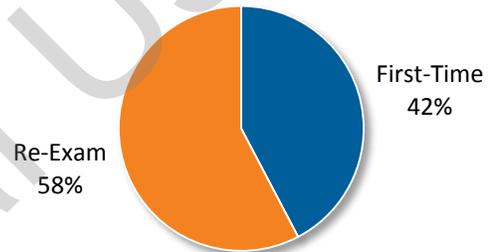
### Section Performance

	Sections	Score	% Pass
First-Time	<b>55</b>	<b>71.0</b>	<b>49.1%</b>
Re-Exam	<b>75</b>	<b>68.5</b>	<b>38.7%</b>
AUD	<b>48</b>	<b>69.7</b>	<b>43.8%</b>
BEC	<b>25</b>	<b>73.0</b>	<b>44.0%</b>
FAR	<b>28</b>	<b>69.1</b>	<b>50.0%</b>
REG	<b>29</b>	<b>67.0</b>	<b>34.5%</b>

### Jurisdiction Rankings (1 to 53)

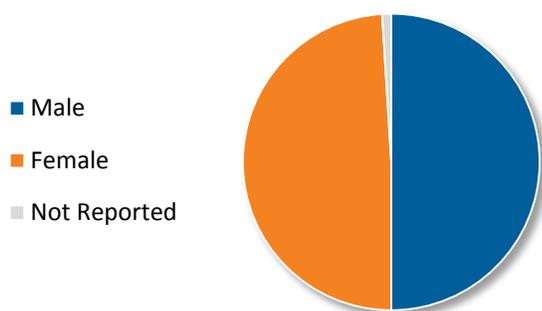
Candidates	Sections
<b>49</b>	<b>48</b>
<b>46</b>	<b>48</b>
Pass Rate	Avg Score

### Exam Type by Percent



# CPA Exam Performance Summary: 2013 Q-2

## Demographics



Male Candidates	51	50.0%
Female Candidates	50	49.0%
Not Reported	1	1.0%

Average Age **28.9**

Age Rank **21**

## Residency

### Candidate Count

In-State Address	92
Out-of-State Address	10
Foreign Address	0

### % of Candidates

In-State Address	90.2%
Out-of-State Address	9.8%
Foreign Address	0.0%

## Degree Type

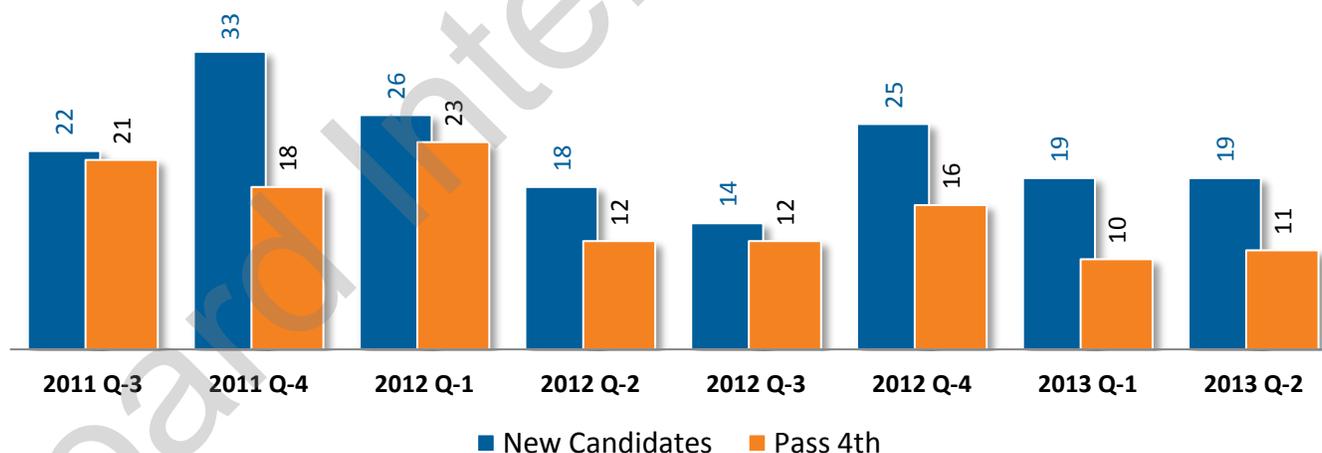
### Candidate Count

Bachelor's Degree	94
Advanced Degree	7
Enrolled/Other	1

### % of Candidates

Bachelor's Degree	92.2%
Advanced Degree	6.9%
Enrolled/Other	1.0%

## New Candidates vs Candidates Passing 4th Section



### Notes about the Data

- 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.
- 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, 2012 to June 30, 2013

<b>Licenses and Permits Issued</b>	
Certified Public Accountants Renewals	2193
Newly Certified CPAs Who Passed Exam in WV	52
Newly Certified Reciprocal CPAs	<u>11</u>
<b>Total WV CPA Licenses Issued</b>	<b>2256</b>
Registered Public Accountant Renewals	6
Non-Resident Public Accountant Renewals	<u>0</u>
<b>Total Public Accountant Renewals</b>	<b>6</b>
<b>CPA-Inactives/PA-Inactives</b>	<b>213</b>
* Firm Permits Renewed	307
* Firms Permits Approved	<u>20</u>
* Includes both AC and PLLC	<b>327</b>
<b>Total Firms</b>	
Accounting Corporations Renewed	90
Accounting Corporations Approved	<u>3</u>
<b>Total Accounting Corporations</b>	<b>93</b>
PLLC Renewed	77
PLLCs Approved	<u>6</u>
<b>Total PLLCs</b>	<b>83</b>
<b>Firms Dissolved</b>	<b>1</b>
Firm Authorizations Renewed	265
Firm Authorization Approved	<u>18</u>
<b>Total Firm Authorization Renewals</b>	<b>283</b>
Existing Individual Authorizations	84
Individual Authorization approved	<u>3</u>
<b>Individual Authorization Totals</b>	<b>87</b>
<b>Board Actions on Complaints</b>	
Cases Closed	1
Cases Dismissed	3
Continued	1
Other	1
Open cases from other periods	<u>1</u>
<b>Total Complaints</b>	<b>7</b>
<b>Complaint #</b>	<b>Disposition</b>
2010-04	Awaiting Decision of Hearing Examiner
2012-05	Dismissed
2013-01	Consent Agreement
2013-02	Dismissed
2013-03	Referred to Berkeley Co Prosecuting Attorney's Office
2013-04	Closed
2013-05	Dismissed

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

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

**Accounting Corporation, Professional Limited Liability Companies and Firm Permit Approvals  
For Period Beginning July 1, 2012 to June 30, 2013**

	<b>Firm No.</b>	<b>Registration Date</b>	<b>Company Name</b>	<b>City</b>	<b>State</b>	<b>County</b>
<b>AC Approvals</b>						
1	F0500A	7/1/2012	EDWARD D GOMPERS & COMPANY AC	WHEELING	WV	OHIO
2	F0508A	12/5/2012	JONATHAN ELDER CPA AC	CLARKSBURG	WV	HARRISON
3	F0510	12/29/2012	CHRISTOPHER J PASSERO CPA & ASSOCIATES AC	ST ALBANS	WV	KANAWHA
<b>PLLC Approvals</b>						
1	F0499A	7/1/2012	C C DALTON CPA PLLC	MORGANTOWN	WV	MONONGALIA
2	F0501A	7/1/2012	HAYFLICH GRIGORACI PLLC	HUNTINGTON	WV	CABELL
3	F0505A	8/31/2012	D L WILLIAMSON & CO PLLC	LOGAN	WV	LOGAN
4	F0511A	12/26/2012	MURRAY QUEEN & COMPANY PLLC	BRIDGEPORT	WV	HARRISON
5	F0513	1/4/2013	TEETS & STANTON PLLC	EGLON	WV	PRESTON
6	F0514A	2/11/2013	GIANOLA HARMON & ASSOC PLLC	SO CHARLESTON	WV	KANAWHA
<b>Firm Permit Approvals</b>						
1	F0499A	7/1/2012	C C DALTON CPA PLLC	MORGANTOWN	WV	MONONGALIA
2	F0500A	7/1/2012	EDWARD D GOMPERS & COMPANY AC	WHEELING	WV	OHIO
3	F0501A	7/1/2012	HAYFLICH GRIGORACI PLLC	HUNTINGTON	WV	CABELL
4	F0502A	7/1/2012	UHY LLP	NEW HAVEN	CT	
5	F0503A	7/30/2012	DONNELLY BOLAND TAX SERVICES LLC	PITTSBURGH	PA	
6	F0504A	7/31/2012	DONNELLY BOLAND & ASSOCIATES	PITTSBURGH	PA	
7	F0505A	8/31/2012	D L WILLIAMSON & CO PLLC	LOGAN	WV	LOGAN
8	F0506A	10/1/2012	COHNREZNICK LLP	ROSELAND	NJ	
9	F0507A	11/1/2012	FIRLEY MORAN FREER & EASSA CPA PC	CLARKSBURG	NY	
10	F0508A	12/5/2012	JONATHAN ELDER CPA AC	MIAMI	WV	HARRISON
11	F0509	11/28/2012	KAUFMAN ROSSIN & CO PA	ST ALBANS	FL	
12	F0510	12/29/2012	CHRISTOPHER J PASSERO CPA & ASSOCIATES AC	BRIDGEPORT	WV	KANAWHA
13	F0511A	12/26/2012	MURRAY QUEEN & COMPANY PLLC	WILLIAMSTOWN	WV	HARRISON
14	F0512	12/19/2012	DIMIT ACCOUNTING LLP	EGLON	WV	WOOD
15	F0513	1/4/2013	TEETS & STANTON PLLC	SO CHARLESTON	WV	PRESTON
16	F0514A	2/11/2013	GIANOLA HARMON & ASSOC PLLC	FAIRMONT	WV	KANAWHA
17	F0515	4/11/2013	A SCOTT ROBERTSON ACCOUNTING SERVICES PL	NEWPORT NEWS	WV	MARION
18	F0516A	3/22/2013	MALVIN RIGGINS & COMPANY PC	BATON ROUGE	VA	
19	F0517A	3/25/2013	POSTLETHWAITE & NETTERVILLE APAC	SAN DIEGO	LA	
20	F0518A	4/18/2013	WEWORSKI & ASSOCIATES		CA	

**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
<b>AC Approvals</b>						
1	F0496	3/12/2012	ANGELL TAX & ACCOUNTING AC	RAVENSWOOD	WV	JACKSON
2	F0477A	7/28/2011	STINNETTE 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
<b>PLLC Approvals</b>						
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
<b>Firm Permit Approvals</b>						
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	STINNETTE 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

**Firm and Individual Practitioner Authorizations Approved  
For Period Beginning July 1, 2012 to June 30, 2013**

**Firm Authorization Approvals**

	Firm Number	Registration Date	Company Name	City	State	County
1	F0497A	7/1/2012	JACKSON & COMPANY CPAS PC	ABINGDON	VA	
2	F0498A	7/1/2012	HARVEY R GLICK CPA PC	SCARSDALE	NY	
3	F0499A	7/1/2012	C C DALTON CPA PLLC	MORGANTOWN	WV	MONONGALIA
4	F0500A	7/1/2012	EDWARD D GOMPERS & COMPANY AC	WHEELING	WV	OHIO
5	F0501A	7/1/2012	HAYFLICH GRIGORACI PLLC	HUNTINGTON	WV	CABELL
6	F0502A	7/1/2012	UHY LLP	NEW HAVEN	CT	
7	F0503A	7/30/2012	DONNELLY BOLAND TAX SERVICES LLC	PITTSBURGH	PA	
8	F0504A	7/31/2012	DONNELLY BOLAND & ASSOCIATES	PITTSBURGH	PA	
9	F0505A	8/31/2012	D L WILLIAMSON & CO PLLC	LOGAN	WV	LOGAN
10	F0506A	10/1/2012	COHNREZNICK LLP	ROSELAND	NJ	
11	F0507A	11/1/2012	FIRLEY MORAN FREER & EASSA CPA PC	EAST SYRACUSE	NY	
12	F0508A	12/5/2012	JONATHAN ELDER CPA AC	CLARKSBURG	WV	HARRISON
13	F0509A	11/28/2012	KAUFMAN ROSSIN & CO PA	MIAMI	FL	
14	F0511A	12/26/2012	MURRAY QUEEN & COMPANY PLLC	BRIDGEPORT	WV	HARRISON
15	F0514A	2/11/2013	GIANOLA HARMON & ASSOC PLLC	SO CHARLESTON	WV	KANAWHA
16	F0516A	3/22/2013	MALVIN RIGGINS & COMPANY PC	NEWPORT NEWS	VA	
17	F0517A	3/25/2013	POSTLETHWAITE & NETTERVILLE APAC	BATON ROUGE	LA	
18	F0518A	4/18/2013	WEWORSKI & ASSOCIATES	SAN DIEGO	CA	

**Individual Authorization Approvals**

1	WV003574	4/12/2013	LISA R. BRAGG CPA	BARBOURSVILLE	WV	CABELL
2	WV004947	7/1/2012	TIFFANY LOUISE STARK CPA	BARBOURSVILLE	WV	CABELL
3	WV005029	11/19/2012	VALERIE ANN PAYNE CPA	WINFIELD	WV	PUTNAM

**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	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	

**Number of Licensees by County**  
**For Period Beginning July 1, 2011 to June 30, 2013**

	<b>County</b>	<b>07/01/2011 to 6/30/2012</b>	<b>07/01/2012 to 06/30/2013</b>
1	Barbour	13	13
2	Berkeley	54	43
3	Boone	5	7
4	Braxton	5	2
5	Brooke	7	6
6	Cabell	151	163
7	Calhoun	0	0
8	Clay	4	1
9	Doddridge	0	0
10	Fayette	20	16
11	Gilmer	1	4
12	Grant	4	5
13	Greenbrier	21	21
14	Hampshire	7	7
15	Hancock	19	15
16	Hardy	5	7
17	Harrison	101	110
18	Jackson	21	13
19	Jefferson	32	33
20	Kanawha	530	537
21	Lewis	8	8
22	Lincoln	5	4
23	Logan	9	9
24	Marion	65	55
25	Marshall	7	7
26	Mason	8	7
27	McDowell	2	2
28	Mercer	58	56
29	Mineral	6	6
30	Mingo	10	9
31	Monongalia	140	142
32	Monroe	4	4
33	Morgan	4	4
34	Nicholas	27	28
35	Ohio	100	99
36	Pendleton	1	0
37	Pleasants	1	1
38	Pocahontas	2	0
39	Preston	24	19
40	Putnam	96	57
41	Raleigh	65	63
42	Randolph	24	24
43	Ritchie	4	2
44	Roane	4	4
45	Summers	4	3
46	Taylor	8	4
47	Tucker	1	1
48	Tyler	0	0
49	Upshur	16	16

**Number of Licensees by County**  
**For Period Beginning July 1, 2011 to June 30, 2013**

	<b>County</b>	<b>07/01/2011 to 6/30/2012</b>	<b>07/01/2012 to 06/30/2013</b>
50	Wayne	9	10
51	Webster	0	1
52	Wetzel	6	5
53	Wirt	2	2
54	Wood	78	85
55	Wyoming	5	5
	Out-of-Country	6	7
	Out-of-State	440	504
	<b>Total</b>	<b>2249</b>	<b>2256</b>