

West Virginia Board of Accountancy

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



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

Earl Ray Tomblin, Governor

Brenda S. Turley, Executive Director

December 22, 2015

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, 2014 and June 30, 2015.

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"

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, 2014 to June 30, 2015.

| Board Member | City | Term Ending | Appointed/Reappointed | |
|---|-----------------|-------------|-----------------------|------------|
| Barry L. Burgess, CPA- President | Huntington, WV | 6/30/2016 | Reappointed | 02/20/2014 |
| Louis J. Costanzo, III, CPA-V-President | Wheeling, WV | 6/30/2015 | Reappointed | 02/20/2014 |
| Reed J. Tanner, CPA - Secretary | Morgantown, WV | 6/30/2014 | Appointed | 11/04/2011 |
| Donald B. Nestor, CPA - Assist. Sec. | Buckhannon, WV | 6/30/2013 | Reappointed | 11/04/2011 |
| David D. Hill, CPA | Charleston, WV | 6/30/2014 | Reappointed | 11/04/2011 |
| Jon W. Cain, CPA | Parkersburg, WV | 6/30/2016 | Appointed | 02/20/2014 |

For this fiscal period, the Board met on the following dates: July 25, 2014; October 24, 2014; December 1, 2014 (teleconference); January 23, 2015; April 24, 2015; May 25, 2015 (teleconference); and June 29, 2015 (teleconference).

The following persons have served as Members of the Board for the periods covered by this Report for the period beginning July 1, 2013 to June 30, 2014:

| Board Member | City | Term Ending | Appointed/Reappointed | |
|---|------------------|-------------|-----------------------|------------|
| David D. Hill, CPA - President | Charleston, WV | 6/30/2014 | Appointed | 11/4/2011 |
| Barry L. Burgess, CPA-Vice President | Huntington, WV | 6/30/2016 | Reappointed | 02/20/2014 |
| Louis J. Costanzo, III, CPA - Secretary | Wheeling, WV | 6/30/2015 | Reappointed | 02/20/2014 |
| Reed J. Tanner, CPA | Morgantown, WV | 6/30/2014 | Appointed | 11/4/2011 |
| Harold B. Davis, CPA* | Lenore, WV | 6/30/2012 | Reappointed | 11/4/2011 |
| Donald B. Nestor, CPA | Buckhannon, WV | 6/30/2013 | Reappointed | 11/4/2011 |
| Jon W. Cain, CPA | Parkersburg, WV | 6/30/2016 | Appointed | 02/20/2014 |
| Lee Fisher, Public Member ** | Little Birch, WV | 6/30/2010 | Resigned | 07/31/2013 |

* Succeeded by Jon W. Cain, CPA

** Public Member - The Board has been without a public member since 7/31/2013

For this fiscal period, the Board met on the following dates to conduct its business and consider any complaints received: July 19, 2013; August 12, 2013 (teleconference); October 25, 2013; December 9, 2013 (teleconference); January 10, 2014; April 25, 2014; June 13, 2014 (teleconference).

The Board has experienced several staff changes during the July 1, 2013 to June 30, 2014 fiscal period. Executive Director, Jo Ann Walker, retired on June 30, 2014 after 43 years of service. On January 10, 2014, in anticipation of Mrs. Walker's retirement, the Board appointed Brenda Turley to succeed her as Executive Director. Stefani D. Young was hired on September 16, 2013 to serve as Administrative Assistant to the Board. Joyce Brown maintained her position as CPA Exam Coordinator through the fiscal year ended June 30, 2014, but retired at the end of August 2014.

On September 1, 2014, the Board of Accountancy also moved its office location from 106 Capitol Street, Charleston, WV, 25301 to 405 Capitol Street, Suite 908, Charleston, WV, 25301.

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.

CERTIFICATION AND 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 for a West Virginia business to practice public accounting, the firm must first apply for a Firm Permit. Firms may organize as a proprietorship, partnership, accounting corporation, professional limited liability company, or a limited liability partnership whose characteristics conform with Board rules. Accounting Corporations and Professional Limited Liability Companies must file the appropriate application for approval by the Board in order to transact business in West Virginia. Once the application is approved

by the Board, the applicant must file an application with the Secretary of State's Business Division. Annual renewal of the Firm Permit is required to continue practicing as a accounting 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, 2014 and June 30, 2015 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, 2014 and June 30, 2015 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,



Barry L. Burgess, CPA, President



Reed J. Tanner, 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)

**West Virginia Board of Accountancy
Schedule of Receipts and Disbursements
Through Period ended June 30, 2015**

FY 2015

Exhibit A

Beginning Cash Balance, July 1, 2014 **\$562,103.26**

| Receipts | Period Ending | 9/30/2014 | 12/31/2014 | 3/31/2015 | 6/30/2015 | Y-T-D Receipts |
|------------------------------------|----------------------|------------------|-------------------|------------------|-------------------|-----------------------|
| Renewals/Activations/Inactives | | 14,753.00 | 1,325.00 | 1,020.00 | 180,705.00 | 197,803.00 |
| Firm Permits and AC/PLLC Approvals | | 4,000.00 | 2,800.00 | 1,300.00 | 31,000.00 | 39,100.00 |
| Firm & Individual Authorizations | | 5,430.00 | 2,485.00 | 1,585.00 | 48,355.00 | 57,855.00 |
| Reinstatements | | 1,755.00 | 680.00 | 680.00 | 425.00 | 3,540.00 |
| New Licensee Certificates | | 1,920.00 | 1,680.00 | 1,355.00 | 1,080.00 | 6,035.00 |
| Reciprocal Certificates | | 2,130.00 | 2,400.00 | 400.00 | 685.00 | 5,615.00 |
| Exam Fees | | 8,135.00 | 6,640.00 | 4,960.00 | 8,280.00 | 28,015.00 |
| CPE Late & Extension Fees | | 1,800.00 | 1,125.00 | 11,235.00 | 10,425.00 | 24,585.00 |
| Late Fees | | 6,700.00 | 350.00 | 400.00 | 150.00 | 7,600.00 |
| Disciplinary | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| * Other | | <u>852.21</u> | <u>1,045.00</u> | <u>800.00</u> | <u>1,563.93</u> | <u>4,261.14</u> |
| Total Receipts | | 47,475.21 | 20,530.00 | 23,735.00 | 282,668.93 | 374,409.14 |

| Disbursements | Object Codes | | | | | Y-T-D Disbursements |
|-----------------------------------|---------------------|-------------------|------------------|------------------|------------------|----------------------------|
| Payroll / Per Diem / Increment | 1200-1206 | 45,386.02 | 28,878.43 | 37,800.06 | 36,655.06 | 148,719.57 |
| Employee Benefits & Matching | 2200-2207 | 12,257.13 | 8,496.43 | 12,644.14 | 12,892.85 | 46,290.55 |
| Retiree Health Benefit Trust Fund | 2208 | 1,312.00 | 984.00 | 1,476.00 | 1,312.00 | 5,084.00 |
| Office Expenses | 3200 | 701.49 | 2,474.75 | 1,734.80 | 514.25 | 5,425.29 |
| Printing & Binding | 3201 | 0.00 | 314.25 | 0.00 | 474.11 | 788.36 |
| Rental Expense | 3202 | 8,719.00 | 7,500.00 | 7,500.00 | 5,000.00 | 28,719.00 |
| Utilities | 3203 | 0.00 | 34.11 | 115.63 | 115.67 | 265.41 |
| Telecommunication | 3204 | 1,337.03 | 2,216.52 | 1,280.62 | 992.14 | 5,826.31 |
| Contractual (service ongoing) | 3206 | 2,826.14 | 2,587.50 | 0.00 | 110.50 | 5,524.14 |
| State's Attorney | 3207 | 2,265.00 | 2,386.50 | 2,479.50 | 1,415.50 | 8,546.50 |
| Consulting Fees | 3208 | 204.00 | 0.00 | 221.00 | 0.00 | 425.00 |
| Security | 3209 | 1,685.00 | 252.14 | 142.84 | 198.21 | 2,278.19 |
| Travel | 3211 | 2,561.45 | 912.20 | 2,541.87 | 3,953.35 | 9,968.87 |
| Computer Services (Internal) | 3213 | 2,494.74 | 990.00 | 889.00 | 1,087.50 | 5,461.24 |
| Computer Services (External) | 3214 | 5,575.00 | 1,584.00 | 858.00 | 2,910.46 | 10,927.46 |
| Rental (Machines & Misc) | 3217 | | | 34.03 | 33.96 | 67.99 |
| Association Dues | 3218 | 4,240.00 | 0.00 | 0.00 | 210.00 | 4,450.00 |
| Fire/Auto/Bond/Other Ins | 3219 | 586.00 | 586.00 | 586.00 | 586.00 | 2,344.00 |
| Food Products | 3220 | | | 175.75 | 36.54 | 212.29 |
| Supplies Household | 3222 | 0.00 | 2,765.97 | 0.00 | 6.54 | 2,772.51 |
| Routine Maintenance Contracts | 3229 | 2,370.46 | 1,962.54 | 1,740.72 | 2,608.94 | 8,682.66 |
| Hospitality | 3233 | 187.90 | 0.00 | 0.00 | 116.98 | 304.88 |
| Miscellaneous | 3241 | 187.30 | 692.21 | 73.11 | 491.37 | 1,443.99 |
| Training & Development (in-state) | 3242 | | | 105.00 | 0.00 | 105.00 |
| Training & Development | 3243 | 0.00 | 865.00 | 1,390.00 | 2,090.00 | 4,345.00 |
| Postal | 3244 | 3,833.70 | 4,916.85 | -1,031.65 | 6,416.85 | 14,135.75 |
| Freight | 3245 | 24.08 | 93.42 | 31.21 | 39.22 | 187.93 |
| Supplies - Computer | 3246 | 0.00 | 15.88 | 0.00 | 0.00 | 15.88 |
| Software Licenses | 3247 | | | 596.96 | 0.00 | 596.96 |
| Computer Equipment | 3248 | 0.00 | 2,849.54 | 0.00 | 0.00 | 2,849.54 |
| Miscellaneous Equipment <\$5,000 | 3252 | 2,304.00 | 2,739.04 | 0.00 | 0.00 | 5,043.04 |
| Payment of Taxes | 3254 | 0.00 | 79.11 | 0.00 | 0.00 | 79.11 |
| Bank Costs | 3263 | 317.05 | 0.00 | 35.04 | 2.23 | 354.32 |
| PEIA Reserve Transfer | 3272 | 0.00 | 0.00 | 0.00 | 1,380.00 | 1,380.00 |
| State Treasurer's Office Fees | 3324 | 2,177.73 | 4.16 | 0.00 | 2,560.84 | 4,742.73 |
| Office Repairs | 6100 | 0.00 | 144.00 | 0.00 | 0.00 | 144.00 |
| Vehicle Repairs | 6105 | | | 55.37 | 0.00 | 55.37 |
| Total Disbursements | | 103,552.22 | 77,324.55 | 73,475.00 | 84,211.07 | 338,562.84 |

Excess Receipts / Disbursements **\$35,846.30**

Ending Cash Balance, June 30, 2015 **\$597,949.56**

West Virginia Board of Accountancy
Schedule of Receipts and Disbursements
Through Period ended June 30, 2014
 Exhibit A

FY 2014

Beginning Cash Balance, July 1, 2013 **\$622,927.03**

| Receipts | Period Ending | 9/30/2013 | 12/31/2013 | 3/31/2014 | 6/30/2014 | Y-T-D Receipts |
|------------------------------------|----------------------|------------------|-------------------|------------------|------------------|-----------------------|
| Renewals/Activations/Inactives | | 13,410.00 | 2,275.00 | 1,155.00 | 185,815.00 | 202,655.00 |
| Firm Permits and AC/PLLC Approvals | | 3,000.00 | 700.00 | 900.00 | 29,600.00 | 34,200.00 |
| Firm & Individual Authorizations | | 4,650.00 | 1,260.00 | 385.00 | 46,380.00 | 52,675.00 |
| Reinstatements | | 1,130.00 | 415.00 | 735.00 | 425.00 | 2,705.00 |
| New Licensee Certificates | | 1,900.00 | 1,115.00 | 2,280.00 | 2,035.00 | 7,330.00 |
| Reciprocal Certificates | | 600.00 | 1,200.00 | 400.00 | 1,000.00 | 3,200.00 |
| Exam Fees | | 8,970.00 | 5,750.00 | 6,710.00 | 7,190.00 | 28,620.00 |
| CPE Late & Extension Fees | | 2,035.00 | 300.00 | 10,695.00 | 7,500.00 | 20,530.00 |
| Late Fees | | 2,775.00 | 200.00 | 375.00 | 100.00 | 3,450.00 |
| Disciplinary | | 500.00 | 0.00 | 773.58 | 0.00 | 1,273.58 |
| * Other | | <u>847.55</u> | <u>385.00</u> | <u>2,650.00</u> | <u>1,351.60</u> | <u>5,234.15</u> |

Total Receipts **39,817.55** **13,600.00** **27,058.58** **281,396.60** **361,872.73**

| Disbursements | Object Codes | | | | | Y-T-D Disbursements |
|---------------------------------|---------------------|-----------------|-----------------|-----------------|-----------------|----------------------------|
| Personal Services | 001-004 | 55,857.42 | 59,692.17 | 58,125.42 | 60,704.30 | 234,379.31 |
| Employee Benefits | 010-016 | 14,181.65 | 16,319.13 | 15,870.26 | 16,415.55 | 62,786.59 |
| Rental Expense | 022 | 9,000.00 | 18,544.74 | 7,909.21 | -7,361.85 | 28,092.10 |
| Contractual & Professional | 025 | 6,436.50 | 1,591.00 | 2,241.00 | 2,470.16 | 12,738.66 |
| Travel | 026 | 3,013.22 | 1,722.56 | 2,209.57 | 288.58 | 7,233.93 |
| Association Dues | 031 | 0.00 | 0.00 | 4,450.00 | 0.00 | 4,450.00 |
| Insurance | 032 | 528.00 | 528.00 | 528.00 | 528.00 | 2,112.00 |
| Routine Maintenance Contract: | 038 | 2,243.28 | 1,984.45 | 2,284.46 | 1,407.99 | 7,920.18 |
| Postal & Freight | 053 | 1,865.50 | 2,297.54 | 445.76 | 3,035.03 | 7,643.83 |
| Bank Costs | 089 | 4,713.82 | 4.84 | 109.58 | 2,621.39 | 7,449.63 |
| ** Other Current Expenses | 020-077 | 11,508.66 | 12,037.69 | 9,359.44 | 5,265.32 | 38,171.11 |
| Other Disbursements | 080-175 | 94.98 | 0.00 | 20.63 | 0.00 | 115.61 |
| Other Interest & Penalties | 096 | 9.62 | 0.00 | 0.00 | 0.00 | 9.62 |
| Reserve Transfer | 110 | 0.00 | 0.00 | 0.00 | 2,093.00 | 2,093.00 |
| Retiree Health Benefit Transfer | 160 | <u>1,584.00</u> | <u>1,692.93</u> | <u>2,112.00</u> | <u>2,112.00</u> | <u>7,500.93</u> |

Total Disbursements **111,036.65** **116,415.05** **105,665.33** **89,579.47** **422,696.50**

Excess Receipts / Disbursements **-\$60,823.77**

Ending Cash Balance, June 30, 2014 **\$562,103.26**

* Other Receipts = Fees collected for Transfer of Exam Scores / Verifications / Address Lists / Fee Credits / Miscellaneous / Returned Check Fees

** Other Current Expenses = Office Supplies / Printing & Binding / Telecommunications / Computer Services / Rentals / Miscellaneous / Publications

Certificates Issued July 1, 2014 to June 30, 2015

| | Certificate No. | Certificate Date | Reciprocal State | FirstName | Middle Name | Last Name | Suffix | City | State |
|----|-----------------|------------------|------------------|------------|-------------|------------|--------|-------------------|-------|
| 1 | WV005152 | 7/1/2014 | | BRANDON | | LESHER | | BUCKHANNON | WV |
| 2 | WV005153 | 7/1/2014 | | TRAM ANH | VU | PHAM | | GAITHERSBURG | MD |
| 3 | WV005154 | 7/1/2014 | | SCOTT | DAVID | BLACKBURN | | POOLESVILLE | MD |
| 4 | WV005155 | 7/1/2014 | | KRISTINA | RENEE | TAYLOR | | DUNBAR | WV |
| 5 | WV005156 | 7/1/2014 | | SUMEDHA | | PRADHAN | | PITTSBURGH | PA |
| 6 | WV005157 | 7/14/2014 | CO | MICHAEL | A. | DIETZ | | CENTENNIAL | CO |
| 7 | WV005158 | 7/18/2014 | PA | ROBERT | BRANDON | ROGERS | | ALLISON PARK | PA |
| 8 | WV005159 | 7/18/2014 | FL | TINA | ELIZABETH | BARTLETT | | GRAFTON | WV |
| 9 | WV005160 | 7/25/2014 | PA | JOSEPH | PETER | SCRIP | SR | FARMINGTON | PA |
| 10 | WV005161 | 7/25/2014 | | DEREK | ALLEN | BUNGARD | | BELPRE | OH |
| 11 | WV005162 | 7/25/2014 | VA | CAROL | ANN | STOKES | | CHARLES TOWN | WV |
| 12 | WV005163 | 7/25/2014 | | JOEL | ALLEN | DAUGHERTY | | MORGANTOWN | WV |
| 13 | WV005164 | 8/6/2014 | | ASHLEY | ANN | GILL | | CHARLESTON | WV |
| 14 | WV005165 | 8/15/2014 | | MALLORY | DAWN | ANDERSON | | CHARLESTON | WV |
| 15 | WV005166 | 9/17/2014 | | NICOLE | INEZ | BEAL | | PARKERSBURG | WV |
| 16 | WV005167 | 9/17/2014 | | JAMON | KEITH | WOLFE | | ST ALBANS | WV |
| 17 | WV005168 | 9/22/2014 | | JUSTIN | A | CARTE | | RALEIGH | NC |
| 18 | WV005169 | 9/22/2014 | | MICHAEL | LESLIE | HARBOUR | | CHARLESTON | WV |
| 19 | WV005170 | 9/22/2014 | OK | JUSTIN | WARD | JORNS | | GRAFTON | WV |
| 20 | WV005171 | 9/29/2014 | | JEFFREY | A. | PORTER | II | HUNTINGTON | WV |
| 21 | WV005172 | 9/29/2014 | | CRISTOPHER | | SOMERVILLE | | CHARLESTON | WV |
| 22 | WV005173 | 10/2/2014 | | AI | KIMY | SEXTON | | SUMMERSVILLE | SC |
| 23 | WV005174 | 10/2/2014 | TX | JENNIFER | LEE | ZACHARY | | MORGANTOWN | WV |
| 24 | WV005175 | 10/2/2014 | VA | CAROLYN | BURKEY | RAY | | LEWISBURG | WV |
| 25 | WV005176 | 10/2/2014 | | CASSANDRA | ANN | HUMPHREYS | | S CHARLESTON | WV |
| 26 | WV005177 | 10/2/2014 | | STEPHANIE | MARIE | DAVIS | | ONA | WV |
| 27 | WV005178 | 10/2/2014 | | ELIZABETH | ANNE | DICKERSON | | PARKERSBURG | WV |
| 28 | WV005179 | 10/14/2014 | | MATHEW | JAMES | BUTLER | | LEONARDTOWN | MD |
| 29 | WV005180 | 10/14/2014 | OH | AMANDA | DIANNE | STRADER | | WHITE SULPHUR SPR | WV |
| 30 | WV005181 | 10/24/2014 | | ERIN | MICHELLE | GILLIGAN | | WHEELING | WV |
| 31 | WV005182 | 10/24/2014 | OH | SCOTT | CONRAD | HEYDLE | | ST. CLAIRSVILLE | OH |
| 32 | WV005183 | 10/24/2014 | PA | ANGELA | DAWN | JOHNSON | | HUNTINGTON | WV |
| 33 | WV005184 | 10/24/2014 | GA | LEAH | LYNN | WOODWORTH | | CULLODEN | WV |
| 34 | WV005185 | 10/30/2014 | VA | KEJAL | ANAND | DOSHI | | HUNTINGTON | WV |
| 35 | WV005186 | 10/30/2014 | MD | HARRY | THOMAS | WILKINS | | KEARNEYSVILLE | WV |
| 36 | WV005187 | 11/13/2014 | | E. | MICHAEL | ABRAHAM | | GLEN DALE | WV |
| 37 | WV005188 | 11/26/2014 | KY | CHRIS | D. | DOYEL | | MORGANTOWN | WV |
| 38 | WV005189 | 11/26/2014 | | NGA | PHUONG | BUI | | HUNTINGTON | WV |
| 39 | WV005190 | 12/11/2014 | MD | DONALD | C. | SIMMONS | | RIDGELEY | WV |
| 40 | WV005191 | 12/11/2014 | VA | DANIEL | JAMES | WILLIAMS | | BUNKER HILL | WV |
| 41 | WV005192 | 12/15/2014 | OH | MOLLY | M. | BURNASH | | MORGANTOWN | WV |
| 42 | WV005193 | 12/15/2014 | | KASANDRA | D. | VANCE | | BRANCHLAND | WV |
| 43 | WV005194 | 12/12/2014 | | MALLORY | JO | ENGEL | | SO CHARLESTON | WV |
| 44 | WV005195 | 12/16/2014 | | ANDREW | G. | REED | | MOUNT HOPE | WV |
| 45 | WV005196 | 12/17/2014 | VA | STAUNTON | THOMAS | GORRELL | | CHARLESTON | WV |
| 46 | WV005197 | 12/17/2014 | | ASHLEY | | SANDY | | VIENNA | WV |
| 47 | WV005198 | 12/15/2014 | NC | DOUGLAS | WAYNE | BARKER | | SCOTT DEPOT | WV |
| 48 | WV005199 | 12/15/2014 | | JOSEPH | WAYNE | HAGER | | HURRICANE | WV |
| 49 | WV005200 | 12/29/2014 | | BROOKE | EILEEN | HAYS | | ST CLAIRSVILLE | OH |
| 50 | WV005201 | 12/29/2014 | OH | HEATHER | E. | DEW | | PARKERSBURG | WV |
| 51 | WV005202 | 12/29/2014 | | MATTHEW | D | MELLERT | | CHARLESTON | WV |
| 52 | WV005203 | 1/2/2015 | | DAVID | | WABLE | | SISTERSVILLE | WV |
| 53 | WV005204 | 1/9/2015 | | PAUL | FRANKLIN | LARSEN | | VIENNA | WV |
| 54 | WV005205 | 1/12/2015 | | EVAN | MICHAEL | HARDESTY | | KINGWOOD | WV |
| 55 | WV005206 | 1/12/2015 | | LAURA | KEPPLE | SEVERT | | MORGANTOWN | WV |
| 56 | WV005207 | 1/21/2015 | CA | MAGDALENA | | TONDERA | | CHARLESTON | WV |
| 57 | WV005208 | 1/23/2015 | LA | SARA | S. | FRANCE | | WHEELING | WV |

| | | | | | | | | |
|----|----------|-----------|----|---------|---------|----------|--------------|----|
| 58 | WV005209 | 2/5/2015 | OH | JODEY | L. | ALTIER | MARIETTA | OH |
| 59 | WV005210 | 2/16/2015 | | MAEGAN | N. | ADKINS | HURRICANE | WV |
| 60 | WV005211 | 2/16/2015 | | MAGGIE | RENEE | LEAPTROT | CHARLESTON | WV |
| 61 | WV005212 | 2/16/2015 | | SHELLY | M. | SMITH | CHARLESTON | WV |
| 62 | WV005213 | 3/10/2015 | | CLINT | PATRICK | HOLBERT | FAIRMONT | WV |
| 63 | WV005214 | 3/18/2015 | | MARK | A. | FLETCHER | MORGANTOWN | WV |
| 64 | WV005215 | 3/18/2015 | | KELLY | DENISE | HALE | ALEXANDRIA | VA |
| 65 | WV005216 | 3/26/2015 | VA | BEVERLY | WILLIE | PINSON | CHARLES TOWN | WV |
| 66 | WV005217 | 4/4/2015 | | JASON | MICHAEL | BOLEN | MORGANTOWN | WV |
| 67 | WV005218 | 7/1/2015 | | SHARON | | AHRENS | HEDGESVILLE | WV |
| 68 | WV005219 | 5/11/2015 | | KATHRYN | TAYLOR | BRIGHT | ELKINS | WV |
| 69 | WV005220 | 5/21/2015 | | LEAH | ELAINE | YOAKUM | RUPERT | WV |
| 70 | WV005221 | 5/21/2015 | | SONYA | M. | BUTCHER | SCOTT DEPOT | WV |

Certificates Issued July 1, 2013 to June 30, 2014

| | License No. | Recip State | Certification Dt. | Last Name | First Name | Middle Name | Suffix | City | State |
|----|-------------|-------------|-------------------|------------|------------|-------------|--------|----------------|-------|
| 1 | WV005077 | | 7/1/2013 | PAINTER | T. | MICHELLE | | S CHARLESTON | WV |
| 2 | WV005078 | | 7/1/2013 | CHILDRESS | KRISTI | M. | | CHARLESTON | WV |
| 3 | WV005079 | | 7/1/2013 | VICKERS | ROBERT | DOUGLAS | | MT PLEASANT | SC |
| 4 | WV005080 | OH | 7/19/2013 | CRABTREE | WILLIAM | TYSON | | HUNTINGTON | WV |
| 5 | WV005081 | | 7/19/2013 | DAILER | ANDREW | S. | | CHARLOTTE | NC |
| 6 | WV005082 | | 7/19/2013 | SCOTT | ANNA | LUCINDA | | CHARLESTON | WV |
| 7 | WV005083 | | 7/19/2013 | GANTZER | LACEY | KAE | | WHEELING | WV |
| 8 | WV005084 | | 7/19/2013 | GRIESBAUM | ASHLEA | P. | | MORGANTOWN | WV |
| 9 | WV005085 | | 7/19/2013 | HUGHES | SAMANTHA | GWEN | | MOUNDSVILLE | WV |
| 10 | WV005086 | | 7/19/2013 | PRIOR | JEFFREY | THOMAS | | OAK HILL | WV |
| 11 | WV005087 | | 7/19/2013 | ZAMBITO | CHARLEEN | RENEE | | WHEELING | WV |
| 12 | WV005088 | | 8/19/2013 | ASHLEY | SHANNON | MARIE | | CHARLESTON | WV |
| 13 | WV005089 | | 8/23/2013 | ELLIOTT | ELISE | ANN | | ARLINGTON | VA |
| 14 | WV005090 | | 8/23/2013 | KESSEL | LAURA | ELIZABETH | | FISHER | WV |
| 15 | WV005091 | | 8/23/2013 | NISEWARNER | TERRY | ALAN | II | PARKERSBURG | WV |
| 16 | WV005092 | | 8/23/2013 | SMITH | ASHLEY | D. | | WASHINGTON | DC |
| 17 | WV005093 | KY | 9/14/2013 | MCCARTNEY | ERIC | S. | | ELKINS | WV |
| 18 | WV005094 | | 9/14/2013 | ADKINS | STEPHEN | DEREK | | HUNTINGTON | WV |
| 19 | WV005095 | VA | 9/16/2013 | ALEXANDER | DONNA | A. | | PETERSBURG | PA |
| 20 | WV005096 | | 9/16/2013 | KIDWELL | JACOB | THOMAS | | CRAIGSVILLE | WV |
| 21 | WV005097 | | 9/16/2013 | FERRARI | NICHOLAS | PATRICK | | CHARLESTON | WV |
| 22 | WV005098 | | 9/17/2013 | DUPLAGA | ABBEY | J. | | COLUMBUS | OH |
| 23 | WV005099 | | 9/17/2013 | JI | SICONG | | | CHILLICOTHE | OH |
| 24 | WV005100 | | 9/26/2013 | RILEY | AAREN | W. | | DENVER | CO |
| 25 | WV005101 | | 9/23/2013 | ROBERTS | BRIAN | LEE | | BLUEFIELD | WV |
| 26 | WV005102 | | 10/9/2013 | LEE | BRIAN | FREDERICK | | TORNADO | WV |
| 27 | WV005103 | | 10/9/2013 | DRENNEN | JEREMY | DAVID | | LOST CREEK | WV |
| 28 | WV005104 | | 10/15/2013 | FRESHOUR | DUSTIN | W. | | MT CLARE | WV |
| 29 | WV005105 | | 10/22/2013 | MOORE | ELLEN | KASTNER | | SCOTT DEPOT | WV |
| 30 | WV005106 | OH | 11/6/2013 | CROUCH | JENNIFER | ANN | | WINTERSVILLE | OH |
| 31 | WV005107 | | 11/13/2013 | BIENIEK | DANIELLE | MARIE | | WILLIAMSTOWN | WV |
| 32 | WV005108 | SC | 11/21/2013 | CLEMENTE | ANN | FRANCES | | PARKERSBURG | WV |
| 33 | WV005109 | OH | 11/21/2013 | JONES | JEFFREY | KISTLER | | LANCASTER | OH |
| 34 | WV005110 | | 11/15/2013 | HUGHES | JESSICA | NICOLE | | CHARLESTON | WV |
| 35 | WV005111 | | 12/10/2013 | CUTLIP | DUSTIN | ALLAN | | MARLINTON | WV |
| 36 | WV005112 | | 12/18/2013 | WALLS | BRENT | TAYLOR | | HURRICANE | WV |
| 37 | WV005113 | | 12/23/2013 | MILES | ZACHARY | R | | S CHARLESTON | WV |
| 38 | WV005114 | NC | 1/6/2014 | CISZEK | FRANK | ERICKSON | | WEIRTON | WV |
| 39 | WV005115 | | 1/10/2014 | HEFLIN | SAMANTHA | DANIELLE | | WESTON | WV |
| 40 | WV005116 | | 1/16/2014 | GOFF | ADRIENNE | ELIZABETH | | MORGANTOWN | WV |
| 41 | WV005117 | TX | 1/16/2014 | SIMPSON | KATHLEEN | MARIE | | CHARLESTON | WV |
| 42 | WV005118 | | 1/25/2014 | BUCHER | JONATHAN | EUGENE | | CAIRO | WV |
| 43 | WV005119 | | 1/23/2014 | BUSICK | KEVIN | CHARLES | | WHEELING | WV |
| 44 | WV005120 | | 2/5/2014 | FRASHER | SAMANTHA | KAROL | | FAIRMONT | WV |
| 45 | WV005121 | | 2/5/2014 | POLING | BENJAMIN | MICHAEL | | PARKERSBURG | WV |
| 46 | WV005122 | | 2/10/2014 | WADE | MARC | CHRISTIAN | | WHEELING | WV |
| 47 | WV005123 | | 2/11/2014 | McDONALD | BRANDON | K | | BARBOURSVILLE | WV |
| 48 | WV005124 | VA | 2/11/2014 | REIDER | SCOTT | GREGORY | | FAIRMONT | WV |
| 49 | WV005125 | | 2/21/2014 | JACKSON | LLOYD | GEORGE | III | HAMLIN | WV |
| 50 | WV005126 | MD | 2/24/2014 | KING | JOHN | WILLIAM | | CHARLES TOWN | WV |
| 51 | WV005127 | | 3/6/2014 | HOYT | HEATHER | ANNE | | WHEELING | WV |
| 52 | WV005128 | PA | 3/13/2014 | SCHUCKERS | KENNETH | EUGENE | JR | MORGANTOWN | WV |
| 53 | WV005129 | | 3/17/2014 | GATRELL | TYLER | JORDAN | | HUNTINGTON | WV |
| 54 | WV005130 | | 3/19/2014 | INCLAN | ALEX | CRAIG | | GLEN DALE | WV |
| 55 | WV005131 | | 3/19/2014 | WEINER | PATRICK | H. | | WEXFORD | PA |
| 56 | WV005132 | | 3/25/2014 | SMITH | DEVAN | THOMAS | | MORGANTOWN | WV |
| 57 | WV005133 | | 3/28/2014 | THOMAS | JENNIFER | SUE | | ST CLAIRSVILLE | OH |

| | | | | | | | | |
|----|----------|----|-----------|------------|---------|---------|-------------|----|
| 58 | WV005134 | FL | 4/3/2014 | KASSAWAT | MARIA | PAULINA | POLAND | OH |
| 59 | WV005135 | | 4/3/2014 | DONALDSON | REBECCA | ANN | WESTON | WV |
| 60 | WV005136 | | 4/13/2014 | TAYLOR | JAMES | M | WHEELING | WV |
| 61 | WV005137 | PA | 4/13/2014 | DADEY | KEVIN | SCOTT | BRIDGEVILLE | PA |
| 62 | WV005138 | | 4/17/2014 | STANLEY | SETH | WEBSTER | HUNTINGTON | WV |
| 63 | WV005139 | TN | 4/25/2014 | CISCEL | REBECCA | K. | PHOENIX | AZ |
| 64 | WV005140 | | 4/25/2014 | HOUDYSHELL | DUSTIN | ANDREW | CHARLOTTE | NC |
| 65 | WV005141 | VA | 5/20/2014 | ZHOU | RUNYU | | CHARLESTON | WV |
| 66 | WV005142 | VA | 5/20/2014 | JENNELLE | JAMES | BRANDON | RICHLANDS | VA |
| 67 | WV005143 | | 5/20/2014 | BROWNING | MARIA | | ATLANTA | GA |
| 68 | WV005144 | | 7/1/2014 | KELLEY | JASON | SCOTT | HUNTINGTON | WV |
| 69 | WV005145 | | 6/2/2014 | NIEMAN | CODY | RYAN | MORGANTOWN | WV |
| 70 | WV005146 | VA | 6/2/2014 | WEEKLEY | JUSTIN | JAMES | CHARLESTON | WV |
| 71 | WV005147 | | 7/1/2014 | HUSBY | MASON | LYLE | CHARLESTON | WV |
| 72 | WV005148 | | 7/1/2014 | BILLMYER | MAX | | HUNTINGTON | WV |
| 73 | WV005149 | | 6/8/2014 | SIGMAN | REBECCA | DAWN | CHARLESTON | WV |
| 74 | WV005150 | | 7/1/2014 | LOVETT | ROBERT | BRUCE | HERNDON | VA |
| 75 | WV005151 | | 6/8/2014 | MAY | MICHAEL | D. | HUNTINGTON | WV |

CPA Exam Performance: *All Jurisdictions*

2015 Q-2

Overall Performance

| | |
|---------------------|---------------|
| Unique Candidates | 43,334 |
| New Candidates | 12,046 |
| Total Sections | 56,615 |
| Passing 4th Section | 6,043 |
| Sections/Candidate | 1.31 |
| Pass Rate | 51.5% |
| Average Score | 72.5 |

Section Performance

| | Sections | Score | % Pass |
|------------|---------------|-------------|--------------|
| First-Time | 32,737 | 73.5 | 57.5% |
| Re-Exam | 23,878 | 71.1 | 43.4% |
| AUD | 15,965 | 73.4 | 49.2% |
| BEC | 13,269 | 74.1 | 57.6% |
| FAR | 13,323 | 70.4 | 48.9% |
| REG | 14,058 | 71.8 | 50.9% |

Top 3 Jurisdictions

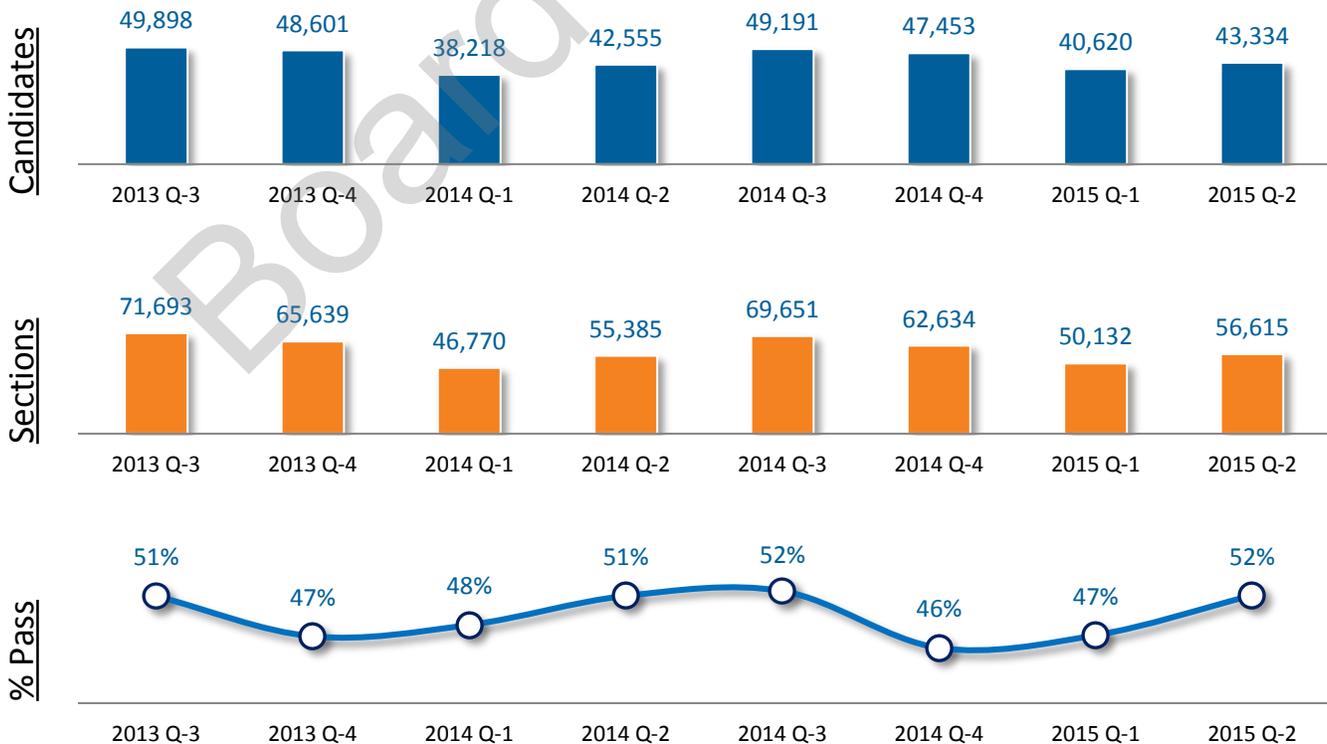
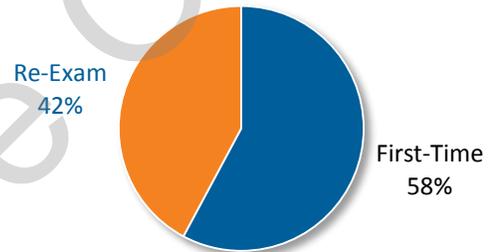
Most Candidates

| | |
|---------------|--------------|
| 1. California | 5,745 |
| 2. New York | 5,135 |
| 3. Texas | 2,818 |

Highest Pass Rate

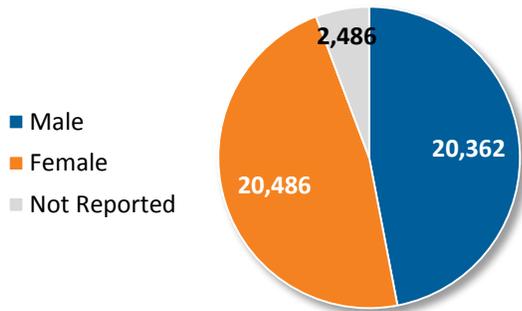
| | |
|--------------|--------------|
| 1. Missouri | 65.9% |
| 2. Wisconsin | 64.1% |
| 3. Utah | 64.0% |

Exam Type by Percent



CPA Exam Performance: *All Jurisdictions*

Demographics



Residency

| Candidate Count | |
|----------------------|--------|
| In-State Address | 32,847 |
| Out-of-State Address | 6,859 |
| Foreign Address | 3,628 |
| % of Candidates | |
| In-State Address | 75.8% |
| Out-of-State Address | 15.8% |
| Foreign Address | 8.4% |

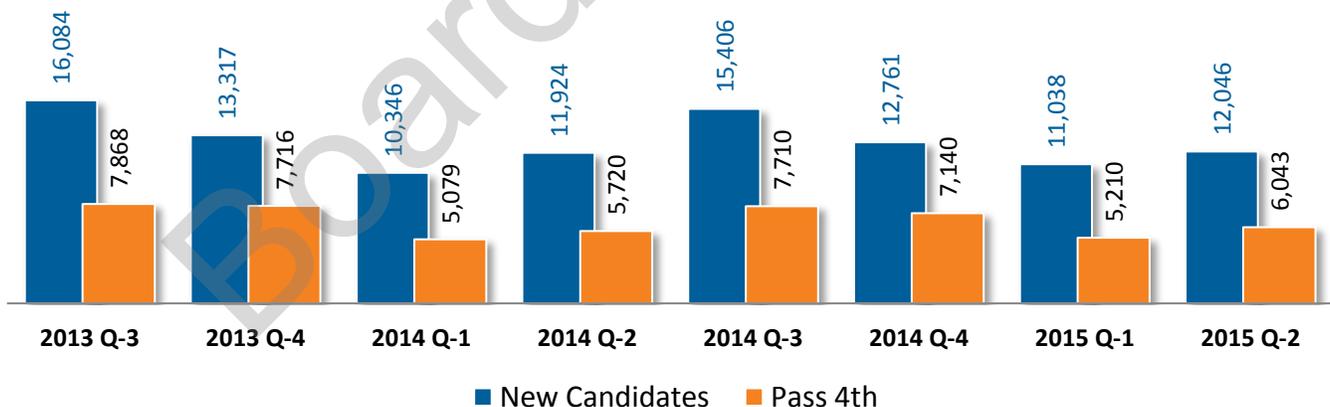
Average Age



Degree Type

| Candidate Count | |
|-------------------|--------|
| Bachelor's Degree | 19,706 |
| Advanced Degree | 6,126 |
| Enrolled/Other | 17,502 |
| % of Candidates | |
| Bachelor's Degree | 45.5% |
| Advanced Degree | 14.1% |
| Enrolled/Other | 40.4% |

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.

2015 Q-2

Overall Statistics for Testing Window 2015 Q-2

| Jurisdiction | Count Candidates | Count Sections | FT Sections | RE Sections | Average Pass Rate | Average Score | Average Age |
|----------------------|------------------|----------------|-------------|-------------|-------------------|---------------|-------------|
| Alabama | 145 | 177 | 91 | 86 | 51.4% | 72.9 | 32.2 |
| Alaska | 795 | 1,105 | 718 | 387 | 44.7% | 69.9 | 31.0 |
| Arizona | 416 | 532 | 322 | 210 | 54.3% | 73.1 | 30.2 |
| Arkansas | 195 | 248 | 113 | 135 | 41.9% | 68.7 | 28.9 |
| California | 5,745 | 7,540 | 4,186 | 3,354 | 47.3% | 70.9 | 29.9 |
| Colorado | 920 | 1,314 | 738 | 576 | 54.7% | 73.4 | 30.5 |
| Connecticut | 535 | 657 | 344 | 313 | 52.2% | 72.5 | 28.1 |
| Delaware | 196 | 251 | 120 | 131 | 42.6% | 69.6 | 31.1 |
| District of Columbia | 75 | 96 | 59 | 37 | 47.9% | 72.4 | 29.1 |
| Florida | 1,440 | 1,752 | 1,077 | 675 | 52.0% | 73.3 | 30.3 |
| Georgia | 1,522 | 2,046 | 1,298 | 748 | 57.3% | 74.1 | 28.8 |
| Guam | 436 | 665 | 401 | 264 | 49.0% | 71.2 | 32.2 |
| Hawaii | 144 | 182 | 84 | 98 | 45.1% | 71.1 | 30.3 |
| Idaho | 152 | 201 | 126 | 75 | 48.8% | 71.7 | 30.7 |
| Illinois | 2,503 | 3,394 | 2,101 | 1,293 | 57.5% | 74.5 | 27.7 |
| Indiana | 638 | 805 | 467 | 338 | 53.3% | 72.5 | 28.2 |
| Iowa | 308 | 429 | 285 | 144 | 60.1% | 74.7 | 26.4 |
| Kansas | 142 | 178 | 103 | 75 | 60.1% | 74.4 | 28.2 |
| Kentucky | 386 | 455 | 250 | 205 | 49.9% | 71.7 | 28.7 |
| Louisiana | 384 | 462 | 229 | 233 | 45.2% | 70.2 | 29.5 |
| Maine | 510 | 772 | 458 | 314 | 50.3% | 71.3 | 31.5 |
| Maryland | 766 | 962 | 452 | 510 | 41.0% | 69.2 | 30.6 |
| Massachusetts | 1,327 | 1,631 | 970 | 661 | 55.4% | 74.1 | 26.9 |
| Michigan | 1,001 | 1,242 | 789 | 453 | 55.6% | 74.3 | 27.5 |
| Minnesota | 694 | 875 | 539 | 336 | 56.7% | 74.1 | 27.3 |
| Mississippi | 152 | 190 | 94 | 96 | 40.5% | 70.1 | 29.0 |
| Missouri | 656 | 1,012 | 761 | 251 | 65.9% | 77.2 | 26.4 |
| Montana | 353 | 542 | 295 | 247 | 45.9% | 69.7 | 28.7 |

| Jurisdiction | Count Candidates | Count Sections | FT Sections | RE Sections | Average Pass Rate | Average Score | Average Age |
|----------------|------------------|----------------|-------------|-------------|-------------------|---------------|-------------|
| Nebraska | 152 | 198 | 130 | 68 | 58.1% | 73.8 | 27.4 |
| Nevada | 157 | 192 | 104 | 88 | 43.2% | 71.3 | 29.9 |
| New Hampshire | 1,258 | 1,637 | 690 | 947 | 44.5% | 70.6 | 31.2 |
| New Jersey | 1,209 | 1,487 | 723 | 764 | 45.6% | 70.2 | 28.9 |
| New Mexico | 195 | 260 | 133 | 127 | 39.2% | 68.7 | 33.4 |
| New York | 5,135 | 6,389 | 3,569 | 2,820 | 50.5% | 72.2 | 27.6 |
| North Carolina | 957 | 1,312 | 913 | 399 | 55.9% | 74.0 | 28.0 |
| North Dakota | 120 | 149 | 90 | 59 | 53.7% | 74.6 | 28.3 |
| Ohio | 1,069 | 1,333 | 687 | 646 | 50.6% | 72.4 | 28.7 |
| Oklahoma | 302 | 380 | 188 | 192 | 46.1% | 69.6 | 31.3 |
| Oregon | 329 | 421 | 246 | 175 | 55.3% | 74.4 | 30.0 |
| Pennsylvania | 1,419 | 1,772 | 935 | 837 | 52.0% | 72.6 | 27.3 |
| Puerto Rico | 395 | 492 | 230 | 262 | 37.4% | 66.8 | 28.0 |
| Rhode Island | 61 | 72 | 46 | 26 | 52.8% | 74.0 | 26.7 |
| South Carolina | 269 | 354 | 223 | 131 | 51.1% | 73.0 | 28.0 |
| South Dakota | 66 | 78 | 46 | 32 | 51.3% | 73.5 | 29.1 |
| Tennessee | 788 | 1,071 | 683 | 388 | 52.8% | 72.4 | 28.9 |
| Texas | 2,818 | 3,962 | 2,459 | 1,503 | 55.5% | 74.0 | 29.0 |
| Utah | 256 | 311 | 213 | 98 | 64.0% | 77.0 | 30.9 |
| Vermont | 172 | 263 | 136 | 127 | 49.8% | 72.3 | 28.5 |
| Virginia | 1,542 | 1,955 | 1,078 | 877 | 49.3% | 72.2 | 29.9 |
| Washington | 1,355 | 1,846 | 1,134 | 712 | 51.4% | 72.0 | 31.2 |
| West Virginia | 98 | 116 | 53 | 63 | 38.8% | 69.3 | 28.6 |
| Wisconsin | 635 | 803 | 543 | 260 | 64.1% | 76.6 | 27.3 |
| Wyoming | 35 | 39 | 14 | 25 | 38.5% | 71.7 | 31.0 |

CPA Exam Performance Summary: 2015 Q-2

West Virginia

Overall Performance

| | |
|---------------------|-------|
| Unique Candidates | 98 |
| New Candidates | 20 |
| Total Sections | 116 |
| Passing 4th Section | 5 |
| Sections/Candidate | 1.18 |
| Pass Rate | 38.8% |
| Average Score | 69.3 |

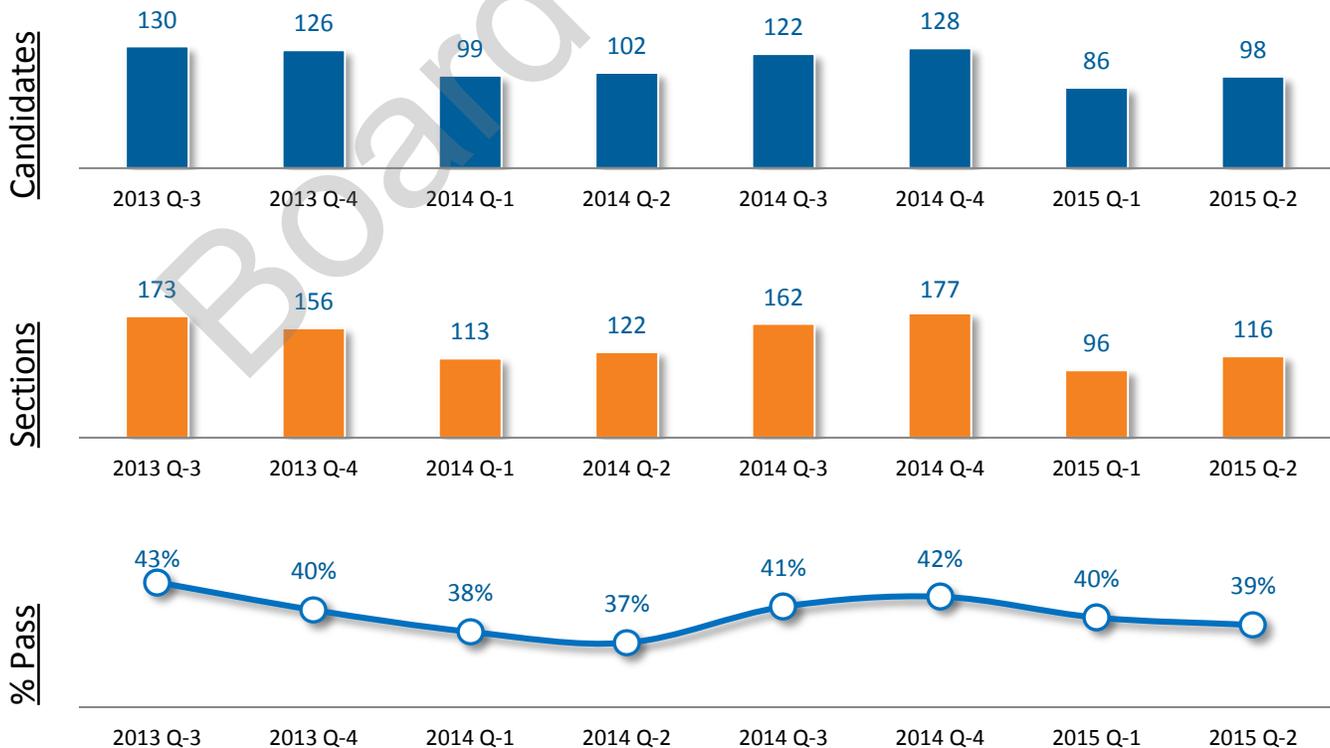
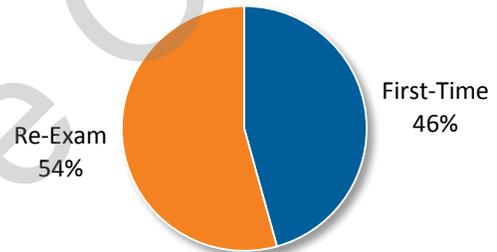
Section Performance

| | Sections | Score | % Pass |
|------------|----------|-------|--------|
| First-Time | 53 | 68.5 | 45.3% |
| Re-Exam | 63 | 69.9 | 33.3% |
| AUD | 31 | 66.8 | 25.8% |
| BEC | 33 | 74.4 | 51.5% |
| FAR | 26 | 63.6 | 30.8% |
| REG | 26 | 71.3 | 46.2% |

Jurisdiction Rankings (1 to 53)

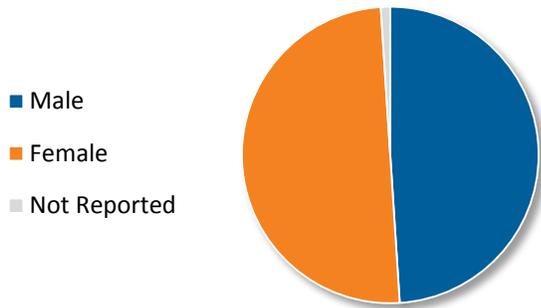
| | | | |
|------------|----|-----------|----|
| Candidates | 46 | Sections | 49 |
| Pass Rate | 50 | Avg Score | 49 |

Exam Type by Percent



CPA Exam Performance Summary: 2015 Q-2

Demographics



| | | |
|-------------------|----|-------|
| Male Candidates | 48 | 49.0% |
| Female Candidates | 49 | 50.0% |
| Not Reported | 1 | 1.0% |

Average Age **28.6**

Age Rank **20**

Residency

Candidate Count

| | |
|----------------------|----|
| In-State Address | 87 |
| Out-of-State Address | 11 |
| Foreign Address | 0 |

% of Candidates

| | |
|----------------------|-------|
| In-State Address | 88.8% |
| Out-of-State Address | 11.2% |
| Foreign Address | 0.0% |

Degree Type

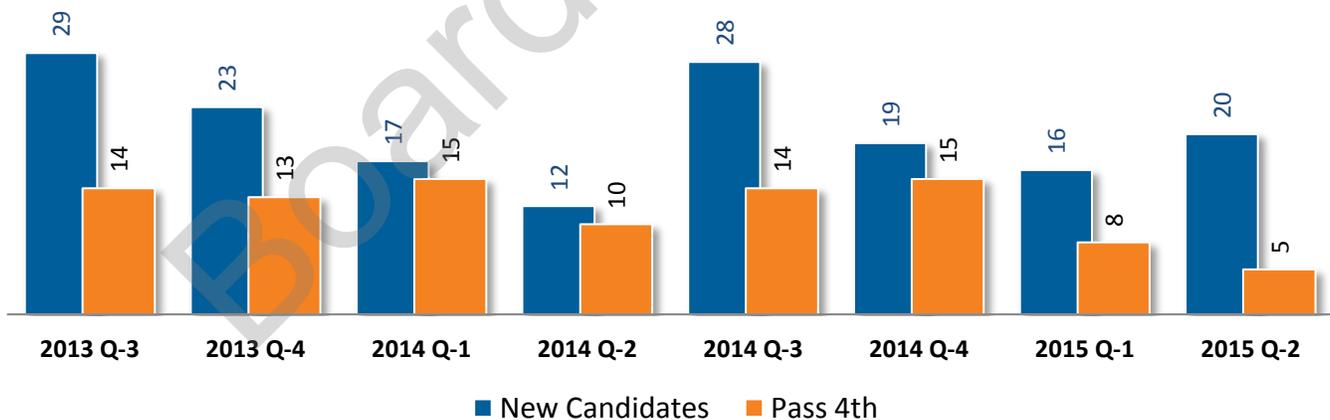
Candidate Count

| | |
|-------------------|----|
| Bachelor's Degree | 95 |
| Advanced Degree | 3 |
| Enrolled/Other | 0 |

% of Candidates

| | |
|-------------------|-------|
| Bachelor's Degree | 96.9% |
| Advanced Degree | 3.1% |
| Enrolled/Other | 0.0% |

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 the Uniform CPA Examination's Application and Performance information for all 55 Jurisdictions.
2. The demographic data related to Age, Gender and Degree Type is provided by the individual candidates and may not be 100% accurate.

West Virginia

Licensure Statistics

For fiscal period beginning July 1, 2014 to June 30, 2015

| Licenses and Permits Issued | |
|---|---|
| Certified Public Accountant Renewals | 2222 |
| Newly Certified CPAs Who Passed Exam in WV | 48 |
| New Certified Reciprocal CPAs | <u>25</u> |
| Total WV CPA Licenses Issued | 2295 |
| Registered Public Accountant Renewals | 3 |
| Non-Resident Public Accountant Renewals | <u>1</u> |
| Total Public Accountant Renewals | 4 |
| CPA-Inactives/PA-Inactives | 222 |
| * Firm Permits Renewed | 318 |
| * Firm Permits Approved | <u>32</u> |
| Total Firms | 350 |
| *Includes both AC, PLLC, Partnerships, Out-of-State Firms | |
| Accounting Corporations Renewed | 88 |
| Accounting Corporations Approved | <u>1</u> |
| Total Accounting Corporations | 89 |
| PLLCs Renewed | 90 |
| PILLCs Approved | <u>7</u> |
| Total PLLCs | 97 |
| Firms Dissolved | 0 |
| Firm Authorizations Renewed | 275 |
| Firm Authorizations Approved | <u>30</u> |
| Total Firm Authorizations Renewals | 305 |
| Existing Individual Authorizations | 77 |
| Individual Authorization approved | <u>2</u> |
| Individual Authorization Totals | 79 |
| Board Actions on Complaints | |
| Cases Closed | 0 |
| Cases Dismissed | 3 |
| Continued | 2 |
| Other | 0 |
| Open cases from other periods | <u>2</u> |
| Total Complaints | 7 |
| Complaint # | Disposition |
| 1 2013-01 | Amended Consent Order through August 2016 |
| 2 2013-07 | Abeyance for 6 months |
| 3 2015-01 | Dismissed |
| 4 2015-02 | Dismissed |
| 5 2015-03 | Dismissed |
| 6 2015-04 | Continued |
| 7 2015-05 | Continued |

Licensure Statistics

For fiscal period beginning July 1, 2013 to June 30, 2014

| Licenses and Permits Issued | |
|--|---|
| Certified Public Accountants Renewals | 2192 |
| Newly Certified CPAs Who Passed Exam in WV | 58 |
| Newly Certified Reciprocal CPAs | <u>17</u> |
| Total WV CPA Licenses Issued | 2267 |
| Registered Public Accountant Renewals | 5 |
| Non-Resident Public Accountant Renewals | <u>0</u> |
| Total Public Accountant Renewals | 5 |
| CPA-Inactives/PA-Inactives | 222 |
| * Firm Permits Renewed | 310 |
| * Firms Permits Approved | <u>24</u> |
| Total Firms | 334 |
| * Includes both AC, PLLC. Partnerships, Out-of-State Firms | |
| Accounting Corporations Renewed | 90 |
| Accounting Corporations Approved | <u>4</u> |
| Total Accounting Corporations | 94 |
| PLLC Renewed | 80 |
| PLLCs Approved | <u>11</u> |
| Total PLLCs | 91 |
| Firms Dissolved | 0 |
| Firm Authorizations Renewed | 273 |
| Firm Authorization Approved | <u>18</u> |
| Total Firm Authorization Renewals | 291 |
| Existing Individual Authorizations | 79 |
| Individual Authorization approved | <u>5</u> |
| Individual Authorization Totals | 84 |
| Board Actions on Complaints | |
| Cases Closed | 4 |
| Cases Dismissed | 8 |
| Continued | 0 |
| Other | 0 |
| Open cases from other periods | <u>2</u> |
| Total Complaints | 14 |
| Complaint # | Disposition |
| 1 2010-04 | Closed / Final Order |
| 2 2013-01 | Consent Agreement that continues through 2015 |
| 3 2013-07 | Abeyance for 6 months |
| 4 2013-08 | Closed |
| 5 2013-09 | Dismissed |
| 6 2013-10 | Dismissed |
| 7 2013-11 | Dismissed |
| 8 2014-01 | Closed |
| 9 2014-02 | Closed |
| 10 2014-03 | Dismissed |
| 11 2014-04 | Dismissed |
| 12 2014-05 | Dismissed |
| 13 2014-06 | Dismissed |
| 14 2014-07 | Dismissed |

**Accounting Corporations, Professional Limited Liability Companies and Firm Permit Approvals
For Period Beginning July 1, 2014 to June 30, 2015**

| | Firm No. | Registration Date | Firm Name | City | State | County |
|-----------------------|----------|-------------------|---------------------------------------|-------------|-------|------------|
| AC Approvals | | | | | | |
| 1 | F0551 | 1/1/2015 | MATHENY & COMPANY AC | RIPLEY | WV | JACKSON |
| PLLC Approvals | | | | | | |
| 1 | F0542 | 7/11/2014 | BRENDA HUNT CPA PLLC | CHARLESTON | WV | KANAWHA |
| 2 | F0550 | 11/4/2014 | RUSSELL H FRANCIS CPA PLLC | BRIDGEPORT | WV | HARRISON |
| 3 | F0553 | 1/1/2015 | HENRY H JONES CPA PLLC | BLUEFIELD | WV | MERCER |
| 4 | F0561 | 12/12/2014 | JOSHUA CHICARELLI CPA PLLC | MORGANTOWN | WV | MONONGALIA |
| 5 | F0564 | 12/30/2014 | KORESKE & ESTEP PLLC | PARKERSBURG | WV | WOOD |
| 6 | F0571 | 4/1/2015 | WALLS & ASSOCIATES PLLC | MILTON | WV | CABELL |
| 7 | F0574 | 5/20/2015 | FIZER AND ASSOCIATES PLLC | CHARLESTON | WV | KANAWHA |
| Firm Approvals | | | | | | |
| 1 | F0542 | 7/11/2014 | BRENDA HUNT CPA PLLC | CHARLESTON | WV | KANAWHA |
| 2 | F0543 | 8/8/2014 | R D HOAG & ASSOCIATES PC | CARNEGIE | PA | |
| 3 | F0544 | 8/8/2014 | BUCKLER MCKENNEY & NADZADI PC | MONROEVILLE | PA | |
| 4 | F0545 | 8/15/2014 | FERNANDES DEGENNARO & ASSOCIATES CHTD | ROANOKE | VA | |
| 5 | F0546 | 9/5/2014 | CHARLES H BLACKWELL CPA PC | CHARLOTTE | NC | |
| 6 | F0547 | 9/16/2014 | EKS&H LLLP | DENVER | CO | |
| 7 | F0548 | 9/16/2014 | HERBEIN & COMPANY INC | READING | PA | |
| 8 | F0549 | 11/4/2014 | RICHARD WALKER CPA AC | PT PLEASANT | WV | MASON |
| 9 | F0550 | 11/4/2014 | RUSSELL H FRANCIS CPA PLLC | BRIDGEPORT | WV | HARRISON |
| 10 | F0551 | 1/1/2015 | MATHENY & COMPANY AC | RIPLEY | WV | JACKSON |
| 11 | F0552 | 11/21/2014 | DENNIS G JENKINS CPA LLC | KENNESAW | GA | |
| 12 | F0553 | 1/1/2015 | HENRY H JONES CPA PLLC | BLUEFIELD | WV | MERCER |
| 13 | F0554 | 12/1/2014 | O'CONNOR DAVIES LLP | HARRISON | NY | |
| 14 | F0555 | 12/3/2014 | AARONSON LLC | ROCKVILLE | MD | |
| 15 | F0556 | 12/5/2014 | FRANK N HESTAND CPA PSC | LEXINGTON | KY | |
| 16 | F0557 | 12/8/2014 | KELLEY SAMMONS TOOLE & ELLISON LLP | ATLANTA | GA | |
| 17 | F0558 | 12/8/2014 | STOUT CAUSEY & HORNING PA | SPARKS | MD | |
| 18 | F0559 | 12/8/2014 | CHARLES L. STRAUSBAUGH CPA PC | WAYNESBORO | PA | |
| 19 | F0560 | 1/1/2015 | ARNETT CARBIS TOOTHMAN LLP | CHARLESTON | WV | KANAWHA |
| 20 | F0561 | 12/12/2014 | JOSHUA CHICARELLI CPA PLLC | GREENSBORO | PA | |
| 21 | F0562 | 12/16/2014 | MOSELEY & RIDDLE | PLAINVIEW | TX | |
| 22 | F0563 | 12/16/2014 | FIKE CONNER AND ASSOCIATES PA | LAVALE | MD | |
| 23 | F0565 | 1/20/2015 | GROSSMAN YANAK & FORD LLP | PITTSBURGH | PA | |
| 24 | F0566 | 1/20/2015 | BADEN GAGE & SCHROEDER LLC | FORT WAYNE | IN | |
| 25 | F0568 | 2/25/2015 | ZELINKOFSKE AXELROD LLC | PITTSBURGH | PA | |
| 26 | F0569 | 3/16/2015 | ANDREW PIERI CPA PC | HOLLISWOOD | NY | |
| 27 | F0570 | 3/17/2015 | BROWN SMITH WALLACE LLC | ST LOUIS | MO | |
| 28 | F0571 | 4/1/2015 | WALLS & ASSOCIATES PLLC | MILTON | WV | CABELL |
| 29 | F0572 | 4/16/2015 | COHEN & COMPANY LTD | CLEVELAND | OH | |
| 30 | F0573 | 4/27/2015 | E G CONLEY PC | PITTSBURGH | PA | |
| 31 | F0574 | 5/20/2015 | FIZER AND ASSOCIATES PLLC | CHARLESTON | WV | KANAWHA |
| 32 | F0575 | 6/1/2015 | BLUE & CO LLC | CARMEL | IN | |

**Accounting Corporations, Professional Limited Liability Companies and Firm Permit Approvals
For Period Beginning July 1, 2013 to June 30, 2014**

| | Firm No. | Registration Date | Firm Name | City | State | County |
|------------------------------|-----------------|--------------------------|---|-----------------------|--------------|---------------|
| AC Approvals | | | | | | |
| 1 | F0364 | 3/27/2014 | SANDRA B NEELY CPA AC | LEWISBURG | WV | GREENBRIER |
| 2 | F0523 | 9/11/2013 | ZENO POCKL LILLY AND COPELAND AC | WHEELING | WV | OHIO |
| 3 | F0528 | 10/17/2013 | FULL & HUPP CPAs AC | PARKERSBURG | WV | WOOD |
| 4 | F0534 | 12/24/2013 | ASTORG & KORESKEI CPAS AC | PARKERSBURG | WV | WOOD |
| PLLC Approvals | | | | | | |
| 1 | F0520 | 7/1/2013 | RUSHFORD PLLC | MORGANTOWN | WV | MONONGALIA |
| 2 | F0525 | 9/19/2013 | WILLIAM EARP PUBLIC ACCOUNTING PLLC | WORTHINGTON | WV | MARION |
| 3 | F0526 | 10/9/2013 | TWANA SMITH CPA PLLC | WHITE SULPHUR SPRINGS | WV | GREENBRIER |
| 4 | F0527 | 10/9/2013 | SELBY & ASSOCIATES PLLC | HURRICANE | WV | PUTNAM |
| 5 | F0530 | 10/25/2013 | PRICEROMINE PLLC | SHEPHERDSTOWN | WV | JEFFERSON |
| 6 | F0531 | 11/1/2013 | ROMINE PLLC | SHEPHERDSTOWN | WV | JEFFERSON |
| 7 | F0533 | 12/16/2013 | TRENT & SEDOSKY PLLC | BUCKHANNON | WV | UPSHUR |
| 8 | F0535 | 1/10/2014 | COXHOLLIDA & PROFESSIONALS PLLC | MARTINSBURG | WV | BERKELEY |
| 9 | F0536 | 3/1/2014 | LOWE & ASSOCIATES PLLC | MILTON | WV | CABELL |
| 10 | F0537 | 3/18/2014 | DOPSON & ASSOCIATES PLLC | MARTINSBURG | WV | BERKELEY |
| 11 | F0539 | 4/25/2014 | JAMES M TAYLOR CPA PLLC | WHEELING | WV | OHIO |
| Firm Permit Approvals | | | | | | |
| 1 | F0364 | 3/27/2014 | SANDRA B NEELY CPA AC | LEWISBURG | WV | GREENBRIER |
| 2 | F0519 | 7/1/2013 | URISH POPECK & CO LLC | PITTSBURGH | PA | |
| 3 | F0520 | 7/1/2013 | RUSHFORD PLLC | MORGANTOWN | WV | MONONGALIA |
| 4 | F0521 | 8/9/2013 | GORDON & NEWSOM PA | JACKSONVILLE | FL | |
| 5 | F0522 | 8/12/2013 | CLARK SCHAEFER HACKETT | DAYTON | OH | |
| 6 | F0523 | 9/11/2013 | ZENO POCKL LILLY AND COPELAND AC | WHEELING | WV | OHIO |
| 7 | F0524 | 9/16/2013 | LOUIS PLUNG & COMPANY | PITTSBURGH | PA | |
| 8 | F0525 | 9/19/2013 | WILLIAM EARP PUBLIC ACCOUNTING PLLC | WORTHINGTON | WV | MARION |
| 9 | F0526 | 10/9/2013 | TWANA SMITH CPA PLLC | WHITE SULPHUR SPRINGS | WV | GREENBRIER |
| 10 | F0527 | 10/9/2013 | SELBY & ASSOCIATES PLLC | HURRICANE | WV | PUTNAM |
| 11 | F0528 | 10/17/2013 | FULL & HUPP CPAs AC | PARKERSBURG | WV | WOOD |
| 12 | F0529 | 10/16/2013 | KFMR KATZ FERRARO MCMURTRY PC (withdraw | PITTSBURGH | PA | |
| 13 | F0530 | 10/25/2013 | PRICEROMINE PLLC | SHEPHERDSTOWN | WV | JEFFERSON |
| 14 | F0531 | 11/1/2013 | ROMINE PLLC | SHEPHERDSTOWN | WV | JEFFERSON |
| 15 | F0532 | 11/22/2013 | PLANTE & MORAN PLLC | SOUTHFIELD | MI | |
| 16 | F0533 | 12/16/2013 | TRENT & SEDOSKY PLLC | BUCKHANNON | WV | UPSHUR |
| 17 | F0534 | 12/24/2013 | ASTORG & KORESKEI CPAS AC | PARKERSBURG | WV | WOOD |
| 18 | F0535 | 1/10/2014 | COXHOLLIDA & PROFESSIONALS PLLC | MARTINSBURG | WV | BERKELEY |
| 19 | F0536 | 3/1/2014 | LOWE & ASSOCIATES PLLC | MILTON | WV | CABELL |
| 20 | F0537 | 3/18/2014 | DOPSON & ASSOCIATES PLLC | MARTINSBURG | WV | BERKELEY |
| 21 | F0538 | 4/24/2014 | SALMON SIMS THOMAS & ASSOCIATES PLLC | DALLAS | TX | |
| 22 | F0539 | 4/25/2014 | JAMES M TAYLOR CPA PLLC | WHEELING | WV | OHIO |
| 23 | F0540 | 5/5/2014 | L M HENDERSON & COMPANY LLP | INDIANAPOLIS | IN | |
| 24 | F0541 | 5/20/2014 | JOHNSON LAMBERT LLP | RALEIGH | NC | |

**Firm and Individual Practitioner Authorizations Approved
For Period Beginning July 1, 2014 to June 30, 2015**

Firm Authorization Approvals

| | Firm Number | Registration Date | Firm Name | City | State | County |
|----|--------------------|--------------------------|------------------------------------|-------------|--------------|---------------|
| 1 | F0543A | 8/8/2014 | R D HOAG & ASSOCIATES PC | CARNEGIE | PA | |
| 2 | F0544A | 8/8/2014 | BUCKLER MCKENNEY & NADZADI PC | MONROEVILLE | PA | |
| 3 | F0545A | 8/15/2014 | FERNANDES DEGENNARO & ASSOCIATES C | ROANOKE | VA | |
| 4 | F0546A | 9/5/2014 | CHARLES H BLACKWELL CPA PC | CHARLOTTE | NC | |
| 5 | F0547A | 9/16/2014 | EKS&H LLLP | DENVER | CO | |
| 6 | F0548A | 9/16/2014 | HERBEIN & COMPANY INC | READING | PA | |
| 7 | F0549A | 11/4/2014 | RICHARD WALKER CPA AC | PT PLEASANT | WV | MASON |
| 8 | F0550A | 11/4/2014 | RUSSELL H FRANCIS CPA PLLC | BRIDGEPORT | WV | HARRISON |
| 9 | F0551A | 1/1/2015 | MATHENY & COMPANY AC | RIPLEY | WV | JACKSON |
| 10 | F0552A | 11/21/2014 | DENNIS G JENKINS CPA LLC | KENNESAW | GA | |
| 11 | F0553A | 1/1/2015 | HENRY H JONES CPA PLLC | BLUEFIELD | WV | MERCER |
| 12 | F0554A | 12/1/2014 | O'CONNOR DAVIES LLP | HARRISON | NY | |
| 13 | F0555A | 12/3/2014 | AARONSON LLC | ROCKVILLE | MD | |
| 14 | F0556A | 12/5/2014 | FRANK N HESTAND CPA PSC | LEXINGTON | KY | |
| 15 | F0557A | 12/8/2014 | KELLEY SAMMONS TOOLE & ELLISON LLP | ATLANTA | GA | |
| 16 | F0558A | 12/8/2014 | STOUT CAUSEY & HORNING PA | SPARKS | MD | |
| 17 | F0559A | 12/8/2014 | CHARLES L. STRAUSBAUGH CPA PC | WAYNESBORO | PA | |
| 18 | F0560A | 1/1/2015 | ARNETT CARBIS TOOTHMAN LLP | CHARLESTON | WV | KANAWHA |
| 19 | F0561A | 12/12/2014 | JOSHUA CHICARELLI CPA PLLC | GREENSBORO | PA | |
| 20 | F0562A | 12/16/2014 | MOSELEY & RIDDLE | PLAINVIEW | TX | |
| 21 | F0563A | 12/16/2014 | FIKE CONNER AND ASSOCIATES PA | LAVALE | MD | |
| 22 | F0565A | 1/20/2015 | GROSSMAN YANAK & FORD LLP | PITTSBURGH | PA | |
| 23 | F0566A | 1/20/2015 | BADEN GAGE & SCHROEDER LLC | FORT WAYNE | IN | |
| 24 | F0568A | 2/25/2015 | ZELINKOFSKE AXELROD LLC | PITTSBURGH | PA | |
| 25 | F0569A | 3/16/2015 | ANDREW PIERI CPA PC | HOLLISWOOD | NY | |
| 26 | F0570A | 3/17/2015 | BROWN SMITH WALLACE LLC | ST LOUIS | MO | |
| 27 | F0572A | 4/16/2015 | COHEN & COMPANY LTD | CLEVELAND | OH | |
| 28 | F0573A | 4/27/2015 | E G CONLEY PC | PITTSBURGH | PA | |
| 29 | F0574A | 5/20/2015 | FIZER AND ASSOCIATES PLLC | CHARLESTON | WV | KANAWHA |
| 30 | F0575A | 6/1/2015 | BLUE & CO LLC | CARMEL | IN | |

Individual Authorization Approvals

| | | | | | |
|---|----------|--------------------------|------------|----|----------|
| 1 | WV002238 | STEPHEN M MAGNONE CPA | WEIRTON | WV | HANCOCK |
| 2 | WV005103 | JEREMY DAVID DRENNEN CPA | LOST CREEK | WV | HARRISON |

**Firm and Individual Practitioner Authorizations Approved
For Period Beginning July 1, 2013 to June 30, 2014**

Firm Authorization Approvals

| | Firm Number | Registration Date | Firm Name | City | State | County |
|----|-------------|-------------------|-------------------------------------|---------------|-------|------------|
| 1 | F0519A | 7/1/2013 | URISH POPECK & CO LLC | PITTSBURGH | PA | |
| 2 | F0520A | 7/1/2013 | RUSHFORD PLLC | MORGANTOWN | WV | MONONGALIA |
| 3 | F0480A | 7/19/2013 | HENDERSON TAX SERVICE PLLC | FAIRMONT | WV | MARION |
| 4 | F0508 | 8/7/2013 | JONATHAN ELDER CPA AC | CLARKSBURG | WV | HARRISON |
| 5 | F0521A | 8/9/2013 | GORDON & NEWSOM PA | JACKSONVILLE | FL | |
| 6 | F0522A | 8/12/2013 | CLARK SCHAEFER HACKETT | DAYTON | OH | |
| 7 | F0523A | 9/11/2013 | ZENO POCKL LILLY AND COPELAND AC | WHEELING | WV | OHIO |
| 8 | F0524A | 9/16/2013 | LOUIS PLUNG & COMPANY | PITTSBURGH | PA | |
| 9 | F0525A | 9/19/2013 | WILLIAM EARP PUBLIC ACCOUNTING PLLC | WORTHINGTON | WV | MARION |
| 10 | F0528A | 10/17/2013 | FULL & HUPP CPAs AC | PARKERSBURG | WV | WOOD |
| 11 | F0530A | 10/25/2013 | PRICEROMINE PLLC | SHEPHERDSTOWN | WV | JEFFERSON |
| 12 | F0532A | 11/22/2013 | PLANTE & MORAN PLLC | SOUTHFIELD | MI | |
| 13 | F0533A | 12/16/2013 | TRENT & SEDOSKY PLLC | BUCKHANNON | WV | UPSHUR |
| 14 | F0534A | 12/24/2013 | ASTORG & KORESKEI CPAs AC | PARKERSBURG | WV | WOOD |
| 15 | F0535A | 1/10/2014 | COXHOLLIDA & PROFESSIONALS PLLC | MARTINSBURG | WV | BERKELEY |
| 16 | F0536A | 3/1/2014 | LOWE & ASSOCIATES PLLC | MILTON | WV | CABELL |
| 17 | F0538A | 4/24/2014 | SALMON SIMS THOMAS & ASSOCIATES PL | DALLAS | TX | |
| 18 | F0540A | 5/5/2014 | L M HENDERSON & COMPANY LLP | INDIANAPOLIS | IN | |

Individual Authorization Approvals

| | | | | | | |
|---|----------|------------|-----------------------------|----------------|----|---------|
| 1 | WV000607 | 7/1/2013 | JACK L. OLIVER CPA | FAIRMONT | WV | MARION |
| 2 | NR000311 | 7/10/2013 | WILLIAM KENNETH YOHO II CPA | LITTLE HOCKING | OH | |
| 3 | WV003655 | 9/9/2013 | THOMAS A DAVIS CPA | CHARLESTON | WV | KANAWHA |
| 4 | WV005062 | 4/1/2014 | CAROLYN L GANDEE CPA | VOLGA | WV | BARBOUR |
| 5 | WV002238 | 11/12/2014 | STEPHEN M MAGNONE CPA | WEIRTON | WV | HANCOCK |

Number of Licensees by County
For Period Beginning July 1, 2013 to June 30, 2015

| | County | 07/01/2014 to 06/30/2015 | 07/01/2013 to 06/30/2014 |
|----|---------------|---------------------------------|---------------------------------|
| 1 | Barbour | 11 | 14 |
| 2 | Berkeley | 32 | 53 |
| 3 | Boone | 8 | 6 |
| 4 | Braxton | 2 | 5 |
| 5 | Brooke | 6 | 7 |
| 6 | Cabell | 167 | 152 |
| 7 | Calhoun | 1 | 0 |
| 8 | Clay | 0 | 4 |
| 9 | Doddridge | 1 | 0 |
| 10 | Fayette | 12 | 19 |
| 11 | Gilmer | 4 | 1 |
| 12 | Grant | 6 | 5 |
| 13 | Greenbrier | 23 | 22 |
| 14 | Hampshire | 8 | 7 |
| 15 | Hancock | 9 | 21 |
| 16 | Hardy | 8 | 6 |
| 17 | Harrison | 106 | 100 |
| 18 | Jackson | 11 | 24 |
| 19 | Jefferson | 33 | 32 |
| 20 | Kanawha | 554 | 465 |
| 21 | Lewis | 12 | 10 |
| 22 | Lincoln | 3 | 6 |
| 23 | Logan | 10 | 9 |
| 24 | Marion | 48 | 64 |
| 25 | Marshall | 9 | 8 |
| 26 | Mason | 5 | 8 |
| 27 | McDowell | 1 | 2 |
| 28 | Mercer | 55 | 59 |
| 29 | Mineral | 6 | 8 |
| 30 | Mingo | 7 | 6 |
| 31 | Monongalia | 158 | 139 |
| 32 | Monroe | 5 | 4 |
| 33 | Morgan | 5 | 4 |
| 34 | Nicholas | 24 | 28 |
| 35 | Ohio | 104 | 104 |
| 36 | Pendleton | 0 | 1 |
| 37 | Pleasants | 1 | 1 |
| 38 | Pocahontas | 0 | 1 |
| 39 | Preston | 19 | 22 |
| 40 | Putnam | 44 | 109 |
| 41 | Raleigh | 56 | 60 |
| 42 | Randolph | 25 | 27 |
| 43 | Ritchie | 2 | 5 |
| 44 | Roane | 4 | 4 |
| 45 | Summers | 3 | 3 |
| 46 | Taylor | 2 | 7 |
| 47 | Tucker | 0 | 1 |
| 48 | Tyler | 1 | 0 |
| 49 | Upshur | 20 | 17 |

Number of Licensees by County
 For Period Beginning July 1, 2013 to June 30, 2015

| | County | 07/01/2014 to 06/30/2015 | 07/01/2013 to 06/30/2014 |
|----|----------------|---------------------------------|---------------------------------|
| 50 | Wayne | 2 | 6 |
| 51 | Webster | 2 | 0 |
| 52 | Wetzel | 4 | 6 |
| 53 | Wirt | 1 | 3 |
| 54 | Wood | 97 | 83 |
| 55 | Wyoming | 6 | 6 |
| | Out-of-Country | 6 | 7 |
| | Out-of-State | 546 | 501 |
| | Total | 2295 | 2272 |

County numbers were based on the licensee's work address.

County numbers were based on the county where the license card was mailed.