

**West Virginia
Board of Accountancy**

106 Capitol Street, Suite 100
Charleston, West Virginia 25301

Joe Manchin, III, Governor



December 2009

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

Jo Ann Walker, Executive Director

The Honorable Joe Manchin, III
State of West Virginia Governor
State Capitol Complex
1900 Kanawha Boulevard East
Charleston, WV 25305

Dear Governor Manchin:

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, 2008 and June 30, 2009.

THE BOARD

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

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

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

The West Virginia Board of Accountancy consists of seven members, appointed for terms of three years by the Governor with the consent of the Senate. Five members must

West Virginia Board of Accountancy

December 2009 Report to the Governor

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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, 2008 through June 30, 2009:

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

For the period beginning July 1, 2007 through June 30, 2008:

Board Member	City	Term Ending	Appointed/Reappointed	
Robert S. Maust, CPA, President	Morgantown, WV	6/30/2008	Appointed	01/30/2006
Reed Spangler, CPA, Vice President	Charleston, WV	6/30/2008	Appointed	01/30/2006
James Sturgeon, CPA, Secretary	Charleston, WV	6/30/2007	Appointed	01/30/2006
Harold Davis, CPA, Assist. Sec	Lenore, WV	6/30/2006	Appointed	01/30/2006
John S. Bodkin, Jr.	Wheeling, WV	6/30/2006	Appointed	08/27/2003
William M. Ellis, Jr., CPA	Charleston, WV	6/30/2007	Reappointed	01/30/2006
Lee Fisher, Public Member	Little Birch, WV	6/30/2007	Appointed	02/15/2006

The Accountancy Law provides that all fees and other moneys, except administrative fines, received by the Board must be deposited in a Special Revenue Fund at the Office of the West Virginia State Treasurer and the expenses of the Board office are disbursed from and charged to this Fund. Schedules of these receipts and disbursements for the fiscal years ended June 30, 2008 and June 30, 2009 are included in the report and marked Exhibit "A". The West Virginia Board of Accountancy underwent a legislative post audit of the collection and deposit of revenues for the period July 1, 2006 through June 30, 2008. The audit was conducted in accordance with auditing standards generally accepted in the United States and *Government Auditing Standards* issued by the U.S. Comptroller General. The only exception noted was the failure to make timely deposits as required by Chapter 12, Article 2, Section 2 of the West Virginia Code, as amended. The Board has agreed to fully comply with the above-referenced section of the Code.

EXAMINATION FOR CERTIFICATE OF CERTIFIED PUBLIC ACCOUNTANT

In April 2004, the Board implemented the computer-based American Institute of Certified Public Accountant examination given in four separate windows throughout the year. Questions are prepared by the Board of Examiners and uniformly graded either electronically and/or by professional graders who do not know the identity of the candidates. Grading costs for the computer-based exam are paid by the candidate directly to the National Association of State Board of Accountancy (NASBA). Subjects covered by the uniform examination are Business Environment and Concepts (BEC), Auditing (AUD), Regulation (REG), and Financial Accounting & Reporting (FAR).

Candidates may sit for the required Test Sections individually and in any order and are required to attain a score greater than or equal to 75 in each examination subject before he or she will be declared to have passed the examination. Credit for any Test Sections passed are valid for eighteen months from the actual date the candidate sat for and passed that Test Section. Candidates must pass all four Test Sections of the Uniform CPA Examination within a rolling eighteen-month period, which begins on the date that the first Test Section passed is taken or lose credit for any Test Sections passed outside the 18-month period.

Other Exhibits included in this report for licensure/examination activities performed by the Board of Accountancy for the periods ending June 30, 2008 and June 30, 2009 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" - Licensee by County practice

Respectfully submitted,



Reed Spangler, CPA, President



Harold B. Davis, CPA, Secretary

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

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

Balance July 1, 2008		255,071.15
Receipts:		
License Applications/Renewals	\$285,420.00	
CPA Examination Fees	\$51,210.00	
Disciplinary	\$2,400.00	
CPE Late Filing Fees	\$20,230.00	
Other	\$11,775.50	
Total Receipts for 7/1/2008 to 6/30/2009		<u>371,035.50</u>
Total Receipts & Balance Forward		626,106.65

Disbursements

001	Personal Services	\$145,511.88	
002	Board Member Per Diem	\$4,950.00	
004	Increment	\$4,380.00	
010	Administrative Expense Fees	\$950.00	
011	Matching S.S. Funds	\$11,638.46	
012	Matching Public Employee Insurance Funds	\$13,637.16	
014	Workers Compensation Funds	\$499.00	
016	WV Public Employment Retirement Funds	\$14,973.18	
020	Office Expense (supplies)	\$3,941.06	
021	Printing	\$479.01	
022	Rent	\$33,000.00	
024	Telephone	\$2,034.97	
025	Professional Contracts (AICPA, K.S., A.G.)	\$8,347.56	
026	Travel	\$4,793.05	
027	IS&C	\$4,208.58	
030	Rental (Office equipment)	\$1,957.25	
031	Association Dues	\$4,240.00	
032	Fire/Auto/Bond and Other Insurance	\$2,744.00	
038	Maintenance Contracts	\$4,049.09	
051	Miscellaneous	\$0.00	
052	Training & Development	\$99.00	
053	Postage	\$8,402.35	
054	Computer Expense	\$196.65	
058	Miscellaneous Equipment Purchase	\$0.00	
061	Equipment Repair	\$50.00	
096	Other Interests & Penalties	\$3.57	
110	Public Employees Insurance Reserve Transfer	\$1,382.00	
160	Retirement Health Benefit Trust	<u>\$4,388.16</u>	
Total Disbursements 7/1/2008 to 6/30/2009			<u>280,855.98</u>
Balance Forward July 1, 2009			345,250.67

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

Summary of Receipts & Expenditure July 1, 2007 - June 30, 2008

Balance July 1, 2007 200,577.01

Receipts:

License Applications/Renewals	\$268,880.00
CPA Examination Fees	\$33,290.00
Disciplinary	\$4,235.65
CPE Late Filing Fees	\$20,010.00
Other	\$14,624.25

Total Receipts for 7/1/2007 to 6/30/2008 341,039.90

Total Receipts & Balance Forward 541,616.91

Disbursements

001	Personal Services	\$139,981.00
002	Board Member Per Diem	\$4,950.00
004	Increment	\$3,500.00
010	Administrative Expense Fees	\$900.00
011	Matching S.S. Funds	\$11,165.52
012	Matching Public Employee Insurance Funds	\$13,637.16
014	Workers Compensation Funds	\$482.00
016	WV Public Employment Retirement Funds	\$14,456.22
020	Office Expense (supplies)	\$3,310.83
021	Printing	\$2,930.89
022	Rent	\$31,350.00
024	Telephone	\$2,585.86
025	Professional Contracts (AICPA, K.S., A.G.)	\$9,374.65
026	Travel	\$5,323.72
027	IS&C	\$3,742.96
030	Rental (Office equipment)	\$1,755.36
031	Association Dues	\$4,240.00
032	Fire/Auto/Bond and Other Insurance	\$2,924.00
038	Maintenance Contracts	\$4,372.17
051	Miscellaneous	\$131.00
052	Training & Development	\$99.00
053	Postage	\$13,063.22
054	Computer Expense	\$6,542.59
058	Miscellaneous Equipment Purchase	\$1,149.14
061	Equipment Repair	\$202.00
096	Other Interests & Penalties	\$13.65
110	Public Employees Insurance Reserve Transfer	\$1,342.00
160	Retirement Health Benefit Trust	<u>\$3,020.82</u>

Total Disbursements 7/1/2007 to 6/30/2008 286,545.76

Balance Forward July 1, 2008 **255,071.15**

Balance includes license fees collected for next period beginning 7/1/2008-6/30/2009 deposited in Treasury of State of West Virginia.

Certificates Issued July 1, 2008 to June 30, 2009

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

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

Certificates Issued July 1, 2008 to June 30, 2009

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

Certificates Issued July 1, 2007 to June 30, 2008

Number Issued	Reciprocal State	Date	Last Name	First Name	Middle	Suffix	City	State
1	OH	07/01/2007	GO	KYOMI			VINCENT	OH
2		07/01/2007	COX	SABRINA	NICOLE		ASHFORD	WV
3	PA	07/01/2007	REYNOLDS	BRUCE	ALLAN		HURRICANE	WV
4		07/03/2007	JILES	ERIC	SHANE		PARKERSBURG	WV
5		07/03/2007	RINE	TERRY	L		CHARLESTON	WV
6		07/23/2007	AMMONS	ERIC	BLAINE		ST ALBANS	WV
7		07/23/2007	BENEKER	CHRISTINA	ANN		CROSS LANES	WV
8		07/23/2007	HADDIX	ROBERTA	CAROL		ELKINS	WV
9	OH	08/16/2007	HAYES	TWANA	S		CROSS LANES	WV
10		08/16/2007	GIANOLA	JASON	ANTHONY		PITTSBURGH	PA
11		09/11/2007	CLOSE	BRADLEY	JAMES		BERKELEY SPRGS	WV
12		09/11/2007	TILLER	MATTHEW	DAVID		BLUEFIELD	VA
13		09/11/2007	WELSH	BRENDAN	TIMOTHY		WHEELING	WV
14		09/11/2007	WHITMORE	MICHAEL	MCKAY		SPOKANE	WA
15		10/06/2007	ISAACS	REBECCA	ANN		CHARLESTON	WV
16		10/06/2007	GREGG	MISTY	LEE		HUNTINGTON	WV
17	NV	10/12/2007	TRIBBLE	CHRISTY			ELKINS	WV
18		10/12/2007	WHARTON	STEPHEN	LEE		WHEELING	WV
19		10/17/2007	RINE	DENA	RAE		TRIADDELPHIA	WV
20	PA	10/17/2007	LAUFFER	DEAN	A		HURRICANE	WV
21		10/24/2007	ROCKWELL	ALICIA	HELEN		CHARLOTTE	NC
22		10/24/2007	VAUGHN	LORI	P		BECKLEY	WV
23		10/24/2007	NELSON	MONICA	LYNN		WEIRTON	WV
24	AL	11/06/2007	CARPENTER	DALE	RICHARD		HURRICANE	WV
25		11/06/2007	CASTO	CASEY	DAWN		BEVERLY	WV
26	MD	12/19/2007	HEWETT	KENNETH	GENE		BERKELEY SPRGS	WV
27		12/22/2007	McCREADY	MATTHEW	A		VIENNA	WV
28	OH	01/08/2008	MEEK	ASHLEY	DAWN		CROSS LANES	WV
29		01/08/2008	RAMEY-CORLE	CRYSTAL	LYNN		PERRY HALL	MD
30		01/08/2008	LAYA	BRIAN	CHRISTOPHER		CROSS LANES	WV
31		01/08/2008	SABATELLI	JOSEPH	ROBERT		CLARKSBURG	WV
32		01/08/2008	YOST	HOWARD	FREDERICK	JR	HURRICANE	WV
33		01/08/2008	BLEVINS	SARAH	ELIZABETH		KINGWOOD	WV
34		01/16/2008	FACCI	NICHOLAS	JEREMY		MORGANTOWN	WV
35	KY	01/25/2008	TILSLEY	JAMES	CHRISTOPHER		FLATWOODS	KY
36		03/07/2008	KUHN	AMY	REBECCA		SO CHARLESTON	WV
37		03/07/2008	PAULEY	SAMUEL	ERIC		CHARLESTON	WV
38		03/12/2008	HULL	LAURA	E		WINFIELD	WV
39		03/11/2008	GREEN	JERED	W		FRAZIERS BOTTON	WV
40		03/11/2008	FANNIN	AKIA	CHEA		SOUTH POINT	OH
41		04/04/2008	SMOLDER	ASHLEY	DIANE		SCOTT DEPOT	WV
42		04/04/2008	CORBITT	LISA	ANN		MINERAL WELLS	WV
43	OH	04/15/2008	DEMETER	DOREEN	MARIE		ST CLAIRSVILLE	OH
44		04/18/2008	ZUTARA	PEDRO	ERNESTO		DUNBAR	WV

**CPA Examination Statistics
For Period Beginning July 1, 2008 to June 30, 2009**

Exam Section Statistics

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

Individual Candidate Statistics

Testing Period	Total Candidates Sat	Total Passed	%
July/Aug 2008	118	9	7.63%
Oct/Nov 2008	152	17	11.18%
Jan/Feb 2009	131	15	11.45%
April/May 2009	128	22	17.19%
July 1, 2007 to June 30, 2008 Total		63	

For Period Beginning July 1, 2007 to June 30, 2008

Exam Section Statistics

Subjects	July/Aug 2007			Oct/Nov 2007			Jan/Feb 2008			April/May 2008		
	Sat	Passed	%	Sat	Passed	%	Sat	Passed	# Passed	Sat	Passed	%
AUD	52	16	30.77%	45	20	44.44%	23	6	26.09%	30	12	40.00%
BEC	65	18	27.69%	48	18	37.50%	37	15	40.54%	44	16	36.36%
REG	56	28	50.00%	33	9	27.27%	33	11	33.33%	32	13	40.63%
FAR	46	19	41.30%	43	14	32.56%	28	5	17.86%	27	13	48.15%
Totals Per Section	219	81	36.99%	169	61	36.09%	121	37	30.58%	133	54	40.60%

Individual Candidate Statistics

Testing Period	Total Candidates Sat	Total Passed	%
July/Aug 2007	148	14	9.46%
Oct/Nov 2007	121	8	6.61%
Jan/Feb 2008	97	8	8.25%
April/May 2008	108	13	12.04%
July 1, 2007 to June 30, 2008 Total		43	

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

Licenses and Permits Issued					
	Certified Public Accountants Renewals			1879	
	Newly Certified CPAs Who Passed Exam in WV			50	
	Newly Certified Reciprocal CPAs			<u>18</u>	
	Total WV CPA Licenses Issued			1947	
*	Substantial Equivalency Practitioners (Non-resident Permits)			0	
*	Substantial Equivalency Practitioners Approved During 08-09			<u>0</u>	
	Total Substantial Equivalency Practitioner Licenses Issued			0	
	* This status no longer exists due to mobility legislation adopted in early 2008				
	Registered Public Accountant Renewals			12	
	Non-Resident Public Accountant Renewals			2	
	CPA-Inactives/PA-Inactives			179	
*	Firm Permits Renewed			300	
*	Firms Permits approved during 08-09			<u>24</u>	
	Total Firm Permits			324	
	* Includes both AC and PLLC approvals for 08-09				
	Accounting Corporations Renewed			90	
	Accounting Corporations Approved during 08-09			<u>2</u>	
	Total Accounting Corporations			92	
	PLLC Renewed			69	
	PLLCs approved during 08-09			<u>8</u>	
	Total PLLCs			77	
	Firms Dissolved During 08-09			2	
	Firm Authorizations Renewed			265	
	Firm Authorization approved during 08-09			<u>22</u>	
	Total Firm Authorizations			287	
	Existing Individual Authorizations			84	
	Individual Authorization approved during 08-09			<u>1</u>	
	Individual Authorization Totals			85	
Board Actions on Complaints					
	Cases Closed 2008-2009			13	
	Cases Continued 2008-2009			3	
	Cases Dismissed 2008-2009			2	
	Cases determined not within the Board's purview			1	
	Cases Withdrawn			1	
	License Revocation			1	
	Cases from other periods that were closed			7	
	Cases from other periods - License Suspended			1	
	Cases from other periods that are continued			<u>1</u>	
	Total Complaints			30	
Complaint #	Disposition	Complaint #	Disposition	Complaint #	Disposition
1	2007-03 Suspension 3 yrs/fined/Closed	16	2009-07 Closed	See 2009-03	
2	2008-03 Closed	17	2009-08 Withdrawn		
3	2008-04 Closed	18	2009-09 Closed		
4	2008-05 Closed	19	2009-10 Continued		
5	2008-06 Closed	20	2009-11 Dismissed		
6	2008-07 Closed	21	2009-12 Closed	See 2009-03	
7	2008-08 Continued	22	2009-13 Closed	See 2009-03	
8	2008-09A Closed	23	2009-14 Closed		
9	2008-12 Closed	24	2009-15 Closed		
10	2009-01 Closed	25	2009-16 Dismissed		
11	2009-02 No purview	26	2009-17 Closed		
12	2009-03 Revoked/Closed	27	2009-18 Continued		
13	2009-04 Closed	28	2009-19 Continued		
14	2009-05 Closed	29	2009-20 Closed	See 2009-03	
15	2009-06 Closed	30	2009-21 Closed	See 2009-03	

Licensure Statistics

For fiscal period beginning July 1, 2007 to June 30, 2008

Licenses and Permits Issued

Certified Public Accountants Renewals	2030
Newly Certified CPAs Who Passed Exam in WV	34
Newly Certified Reciprocal CPAs	<u>10</u>
Total WV CPA Licenses Issued	2074
Substantial Equivalency Practitioners (Non-resident Permits)	379
Substantial Equivalency Practitioners Approved During 07-08	<u>77</u>
Total Substantial Equivalency Practitioner Licenses Issued	456
Registered Public Accountant Renewals	13
Non-Resident Public Accountant Renewals	3
CPA-Inactives/PA-Inactives	189
Firm Permits Renewed	307
Firms Permits approved during 07-08	<u>37</u>
Total Firm Permits	344
Accounting Corporations (Firm Permits) Renewed	89
Accounting Corporations Approved during 07-08	<u>5</u>
Total Accounting Corporations	94
PLLC (Firm Permits) Renewed	66
PLLCs approved during 07-08	<u>10</u>
Total PLLCs	76
Firms Dissolved During 07-08	2
Firm Authorizations Renewed	263
Firm Authorization approved during 07-08	<u>23</u>
Total Firm Authorizations	286
Existing Individual Authorizations	98
Individual Authorization approved during 07-08	<u>2</u>
Individual Authorization Totals	100

Board Actions on Complaints

Cases Closed	3
Cases continued	8
Cases determined not within the Board's purview	1
License Revocation	1
Cases from other periods that were closed	6
Cases from other periods that are continued	<u>1</u>
Total Complaints	20

	Complaint #	Disposition
1	2006-05	Revoked License
2	2007-01	Closed
3	2007-02	Closed
4	2007-03	Continued
5	2007-04	Closed
6	2007-05	Closed
7	2007-06	Closed
8	2008-01	Closed
9	2008-02	Withdrawn
10	2008-03	Continued
11	2008-04	Continued
12	2008-05	Continued
13	2008-06	Continued
14	2008-07	Continued
15	2008-08	Continued
16	2008-09A	Continued
17	2008-09B	Closed
18	2008-10	Closed
19	2008-11	Closed
20	2008-12	Continued

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

	Firm No	Registration Date	Company Name	City	State	County
AC Approvals						
1	F0427	12/11/2008	VAUGHN & ASSOCIATES AC	BECKLEY	WV	RALEIGH
2	F0434	03/11/2009	SMITH & COMPANY CPA AC	BEAVER	WV	RALEIGH
PLLC Approvals						
1	F0417	07/01/2008	HAWLEY & MENELEE PLLC	CHARLESTON	WV	KANAWHA
2	F0418	07/01/2008	PACK CPA PLLC	SOUTH CHARLESTON	WV	KANAWHA
3	F0424	11/17/2008	SPENCER CPA & ASSOCIATES PLLC	BUCKHANNON	WV	UPSHUR
4	F0425	11/17/2008	W HOWARD WARWICK JR CPA PLLC	CROSS LANES	WV	KANAWHA
5	F0429	12/29/2008	GRIFFITH & ASSOCIATES PLLC	ALUM CREEK	WV	KANAWHA
6	F0430	01/17/2009	DONAHOE & FREDERICK CPAS PLLC	CHARLESTON	WV	KANAWHA
7	F0432	02/02/2009	JAMES W LOAR CPA PLLC	HURRICANE	WV	PUTNAM
8	F0433	02/17/2009	RTannerAssociates PLLC	MORGANTOWN	WV	MONONGALIA
Firm Permit Approvals						
1	F0415	07/01/2008	J B MERRITT & ASSOCIATES LLC	LEXINGTON	SC	
2	F0416	07/01/2008	BRIXEY & MEYER INC	MIAMISBURG	OH	
3	F0417	07/01/2008	HAWLEY & MENELEE PLLC	CHARLESTON	WV	KANAWHA
4	F0418	07/01/2008	PACK CPA PLLC	SOUTH CHARLESTON	WV	KANAWHA
5	F0419	08/16/2008	J SCOTT MAZUR CPA	SEWICKLEY	PA	
6	F0420	10/06/2008	DEEMER DANA & FROEHLE LLP	SAVANNAH	GA	
7	F0421	09/01/2008	CROWE HORWATH LLP	SOUTH BEND	IN	
8	F0422	11/12/2008	GEORGE S DAUGHARTY CPA PC	WOODSTOCK	VA	
9	F0423	11/12/2008	DAVIS & COMPANY	COLUMBIA	SC	
10	F0424	11/17/2008	SPENCER CPA & ASSOCIATES PLLC	BUCKHANNON	WV	UPSHUR
11	F0425	11/17/2008	W HOWARD WARWICK JR CPA PLLC	CROSS LANES	WV	KANAWHA
12	F0426	11/24/2008	RECTOR LINDSAY & REEDER PC	SNELLVILLE	GA	
13	F0427	12/11/2008	VAUGHN & ASSOCIATES AC	BECKLEY	WV	RALEIGH
14	F0428	12/29/2008	COLE & ASSOCIATES CPAs LLC	ROANOKE	VA	
15	F0429	12/29/2008	GRIFFITH & ASSOCIATES PLLC	ALUM CREEK	WV	KANAWHA
16	F0430	01/17/2009	DONAHOE & FREDERICK CPAS PLLC	CHARLESTON	WV	KANAWHA
17	F0431	01/29/2009	BERNARD ROBINSON & CO LLP	GREENSBORO	NC	
18	F0432	02/02/2009	JAMES W LOAR CPA PLLC	HURRICANE	WV	PUTNAM
19	F0433	02/17/2009	RTannerAssociates PLLC	MORGANTOWN	WV	MONONGALIA
20	F0434	03/11/2009	SMITH & COMPANY CPA AC	BEAVER	WV	RALEIGH
21	F0435	03/24/2009	LAMBRIDES LAMOS TAYLOR CPAS LLP	EAST NORTHPORT	NY	
22	F0436	03/25/2009	HILDEBRAND LIMPARI & ASSOCIATES CPAS PC	FREDERICK	MD	
23	F0437	04/27/2009	GUTHRIE BELCZYK & ASSOCIATES	WASHINGTON	PA	
24	F0438	04/27/2009	NOVOGRADAC & COMPANY LLP	SAN FRANCISCO	CA	

**Accounting Corporation, Professional Limited Liability Companies and Firm Permit Approvals
For Period Beginning July 1, 2007 to June 30, 2008**

Firm No	Registration Date	Company Name	City	State	County
AC Approvals					
1	F0379	07/01/2007	ERIC J AYERSMAN CPA AC	SOUTH CHARLESTON	WV KANAWHA
2	F0390	08/10/2007	LOUIS R PERRY CPA AC	WHEELING	WV OHIO
3	F0398	12/13/2007	DARNELL & COMPANY AC	KEARNEYSVILLE	WV JEFFERSON
4	F0399	12/30/2007	BRENDA S PAULEY CPA AC	ELKVIEW	WV KANAWHA
5	F0401	01/11/2008	CHRISTY TRIBBLE CPA AC	ELKINS	WV RANDOLPH
PLLC Approvals					
1	F0377	07/01/2007	BENNETT & DOBBINS PLLC	FAIRMONT	WV MARION
2	F0396	10/19/2007	ABRAHAM & COMPANY PLLC	MOUNDSVILLE	WV MARSHALL
3	F0381	07/01/2007	HANNIG & ASSOCIATES PLLC	WHEELING	WV OHIO
4	F0380	07/01/2007	THE PERRY CPA GROUP PLLC	WHEELING	WV OHIO
5	F0389	08/29/2007	BROCK JARRETT CPA PLLC	POCA	WV PUTNAM
6	F0393	08/24/2007	ASTORG & KORESKEI PLLC	PARKERSBURG	WV WOOD
7	F0402	01/15/2008	BRADLEY & THOMAS CLOSE CPAS PLLC	BERKELEY SPRINGS	WV MORGAN
8	F0410	05/02/2008	CAVA & BANKO PLLC	BRIDGEPORT	WV HARRISON
9	F0411	05/09/2008	SWISHER ACCOUNTING AND TAX SERVICE PLLC	WESTON	WV LEWIS
Firm Permit Approvals					
1	F0377	07/01/2007	BENNETT & DOBBINS PLLC	FAIRMONT	WV MARION
2	F0379	07/01/2007	ERIC J AYERSMAN CPA AC	SOUTH CHARLESTON	WV KANAWHA
3	F0380	07/01/2007	THE PERRY CPA GROUP PLLC	WHEELING	WV OHIO
4	F0381	07/01/2007	HANNIG & ASSOCIATES PLLC	WHEELING	WV OHIO
5	F0382	07/01/2007	SOBOL VELTUM & ASSOCIATES	PITTSBURGH	PA
6	F0383	07/01/2007	VANCE FLOUHOUSE & GARGES PLLC	CHARLOTTE	NC
7	F0384	07/01/2007	MOCK BOSCO & ASSOCIATES PC	CARNEGIE	PA
8	F0385	07/26/2007	ASHER & COMPANY LTD	PHILADELPHIA	PA
9	F0386	08/30/2007	CIUNI & PANICHI INC	CLEVELAND	OH
10	F0387	08/07/2007	HERTZBACH & COMPANY PA	OWINGS MILLS	MD
11	F0388	08/08/2007	KRAFT CPAS PLLC	NASHVILLE	TN
12	F0389	08/29/2007	BROCK JARRETT CPA PLLC	POCA	WV PUTNAM
13	F0390	08/10/2007	LOUIS R PERRY CPA AC	WHEELING	WV OHIO
14	F0391	07/01/2007	BULLOCK & ASSOCIATES PC	LEESBURG	VA
15	F0392	08/28/2007	SAMPSON & ASSOCIATES INC	ROCKY RIVER	OH
16	F0393	08/24/2007	ASTORG & KORESKEI PLLC	PARKERSBURG	WV WOOD
17	F0394	09/28/2007	FLURIE & SLICK CPA PA	HAGERSTOWN	MD
18	F0395	10/01/2007	GREGORY A BARFORD CPA PC	MONROVIA	MD
19	F0396	10/19/2007	ABRAHAM & COMPANY PLLC	MOUNDSVILLE	WV MARSHALL
20	F0397	10/26/2007	ROBSON PC	MECHANICSVILLE	VA
21	F0398	12/13/2007	DARNELL & COMPANY AC	KEARNEYSVILLE	WV JEFFERSON
22	F0399	12/30/2007	BRENDA S PAULEY CPA AC	ELKVIEW	WV KANAWHA
23	F0400	01/04/2008	GRIGORACI PATERNO & ASSOCIATES	CHARLESTON	WV KANAWHA
24	F0401	01/11/2008	CHRISTY TRIBBLE CPA AC	ELKINS	WV RANDOLPH
25	F0402	01/15/2008	BRADLEY & THOMAS CLOSE CPAS PLLC	BERKELEY SPRINGS	WV MORGAN
26	F0403	02/01/2008	EIDE BAILLY LLP	FARGO	ND
27	F0404	02/21/2008	US FINANCIAL GROUP OF VA CPAs LLC	RICHMOND	VA
28	F0405	03/12/2008	PROVINCE WEBB & ASSOCIATES	PARKERSBURG	WV WOOD
29	F0406	03/12/2008	DONALD K PRICE CPA PC	WINCHESTER	VA
30	F0407	04/17/2008	LINDQUIST LLP	SAN RAMON	CA
31	F0408	04/21/2008	SHARSHAN & CO	OAKDALE	PA
32	F0409	04/29/2008	UETZEN & COMPANY LLP	SACRAMENTO	CA
33	F0410	05/02/2008	CAVA & BANKO PLLC	BRIDGEPORT	WV HARRISON
34	F0411	05/09/2008	SWISHER ACCOUNTING AND TAX SERVICE PLLC	WESTON	WV LEWIS
35	F0412	05/12/2008	FIKE CONNER AND ASSOCIATES PA	LAVALE	MD
36	F0413	05/22/2008	LeCROY HUNTER AND COMPANY PC	NORTHPORT	AL
37	F0414	05/27/2008	WIPFLI LLP	EAU CLAIRE	WI

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

Firm Authorizations Approvals

1	F0255	07/01/2008	CUNNINGHAM HUGHAN & CO INC	CARNEGIE	PA	
2	F0396	07/01/2008	ABRAHAM & CO PLLC	MOUNDSVILLE	WV	MARSHALL
3	F0411	07/01/2008	SWISHER ACCOUNTING & TAX SERVICE PLLC	WESTON	WV	LEWIS
4	F0415	07/01/2008	J B MERRITT & ASSOCIATES LLC	LEXINGTON	SC	
5	F0416	07/01/2008	BRIXEY & MEYER INC	MIAMISBURG	OH	
6	F0388	07/14/2008	KRAFT CPAS PLLC	NASHVILLE	TN	
7	F0417	09/17/2008	HAWLEY & MENELEE PLLC	CHARLESTON	WV	KANAWHA
8	F0419	08/16/2008	J SCOTT MAZUR CPA	SEWICKLEY	PA	
9	F0420	10/06/2009	DEEMER DANA & FROEHLE LLP	SAVANNAH	GA	
10	F0421	09/01/2008	CROWE HORWATH LLP	SOUTH BEND	IN	
11	F0422	11/12/2008	GEORGE S DAUGHARTY CPA PC	WOODSTOCK	VA	
12	F0423	11/12/2008	DAVIS & COMPANY	COLUMBIA	SC	
13	F0424	11/17/2008	SPENCER CPA & ASSOCIATES PLLC	BUCKHANNON	WV	UPSHUR
14	F0426	11/24/2008	RECTOR LINDSAY & REEDER PC	SNELLVILLE	GA	
15	F0429	12/29/2008	GRIFFITH & ASSOCIATES PLLC	ALUM CREEK	WV	KANAWHA
16	F0428	12/29/2008	COLE & ASSOCIATES CPAs LLC	ROANOKE	VA	
17	F0431	01/29/2009	BERNARD ROBINSON & CO LLP	GREENSBORO	NC	
18	F0432	02/02/2009	JAMES W LOAR CPA PLLC	HURRICANE	WV	PUTNAM
19	F0434	03/11/2009	SMITH & COMPANY CPA AC	BEAVER	WV	RALEIGH
20	F0435	03/24/2009	LAMBRIDES LAMOS TAYLOR CPAS LLP	EAST NORTHPORT	NY	
21	F0436	03/25/2009	HILDEBRAND LIMPARI & ASSOCIATES CPAs	FREDERICK	MD	
22	F0437	04/27/2009	GUTHRIE BELCZYK & ASSOCIATES	WASHINGTON	PA	

Individual Practitioner Authorization Approvals

1	WV004511	11/05/2008	RICHARD B ROCK CPA	CLARKSBURG	WV	HARRISON
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**Firm and Individual Practitioner Authorizations Approved
For Period Beginning July 1, 2007 to June 30, 2008**

Firm Authorizations Approvals

	Firm No	Registration Date	Firm Name	City	State	County
1	F0269	02/08/2008	BDO SEIDMAN	GRAND RAPIDS	MI	
2	F0377	07/01/2007	BENNETT & DOBBINS PLLC	FAIRMONT	WV	MARION
3	F0380	07/01/2007	THE PERRY CPA GROUP PLLC	WHEELING	WV	OHIO
4	F0381	07/01/2007	HANNIG & ASSOCIATES PLLC	WHEELING	WV	OHIO
5	F0382	07/01/2007	SOBOL VELTUM & ASSOCIATES	PITTSBURGH	PA	
6	F0383	07/01/2007	VANCE FLOUHOUSE & GARGES PLLC	CHARLOTTE	NC	
7	F0384	07/01/2007	MOCK BOSCO & ASSOCIATES PC	CARNEGIE	PA	
8	F0385	07/26/2007	ASHER & COMPANY LTD	PHILADELPHIA	PA	
9	F0386	08/30/2007	CIUNI & PANICHI INC	CLEVELAND	OH	
10	F0387	08/07/2007	HERTZBACH & COMPANY PA	OWINGS MILLS	MD	
11	F0392	08/28/2007	SAMPSON & ASSOCIATES INC	ROCKY RIVER	OH	
12	F0393	08/24/2007	ASTORG & KORESKEI PLLC	PARKERSBURG	WV	WOOD
13	F0394	09/28/2007	FLURIE & SLICK CPA PA	HAGERSTOWN	MD	
14	F0400	01/04/2008	GRIGORACI PATERNO & ASSOCIATES	CHARLESTON	WV	KANAWHA
15	F0401	01/11/2008	CHRISTY TRIBBLE CPA AC	ELKINS	WV	RANDOLPH
16	F0402	01/15/2008	BRADLEY & THOMAS CLOSE CPAS PLLC	BERKELEY SPRINGS	WV	MORGAN
17	F0403	02/01/2008	EIDE BAILLY LLP	FARGO	ND	
18	F0407	04/17/2008	LINDQUIST LLP	SAN RAMON	CA	
19	F0408	04/21/2008	SHARSHAN & CO	OAKDALE	PA	
20	F0410	05/02/2008	CAVA & BANKO PLLC	BRIDGEPORT	WV	HARRISON
21	F0412	05/12/2008	FIKE CONNER AND ASSOCIATES PA	LAVALE	MD	
22	F0413	05/22/2008	LeCROY HUNTER AND COMPANY PC	NORTHPORT	AL	
23	F0414	05/27/2008	WIPFLI LLP	EAU CLAIRE	WI	

Individual Practitioner Authorization Approvals

1	WV001420A	12/28/2007	LISA K. THORNBURG	MILTON	WV	CABELL
2	WVPA0605A	03/08/2008	ROBERT L BOORD	WHEELING	WV	OHIO

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

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

Number of Licensees by County
For Period Beginning July 1, 2007 to June 30, 2008

WV County	WV Licensees	NR Licensees	Total
BARBOUR	11		11
BERKELEY	46		46
BOONE	5		5
BRAXTON	3		3
BROOKE	8		8
CABELL	148	4	152
CALHOUN	0		0
CLAY	2		2
DODDRIDGE	1		1
FAYETTE	26		26
GILMER	5		5
GRANT	4		4
GREENBRIER	19		19
HAMPSHIRE	6		6
HANCOCK	11		11
HARDY	6		6
HARRISON	79		79
JACKSON	14		14
JEFFERSON	34		34
KANAWHA	499		499
LEWIS	9		9
LINCOLN	2		2
LOGAN	15		15
MARION	59		59
MARSHALL	11	1	12
MASON	8		8
MCDOWELL	2		2
MERCER	55		55
MINERAL	7		7
MINGO	11		11
MONONGALIA	113		113
MONROE	4		4
MORGAN	4		4
NICHOLAS	26		26
OHIO	86	1	87
PENDLETON	0		0
PLEASANTS	2		2
POCAHONTAS	1		1
PRESTON	18		18
PUTNAM	47		47
RALEIGH	63		63
RANDOLPH	24		24
RITCHIE	2		2
ROANE	3		3
SUMMERS	4		4
TAYLOR	7		7
TUCKER	2		2
TYLER	1		1
UPSHUR	12		12
WAYNE	5		5
WEBSTER	0		0
WETZEL	6		6
WIRT	1		1
WOOD	93		93
WYOMING	4		4
OUT-OF-STATE	<u>453</u>	<u>453</u>	<u>906</u>
Totals	2087	459	2546