

# West Virginia Board of Accountancy

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

Joe Manchin, Governor

Jo Ann Walker, Executive Director

December 2007

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

Dear Governor Manchin:

This is the Annual Report of the West Virginia Board of Accountancy for the fiscal year ending June 30, 2007. This report is hereby submitted in compliance with W.Va. Code §30-1-12.

## THE BOARD

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 advisor or insurance service.

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 by the West Virginia Legislature in its 2007 Regular Session. 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.

Rules and Regulations promulgated by the Board passed the Legislature in the regular session of 2004 with an effective date of April 30, 2004. This Legislative Rule provided for the implementation of the computer-based examination for the Certificate of Certified Public Accountant.

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

For the period beginning July 1, 2006 through June 30, 2007:

<b>Board Member</b>	<b>City</b>	<b>Term Ending</b>	<b>Appointed/Reappointed</b>	
John S. Bodkin, Jr., President	Wheeling, WV	6/30/2006	Appointed	08/27/2003
Robert S. Maust, CPA, Vice-President	Morgantown, WV	6/30/2008	Appointed	01/30/2006
Reed Spangler, CPA, Secretary	Charleston, WV	6/30/2008	Appointed	01/30/2006
James Sturgeon, CPA, Ass't Secretary	Charleston, WV	6/30/2007	Appointed	01/30/2006
William M. Ellis, Jr., CPA	Charleston, WV	6/30/2007	Reappointed	01/30/2006
Harold Davis, CPA	Lenore, WV	6/30/2006	Appointed	01/30/2006
Lee Fisher, Public Member	Little Birch, WV	6/30/2007	Appointed	02/15/2006

For the period beginning July 1, 2005 through June 30, 2006:

<b>Board Member</b>	<b>City</b>	<b>Term Ending</b>	<b>Appointed/Reappointed</b>	
William M. Ellis, Jr., CPA, President	Charleston, WV	06/30/2004	Appointed	01/30/2002
John S. Bodkin, Jr., CPA, V-President	Wheeling, WV	06/30/2006	Appointed	08/27/2003
Robert S. Maust, CPA	Morgantown, WV	06/30/2008	Appointed	01/30/2006
Reed Spangler, CPA	Charleston, WV	06/30/2008	Appointed	01/30/2006
James Sturgeon, CPA	Charleston, WV	06/30/2007	Appointed	01/30/2006
Harold B. Davis, CPA	Lenore, WV	06/30/2006	Appointed	01/30/2006
Lee Fisher, Public Member	Little Birch, WV	06/30/2007	Appointed	02/15/2006
Gayle E. Mason, CPA	Lewisburg, WV	06/30/2005	Succeeded by R. Spangler	
Reed J. Tanner, CPA	Morgantown, WV	06/30/2005	Succeeded by R. Maust	
Jack Rossi, CPA	Charleston, WV	06/30/2004	Succeeded by J. Sturgeon	

Lee Fisher, the West Virginia Board of Accountancy's first citizen member, was appointed by the governor on February 15, 2006.

Board Rules establish that Receipts collected from licenses, permits, and authorizations to practice and from examination fees, are deposited in a Special Revenue Fund at the Office of the Treasurer of the State of West Virginia 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, 2006 and June 30, 2007 are included in the report and marked Exhibit "A". Fiscal accounts of this Board have been audited by the Office of the Legislative Auditor through the period ended December 31, 1972, no exceptions having been noted.

#### **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 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. Effective April 2004, with the implementation of the computer-based examination, candidates may now sit for the required Test Sections individually and in any order. 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.

Other Exhibits included in this report for licensure/examination activities performed by the Board of Accountancy for the periods ending June 30, 2006 and June 30, 2007 are:

- Exhibit "B" - Certificates of Certified Public Accountants issued
- Exhibit "C" - CPA Examination Statistics
- Exhibit "D" - Licensure and Complaint statistics
- Exhibit "E" - Firm Permits, including Accounting Corporations and PLLCs, issued
- Exhibit "F" - Firm and Individual Practitioner Authorizations to Perform Attest & Compilation Services issued
- Exhibit "G" - Licensee Statistics by County and State (state breakdown for 2006-2007 only)

Respectfully submitted,

  
John S. Bodkin, Jr., CPA, President

  
Reed Spangler, CPA, Secretary

Summary of Receipts & Expenditure July 1, 2005 - June 30, 2006

**Balance July 1, 2005** 159,573.25

**Receipts:**

License Renewals	\$160,075.00
Renewal Late Fees	\$7,975.00
CPA Examination Fees	\$29,515.00
Certificate Fees	\$1,165.00
Firm Fees	\$21,385.00
CPE Late Filing Fees	\$12,975.00
CPE Extension Fees	\$7,030.00
Miscellaneous	\$20.30
Roster	\$2,730.00
Authorizations	\$24,790.00
Verifications	\$2,375.00
Reinstatements	\$4,185.00
Transfer of Credit	\$330.00
Lists	\$1,115.00
Reciprocal Applications	\$1,055.00

**Total Receipts for 7/1/2005 to 6/30/2006** 276,720.30

**Balance Forward** 436,293.55

**Disbursements**

001	Personal Services	\$129,359.58
002	Board Member Per Diem	\$6,600.00
004	Increment	\$4,628.02
010	Administrative Expense Fees	\$750.00
011	Matching S.S. Funds	\$10,575.87
012	Matching Public Employee Insurance Funds	\$17,797.20
014	Workers Compensation Funds	\$1,136.04
016	WV Public Employment Retirement Funds	\$13,557.34
020	Office Expense (supplies)	\$4,588.41
021	Printing	\$1,609.43
022	Rent	\$33,800.00
024	Telephone	\$2,468.67
025	Professional Contracts (AICPA, K.S., A.G.)	\$9,842.32
026	Travel	\$12,590.47
027	IS&C	\$4,501.51
030	Rental (Office equipment)	\$3,558.60
031	Association Dues	\$4,200.00
032	Fire/Auto/Bond and Other Insurance	\$3,293.00
038	Maintenance Contracts	\$4,937.55
051	Miscellaneous (moving, carpet cleaning, etc)	\$113.25
052	Training & Development	\$710.00
053	Postage	\$6,188.39
054	Computer Expense	\$408.65
058	Miscellaneous Equipment Purchase	\$100.00
061	Equipment Repair	\$65.00
110	Public Employees Insurance Reserve Transfer	\$1,306.00

**Total Disbursements 7/1/2005 to 6/30/2006** 278,685.30

**Balance Forward July 1, 2006** **157,608.25**

Balance Includes license fees collected for period beginning 7/1/2006-6/30/2007 deposited in Treasury of State of West Virginia

S:\Office\AnnRpt\December 2006 Report\Summary of Receipts and Expenditures.xls

Summary of Receipts & Expenditure July 1, 2006 - June 30, 2007

<b>Balance July 1, 2006</b>		157,608.25
<b>Receipts:</b>		
License Renewals	\$173,980.00	
Renewal Late Fees	\$7,850.00	
CPA Examination Fees	\$36,730.00	
Certificate Fees	\$1,290.00	
Firm Fees	\$20,725.00	
CPE Late Filing Fees	\$13,530.00	
CPE Extension Fees	\$6,765.00	
Miscellaneous	\$154.00	
Roster	\$2,575.00	
Authorizations	\$22,035.00	
Verifications	\$1,950.00	
Reinstatements	\$5,070.00	
Lists	\$1,310.00	
Reciprocal Applications	\$1,620.00	
<b>Total Receipts for 7/1/2006 to 6/30/2007</b>		<u>295,584.00</u>
<b>Total Receipts &amp; Balance Forward</b>		453,192.25

<b>Disbursements</b>		
001 Personal Services	\$130,578.00	
002 Board Member Per Diem	\$3,600.00	
004 Increment	\$3,350.00	
010 Administrative Expense Fees	\$850.00	
011 Matching S.S. Funds	\$10,334.98	
012 Matching Public Employee Insurance Funds	\$13,997.16	
014 Workers Compensation Funds	\$460.00	
016 WV Public Employment Retirement Funds	\$14,062.47	
020 Office Expense (supplies)	\$3,344.43	
021 Printing	\$1,572.61	
022 Rent	\$31,200.00	
024 Telephone	\$2,588.38	
025 Professional Contracts (AICPA, K.S., A.G.)	\$4,537.50	
026 Travel	\$4,387.16	
027 IS&C	\$3,822.13	
030 Rental (Office equipment)	\$1,609.08	
031 Association Dues	\$4,240.00	
032 Fire/Auto/Bond and Other Insurance	\$3,155.00	
038 Maintenance Contracts	\$3,644.16	
052 Training & Development	\$1,355.00	
053 Postage	\$8,090.63	
054 Computer Expense	\$242.75	
058 Miscellaneous Equipment Purchase	\$209.99	
061 Equipment Repair	\$65.00	
096 Other Interests & Penalties	\$12.81	
110 Public Employees Insurance Reserve Transfer	\$1,306.00	
<b>Total Disbursements 7/1/2006 to 6/30/2007</b>		<u>252,615.24</u>
<b>Balance Forward July 1, 2007</b>		<b>200,577.01</b>

Balance Includes license fees collected for next period beginning 7/1/2007-6/30/2008 deposited in Treasury of State of West Virginia

Certificates Issued July 1, 2005 to June 30, 2006

Number Issued	Reciprocal From State	Date	Last Name	First Name	Middle	Suffix	City	State
1		07/01/2005	PRESTON	MERILYN			CROSS LANES	WV
2	CA	07/01/2005	KELLY	TIMOTHY	A		GREEN BANK	WV
3		07/01/2005	CUNNINGHAM	TARA	MARIE		MORGANTOWN	WV
4		07/06/2005	HANNA	TINA	MARIE		SUMMERSVILLE	WV
5		07/13/2005	HILL	MANDY	JO		HUNTINGTON	WV
6		07/13/2005	STOVER	JEREMY	WAYNE		RIPLEY	WV
7		07/15/2005	BARNETT	SALLIE	L		CHARLESTON	WV
8		07/15/2005	CAMERON	CHRISTEN	ELAINE		GLENGARY	WV
9		07/15/2005	LAWSON	SARAH	JAYNE		SUMMERSVILLE	WV
10		07/15/2005	WELLING	TROY	M		PITTSBURGH	PA
11		07/15/2005	LEPORT	CHAD	MICHAEL		GIVEN	WV
12		07/25/2005	SWISHER	REBECCA	J		WESTON	WV
13		07/27/2005	NANTZ	KRISTY			MADISON	WV
14	VA	08/04/2005	PRICE	TONY	WILLIAM		SHEPHERDSTOWN	WV
15	PA	08/28/2005	LEWIS	AMY			VENETIA	PA
16		09/14/2005	STATLER	MICHELLE	DAWN		AVALON	PA
17	OH	09/12/2005	MELTON	PAUL DAVID			BOOMER	WV
18		09/12/2005	JOHNSON	SANDRA	M		HUNTINGTON	WV
19		09/19/2005	SPURLOCK	MARTINA			IMPERIAL	NE
20		09/29/2005	STEMPLE	JACQUELINE	KRISTINA		MORGANTOWN	WV
21		09/29/2005	HODGES	JEREMY	L		SCOTT DEPOT	WV
22		11/08/2005	SCOTT	EDWARD	R	II	MORGANTOWN	WV
23		10/11/2005	BRUMFIELD	WESLEY	CURTIS		ST ALBANS	WV
24		10/11/2005	BUMGARNER	NATHAN	PHILLIP		ELIZABETH	WV
25		10/11/2005	DEEMER	MICHAEL	N		ST CLAIRSVILLE	OH
26		10/20/2005	FULLER	ERICA	RENEE		CHARLESTON	WV
27		10/27/2005	FARLEY	JENNIFER	S		JUMPING BRANCH	WV
28		11/03/2005	KUBIC	LORI	LYNN		CHARLES TOWN	WV
29	VA	11/08/2005	SULLIVAN	CATHERINE	ELIZABETH		MARTINSBURG	WV
30	MD	12/14/2005	RUCKLE	HOMER	ANDREW		MORGANTOWN	WV
31	VA	12/19/2005	KITNER	CYNTHIA	ANN		BUNKER HILL	WV
32		12/28/2005	ACCORD	RICHARD	D		SUTTON	WV
33		01/09/2006	CHANDLER	JESSICA	LYNN		MT HOPE	WV
34		01/10/2006	REYNOLDS	STEVEN	CHRISTOPHER		HUNTINGTON	WV
35		01/10/2006	ROCK	KEVIN	PATRICK		FAYETTEVILLE	WV
36		01/18/2006	LOHRI	CHRISTOPHER	STEPHEN		WHEELING	WV
37		01/19/2006	MONTGOMERY	JOHN	R.	JR	HUNTINGTON	WV
38		01/19/2006	PAULEY	TABITHA	JO		SOUTH CHARLESTO	WV
39		02/07/2006	SPONAUGLE	BRADLEY	KEITH		MARTINSBURG	WV
40	MD	02/16/2006	WALKER	GERALD	G		FALLING WATERS	WV
41	CA	03/21/2006	LANDERFELT	CYNTHIA	ANN		MARLINTON	WV
42	WY	03/24/2006	HOLM	CHARLES	M		CLARKSBURG	WV
43	NY	03/24/2006	POLLITT	TRACI ANN			S CHARLESTON	WV
44		03/24/2006	HINTZ	MICHELLE L.			NINE MILE FALLS	WA
45		04/06/2006	JEFFERIS	ANDREW	R		CHARLESTON	WV
46	VA	04/13/2006	HORRIGAN	SHANA	S		ELKINS	WV
47		04/26/2006	BOWMAN	THERESA	M		ARLINGTON	VA

Certificates Issued July 1, 2006 to June 30, 2007

Number Issued	Reciprocal From State	Date	Last Name	First Name	Middle	Suffix	City	State
1		07/01/2006	ROWE	BETTY MARIE			SOUTH POINT	OH
2		07/01/2006	HOLMES	KAREN	A		ST ALBANS	WV
3	VA	11/04/2006	LINDSAY	JACOB	RYAN		ELKVIEW	WV
4	MD	07/21/2006	GAINEY	STEVEN	ALAN		CHARLES TOWN	WV
5		07/21/2006	CHAFFIN	CHRISTIE	D		HUNTINGTON	WV
6		07/21/2006	COCHRAN	MELINDA	JANE		BARBOURSVILLE	WV
7		07/21/2006	FANG	LIANG			PORT CHESTER	NY
8		07/21/2006	EPPERLY	REGINA	DIANE		PARKERSBURG	WV
9		07/21/2006	CASTO	DANIEL	MONROE		BELLEVILLE	WV
10		07/21/2006	RUNION	KIMBERLY	DAWN		PT PLEASANT	WV
11		07/28/2006	JONES	MICHAEL	ALLEN		NASHVILLE	TN
12		07/28/2006	YOUSAF	ASMA	B		CHARLESTON	WV
13	PA	08/14/2006	UNDERHILL	JAMES	FELTON		CHARLESTON	WV
14	VA	09/01/2006	LEWIS	ERIC	JASON		SHEPHERDSTOWN	WV
15		09/20/2006	HILDRETH	LORI	BETH		FALLS CHURCH	VA
16	AL	09/01/2006	HINTON	JIMMY	CARL		FT GAY	WV
17		09/20/2006	GANDOLFI	MARK			FAIRMONT	WV
18		10/09/2006	MEADOWS	AMANDA	DAWN		CHARLESTON	WV
19		10/09/2006	HAGER	JOSEPH	MICHAEL		BARBOURSVILLE	WV
20		10/17/2006	CALVERT	MATTHEW	GREGORY		CLARKSBURG	WV
21		10/17/2006	MATHENY	RODERICK	C	JR	RIPLEY	WV
22		10/17/2006	WITT	CLINT	WOOD		DUNBAR	WV
23		10/19/2006	SHEFF	COURTNEY	LYNN		KENNA	WV
24		10/19/2006	GARTON	MICHAEL	WILLIAM		ST ALBANS	WV
25		10/26/2006	MORGAN	BRIAN	J		POCA	WV
26	MD	10/09/2006	IHNDRIS	CARA	MONGELLI		MARTINSBURG	WV
27	NC	10/28/2006	PASFIELD	JUSTIN	ROBERT		MORGANTOWN	WV
28		11/04/2006	ZHANG	QI			MORGANTOWN	WV
29	MD	11/14/2006	LAWYER	CHAD	ROBERT		MARTINSBURG	WV
30	MD	11/30/2006	TULLY	RICHARD	ALLAN		CHARLESTON	WV
31		12/06/2006	BRAVERMAN	IRINA			MORGANTOWN	WV
32		12/11/2006	FILLIPOVICH	HOLLY	MARIE		MARTINS FERRY	OH
33		12/11/2006	WILSON	ELIOTT	ROSS		HUNTINGTON	WV
34	MO	12/11/2006	ALLEN	ELIZABETH	D		GERRARDSTOWN	WV
35		01/11/2007	BENNETT	LINDSEY	JO		CHARLESTON	WV
36		01/11/2007	HILL	JOHN	MICHAEL	II	HUNTINGTON	WV
37		01/11/2007	LONG	MARY	MARIE		CROSS LANES	WV
38		01/11/2007	MAHONEY	SUSAN	ANDREA		PARKERSBURG	WV
39		01/11/2007	WIX	AARON	WESLEY		VIENNA	WV
40		01/11/2007	HOOD	STEPHEN	TAYLOR		HUNTINGTON	WV
41		01/22/2007	CAMERON	ERICA	DAWN		VIENNA	WV
42		01/22/2007	STEWART	JENNIFER	LYNN		ANMOORE	WV
43	KY	01/23/2007	CALDWELL	ANTHONY	M		CHARLESTON	WV
44	PA	01/23/2007	WADE	TRACEY	D		CARMICHAELS	PA
45		01/30/2007	WU	JIAJIA	.		S CHARLESTON	WV
46		01/30/2007	GUM	STEVEN	RAY		NITRO	WV
47		01/31/2007	KEPLINGER	STEPHEN	TODD		CROSS LANES	WV
48		02/01/2007	BIRCHMAN	LORI	LINN		MORGANTOWN	WV
49	MD	02/18/2007	ITELL	JOHN	PATRICK		WILLIAMSPORT	MD
50	NM	02/18/2007	BECKER	CHARLES	PATRICK	PH.D.	GLENVILLE	WV
51	OH	02/21/2007	TENNEY	DAVID	BRIAN		MARIETTA	OH
52		03/13/2007	SERGENT	AMANDA	JANE		HUNTINGTON	WV
53		03/28/2007	JONES	MARGARET	JEAN		MORGANTOWN	WV
54		03/29/2007	JOHNSON	ANNA	J		SAINT ALBANS	WV
55		03/29/2007	THORNE	AMY	M		S CHARLESTON	WV
56		04/04/2007	JARRETT	BROCK	ALAN		POCA	WV
57		04/06/2007	BAKER	SUSAN	R		COOLVILLE	OH
58		04/06/2007	DEPROSPERO	HERMAN	EDWARD		MORGANTOWN	WV
59		04/27/2007	STEVENS	JONATHAN	P		HUNDRED	WV
60		06/18/2007	LIU	HUI			HAGERSTOWN	MD
61		05/11/2007	ROMINE	BRIAN	PATRICK		SHEPHERDSTOWN	WV

Did not certify until 7/1/07 -- Will appear on next year's report

CPA Examination Statistics

For Period Beginning July 1, 2005 to June 30, 2006

Exam Section Statistics

Subjects	July/Aug 2005			Oct/Nov 2005			Jan/Feb 2006			April/May 2006		
	Sat	Passed	%	Sat	Passed	%	Sat	Passed	# Passed	Sat	Passed	%
AUD	42	10	23.81%	39	10	25.64%	36	8	22.22%	41	15	36.59%
BEC	45	10	22.22%	49	14	28.57%	32	10	31.25%	39	15	38.46%
REG	23	7	30.43%	40	10	25.00%	23	5	21.74%	22	11	50.00%
FAR	39	17	43.59%	37	8	21.62%	33	9	27.27%	34	9	26.47%
Totals Per Section	149	44	29.53%	165	42	25.45%	124	32	25.81%	136	50	36.76%

Individual Candidate Statistics

Testing Period	Total Candidates Who Sat	Total Who Passed	%
July/Aug 2005	110	8	7.27%
Oct/Nov 2005	107	10	9.35%
Jan/Feb 2006	96	7	7.29%
April/May 2006	102	9	8.82%
<b>July 1, 2005 to June 30, 2006 Totals</b>	<b>415</b>	<b>34</b>	<b>8.19%</b>

For Period Beginning July 1, 2006 to June 30, 2007

Exam Section Statistics

Subjects	July/Aug 2006			Oct/Nov 2006			Jan/Feb 2007			April/May 2007		
	Sat	Passed	%	Sat	Passed	%	Sat	Passed	# Passed	Sat	Passed	%
AUD	28	10	35.71%	46	15	32.61%	28	4	14.29%	36	19	52.78%
BEC	35	9	25.71%	33	15	45.45%	31	4	12.90%	23	4	17.39%
REG	38	13	34.21%	36	10	27.78%	27	9	33.33%	28	7	25.00%
FAR	40	11	27.50%	34	12	35.29%	23	9	39.13%	32	8	25.00%
Totals Per Section	141	43	30.50%	149	52	34.90%	109	26	23.85%	119	38	31.93%

Individual Candidate Statistics

Testing Period	Total Candidates Who Sat	Total Who Passed	%
July/Aug 2006	102	9	8.82%
Oct/Nov 2006	103	12	11.65%
Jan/Feb 2007	87	8	9.20%
April/May 2007	90	5	5.56%
<b>July 1, 2006 to June 30, 2007 Totals</b>	<b>382</b>	<b>34</b>	<b>8.90%</b>

**Licensure Statistics**  
For fiscal period beginning July 1, 2005 to June 30, 2006

Licenses and Permits Issued	
CPA Renewals	1962
Newly Approved CPAs (as a result of passing Exam in WV)	34
Transfer of Exam Credit from another State	1
Reciprocal Certificates Approved	<u>12</u>
<b>Total WV CPA Licenses Issued</b>	<b>2009</b>
Substantial Equivalency Practitioner Renewals	306
Substantial Equivalency Practitioner Approved	<u>77</u>
<b>Total Substantial Equivalency Practitioners Licenses Issued</b>	<b>383</b>
<b>Registered Public Accountants Issued</b>	<b>18</b>
<b>Non-Resident Public Accountants Issued</b>	<b>4</b>
<b>CPA-Inactives/PA-Inactives Renewals</b>	<b>163</b>
Accounting Corporation (Firm Permits) Renewed	85
Accounting Corporations Approved	<u>8</u>
<b>Total Accounting Corporations</b>	<b>93</b>
PLLC (Firm Permits) Renewed	52
PLLCs Approved	<u>5</u>
<b>Total PLLC Corporations</b>	<b>57</b>
Firm Permits Renewed	268
Firms Approved	<u>33</u>
<b>Total Firms</b>	<b>301</b>
Firm Authorizations Renewed	232
Firm Authorizations Approved	<u>28</u>
<b>Total Firm Authorizations</b>	<b>260</b>
<b>Firms Dissolved during 05-06</b>	<b>4</b>
Individual Authorizations Renewed	103
Individual Authorizations Approved	<u>16</u>
<b>Total Individual Authorizations</b>	<b>119</b>

  

Board Actions on Complaints	
Cases Closed	4
Cases continued	3
Cases determined not within the Board's purview	1
Cases from other periods that were closed	<u>2</u>
<b>Complaints Received during this fiscal period</b>	<b>10</b>
<b>Complaint #</b>	<b>Disposition</b>
2003-04	Closed without prejudice 01/27/2006
2005-13	Closed 7/15/2005 (from 04-05 period)
2005-14	Closed 01/27/2006
2005-16	Closed 10/14/2005
2005-17	Dismissed 10/14/2005
2005-18	Closed 01/27/2006
2005-19	Closed 4/28/2006
2005-20	Continued
2005-21	Continued
2005-22	Continued



**Licensure Statistics**  
For fiscal period beginning July 1, 2006 to June 30, 2007

<b>Licenses and Permits Issued</b>	
Certified Public Accountants	1994
Newly Certified CPAs Who Passed Exam in WV	43
Newly Certified Reciprocal CPAs	<u>16</u>
<b>Total WV CPA Licenses Issued</b>	<b>2053</b>
Substantial Equivalency Practitioners (Non-resident Permits)	294
Substantial Equivalency Practitioners Approved During 06-07	<u>138</u>
<b>Total Substantial Equivalency Practitioner Licenses Issued</b>	<b>432</b>
<b>Registered Public Accountant Renewals</b>	<b>18</b>
<b>Non-Resident Public Accountant Renewals</b>	<b>4</b>
<b>CPA-Inactives/PA-Inactives</b>	<b>189</b>
Firm Permits Renewed	287
Firms Permits approved during 06-07	<u>37</u>
<b>Total Firms</b>	<b>324</b>
Accounting Corporations (Firm Permits) Renewed	93
Accounting Corporations Approved during 06-07	<u>4</u>
<b>Total Accounting Corporations</b>	<b>97</b>
PLLC (Firm Permits) Renewed	58
PLLCs approved during 06-07	<u>12</u>
<b>Total PLLCs</b>	<b>70</b>
Firm Permits renewed	287
Firm Permits approved during 06-07	<u>37</u>
<b>Total Firm Permits</b>	<b>324</b>
<b>Firms Dissolved During 06-07</b>	<b>5</b>
Firm Authorizations Renewed	245
Firm Authorization approved during 06-07	<u>31</u>
<b>Total Firm Authorizations</b>	<b>276</b>
Existing Individual Authorizations	104
Individual Authorization approved during 06-07	<u>7</u>
<b>Individual Authorization Totals</b>	<b>111</b>
<b>Board Actions on Complaints</b>	
Cases Closed	4
Cases continued	6
Cases determined not within the Board's purview	3
Cases from other periods that were closed	3
Cases from other periods that are continued	<u>0</u>
<b>Complaints Received during this fiscal period</b>	<b>16</b>
Complaint #	Disposition
2005-20	Closed 11/10/2006
2005-21	Closed 7/21/2006
2005-22	Closed 7/21/2006
2006-01	Closed 11/10/2006
2006-02	Closed 11/10/2006
2006-03	Dismissed 11/10/2006
2006-04	Dismissed 1/30/2007
2006-05	Continued
2006-06	Closed 4/27/2007
2006-07	Closed 1/30/2007
2006-08	Dismissed 1/30/2007
2007-01	Continued
2007-02	Continued
2007-03	Continued
2007-04	Continued
2007-05	Continued

Accounting Corporation, Professional Limited Liability Companies and Firm Permit Approvals  
For Period Beginning July 1, 2005 to June 30, 2006

	Firm No	Registration Date	Company Name	City	State	County
<b>AC Approvals</b>						
1	F0312	08/15/2005	KATHERINE L FOLEY CPA AC INC	MARTINSBURG	WV	BERKELEY
2	F0313	09/19/2005	T W PRICE AC	SHEPHERDSTOWN	WV	JEFFERSON
3	F0327	11/21/2005	AUTREY & TOLER AC	MULLENS	WV	WYOMING
4	F0330	01/04/2006	BADGLEY & CHRIST AC	WILLIAMSTOWN	WV	WOOD
5	F0331	01/04/2006	WEYER & COMPANY AC	RIPLEY	WV	JACKSON
6	F0332	01/18/2006	JOETTA KUHN CPA AC	ALUM CRK	WV	KANAWHA
7	F0335	02/07/2006	PAM HOLLIDAY CPA AC	ELKVIEW	WV	KANAWHA
8	F0340	05/31/2006	ROGER HARDESTY & ASSOCIATES AC	KINGWOOD	WV	PRESTON
<b>PLLC Approvals</b>						
1	F0311	08/22/2005	BRUCE LAWSON PLLC	CHARLESTON	WV	KANAWHA
2	F0318	10/05/2005	KATHY SUE RITTENHOUSE CPA PLLC	HURRICANE	WV	PUTNAM
3	F0324	11/05/2005	MADAN & ASSOCIATES PLLC	CHARLESTON	WV	KANAWHA
4	F0325	11/16/2005	PITROLO & ASSOCIATES PLLC	FAIRMONT	WV	MARION
5	F0329	12/22/2005	VECCHIO & COMPANY PLLC	MORGANTOWN	WV	MONONGALIA
<b>Firm Approvals</b>						
1	F0005	07/01/2005	HARDESTY & ASSOCIATES PLLC (Dissolved 05/31/2006)	KINGWOOD	WV	PRESTON
2	F0307	07/01/2005	JACKSON THORNTON & CO PC	MONTGOMERY	AL	
3	F0308	07/01/2005	CLINE & ASSOCIATES PLLC	CHARLESTON	WV	KANAWHA
4	F0309	08/02/2005	JP MYERS & ASSOCIATES LLC	CARNEGIE	PA	
5	F0310	08/11/2005	SHECHTMAN MARKS DEVOR PC	PHILADELPHIA	PA	
6	F0312	08/15/2005	KATHERINE L FOLEY CPA AC INC	MARTINSBURG	WV	BERKELEY
7	F0313	09/19/2005	T W PRICE AC	SHEPHERDSTOWN	WV	JEFFERSON
8	F0314	09/22/2005	COCHRAN HEAD & CO PA	KANSAS CITY	KS	
9	F0315	09/28/2005	SOMERSET CPAS PC	INDIANAPOLIS	IN	
10	F0316	09/30/2005	SHERIFF & MORGAN PC	RICHARDSON	TX	
11	F0317	09/30/2005	SUTHERLAND & SMITH PC	WYTHEVILLE	VA	
12	F0318	10/05/2005	KATHY SUE RITTENHOUSE CPA PLLC	HURRICANE	WV	PUTNAM
13	F0319	10/04/2005	WEAVER & EVANS CPAS	COLUMBUS	OH	
14	F0320	09/30/2005	HILLARD & SMITH PC	SUGARLAND	TX	
15	F0321	10/17/2005	GORDON NILES & COMPANY PA	JACKSONVILLE	FL	
16	F0322	10/24/2005	PAMELA S SMITH CPA PA	CUMBERLAND	MD	
17	F0323	10/25/2005	S B HOOVER & CO LLP	HARRISONBURG	VA	
18	F0324	11/05/2005	MADAN & ASSOCIATES PLLC	CHARLESTON	WV	KANAWHA
19	F0325	11/16/2005	PITROLO & ASSOCIATES PLLC	FAIRMONT	WV	MARION
20	F0326	11/23/2005	FIRM OF STEPHEN R BRAUNSTEIN CPA	AUSTIN	TX	
21	F0327	11/21/2005	AUTREY & TOLER AC	MULLENS	WV	WYOMING
22	F0328	12/20/2005	LAZARD DANA LLP	SAVANNAH	GA	
23	F0329	12/22/2005	VECCHIO & COMPANY PLLC	MORGANTOWN	WV	MONONGALIA
24	F0330	01/04/2006	BADGLEY & CHRIST AC	WILLIAMSTOWN	WV	WOOD
25	F0331	01/04/2006	WEYER & COMPANY AC	RIPLEY	WV	JACKSON
26	F0332	01/18/2006	JOETTA KUHN CPA AC	ALUM CRK	WV	KANAWHA
27	F0333	02/06/2006	HOBE & LUCAS CPAS	INDEPENDENCE	OH	
28	F0334	02/07/2006	D'AMELIO COHEN & ASSOCIATES LLC	BALTIMORE	MD	
29	F0335	02/07/2006	PAM HOLLIDAY CPA AC	ELKVIEW	WV	KANAWHA
30	F0336	03/14/2006	ARMANINO MCKENNA LLP	SAN RAMON	CA	
31	F0337	03/15/2006	BADGER & SAL	MORGANTOWN	WV	MONONGALIA
32	F0338	04/03/2006	PARENTE RANDOLPH LLC	PITTSBURGH	PA	
33	F0339	05/03/2006	LAMBRIDES LAMOS MOULTHROP LLP	E NORTHPORT	NY	

Accounting Corporation, Professional Limited Liability Companies and Firm Permit Approvals  
For Period Beginning July 1, 2006 to June 30, 2007

	Firm No	Registration Date	Company Name	City	State	County
<b>AC Approvals</b>						
1	F0364	12/11/2006	SANDRA B NEELY CPA AC	LEWISBURG	WV	GREENBRIER
2	F0363	12/26/2006	MICHAEL F BLACK CPA AC	WINFIELD	WV	PUTNAM
3	F0341	01/30/2007	COOPER & ASSOCIATES AC	ST ALBANS	WV	KANAWHA
4	F0143	01/30/2007	CHAMBERS PATERNO & ASSOCIATES AC	CHARLESTON	WV	KANAWHA
<b>PLLC Approvals</b>						
1	F0344	07/01/2006	RUSSELL EVANS & THOMPSON PLLC	HERNDON	VA	
2	F0342	07/01/2006	MARY RICHARDSON CPA ACCOUNTING & TAX SERVICE PLLC	HARPER	WV	RALEIGH
3	F0343	07/01/2006	CANDICE A HAWLEY CPA PLLC	CHARLESTON	WV	KANAWHA
4	F0345	07/01/2006	SULLIVAN WEBB PLLC	HUNTINGTON	WV	CABELL
5	F0354	10/01/2006	DECKER & COMPANY PLLC	MARTINSBURG	WV	BERKELEY
6	F0360	11/14/2006	CHAD R LAWYER CPA PLLC	MARTINSBURG	WV	BERKELEY
7	F0362	12/04/2006	MAUNZ & COMPANY PLLC	CLARKSBURG	WV	HARRISON
8	F0361	12/04/2006	CARA M IHNDRIIS CPA PLLC	MARTINSBURG	WV	BERKELEY
9	F0145	12/11/2006	COSTANZO & ASSOCIATES PLLC	WHEELING	WV	OHIO
10	F0367	01/02/2007	JEFFERY S HOLLIFIELD CPA PLLC	PRINCETON	WV	MERCER
11	F0372	03/05/2007	MATHENY LEPORT & PAULEY PLLC	RIPLEY	WV	JACKSON
12	F0373	03/05/2007	MILLER & COMPANY PLLC	HUNTINGTON	WV	CABELL
<b>Firm Approvals</b>						
1	F0311	08/22/2005	BRUCE LAWSON PLLC	CHARLESTON	WV	KANAWHA
2	F0342	07/01/2006	MARY RICHARDSON CPA ACCOUNTING & TAX SERVICE PLLC	HARPER	WV	RALEIGH
3	F0343	07/01/2006	CANDICE A HAWLEY CPA PLLC	CHARLESTON	WV	KANAWHA
4	F0344	07/01/2006	RUSSELL EVANS & THOMPSON PLLC	HERNDON	VA	
5	F0345	07/01/2006	SULLIVAN WEBB PLLC	HUNTINGTON	WV	CABELL
6	F0346	07/01/2006	DEMPSEY VANTREASE & FOLLIS PLLC	MURFREESBORO	TN	
7	F0347	07/01/2006	CLIFTON GUNDERSON LLP	PEORIA	IL	
8	F0348	07/01/2006	WILSON PRICE BARRANCO BLANKENSHIP BILLINGSLEY PC	MONTGOMERY	AL	
9	F0351	07/01/2006	WILLIAM D CANNADY CPA PC	SAVANNAH	GA	
10	F0353	07/15/2006	NEARMAN MAYNARD VALLEZ CPAS & CONSULTANTS PA	MIAMI	FL	
11	F0349	07/28/2006	ANDERSON & ROERS CPAS LLC	ROSEVILLE	MN	
12	F0350	08/01/2006	MALIN BERGQUIST & CO LLP	ERIE	PA	
13	F0352	08/10/2006	KELLEY GALLOWAY & CO PSC	ASHLAND	KY	
14	F0354	10/01/2006	DECKER & COMPANY PLLC	MARTINSBURG	WV	BERKELEY
15	F0355	10/02/2006	BUFFAMANTE WHIPPLE BUTTAFARO PC	OLEAN	NY	
16	F0356	10/24/2006	POTTER & CO PA	MONROE	NC	
17	F0357	11/02/2006	CAUDILL & ASSOCIATES CPAS	PORTSMOUTH	OH	
18	F0358	11/02/2006	SASLOW LUFKIN & BUGGY LLP	AVON	CT	
19	F0360	11/14/2006	CHAD R LAWYER CPA PLLC	MARTINSBURG	WV	BERKELEY
20	F0361	12/04/2006	CARA M IHNDRIIS CPA PLLC	MARTINSBURG	WV	BERKELEY
21	F0362	12/04/2006	MAUNZ & COMPANY PLLC	CLARKSBURG	WV	HARRISON
22	F0364	12/11/2006	SANDRA B NEELY CPA AC	LEWISBURG	WV	GREENBRIER
23	F0363	12/26/2006	MICHAEL F BLACK CPA AC	WINFIELD	WV	PUTNAM
24	F0365	12/29/2006	ELLIOTT DAVIS LLC	GREENVILLE	SC	
25	F0367	01/02/2007	JEFFERY S HOLLIFIELD CPA PLLC	PRINCETON	WV	MERCER
26	F0368	01/18/2007	WILLIAM T GRIMM & ASSOCIATES PC	UNIONTOWN	PA	
27	F0366	01/22/2007	STEMEN MERTENS STICKLER PHILLIPS CPAs & ASSOC	COLUMBUS	OH	
28	F0341	01/30/2007	COOPER & ASSOCIATES AC	ST ALBANS	WV	KANAWHA
29	F0369	02/05/2007	AHMAD ASSOCIATES LTD PC	VIENNA	VA	
30	F0370	03/01/2007	BARBACANE THORNTON & COMPANY	WILMINGTON	DE	
31	F0372	03/05/2007	MATHENY LEPORT & PAULEY PLLC	RIPLEY	WV	JACKSON
32	F0373	03/05/2007	MILLER & COMPANY PLLC	HUNTINGTON	WV	CABELL
33	F0371	03/07/2007	VIRCHOW KRAUSE & COMPANY LLP	MADISON	WI	
34	F0374	03/08/2007	CHERRY BEKAERT & HOLLAND LLP	RICHMOND	VA	
35	F0375	03/13/2007	McGILL POWER BELL & ASSOCIATES LLP	MEADVILLE	PA	
36	F0376	03/20/2007	ROTZ & STONESIFER PC	CHAMBERSBURG	PA	
37	F0378	04/25/2007	THE FENTRESS GROUP LLC	COLUMBUS	OH	

**Firm and Individual Practitioner Authorizations Approved  
For Period Beginning July 1, 2005 to June 30, 2006**

**Firm Authorizations**

	Firm No.	Regis Date	Firm Name	City	State	County
1	F0005	07/01/2005	HARDESTY & ASSOCIATES PLLC	KINGWOOD	WV	PRESTON
2	F0307	07/01/2005	JACKSON THORNTON & CO PC	MONTGOMERY	AL	
3	F0308	07/26/2005	CLINE & ASSOCIATES PLLC	CHARLESTON	WV	KANAWHA
4	F0309	08/02/2005	JP MYERS & ASSOCIATES LLC	CARNEGIE	PA	
5	F0310	08/11/2005	SHECHTMAN MARKS DEVOR PC	PHILADELPHIA	PA	
6	F0312	08/15/2005	KATHERINE L FOLEY CPA AC INC	MARTINSBURG	WV	BERKELEY
7	F0314	09/22/2005	COCHRAN HEAD & CO PA	KANSAS CITY	KS	
8	F0315	09/28/2005	SOMERSET CPAS PC	INDIANAPOLIS	IN	
9	F0317	09/30/2005	SUTHERLAND & SMITH PC	WYTHEVILLE	VA	
10	F0316	09/30/2005	SHERIFF & MORGAN PC	DALLAS	TX	
11	F0319	10/04/2005	WEAVER & EVANS INC	COLUMBUS	OH	
12	F0321	10/17/2005	GORDON & COMPANY PA	JACKSONVILLE	FL	
13	F0322	10/24/2005	PAMELA S SMITH CPA PA	CUMBERLAND	MD	
14	F0323	10/25/2005	S B HOOVER & COMPANY LLP	HARRISONBURG	VA	
15	F0325	11/16/2005	PITROLO & ASSOCIATES PLLC	FAIRMONT	WV	MARION
16	F0327	11/21/2005	AUTREY & TOLER AC	MULLENS	WV	WYOMING
17	F0328	12/20/2005	LAZARD DANA LLP	SAVANNAH	GA	
18	F0329	12/22/2005	VECCHIO & COMPANY PLLC	MORGANTOWN	WV	MONONGALIA
19	F0331	01/04/2006	WEYER & COMPANY AC	RIPLEY	WV	JACKSON
20	F0330	01/04/2006	BADGLEY & CHRIST AC	WILLIAMSTOWN	WV	WOOD
21	F0332	01/18/2006	JOETTA KUHN CPA AC	ALUM CRK	WV	KANAWHA
22	F0333	02/06/2006	HOBE & LUCAS CPAS	INDEPENDENCE	OH	
23	F0334	02/07/2006	D'AMELIO COHEN & ASSOCIATES LLC	BALTIMORE	MD	
24	F0336	03/14/2006	ARMANINO McKENNA LLP	SAN RAMON	CA	
25	F0337	03/15/2006	BADGER & SAL	MORGANTOWN	WV	MONONGALIA
26	F0338	04/03/2006	PARENTE RANDOLPH LLC	PITTSBURGH	PA	
27	F0339	05/03/2006	LAMBRIDES LAMOS MOULTHROP LLP	E NORTHPORT	NY	
28	F0340	05/31/2006	ROGER HARDESTY & ASSOCIATES AC	KINGWOOD	WV	PRESTON

**Individual Practitioner Authorizations**

	Number	Regis Date	Name	City	State	County
1	WV001774	07/01/2005	APPLE, KENNETH W	FALLING WATERS	WV	BERKELEY
2	WV001878	07/01/2005	CAIN, JOHN W., SR.	CROSS LANES	WV	KANAWHA
3	WV000588	07/01/2005	LEWIS, CONNIE E.	SHADY SPRING	WV	RALEIGH
4	WV002545	07/08/2005	ROLLINS, TIMOTHY D	CUMBERLAND	MD	
5	WV001506	07/26/2005	PERROTTI, STEPHEN F.	WHITE HALL	WV	MARION
6	WV004447	08/03/2005	BICKSLER, DOUGHLAS ALAN	LEWISBURG	WV	GREENBRIER
7	WV002862	08/05/2005	KIGER, R. MARK	CLARKSBURG	WV	HARRISON
8	NR000311	08/05/2005	YOHO, WILLIAM KENNETH, II	LITTLE HOCKING	OH	
9	WV001432	08/11/2005	HILDEBRAND, ROBERT M.	FAIRMONT	WV	MARION
10	WV002465	08/12/2005	SKAGGS, TAMMY SMITH	ALDERSON	WV	GREENBRIER
11	WV003798	08/12/2005	KELLY, CAROL A.	MARTINSBURG	WV	MARION
12	WV001069	08/15/2005	SHAHEEN, JOHN LOUIS	ELKVIEW	WV	KANAWHA
13	WV001028	08/16/2005	GIANOLA, LYNNE F.	CROSS LANES	WV	KANAWHA
14	WV002089	09/27/2005	WALKER, RICHARD A	PT PLEASANT	WV	MASON
15	WV004572	02/16/2006	WALKER, GERALD G	FALLING WATERS	WV	BERKELEY
16	WV004273	05/23/2006	BOAL, BRIAN R.	OAKLAND	MD	

**Firm and Individual Practitioner Authorizations Approved  
For Period Beginning July 1, 2006 to June 30, 2007**

**Firm Authorizations**

	Firm No	Regis Date	Firm Name	City	State	County
1	F0271	07/01/2006	KEVIN T WORLEY CPA AC	PRINCETON	WV	MERCER
2	F0311	07/01/2006	BRUCE LAWSON PLLC	CHARLESTON	WV	KANAWHA
3	F0344	07/01/2006	RUSSELL EVANS & THOMPSON PLLC	HERNDON	VA	
4	F0351	07/01/2006	WILLIAM D CANNADY CPA PC	SAVANNAH	GA	
5	F0345	07/01/2006	SULLIVAN WEBB PLLC	HUNTINGTON	WV	CABELL
6	F0346	07/01/2006	DEMPSEY VANTREASE & FOLLIS PLLC	MURFREESBORO	TN	
7	F0347	07/01/2006	CLIFTON GUNDERSON LLP	PEORIA	IL	
8	F0348	07/01/2006	WILSON PRICE BARRANCO BLANKENSHIP B	MONTGOMERY	AL	
9	F0353	07/15/2006	NEARMAN MAYNARD VALLEZ CPAS & CONS	MIAMI	FL	
10	F0350	08/01/2006	MALIN BERGQUIST & CO LLP	ERIE	PA	
11	F0352	08/10/2006	KELLEY GALLOWAY & CO PSC	ASHLAND	KY	
12	F0234	08/13/2006	KENDALL L DAVIS PC	HAZLEHURST	GA	
13	F0354	10/01/2006	DECKER & COMPANY PLLC	MARTINSBURG	WV	BERKELEY
14	F0355	10/02/2006	BUFFAMANTE WHIPPLE BUTTAFARO PC	OLEAN	NY	
15	F0356	10/24/2006	POTTER & CO PA	MONROE	NC	
16	F0357	11/02/2006	CAUDILL & ASSOCIATES CPAS	PORTSMOUTH	OH	
17	F0358	11/02/2006	SASLOW LUFKIN & BUGGY LLP	AVON	CT	
18	F0362	12/04/2006	MAUNZ & COMPANY PLLC	CLARKSBURG	WV	HARRISON
19	F0364	12/11/2006	SANDRA B NEELY CPA AC	LEWISBURG	WV	GREENBRIER
20	F0365	12/29/2006	ELLIOTT DAVIS LLC	GREENVILLE	SC	
21	F0367	01/02/2007	JEFFERY S HOLLIFIELD CPA PLLC	PRINCETON	WV	MERCER
22	F0368	01/18/2007	WILLIAM T GRIMM & ASSOCIATES PC	UNIONTOWN	PA	
23	F0366	01/22/2007	STEMEN MERTENS STICKLER PHILLIPS CPA	COLUMBUS	OH	
24	F0341	01/30/2007	COOPER & ASSOCIATES AC	ST ALBANS	WV	KANAWHA
25	F0369	02/05/2007	AHMAD ASSOCIATES LTD PC	VIENNA	VA	
26	F0370	03/01/2007	BARBACANE THORNTON & COMPANY	WILMINGTON	DE	
27	F0372	03/05/2007	MATHENY LEPORT & PAULEY PLLC	RIPLEY	WV	JACKSON
28	F0371	03/07/2007	VIRCHOW KRAUSE & COMPANY LLP	MADISON	WI	
29	F0374	03/08/2007	CHERRY BEKAERT & HOLLAND LLP	RICHMOND	VA	
30	F0376	03/20/2007	ROTZ & STONESIFER PC	CHAMBERSBURG	PA	
31	F0378	04/25/2007	THE FENTRESS GROUP LLC	COLUMBUS	OH	

**Individual Practitioner Authorizations**

1	WV004441	07/01/2006	PAINTER, ROBERT LEE, II	SUMMERSVILLE	WV	NICHOLAS
2	WV004491	07/01/2006	HERSMAN, ERIC T	RIPLEY	WV	JACKSON
3	WV000682	07/07/2006	MANN, HOWARD J.	MARTINSBURG	WV	BERKELEY
4	WV001712	08/10/2006	CLEM, JAY MICHAEL	KEYSER	WV	MINERAL
5	WV003448	09/11/2006	JONES, JOAN E.	DREXEL	NC	
6	WV003636	11/08/2006	RICE, JOHNATHAN P.	UNION	WV	MONROE
7	NR000735	01/10/2007	ARMENTROUT, LISA H.	COVINGTON	VA	

**WV CPA Licensees by County**  
for Period beginning July 1, 2005 to June 30, 2006

BARBOUR	10
BERKELEY	55
BOONE	10
BRAXTON	4
BROOKE	8
CABELL	150
CLAY	1
DODDRIDGE	1
FAYETTE	27
GILMER	5
GRANT	3
GREENBRIER	17
HAMPSHIRE	6
HANCOCK	15
HARDY	6
HARRISON	84
JACKSON	8
JEFFERSON	26
KANAWHA	523
LEWIS	3
LINCOLN	2
LOGAN	16
MARION	57
MARSHALL	9
MASON	8
MCDOWELL	2
MERCER	62
MINERAL	7
MINGO	11
MONONGALIA	112
MONROE	4
MORGAN	4
NICHOLAS	23
OHIO	95
PENDLETON	1
POCAHONTAS	3
PRESTON	17
PUTNAM	34
RALEIGH	70
RANDOLPH	21
RITCHIE	4
ROANE	3
SUMMERS	2
TAYLOR	4
TUCKER	1
UPSHUR	15
WAYNE	6
WEBSTER	1
WETZEL	7
WIRT	1
WOOD	92
WYOMING	5
Out-of-State	366
Totaling	2027

For Period Beginning July 1, 2006 to June 30, 2007

State	WV Licensee	Non-Resident Licensee	Total
Alaska	1	0	1
Alabama	4	3	7
Arizona	3	1	4
California	4	5	9
Colorado	3	1	4
Connecticut	2	4	6
DC	17	3	20
Delaware	2	1	3
Florida	21	8	29
Georgia	19	7	26
Iowa	1	0	1
Illinois	3	5	8
Indiana	2	2	4
Kansas	1	2	3
Kentucky	22	11	33
Louisiana	2	0	2
Massachusetts	3	2	5
Maryland	35	35	70
Michigan	4	5	9
Minnesota	2	5	7
Missouri	1	1	2
Mississippi	1	0	1
North Carolina	54	20	74
New Jersey	3	1	4
Nevada	1	1	2
New York	2	11	13
Ohio	66	59	125
Oklahoma	1	3	4
Oregon	0	2	2
Pennsylvania	63	136	199
South Carolina	6	2	8
Tennessee	19	3	22
Texas	14	11	25
Utah	1	1	2
Virginia	66	72	138
Washington	5	0	5
Wisconsin	0	1	1
West Virginia	1617	12	1629
<b>Total Licensees</b>	<b>2071</b>	<b>436</b>	<b>2507</b>

For Period Beginning July 1, 2006 to June 30, 2007

WV County	WV	NR	Total
Barbour	10		10
Berkeley	35	3	38
Boone	6		6
Braxton	4		4
Brooke	8		8
Cabell	148	4	152
Clay	1		1
Doddridge	1		1
Fayette	26		26
Gilmer	7		7
Grant	4		4
Greenbrier	18		18
Hampshire	6		6
Hancock	7		7
Hardy	6		6
Harrison	90		90
Jackson	12		12
Jefferson	28		28
Kanawha	515		515
Lewis	5		5
Lincoln	2		2
Logan	15		15
Marion	62		62
Marshall	7	1	8
Mason	5		5
McDowell	1		1
Mercer	57		57
Mineral	6		6
Mingo	12		12
Monongalia	113		113
Monroe	4		4
Morgan	2	1	3
Nicholas	24		24
Ohio	89	1	90
Pleasants	1		1
Pocahontas	2		2
Preston	19		19
Putnam	41		41
Raleigh	67		67
Randolph	18		18
Ritchie	2		2
Roane	3		3
Summers	2		2
Taylor	4		4
Tucker	2		2
Upshur	16		16
Wayne	3	1	4
Webster	1		1
Wetzel	7		7
Wirt	1		1
Wood	87	1	88
Wyoming	5		5
<b>Total CPAs in WV</b>	<b>1617</b>	<b>12</b>	<b>1629</b>