

# 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 2006

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, 2006. This report is hereby submitted in compliance with statutory requirements.

## 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 regular session of 2001. The Legislative Auditor conducted an update of the June 2004 Regulatory Board Evaluation during 2006 and he recommended continuation of the Board of Accountancy.

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 Test for the Certificate of Certified Public Accountant.

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

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	6/30/2007	Reappointed	01/30/2006
John S. Bodkin, Jr. Vice-President	Wheeling, WV	6/30/2006	Appointed	08/27/2003
Robert S. Maust, CPA	Morgantown, WV	6/30/2008	Appointed	01/30/2006
Reed Spangler, CPA	Charleston, WV	6/30/2008	Appointed	01/30/2006
James Sturgeon, CPA	Charleston, WV	6/30/2007	Appointed	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
Gayle Mason, CPA	Lewisburg, WV	6/30/2005	Succeeded by R. Spangler	
Reed J. Tanner, CPA	Morgantown, WV	6/30/2005	Succeeded by R. Maust	
Jack Rossi, CPA	Charleston, WV	6/30/2004	Succeeded by J. Sturgeon	

July 1, 2004 through June 30, 2005

<b>Board Member</b>	<b>City</b>	<b>Term Ending</b>	<b>Appointed/Reappointed</b>	
Gayle E. Mason, CPA, President	Lewisburg, WV	06/30/2005	Reappointed	08/27/2003
William M. Ellis, Jr., CPA, V-President	Charleston, WV	06/30/2004	Appointed	01/30/2002
John S. Bodkin, Jr., CPA., Secretary	Wheeling, WV	06/30/2006	Appointed	08/27/2003
Reed J. Tanner, CPA, Asst Secretary	Morgantown, WV	06/30/2005	Appointed	08/27/2003
Jack Rossi, CPA	Charleston, WV	06/30/2004	Reappointed	07/11/2001
Roy Rishel, Public Accountant (resigned December 2004)	Spencer, WV	6/30/2003	Reappointed	08/27/2003

No Citizen Member appointed for period indicated

Receipts collected from licenses to practice and from examination fees, established by Rule, 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, 2005 and June 30, 2006 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 directly to the National Association of State Board of Accountancy. Subjects covered by the uniform examination are Business Environment and Concepts (BEC), Auditing (AUD), Regulation (REG) Financial Accounting & Reporting (FAR).

The candidate is required to make a grade of not less than 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, a candidate may now take 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 took that Test Section, without having to attain a minimum score on any failed Test Sections and without regard to whether the candidate has taken other Test Sections. 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. The statistics for the 2004-2005 and 2005-2006 testing windows are listed in Exhibit "C".

Certificates of Certified Public Accountants issued through the periods ending June 30, 2005 and June 30, 2006 who passed the examination or who passed the examination in other states are listed in "Exhibit B" which accompanies this report. Statistics for license renewals for the periods indicated are included in Exhibit "D". Firm Permits that were issued for periods ending June 30, 2005 and June 30, 2006 are included in Exhibit "E".

Respectfully submitted,

William M. Ellis, Jr., CPA  
President

Gayle E. Mason, CPA  
Secretary

Summary of Receipts & Expenditure July 1, 2004 - June 30, 2005

Balance July 1, 2004 148,914.03

Receipts:

License Renewals	\$153,955.00
Renewal Late Fees	\$7,950.00
CPA Examination Fees	\$27,395.00
Certificate Fees	\$810.00
Firm Fees	\$18,785.00
CPE Late Filing Fees	\$11,750.00
CPE Extension Fees	\$6,205.00
Miscellaneous	\$67.50
Roster	\$2,335.00
Authorizations	\$22,280.00
Verifications	\$1,680.00
Reinstatements	\$5,265.00
Lists	\$1,472.50
Reciprocal Applications	\$1,170.00

Total Receipts for 7/1/2004 to 6/30/2005 261,120.00

Total Receipts & Balance Forward 410,034.03

Disbursements

001	Personal Services	\$128,549.77
002	Board Member Per Diem	\$1,350.00
004	Increment	\$3,050.00
010	Administrative Expense Fees	\$570.00
011	Matching S.S. Funds	\$9,933.21
012	Matching Public Employee Insurance Funds	\$16,225.20
014	Workers Compensation Funds	\$912.96
016	WV Public Employment Retirement Funds	\$13,414.41
020	Office Expense (supplies)	\$3,311.26
021	Printing	\$920.80
022	Rent	\$31,500.00
024	Telephone	\$990.10
025	Professional Contracts (AICPA, K.S., A.G.)	\$6,519.65
026	Travel	\$6,667.21
027	IS&C	\$4,627.38
030	Rental (Office equipment)	\$528.00
031	Association Dues	\$3,200.00
032	Fire/Auto/Bond and Other Insurance	\$3,369.00
038	Maintenance Contracts	\$3,783.40
051	Miscellaneous (moving, carpet cleaning, etc)	\$105.00
052	Training & Development	\$1,085.00
053	Postage	\$7,554.97
054	Computer Expense	\$139.95
058	Miscellaneous Equipment Purchase	\$799.00
110	Public Employees Insurance Reserve Transfer	\$1,247.00
081	Payment of Claims/Settlement Agreements	\$53.69
096	Other Interests & Penalties	\$53.82

Total Disbursements 7/1/2004 to 6/30/2005 250,460.78

Balance Forward July 1, 2005 159,573.25

Balance Includes license fees for period beginning 7/1/2005 - 6/30/2006 deposited in Treasury of State of West Virginia

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

Total Receipts & 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 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

Certificates Issued July 1, 2004 to June 30, 2005

	Number Issued	Date	Last Name	First Name	Middle	Suffix	City	State
1	WV004493	07/01/2004	SPENCER	WILLIAM	H.J.	III	DUNBAR	WV
2	WV004494	07/01/2004	OPSTAELE	ILSE	KATHLEEN		VIENNA	WV
3	WV004495	07/01/2004	AMAN	BRIAN	EDWARD		BRIDGEPORT	WV
4	WV004496R	07/15/2004	PRILLAMAN	MARY LYNN	THOMPSON		DUNBAR	WV
5	WV004497	07/16/2004	ROBINSON	WILLIAM	HARVEY	III	HURRICANE	WV
6	WV004498	07/28/2004	KING	SHELBY			DUNBAR	WV
7	WV004499	07/28/2004	HENCHEY	RUSSELL	SCOTT		BECKLEY	WV
8	WV004500	08/10/2004	PRICE	JENNIFER	ANN		INDEPENDENCE	WV
9	WV004501	08/20/2004	BOWLING	CINDA	SUZANNE		CHARLESTON	WV
10	WV004502	08/20/2004	MCGINNIS	TIFFANY	THOMPSON		WESTERVILLE	OH
11	WV004503	09/17/2004	ROBINSON	WILLIAM	CHARLES		DUNBAR	WV
12	WV004504R	09/17/2004	BAKER	JENNEFER	JEAN		ST CLAIRSVILLE	OH
13	WV004505	09/17/2004	KELLAR	JENNIFER	KAY		HOUSTON	TX
14	WV004506R	09/21/2004	NEWSOME	KRISTI	ANN		OAKLAND	MD
15	WV004507R	10/05/2004	FEEHLEY	JOSEPH	DEAN		MARTINSBURG	WV
16	WV004508	10/12/2004	LAWSON	AMANDA	ELIZABETH		BIRCH RIVER	WV
17	WV004509	10/26/2004	SNEED	STACY	L		CROSS LANES	WV
18	WV004510	10/26/2004	HAGERMAN	GARY	L	JR	CRANBERRY	PA
19	WV004511	11/09/2004	ROCK	RICHARD	BRIAN		CLARKSBURG	WV
20	WV004512	11/08/2004	BLATT	JONATHAN	L		HUNTINGTON	WV
21	WV004513	11/08/2004	TANNER	RAN	BO		MORGANTOWN	WV
22	WV004514R	11/10/2004	BROWN	WESLEY	AARON		FAIRMONT	WV
23	WV004515R	11/17/2004	SHARPES	STACY	LEE		WHITE SULPHUR	WV
24	WV004516R	12/28/2004	MACKAY	CAROL	JEAN		WINTERSVILLE	OH
25	WV004517R	01/11/2005	ANOKHIN	OLEG			CROSS LANES	WV
26	WV004518	01/11/2005	MELKO	CHARLES	WILLIAM	III	BALTIMORE	MD
27	WV004519R	01/11/2005	BALESTRA	MICHAEL	A		HAVERTOWN	OH
28	WV004520	01/27/2005	MITCHELL	RACHEL	C		HURRICANE	WV
29	WV004521	02/15/2005	BECKWITH	STEPHEN	MARTIN		VENETIA	PA
30	WV004522	02/15/2005	HUMPHREY	SHELLIE	DAWN		CRAWFORD	WV
31	WV004523	02/17/2005	BOGGS	MELISSA	FURROW		UNION	WV
32	WV004524	02/24/2005	APPLER	TARA	ALISON		OWINGS MILLS	MD
33	WV004525R	02/22/2005	LIPELLA	RONALD	WILLIAM		SMITHSBURG	MD
34	WV004526R	03/01/2005	HUANG	JING			NIMITZ	WV
35	WV004527R	03/16/2005	BIGGS	LORRAINE			SO CHARLESTON	WV
36	WV004528	04/15/2005	WANG	JUE			FARMINGTON HILL	MI
37	WV004529	04/15/2005	DELAPLAIN	TRAVIS	GLENN		CHARLESTON	WV
38	WV004530	04/15/2005	WISSMAR	SHANNON	RENEE		MORGANTOWN	WV
39	WV004531	04/15/2005	SIMMS	JEREMY	BRICE		DUNBAR	WV
40	WV004532R	04/16/2005	HOTT	DENISE	RENEE		AUGUSTA	WV

Certificates Issued July 1, 2005 to June 30, 2006

	Number Issued	Date	Last Name	First Name	Middle	Suffix	City	State
1	WV004533R	07/01/2005	PRESTON	MERILYN			CROSS LANES	WV
2	WV004534	07/01/2005	KELLY	TIMOTHY	A		GREEN BANK	WV
3	WV004535	07/01/2005	CUNNINGHAM	TARA	MARIE		MORGANTOWN	WV
4	WV004536	07/06/2005	HANNA	TINA	MARIE		SUMMERSVILLE	WV
5	WV004537	07/13/2005	HILL	MANDY	JO		HUNTINGTON	WV
6	WV004538	07/13/2005	STOVER	JEREMY	WAYNE		RIPLEY	WV
7	WV004539	07/15/2005	BARNETT	SALLIE	L		CHARLESTON	WV
8	WV004540	07/15/2005	CAMERON	CHRISTEN	ELAINE		GLENGARY	WV
9	WV004541	07/15/2005	LAWSON	SARAH	JAYNE		SUMMERSVILLE	WV
10	WV004542	07/15/2005	WELLING	TROY	M		PITTSBURGH	PA
11	WV004543	07/15/2005	LEPORT	CHAD	MICHAEL		GIVEN	WV
12	WV004544	07/25/2005	SWISHER	REBECCA	J		WESTON	WV
13	WV004545	07/27/2005	NANTZ	KRISTY			MADISON	WV
14	WV004546R	08/04/2005	PRICE	TONY	WILLIAM		SHEPHERDSTOV	WV
15	WV004547R	08/28/2005	LEWIS	AMY			VENETIA	PA
16	WV004548	09/14/2005	STATLER	MICHELLE	DAWN		AVALON	PA
17	WV004549R	09/12/2005	MELTON	PAUL DAVID			BOOMER	WV
18	WV004550	09/12/2005	JOHNSON	SANDRA	M		HUNTINGTON	WV
19	WV004551	09/19/2005	SPURLOCK	MARTINA			IMPERIAL	NE
20	WV004552	09/29/2005	STEMPLE	JACQUELINE	KRISTINA		MORGANTOWN	WV
21	WV004553	09/29/2005	HODGES	JEREMY	L		SCOTT DEPOT	WV
22	WV004554	11/08/2005	SCOTT	EDWARD	R	II	MORGANTOWN	WV
23	WV004555	10/11/2005	BRUMFIELD	WESLEY	CURTIS		ST ALBANS	WV
24	WV004556	10/11/2005	BUMGARNER	NATHAN	PHILLIP		ELIZABETH	WV
25	WV004557	10/11/2005	DEEMER	MICHAEL	N		ST CLAIRSVILLE	OH
26	WV004558	10/20/2005	FULLER	ERICA	RENEE		CHARLESTON	WV
27	WV004559	10/27/2005	FARLEY	JENNIFER	S		JUMPING BRANC	WV
28	WV004560	11/03/2005	KUBIC	LORI	LYNN		CHARLES TOWN	WV
29	WV004561R	11/08/2005	SULLIVAN	CATHERINE	ELIZABETH		MARTINSBURG	WV
30	WV004562R	12/14/2005	RUCKLE	HOMER	ANDREW		MORGANTOWN	WV
31	WV004563R	12/19/2005	KITNER	CYNTHIA	ANN		BUNKER HILL	WV
32	WV004564	12/28/2005	ACCORD	RICHARD	D		SUTTON	WV
33	WV004565	01/09/2006	CHANDLER	JESSICA	LYNN		MT HOPE	WV
34	WV004566	01/10/2006	REYNOLDS	STEVEN	CHRISTOPHER		HUNTINGTON	WV
35	WV004567	01/10/2006	ROCK	KEVIN	PATRICK		FAYETTEVILLE	WV
36	WV004568	01/18/2006	LOHRI	CHRISTOPHER	STEPHEN		WHEELING	WV
37	WV004569	01/19/2006	MONTGOMERY	JOHN	R.	JR	HUNTINGTON	WV
38	WV004570	01/19/2006	PAULEY	TABITHA	JO		SOUTH CHARLES	WV
39	WV004571	02/07/2006	SPONAUGLE	BRADLEY	KEITH		MARTINSBURG	WV
40	WV004572R	02/16/2006	WALKER	GERALD	G		FALLING WATER	WV
41	WV004573R	03/21/2006	LANDERFELT	CYNTHIA	ANN		MARLINTON	WV
42	WV004574R	03/24/2006	HOLM	CHARLES	M		CLARKSBURG	WV
43	WV004575R	03/24/2006	POLLITT	TRACI ANN			S CHARLESTON	WV
44	WV004576	03/24/2006	HINTZ	MICHELLE L.			NINE MILE FALLS	WA
45	WV004577	04/06/2006	JEFFERIS	ANDREW	R		CHARLESTON	WV
46	WV004578R	04/13/2006	HORRIGAN	SHANA	S		ELKINS	WV
47	WV004579	04/26/2006	BOWMAN	THERESA	M		ARLINGTON	VA

CPA Examination Statistics

For Period Beginning July 1, 2004 to June 30, 2005

Exam Part Totals

Subjects	July/Aug 2004			Oct/Nov 2004			Jan/Feb 2005			April/May 2005		
	Sat	Passed	%	Sat	Passed	%	Sat	Passed	%	Sat	Passed	%
AUD	27	9	33.33%	40	15	37.50%	24	6	25.00%	26	12	46.15%
BEC	19	2	10.53%	33	7	21.21%	32	9	28.13%	39	14	35.90%
REG	21	8	38.10%	29	11	37.93%	15	4	26.67%	42	19	45.24%
FAR	32	8	25.00%	26	6	23.08%	25	8	32.00%	27	12	44.44%
<b>Totals</b>	<b>99</b>	<b>27</b>	<b>27.27%</b>	<b>128</b>	<b>39</b>	<b>30.47%</b>	<b>96</b>	<b>27</b>	<b>28.13%</b>	<b>134</b>	<b>57</b>	<b>42.54%</b>

Candidate Totals

Testing Period	Total Candidates Who Sat	Total Who Passed	%
July/Aug 2004	89	5	5.62%
Oct/Nov 2004	97	4	4.12%
Jan/Feb 2005	74	5	6.76%
April/May 2005	99	13	13.13%
<b>July 1, 2004 to June 30, 2005 Totals</b>	<b>359</b>	<b>27</b>	<b>7.52%</b>

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

Exam Part Totals

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%
<b>Totals</b>	<b>149</b>	<b>44</b>	<b>29.53%</b>	<b>165</b>	<b>42</b>	<b>25.45%</b>	<b>124</b>	<b>32</b>	<b>25.81%</b>	<b>136</b>	<b>50</b>	<b>36.76%</b>

Candidate Totals

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>

### Licensure Statistics

<b>For fiscal period beginning July 1, 2004 to June 30, 2005</b>	
<b>License/Permit Renewals Issued</b>	
Certified Public Accountants	1939
Non-Resident Certified Public Accountants	305
Registered Public Accountants	22
Non-Resident Public Accountants	4
CPA-Inactives	169
Firm Permits	253
Firm Authorizations	218
Individual Authorizations	97
<b>Board Actions on Complaints</b>	
Complaints received during this fiscal period	12
Cases Closed	10
Cases continued	1
Cases determined not within the Board's purview	1
Cases from other periods that were closed	16
Cases from other periods that are continued	1

<b>For fiscal period beginning July 1, 2005 to June 30, 2006</b>	
<b>License/Permit Renewals Issued</b>	
Certified Public Accountants	2009
Non-Resident Certified Public Accountants	383
Registered Public Accountants	18
Non-Resident Public Accountants	4
CPA-Inactives/PA-Inactives	185
Firm Permits	302
Firm Authorizations	259
Individual Authorizations	119
<b>Board Actions on Complaints</b>	
Complaints Received during this fiscal period	9
Cases Closed	5
Cases continued	3
Cases determined not within the Board's purview	1
Cases from other periods that were closed	1
Cases from other periods that are continued	1

Licensing Statistics  
WV Certificate Holders/Public Accountant Registrations by County

July 1, 2004 to June 30, 2005

BARBOUR	11
BERKELEY	39
BOONE	5
BRAXTON	5
BROOKE	8
CABELL	138
CLAY	1
DODDRIDGE	1
FAYETTE	24
GILMER	3
GRANT	3
GREENBRIER	16
HAMPSHIRE	6
HANCOCK	13
HARDY	7
HARRISON	81
JACKSON	5
JEFFERSON	26
KANAWHA	479
LEWIS	3
LINCOLN	2
LOGAN	14
MARION	55
MARSHALL	9
MASON	9
MCDOWELL	2
MERCER	62
MINERAL	6
MINGO	9
MONONGALIA	105
MONROE	4
MORGAN	3
NICHOLAS	21
OHIO	88
PENDLETON	1
POCAHONTAS	1
PRESTON	17
PUTNAM	33
RALEIGH	60
RANDOLPH	19
RITCHIE	3
ROANE	4
SUMMERS	3
TAYLOR	4
TUCKER	1
UPSHUR	12
WAYNE	2
WEBSTER	1
WETZEL	5
WIRT	1
WOOD	74
WYOMING	4
Out-of-State	449
Totaling	1957

Licensing Statistics  
WV Certificate Holders/Public Accountant Registrations by County

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

Accounting Corporation, Professional Limited Liability Companies and Firm Permit Approvals  
For Period Beginning July 1, 2004 to June 30, 2005

	Firm No	Type	Registration Date	Company Name	City	State	County
<b>AC Approvals</b>							
	1	F0083	Initial AC	02/11/2005	ROGER A MURRAY CPA AC	BRIDGEPORT	WV HARRISON
	2	F0283	Initial AC	09/28/2004	ERIC T. HERSMAN, CPA	RIPLEY	WV JACKSON
	3	F0293	Initial AC	01/11/2005	NORTON AND NORTON AC	HUNTINGTON	WV CABELL
<b>PLLC Approvals</b>							
	1	F0005	Initial PLLC	07/01/2005	HARDESTY & ASSOCIATES PLLC	KINGWOOD	WV PRESTON
	2	F0159	Initial PLLC	12/16/2004	TENNEY BAILEY & ASSOCIATES PLLC	VIENNA	WV WOOD
	3	F0281	Initial PLLC	08/25/2004	ECONOMIC VALUATION ASSOCIATES PLLC	CHARLESTON	WV KANAWHA
	4	F0285	Initial PLLC	10/26/2004	GASSLER & COMPANY PLLC	MARTINSBURG	WV BERKELEY
	5	F0289	Initial PLLC	11/09/2004	MARGUERITE WILSON CPA PLLC	GLEN DALE	WV MARSHALL
	6	F0291	Initial PLLC	12/27/2004	TRIPLETT ACCOUNTING & TAX SERVICE PLLC	ELKINS	WV RANDOLPH
	7	F0299	Initial PLLC	02/15/2005	HAYFLICH & STEINBERG CPAS PLLC	HUNTINGTON	WV CABELL
	8	F0300	Initial PLLC	03/01/2005	JAMIE L DAVIS CPA PLLC	INWOOD	WV BERKELEY
	9	F0302	Initial PLLC	03/25/2005	DEBORAH A DUNBAR CPA PLLC	CROSS LANES	WV KANAWHA
	10	F0304	Initial PLLC	04/25/2005	THE HENDERSON JONES CONSULTING GROUP PLL FAIRMONT		WV MARION
<b>Firm Approvals</b>							
	1	F0159	Initial Firm	12/16/2004	TENNEY BAILEY & ASSOCIATES PLLC	VIENNA	WV WOOD
	2	F0278	Initial Firm	07/20/2004	FRALEY MILLER & COMPANY PLLC	GRAYSON	KY
	3	F0279	Initial Firm	07/29/2004	TERRY & STEPHENSON PC	DENVER	CO
	4	F0280	Initial Firm	08/17/2004	K B PARRISH & CO LLP	INDIANAPOLIS	IN
	5	F0282	Initial Firm	09/14/2004	WISEMAN HUTZELL & CO	WHEELING	WV OHIO
	6	F0283	Initial Firm	09/28/2004	ERIC T. HERSMAN, CPA	RIPLEY	WV JACKSON
	7	F0284	Initial Firm	10/19/2004	REZNICK GROUP PC	CHICAGO	IL
	8	F0286	Initial Firm	11/03/2004	WILLIE BAKER CPA AC	NEW MARTINSVILLE	WV WETZEL
	9	F0287	Initial Firm	11/05/2004	DELOITTE FINANCIAL ADVISORY SERVICES LLP	HERMITAGE	TN
	10	F0288	Initial Firm	11/09/2004	G WALKER & ASSOCIATES AC	MORGANTOWN	WV MONONGALIA
	11	F0289	Initial Firm	11/09/2004	MARGUERITE WILSON CPA PLLC	GLEN DALE	WV MARSHALL
	12	F0290	Initial Firm	11/30/2004	YEAGER & BOYD LLC	BIRMINGHAM	AL
	13	F0291	Initial Firm	12/27/2004	TRIPLETT ACCOUNTING & TAX SERVICE PLLC	ELKINS	WV RANDOLPH
	14	F0293	Initial Firm	01/11/2005	NORTON AND NORTON AC	HUNTINGTON	WV CABELL
	15	F0294	Initial Firm	01/28/2005	CASE SABATINI & COMPANY	PITTSBURGH	PA
	16	F0295	Initial Firm	01/26/2005	DEAN FEEHLEY CPA PLLC	MARTINSBURG	WV BERKELEY
	17	F0296	Initial Firm	02/07/2005	ETHRIDGE & MILLER PC	ATLANTA	GA
	18	F0297	Initial Firm	02/07/2005	GOLDKLANG CAVANAUGH & ASSOC PC	RESTON	VA
	19	F0298	Initial Firm	02/07/2005	JONATHAN T PROCH LLC CPA	GERMANTOWN	MD
	20	F0299	Initial Firm	02/15/2005	HAYFLICH & STEINBERG CPAS PLLC	HUNTINGTON	WV CABELL
	21	F0300	Initial Firm	03/01/2005	JAMIE L DAVIS CPA PLLC	INWOOD	WV BERKELEY
	22	F0301	Initial Firm	03/07/2005	REYNOLDS & COMPANY	PORTSMOUTH	OH
	23	F0302	Initial Firm	03/25/2005	DEBORAH A DUNBAR CPA PLLC	CROSS LANES	WV KANAWHA
	24	F0303	Initial Firm	03/25/2005	MCCLINTOCK & ASSOCIATES PC	BRIDGEVILLE	PA
	25	F0304	Initial Firm	04/25/2005	THE HENDERSON JONES CONSULTING GROUP PLL FAIRMONT		WV MARION
	26	F0306	Initial Firm	05/10/2005	SHELTON & COMPANY CPAS PC	LYNCHBURG	VA

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

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