

West Virginia Board of Accountancy

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



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

Earl Ray Tomblin, Governor

Brenda S. Turley, Executive Director

December 22, 2014

The Honorable Earl Ray Tomblin, Governor
State of West Virginia
State Capitol Complex
1900 Kanawha Boulevard East
Charleston, WV 25305

Dear Governor Tomblin:

Pursuant to W.Va. Code §30-1-12, the West Virginia Board of Accountancy is hereby submitting its Annual Report for the preceding fiscal periods ending June 30, 2013 and June 30, 2014.

THE BOARD

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

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

The West Virginia Board of Accountancy filed a *Notice of an Emergency Rule* on June 22, 2011 to include a definition for "Statements on Auditing Standards. In lieu of a Public Hearing, a *Comment Period* was established during which any interested person could send comments concerning the *Proposed Emergency Rules*. The *Comment Period* ended on Friday, July 22, 2011 at 5:00 p.m. This Rule change was precipitated by the recent move of certain attest services from the *Statements on Auditing Standards (SAS)* to *Statements on Standards for Attestation Engagements (SSAE)* by the Auditing Standards Board (ASB). Specifically, the attest service, SAS 70 ("*Reporting on Controls at Service Organizations*") was moved to SSAE. The Board has defined "attest services" at W.Va. Code §30-9-2(3) to include "(A) Audit or other engagement to be performed in accordance with the Statements on Auditing Standards"

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The Board, recognizing that these exclusions would pose substantial risk to the public, voted to adopt the following definition:

1-1-2. Definitions. 2.14. "Statements on Auditing Standards" means the standards as promulgated by the American Institute of Certified Public Accountants as they existed as of June 5, 2008, which includes SAS 70.

This Rule was passed by the Legislature and signed by the Governor in April 2012.

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

The West Virginia Board of Accountancy consists of seven members, appointed for terms of three years by the Governor with the consent of the Senate. Five members must be Certified Public Accountants, one member must be a Public Accountant so long as twenty five or more public accountants are registered by the Board (if fewer than twenty five public accountants then the member may be either a public accountant or a certified public accountant), and one member must be a citizen member who is a resident of this State, who is not licensed under the provisions of this article and who also is not a bookkeeper, enrolled agent or a person who provides or offers to provide to the public any bookkeeping, tax preparation, financial advisory or insurance services.

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

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

Succeeded by Jon W. Cain, CPA

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

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

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The following persons have served as Members of the Board for the periods covered by this Report for the period beginning July 1, 2012 to June 30, 2013:

Board Member	City	Term Ending	Appointed/Reappointed	
Donald B. Nestor - President	Buckhannon, WV	6/30/2013	Reappointed	11/4/2011
David D. Hill, CPA - Vice President	Charleston, WV	6/30/2014	Appointed	11/4/2011
Barry L. Burgess, CPA - Secretary	Huntington, WV	6/30/2013	Appointed	11/4/2011
Louis J. Costanzo, III, CPA - Assist. Sec.	Wheeling, WV	6/30/2012	Appointed	11/4/2011
Harold B. Davis, CPA	Lenore, WV	6/30/2012	Reappointed	11/4/2011
Reed J. Tanner, CPA	Morgantown, WV	6/30/2014	Appointed	11/4/2011
Lee Fisher, Public Member	Little Birch, WV	6/30/2010	Reappointed	12/18/2008

For this fiscal period, the Board met on the following dates to conduct its business and consider any complaints received: July 20, 2012, October 26, 2012, January 11, 2013 and April 26, 2013.

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

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

EXAMINATION FOR CERTIFICATE OF CERTIFIED PUBLIC ACCOUNTANT

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

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

CERTIFICATION AND APPLICATION FOR CPA LICENSE

The Board has provided two avenues whereby an applicant may apply for a CPA license in West Virginia. Avenue one requires that an applicant for CPA license must have passed all parts of the Uniform

AICPA examination and met the 150-hour education rule as well as a one-year experience requirement. Avenue two allows CPAs who have met these requirements in another state to apply for a Reciprocal Certificate in West Virginia. All West Virginia CPAs must meet an annual Continuing Professional Education (CPE) requirement to maintain their license. Annual renewal of the CPA certificate is required to continue using the CPA designation.

APPLICATION FOR FIRM PERMIT

In order for a West Virginia business to practice public accounting, the firm must first apply for a Firm Permit. Firms may organize as a proprietorship, partnership, accounting corporation, professional limited liability company, or a limited liability partnership whose characteristics conform with Board rules. Accounting Corporations and Professional Limited Liability Companies must file the appropriate application for approval by the Board in order to transact business in West Virginia. Once the application is approved by the Board, the applicant must file an application with the Secretary of State's Business Division. Annual renewal of the Firm Permit is required to continue practicing as an accounting firm.

APPLICATION FOR AUTHORIZATION TO PERFORM ATTEST/COMPILATION SERVICES

Individual CPAs and firms who provide attest and compilation services to the public must first apply for an Authorization to do so. Before approval, the firm or individual must show verification that he/she is enrolled in a Peer Review Program approved by the Board. Annual renewal is required to continue providing these services.

REVENUE AND DISBURSEMENT FUND

The Accountancy Law requires all fees and other moneys, except administrative fines, received by the Board to be deposited in a Special Revenue Fund at the Office of the West Virginia State Treasurer and the expenses of the Board office are disbursed from and charged to this Fund. Schedules of these receipts and disbursements for the fiscal years ended June 30, 2013 and June 30, 2014 are included in the report and marked Exhibit "A". The West Virginia Board of Accountancy underwent a legislative post audit of the collection and deposit of revenues for the period July 1, 2006 through June 30, 2008. The audit was conducted in accordance with auditing standards generally accepted in the United States and *Government Auditing Standards* issued by the U.S. Comptroller General. The only exception noted was the failure to make timely deposits as required by Chapter 12, Article 2, Section 2 of the West Virginia Code, as amended. The Board has agreed to fully comply with the above-referenced section of the Code.

Other Exhibits included in this report for licensure/examination activities performed by the Board of Accountancy for the periods ending June 30, 2013 and June 30, 2014 are:

- Exhibit "B" - New Certificates of Certified Public Accountants
- Exhibit "C" - CPA Examination Statistics
- Exhibit "D" - Licensure and Complaint Statistics
- Exhibit "E" - New Firm Permits, Accounting Corporations and PLLCs
- Exhibit "F" - New Firm and Individual Practitioner *Authorizations to Perform Attest & Compilation Services*
- Exhibit "G" - Licensees by county of practice

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Respectfully submitted,

A handwritten signature in blue ink, appearing to read "David D. Hill", written over a horizontal line.

David D. Hill, CPA, President

A handwritten signature in blue ink, appearing to read "Louis J. Costanzo III", written over a horizontal line.

Louis J. Costanzo, III, CPA, Secretary

xc: Legislative Librarian (Electronically via internet upload)
West Virginia Secretary of State (paper copy and 1 CD)
WV Archives (Paper copy and 1 CD)

Summary of Receipts & Expenditure July 1, 2013 - June 30, 2014

Balance July 1, 2013 622,927.03

Receipts:

Renewals/Activations/Inactives	202,655.00
Firm Permits and AC/PLLC Approvals	34,200.00
Firm & Individual Authorizations	52,675.00
Reinstatements	2,705.00
New Licensee Certificates	7,330.00
Reciprocal Certificates	3,200.00
Exam Fees	28,620.00
CPE Late & Extension Fees	20,530.00
Late Fees	3,450.00
Disciplinary	1,273.58
Other	5,234.15

Total Receipts for 7/1/2013 to 6/30/2014 361,872.73

Total Receipts & Balance Forward

Disbursements

001 Personal Services	220,249.31
002 Board Member Per Diem	6,450.00
004 Increment	7,680.00
010 Administrative Expense Fees	200.00
011 Matching S.S. Funds	17,509.76
012 Matching Public Employee Insurance Funds	14,217.00
014 Workers Compensation Funds	575.00
015 Unemployment Compensation	25.99
016 WV Public Employment Retirement Funds	30,258.84
020 Office Expense (supplies)	5,412.43
021 Printing	1,147.25
022 Rent	28,092.10
023 Utilities	70.51
024 Telephone	4,523.87
025 Professional Contracts (AICPA, K.S., A.G.)	12,738.66
026 Travel	7,233.93
027 IS&C	13,233.18
030 Rental (Office equipment)	153.00
031 Association Dues	4,450.00
032 Fire/Auto/Bond and Other Insurance	2,112.00
035 Advertising & Promotional	359.33
038 Maintenance Contracts	7,920.18
042 Hospitality	379.68
051 Miscellaneous	1,483.07
052 Training & Development	2,480.00
053 Postage	7,643.83
054 Computer Expense	3,562.01
056 Attorney Legal Service Payment	4,400.00
058 Miscellaneous Equipment Purchases	196.78
070 Office & Communication Equipment	770.00
080 Payment of Taxes	94.98
089 Bank Costs	7,449.63
096 Other Interests & Penalties	9.62
110 Public Employees Insurance Reserve Transfer	2,093.00
160 Retirement Health Benefit Trust	7,500.93
175	20.63

Total Disbursements for 7/1/2013 to 6/30/2014 -422,696.50

Balance Forward July 1, 2014 562,103.26

Summary of Receipts & Expenditure July 1, 2012 - June 30, 2013

Balance July 1, 2012 618,109.88

Receipts:

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

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

Total Receipts & Balance Forward

Disbursements

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

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

Balance Forward July 1, 2013 622,927.03

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

Certificates Issued July 1, 2013 to June 30, 2014

	License No.	Recip State	Certification Dt.	Last Name	First Name	Middle Name	Suffix	City	State
1	WV005077		7/1/2013	PAINTER	T.	MICHELLE		S CHARLESTON	WV
2	WV005078		7/1/2013	CHILDRESS	KRISTI	M.		CHARLESTON	WV
3	WV005079		7/1/2013	VICKERS	ROBERT	DOUGLAS		MT PLEASANT	SC
4	WV005080	OH	7/19/2013	CRABTREE	WILLIAM	TYSON		HUNTINGTON	WV
5	WV005081		7/19/2013	DAILER	ANDREW	S.		CHARLOTTE	NC
6	WV005082		7/19/2013	SCOTT	ANNA	LUCINDA		CHARLESTON	WV
7	WV005083		7/19/2013	GANTZER	LACEY	KAE		WHEELING	WV
8	WV005084		7/19/2013	GRIESBAUM	ASHLEA	P.		MORGANTOWN	WV
9	WV005085		7/19/2013	HUGHES	SAMANTHA	GWEN		MOUNDSVILLE	WV
10	WV005086		7/19/2013	PRIOR	JEFFREY	THOMAS		OAK HILL	WV
11	WV005087		7/19/2013	ZAMBITO	CHARLEEN	RENEE		WHEELING	WV
12	WV005088		8/19/2013	ASHLEY	SHANNON	MARIE		CHARLESTON	WV
13	WV005089		8/23/2013	ELLIOTT	ELISE	ANN		ARLINGTON	VA
14	WV005090		8/23/2013	KESSEL	LAURA	ELIZABETH		FISHER	WV
15	WV005091		8/23/2013	NISEWARNER	TERRY	ALAN	II	PARKERSBURG	WV
16	WV005092		8/23/2013	SMITH	ASHLEY	D.		WASHINGTON	DC
17	WV005093	KY	9/14/2013	MCCARTNEY	ERIC	S.		ELKINS	WV
18	WV005094		9/14/2013	ADKINS	STEPHEN	DEREK		HUNTINGTON	WV
19	WV005095	VA	9/16/2013	ALEXANDER	DONNA	A.		PETERSBURG	PA
20	WV005096		9/16/2013	KIDWELL	JACOB	THOMAS		CRAIGSVILLE	WV
21	WV005097		9/16/2013	FERRARI	NICHOLAS	PATRICK		CHARLESTON	WV
22	WV005098		9/17/2013	DUPLAGA	ABBEY	J.		COLUMBUS	OH
23	WV005099		9/17/2013	JI	SICONG			CHILLICOTHE	OH
24	WV005100		9/26/2013	RILEY	AAREN	W.		DENVER	CO
25	WV005101		9/23/2013	ROBERTS	BRIAN	LEE		BLUEFIELD	WV
26	WV005102		10/9/2013	LEE	BRIAN	FREDERICK		TORNADO	WV
27	WV005103		10/9/2013	DRENNEN	JEREMY	DAVID		LOST CREEK	WV
28	WV005104		10/15/2013	FRESHOUR	DUSTIN	W.		MT CLARE	WV
29	WV005105		10/22/2013	MOORE	ELLEN	KASTNER		SCOTT DEPOT	WV
30	WV005106	OH	11/6/2013	CROUCH	JENNIFER	ANN		WINTERSVILLE	OH
31	WV005107		11/13/2013	BIENIEK	DANIELLE	MARIE		WILLIAMSTOWN	WV
32	WV005108	SC	11/21/2013	CLEMENTE	ANN	FRANCES		PARKERSBURG	WV
33	WV005109	OH	11/21/2013	JONES	JEFFREY	KISTLER		LANCASTER	OH
34	WV005110		11/15/2013	HUGHES	JESSICA	NICOLE		CHARLESTON	WV
35	WV005111		12/10/2013	CUTLIP	DUSTIN	ALLAN		MARLINTON	WV
36	WV005112		12/18/2013	WALLS	BRENT	TAYLOR		HURRICANE	WV
37	WV005113		12/23/2013	MILES	ZACHARY	R		S CHARLESTON	WV
38	WV005114	NC	1/6/2014	CISZEK	FRANK	ERICKSON		WEIRTON	WV
39	WV005115		1/10/2014	HEFLIN	SAMANTHA	DANIELLE		WESTON	WV
40	WV005116		1/16/2014	GOFF	ADRIENNE	ELIZABETH		MORGANTOWN	WV
41	WV005117	TX	1/16/2014	SIMPSON	KATHLEEN	MARIE		CHARLESTON	WV
42	WV005118		1/25/2014	BUCHER	JONATHAN	EUGENE		CAIRO	WV
43	WV005119		1/23/2014	BUSICK	KEVIN	CHARLES		WHEELING	WV
44	WV005120		2/5/2014	FRASHER	SAMANTHA	KAROL		FAIRMONT	WV
45	WV005121		2/5/2014	POLING	BENJAMIN	MICHAEL		PARKERSBURG	WV
46	WV005122		2/10/2014	WADE	MARC	CHRISTIAN		WHEELING	WV
47	WV005123		2/11/2014	McDONALD	BRANDON	K		BARBOURSVILLE	WV
48	WV005124	VA	2/11/2014	REIDER	SCOTT	GREGORY		FAIRMONT	WV
49	WV005125		2/21/2014	JACKSON	LLOYD	GEORGE	III	HAMLIN	WV
50	WV005126	MD	2/24/2014	KING	JOHN	WILLIAM		CHARLES TOWN	WV
51	WV005127		3/6/2014	HOYT	HEATHER	ANNE		WHEELING	WV
52	WV005128	PA	3/13/2014	SCHUCKERS	KENNETH	EUGENE	JR	MORGANTOWN	WV
53	WV005129		3/17/2014	GATRELL	TYLER	JORDAN		HUNTINGTON	WV
54	WV005130		3/19/2014	INCLAN	ALEX	CRAIG		GLEN DALE	WV
55	WV005131		3/19/2014	WEINER	PATRICK	H.		WEXFORD	PA
56	WV005132		3/25/2014	SMITH	DEVAN	THOMAS		MORGANTOWN	WV
57	WV005133		3/28/2014	THOMAS	JENNIFER	SUE		ST CLAIRSVILLE	OH
58	WV005134	FL	4/3/2014	KASSAWAT	MARIA	PAULINA		POLAND	OH

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

Certificates Issued July 1, 2012 to June 30, 2013

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

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

For Period Beginning July 1, 2013 to June 30, 2014

Exam Section Statistics

Subjects	July/Aug 2013			Oct/Nov 2013			Jan/Feb 2014			April/May 2014		
	Sat	Passed	%	Sat	Passed	%	Sat	Passed	# Passed	Sat	Passed	%
AUD	40	16	40.00%	26	11	42.31%	21	9	42.86%	37	10	27.03%
BEC	48	22	45.83%	47	19	40.43%	28	11	39.29%	32	15	46.88%
FAR	39	21	53.85%	44	19	43.18%	20	7	35.00%	18	5	27.78%
REG	46	17	36.96%	39	14	35.90%	44	16	36.36%	35	15	42.86%
Totals Per Section	173	76	43.93%	156	63	40.38%	113	43	38.05%	122	45	36.89%

Individual Candidate Statistics

Testing Period	Total Candidates Sat	Total Passed	%
July/Aug 2013	130	13	10.00%
Oct/Nov 2013	126	10	7.94%
Jan/Feb 2014	99	15	15.15%
April/May 2014	102	10	9.80%
Total		48	

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

Exam Section Statistics

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

Individual Candidate Statistics

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

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

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

CPA Exam Performance Summary: 2014 Q-2

West Virginia

Overall Performance

Unique Candidates	102
New Candidates	12
Total Sections	122
Passing 4th Section	10
Sections/Candidate	1.20
Pass Rate	36.9%
Average Score	67.9

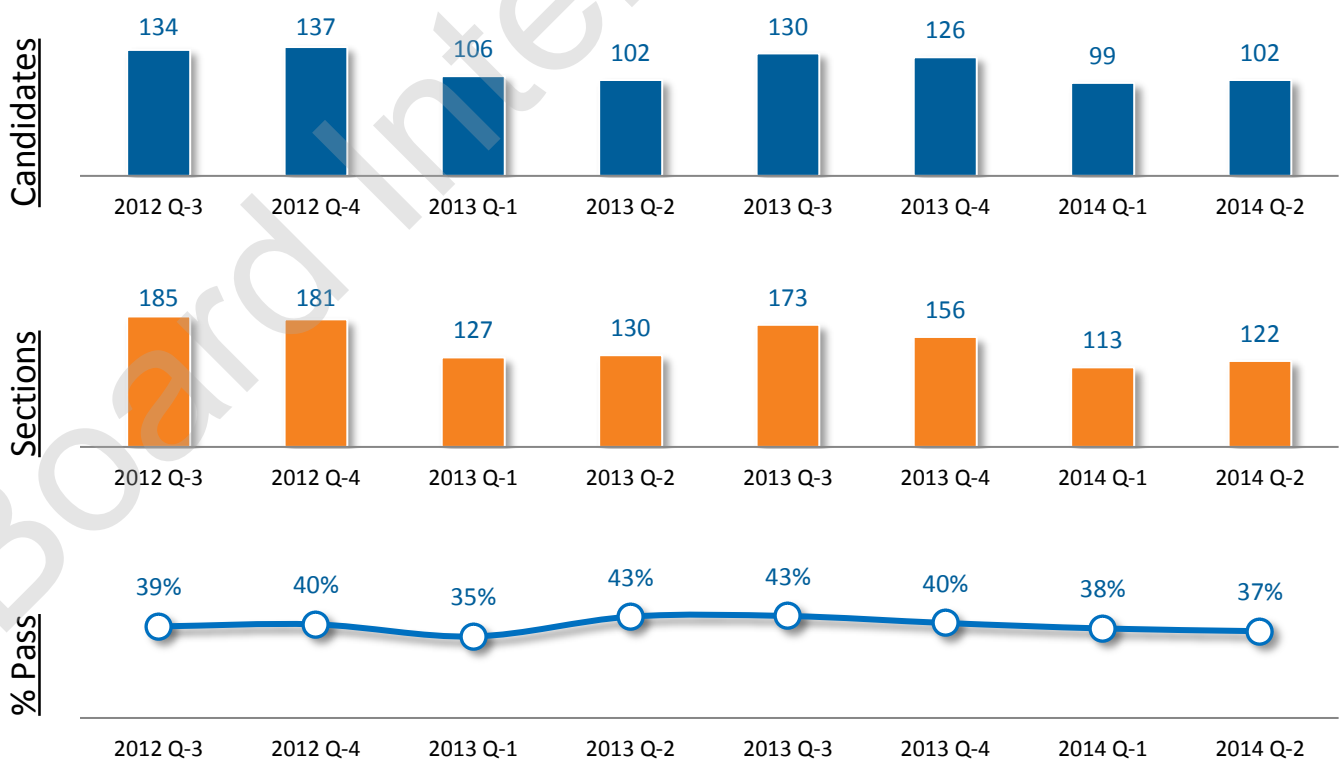
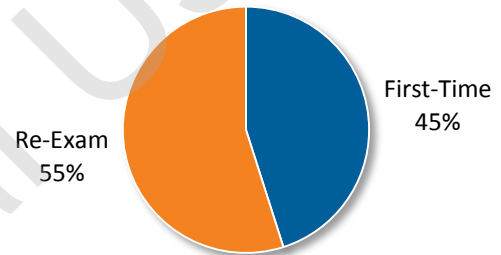
Section Performance

	Sections	Score	% Pass
First-Time	55	65.5	36.4%
Re-Exam	67	69.9	37.3%
AUD	37	68.5	27.0%
BEC	32	71.8	46.9%
FAR	18	58.7	27.8%
REG	35	68.5	42.9%

Jurisdiction Rankings (1 to 53)

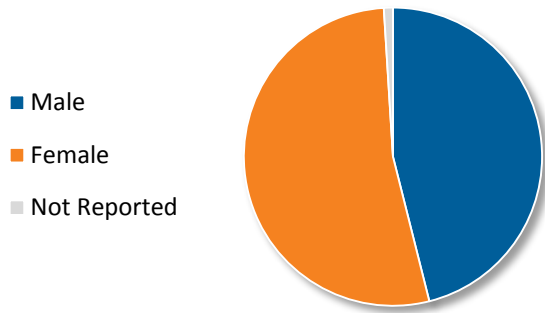
Candidates	Sections
47	49
51	50
Pass Rate	Avg Score

Exam Type by Percent



CPA Exam Performance Summary: 2014 Q-2

Demographics



Male Candidates	47	46.1%
Female Candidates	54	52.9%
Not Reported	1	1.0%

Average Age **29.8**

Age Rank **31**

Residency

Candidate Count

In-State Address	97
Out-of-State Address	5
Foreign Address	0

% of Candidates

In-State Address	95.1%
Out-of-State Address	4.9%
Foreign Address	0.0%

Degree Type

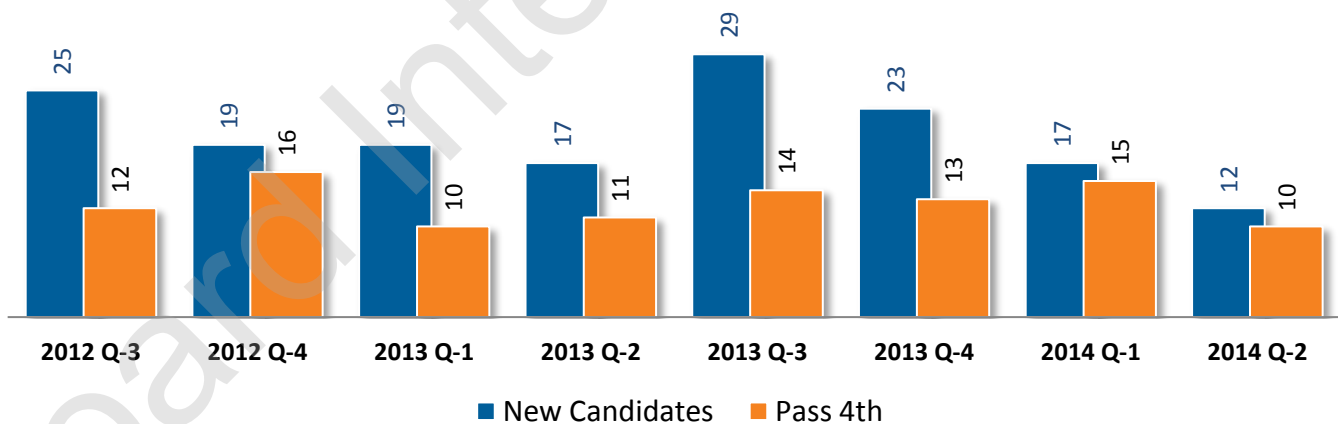
Candidate Count

Bachelor's Degree	96
Advanced Degree	3
Enrolled/Other	3

% of Candidates

Bachelor's Degree	94.1%
Advanced Degree	2.9%
Enrolled/Other	2.9%

New Candidates vs Candidates Passing 4th Section



Notes about the Data

1. The data used to develop this report was pulled from NASBA's Gateway System, which houses the Uniform CPA Examination's Application and Performance information for all 55 Jurisdictions.
2. The demographic data related to Age, Gender and Degree Type is provided by the individual candidates and may not be 100% accurate.

West Virginia

Licensure Statistics

For fiscal period beginning July 1, 2012 to June 30, 2013

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

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

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

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

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

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

Firm Authorization Approvals

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

Individual Authorization Approvals

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

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

Firm Authorization Approvals

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

Individual Authorization Approvals

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

Number of Licensees by County
For Period Beginning July 1, 2012 to June 30, 2014

	County	07/01/2012 to 06/30/2013	07/01/2013 to 06/30/2014
1	Barbour	13	14
2	Berkeley	43	53
3	Boone	7	6
4	Braxton	2	5
5	Brooke	6	7
6	Cabell	163	152
7	Calhoun	0	0
8	Clay	1	4
9	Doddridge	0	0
10	Fayette	16	19
11	Gilmer	4	1
12	Grant	5	5
13	Greenbrier	21	22
14	Hampshire	7	7
15	Hancock	15	21
16	Hardy	7	6
17	Harrison	110	100
18	Jackson	13	24
19	Jefferson	33	32
20	Kanawha	537	465
21	Lewis	8	10
22	Lincoln	4	6
23	Logan	9	9
24	Marion	55	64
25	Marshall	7	8
26	Mason	7	8
27	McDowell	2	2
28	Mercer	56	59
29	Mineral	6	8
30	Mingo	9	6
31	Monongalia	142	139
32	Monroe	4	4
33	Morgan	4	4
34	Nicholas	28	28
35	Ohio	99	104
36	Pendleton	0	1
37	Pleasants	1	1
38	Pocahontas	0	1
39	Preston	19	22
40	Putnam	57	109
41	Raleigh	63	60
42	Randolph	24	27
43	Ritchie	2	5
44	Roane	4	4
45	Summers	3	3
46	Taylor	4	7
47	Tucker	1	1
48	Tyler	0	0
49	Upshur	16	17

Number of Licensees by County
For Period Beginning July 1, 2012 to June 30, 2014

	County	07/01/2012 to 06/30/2013	07/01/2013 to 06/30/2014
50	Wayne	10	6
51	Webster	1	0
52	Wetzel	5	6
53	Wirt	2	3
54	Wood	85	83
55	Wyoming	5	6
	Out-of-Country	7	7
	Out-of-State	504	501
	Total	2256	2272

* County numbers were based on the address where the license was mailed