

West Virginia Board of Accountancy

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



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

Earl Ray Tomblin, Governor

Brenda S. Turley, Executive Director

December 15, 2016

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, 2016 and June 30, 2015.

THE BOARD

This Board is charged with the administration and enforcement of the provisions of the West Virginia Accountancy Law, West Virginia Code Chapter 30, Article 9 governing Certified Public Accountants and Registered Public Accountants as last amended and re-enacted March 7, 2016, by the West Virginia Legislature [S.B. 271] in its 2016 regular session. The re-enacted Accountancy law made provisions to redefine attest services, protect board members from civil liability, require a new licensee to submit to a criminal background check, and require mandatory training in federal antitrust law and state action immunity for members of the Board and their representatives from the Attorney General's office.

Agency-Approved *Board Rules and Rules of Professional Conduct* (1CSR1) were considered by and passed the 2016 Legislative session and became effective June 30, 2016. This rule made changes to the definition of the Statement on Auditing Standards and the Statement on Standards for Attestation Engagements to align with the AICPA's Statements changes in 2008. The Rule also tightens the requirements to activate or reinstate a license by requiring the applicant to update his/her knowledge base by completing continuing education hours, increases the number of tax hours and reduces the number of business law hours required to sit for the CPA Examination, allows a person with a graduate degree in accounting to automatically qualify to sit for the Examination, allows for changes to exam content that naturally occurs over time, and added a fee to change a firm name and to provide copies of a licensee's CPE report.

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, 2015 to June 30, 2016.

Board Member	City	Term Ending	Appointed/Reappointed/Date
Louis J. Costanzo, III, CPA-President	Wheeling, WV	6/30/2018	Reappointed 07/16/2015
Reed J. Tanner, CPA - Vice-President	Morgantown, WV	6/30/2017	Reappointed 07/16/2015
Jon W. Cain, CPA - Secretary	Parkersburg, WV	6/30/2016	Appointed 02/20/2014
David D. Hill, CPA - Assistant Sec.	Charleston, WV	6/30/2017	Reappointed 07/16/2015
Barry L. Burgess, CPA	Huntington, WV	6/30/2016	Reappointed 02/20/2014
Donald B. Nestor, CPA	Buckhannon, WV	6/30/2013	Reappointed 11/04/2011

For this fiscal period, the met on the following dates: July 21, 2015; August 14, 2015; October 23, 2015; January 22, 2016 (teleconference); January 25, 2015 (teleconference); February 2, 2016; February 19, 2016; March 25, 2016 (teleconference) and April 22, 2016.

The following persons have served as Members of the Board for the periods covered by this Report for the period beginning July 1, 2014 to June 30, 2015.

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

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

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, 2016 and June 30, 2015 are included in the report and marked Exhibit "A".

The West Virginia Board of Accountancy underwent a legislative post audit of the collection and deposit of revenues for the period July 1, 2006 through June 30, 2008. The audit was conducted in accordance with auditing standards generally accepted in the United States and *Government Auditing Standards* issued by the U.S. Comptroller General. The only exception noted was the failure to make timely deposits as required by Chapter 12, Article 2, Section 2 of the West Virginia Code, as amended. The Board has agreed to fully comply with the above-referenced section of the Code.

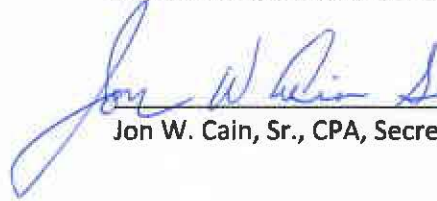
Other Exhibits included in this report for licensure/examination activities performed by the Board of Accountancy for the periods ending June 30, 2016 and June 30, 2015 are:

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

Respectfully submitted,



Louis J. Costanzo, CPA, President



Jon W. Cain, Sr., CPA, Secretary

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

**West Virginia Board of Accountancy
Schedule of Receipts and Disbursements
Through Period ended June 30, 2016
Exhibit A**

FY 2016

Beginning Cash Balance, July 1, 2015 **\$597,949.56**

Receipts	Period Ending	9/30/2015	12/31/2015	3/31/2016	6/30/2016	Y-T-D Receipts
Renewals/Activations/Inactives		19,780.00	700.00	935.00	182,205.00	203,620.00
Firm Permits and AC/PLLC Approvals		4,000.00	900.00	1,000.00	31,800.00	37,700.00
Firm & Individual Authorizations		7,065.00	600.00	315.00	49,565.00	57,545.00
Reinstatements		1,785.00	340.00	510.00	0.00	2,635.00
New Licensee Certificates		1,595.00	1,870.00	1,800.00	720.00	5,985.00
Reciprocal Certificates		600.00	1,800.00	1,000.00	200.00	3,600.00
Exam Fees		7,720.00	5,920.00	6,280.00	7,870.00	27,790.00
CPE Late & Extension Fees		2,775.00	450.00	11,025.00	7,275.00	21,525.00
Late Fees		7,550.00	715.00	250.00	135.00	8,650.00
Disciplinary		0.00	0.00	0.00	0.00	0.00
* Other		<u>730.00</u>	<u>1,045.23</u>	<u>940.00</u>	<u>200.00</u>	<u>2,915.23</u>
Total Receipts		53,600.00	14,340.23	24,055.00	279,970.00	371,965.23

Disbursements	Object Codes					Y-T-D Disbursements
Payroll / Per Diem / Increment	1200-1206	40,291.74	38,350.08	41,800.08	40,425.93	160,867.83
Employee Benefits & Matching	2200-2207	10,899.64	11,333.23	11,769.00	10,593.15	44,595.02
Retiree Health Benefit Trust Fund	2208	978.00	978.00	978.00	978.00	3,912.00
Office Expenses	3200	786.47	866.68	626.48	687.04	2,966.67
Printing & Binding	3201	284.70	0.00	314.25	0.00	598.95
Rental Expense	3202	10,000.00	5,000.00	10,000.00	7,500.00	32,500.00
Utilities	3203	347.23	115.84	115.65	0.00	578.72
Telecommunication	3204	587.25	672.11	1,027.42	858.48	3,145.26
Contractual (service ongoing)	3206	119.00	153.00	859.90	12,457.59	13,589.49
State's Attorney	3207	2,992.50	3,030.50	1,178.00	5,010.60	12,211.60
Security Service	3209	199.45	138.58	277.16	207.87	823.06
Travel	3211	2,520.65	5,048.11	2,955.08	5,617.92	16,141.76
Computer Services (Internal)	3213	994.10	45.00	30.00	2,080.00	3,149.10
Computer Services (External)	3214	2,864.00	1,158.00	504.00	2,858.00	7,384.00
Association Dues	3218	4,240.00	0.00	0.00	0.00	4,240.00
Fire/Auto/Bond/Other Ins	3219	700.00	700.00	700.00	700.00	2,800.00
Food Products	3220	69.44	143.35	69.30	69.28	351.37
Routine Maintenance Contracts	3229	1,806.53	2,186.89	1,905.86	1,234.79	7,134.07
Hospitality	3233	173.57	105.82	131.82	116.79	528.00
Miscellaneous	3241	1,900.15	356.64	477.48	442.70	3,176.97
Training & Development (in-state)	3242	199.00	39.20	105.00	235.00	578.20
Training & Development	3243	0.00	0.00	2,085.00	695.00	2,780.00
Postal	3244	22.37	3,848.35	422.28	3,005.91	7,298.91
Freight	3245	51.00	51.75	58.00	68.76	229.51
Supplies - Computer	3246	0.00	0.00	0.00	0.00	0.00
Software Licenses	3247	56.85	0.00	0.00	0.00	56.85
Computer Equipment	3248	0.00	0.00	0.00	0.00	0.00
Miscellaneous Equipment <\$5,000	3252	0.00	0.00	0.00	0.00	0.00
Payment of Taxes	3254	0.00	64.52	2.26	-2.26	64.52
Bank Costs	3263	421.48	23.39	8.44	0.00	453.31
PEIA Reserve Transfer	3272	0.00	0.00	0.00	1,450.00	1,450.00
State Treasurer's Office Fees	3324	2,146.99	0.00	0.00	2,574.03	4,721.02
Total Disbursements		85,652.11	74,409.04	78,400.46	99,864.58	338,326.19

Excess Receipts / Disbursements **\$33,639.04**

Ending Cash Balance, June 30, 2016 **\$631,588.60**

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

FY 2015

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

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

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

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

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

Certificates Issued July 1, 2015 to June 30, 2016

Certificate No.	Certificate Date	Reciprocal State	Last Name	First Name	Middle Name	Suffix	City	State
1	WV005218		AHRENS	SHARON			HEDGESVILLE	WV
2	WV005222		HOLLY ALTON	AMY	LYNN		FAYETTEVILLE	WV
3	WV005223	NY	GLASSMAN	HOWARD	MICHAEL		BRUNSWICK	MD
4	WV005224	PA	HARDWAY	LEWIS	J.		CROSS LANES	WV
5	WV005225		BAYLOUS	CASSANDRA	J		ELKVIEW	WV
6	WV005226		ROSE	DOLORES	LYNNE		HURRICANE	WV
7	WV005227	IL	GLOOR	LAURA	A		SOUTH POINT	OH
8	WV005228		WORKMAN	JOSHUA	AARON		LOGAN	WV
9	WV005229		BERON	KRISTINA	GAYLE		TROY	WV
10	WV005230	VA	LOCKHART	TODD	M.		LINDSIDE	WV
11	WV005231		RYAN	BRAD	MICHAEL GLEN		CHARLESTON	WV
12	WV005232		DAVIS	MAVERY	L.		DUNBAR	WV
13	WV005233		PADGETT	DREAMA	D		WELCH	WV
14	WV005234		TICKERHOOF	AIMEE	ELIZABETH		BRIDGEPORT	OH
15	WV005235		BORRIS	ELIOTT			CHARLESTON	WV
16	WV005236		SHAMBLIN	TYLER	M.		CLENDENIN	WV
17	WV005237		SANDY	MATTHEW	MORGAN		HUNTINGTON	WV
18	WV005238		DANIELS	CRAIG	ALLEN		S CHARLESTON	WV
19	WV005239		LUNA	JEREMY	ALEXANDER		SO CHARLESTON	WV
20	WV005240		WILLIAMS	JAMIE	ELIZABETH		CHARLESTON	WV
21	WV005241		HOANG	HUYEN	THU		LAVALETTE	WV
22	WV005242		LEFEVRE	ZACHARY	DAVID		BRIDGEPORT	WV
23	WV005243	MD	FIKE	HAROLD	E	JR	LAVALE	MD
24	WV005244		YOKUM	SARAH	MARIE		MORGANTOWN	WV
25	WV005245		SPAGNUOLO	CASEY	JOEL		BRIDGEPORT	WV
26	WV005246		LEMLEY	CAMERON			RALEIGH	NC
27	WV005247		KAUFMAN	AMANDA	MORGAN		N MYRTLE BEACH	SC
28	WV005248		LAGOS	JIMENA	MARIANA		CHARLESTON	WV
29	WV005249	FL	SMITH	AMANDA			MARTINSBURG	WV
30	WV005250		SALLIE	JEREMY	RYAN		JACKSONVILLE	FL
31	WV005251	PA	AYERS	LAUREN	B.		PITTSBURGH	PA
32	WV005252	NY	GOLD	BRAD			BRIDGEPORT	WV
33	WV005253		DIAMOND-JONES	AUSTIN	MATTHEW		ARLINGTON	VA
34	WV005254	VA	AGARWAL	SANDEEP	K.		BECKLEY	WV
35	WV005255		POWELL	DANIEL	J.	II	MORGANTOWN	WV
36	WV005256		SCOTT	JENNIFER	B		CHARLESTON	WV
37	WV005257	DE	ANDERSON	ROBERT	JOHN		WHEELING	WV
38	WV005258	PA	KENT	JEFFREY	W.		MCDONALD	PA
39	WV005259		GRADY	HANNAH	R.		PARKERSBURG	WV
40	WV005260		HARVEY	THOMAS	LEE		MORGANTOWN	WV
41	WV005261	PA	STILLWAGGON	JOHN	C		GROVE CITY	PA
42	WV005262	PA	SISLER	KATHY	D.		HARRISVILLE	PA
43	WV005263		SMITH	BOBBI	JO		PARKERSBURG	WV
44	WV005264		GRAVES	JOSHUA	EDWARD		CHARLESTON	WV
45	WV005265		SHAMBLIN	EVAN	MATTHEW		CLENDENIN	WV
46	WV005266	OH	GIDALEVICH	ELINA			BARBOURSVILLE	WV
47	WV005267		KERNS	LINDSEY	RACHELE		WINFIELD	WV
48	WV005268		MORGAN	ALYSSA	NICOLE		FAIRMONT	WV
49	WV005269		SHEAR	ANDREW	DAVID		CHARLESTON	WV
50	WV005270		MORRIS	RYAN	TYLER		SCOTT DEPOT	WV
51	WV005271	PA	CUPP	KELLEY	JO		WHEELING	WV
52	WV005272		SARCONI	SAMUEL	A.		HUNTINGTON	WV
53	WV005273	FL	MEYERS	MARY	BETH		CUDJOE KEY	FL
54	WV005274	PA	LLEWELYN	KATHLEEN	GRACE		BERKELEY SPRINGS	WV
55	WV005275	MD	GRAYBILL	KEITH	BRADLEY		CHARLES TOWN	WV

Certificate No.	Certificate Date	Reciprocal State	Last Name	First Name	Middle Name	Suffix	City	State
56	3/7/2016		ROBEY	ANDREW	CARVER		CHARLESTON	WV
57	3/7/2016	PA	BUCKLEN	ZACHARY	ROBERT		CHARLES TOWN	WV
58	3/17/2016		GIVEN	WILLIAM	DANIEL		STRANGE CREEK	WV
59	3/17/2016		HICKMAN	LOGAN	PAUL		FAIRMONT	WV
60	3/17/2016		SMITH	MARCUS	TREVOR		MORGANTOWN	WV
61	3/30/2016	MD	MARSH	DAVID	E.		HEDGESVILLE	WV
62	3/30/2016		HOLCOMB	STEPHEN	NATHANIEL		ELKVIEW	WV
63	3/30/2016		MCCLUNG	JEANNIE	ANN		ELKVIEW	WV
64	4/1/2016		KNICELEY	WILLIAM	VERDE		SHINNSTON	WV
65	4/1/2016		HALBERT	KELSI	LYNN		HUNTINGTON	WV
66	4/14/2016	NC	JEFFERSON	DEVON	P.		CHARLESTON	WV

Certificates Issued July 1, 2014 to June 30, 2015

Certificate No.	Certificate Date	Reciprocal State	Last Name	FirstName	Middle Name	Suffix	City	State
1	7/1/2014	Part of July 1, 2013 to June 30, 2014 Listing						
2	7/1/2014		"					
3	7/1/2014		"					
4	7/1/2014		"					
5	7/1/2014		LESHER	BRANDON			BUCKHANNON	WV
6	7/1/2014		PHAM	TRAM ANH	VU		GAITHERSBURG	MD
7	7/1/2014		BLACKBURN	SCOTT	DAVID		POOLESVILLE	MD
8	7/1/2014		TAYLOR	KRISTINA	RENEE		DUNBAR	WV
9	7/1/2014		PRADHAN	SUMEDHA			PITTSBURGH	PA
10	7/14/2014	CO	DIETZ	MICHAEL	A.		CENTENNIAL	CO
11	7/18/2014	PA	ROGERS	ROBERT	BRANDON		ALLISON PARK	PA
12	7/18/2014	FL	BARTLETT	TINA	ELIZABETH		GRAFTON	WV
13	7/25/2014	PA	SCRIP	JOSEPH	PETER	SR	FARMINGTON	PA
14	7/25/2014		BUNGARD	DEREK	ALLEN		BELPRE	OH
15	7/25/2014	VA	STOKES	CAROL	ANN		CHARLES TOWN	WV
16	7/25/2014		DAUGHERTY	JOEL	ALLEN		MORGANTOWN	WV
17	8/6/2014		GILL	ASHLEY	ANN		CHARLESTON	WV
18	8/15/2014		ANDERSON	MALLORY	DAWN		CHARLESTON	WV
19	9/17/2014		BEAL	NICOLE	INEZ		PARKERSBURG	WV
20	9/17/2014		WOLFE	JAMON	KEITH		ST ALBANS	WV
21	9/22/2014		CARTE	JUSTIN	A		RALEIGH	NC
22	9/22/2014		HARBOUR	MICHAEL	LESLIE		CHARLESTON	WV
23	9/22/2014	OK	JORNS	JUSTIN	WARD		GRAFTON	WV
24	9/29/2014		PORTER	JEFFREY	A.	II	HUNTINGTON	WV
25	9/29/2014		SOMERVILLE	CRISTOPHER			CHARLESTON	WV
26	10/2/2014		SEXTON	AI	KIMY		SUMMERSVILLE	SC
27	10/2/2014	TX	ZACHARY	JENNIFER	LEE		MORGANTOWN	WV
28	10/2/2014	VA	RAY	CAROLYN	BURKEY		LEWISBURG	WV
29	10/2/2014		HUMPHREYS	CASSANDRA	ANN		S CHARLESTON	WV
30	10/2/2014		DAVIS	STEPHANIE	MARIE		ONA	WV
31	10/2/2014		DICKERSON	ELIZABETH	ANNE		PARKERSBURG	WV
32	10/14/2014		BUTLER	MATHEW	JAMES		LEONARDTOWN	MD
33	10/14/2014	OH	STRADER	AMANDA	DIANNE		WHITE SULPHUR SPR	WV
34	10/24/2014		GILLIGAN	ERIN	MICHELLE		WHEELING	WV
35	10/24/2014	OH	HEYDLE	SCOTT	CONRAD		ST. CLAIRSVILLE	OH
36	10/24/2014	PA	JOHNSON	ANGELA	DAWN		HUNTINGTON	WV
37	10/24/2014	GA	WOODWORTH	LEAH	LYNN		CULLODEN	WV
38	10/30/2014	VA	DOSHI	KEJAL	ANAND		HUNTINGTON	WV
39	10/30/2014	MD	WILKINS	HARRY	THOMAS		KEARNEYSVILLE	WV
40	11/13/2014		ABRAHAM	E.	MICHAEL		GLEN DALE	WV
41	11/26/2014	KY	DOYEL	CHRIS	D.		MORGANTOWN	WV
42	11/26/2014		BUI	NGA	PHUONG		HUNTINGTON	WV

Certificate No.	Certificate Date	Reciprocal State	Last Name	First Name	Middle Name	Suffix	City	State
43	12/11/2014	MD	SIMMONS	DONALD	C.		RIDGELEY	WV
44	12/11/2014	VA	WILLIAMS	DANIEL	JAMES		BUNKER HILL	WV
45	12/15/2014	OH	BURNASH	MOLLY	M.		MORGANTOWN	WV
46	12/15/2014		VANCE	KASANDRA	D.		BRANCHLAND	WV
47	12/12/2014		ENGEL	MALLORY	JO		SO CHARLESTON	WV
48	12/16/2014		REED	ANDREW	G.		MOUNT HOPE	WV
49	12/17/2014	VA	GORRELL	STAUNTON	THOMAS		CHARLESTON	WV
50	12/17/2014		SANDY	ASHLEY			VIENNA	WV
51	12/15/2014	NC	BARKER	DOUGLAS	WAYNE		SCOTT DEPOT	WV
52	12/15/2014		HAGER	JOSEPH	WAYNE		HURRICANE	WV
53	12/29/2014		HAYS	BROOKE	EILEEN		ST CLAIRSVILLE	OH
54	12/29/2014	OH	DEW	HEATHER	E.		PARKERSBURG	WV
55	12/29/2014		MELLERT	MATTHEW	D		CHARLESTON	WV
56	1/2/2015		WABLE	DAVID			SISTERSVILLE	WV
57	1/9/2015		LARSEN	PAUL	FRANKLIN		VIENNA	WV
58	1/12/2015		HARDESTY	EVAN	MICHAEL		KINGWOOD	WV
59	1/12/2015		SEVERT	LAURA	KEPPLE		MORGANTOWN	WV
60	1/21/2015	CA	TONDERA	MAGDALENA			CHARLESTON	WV
61	1/23/2015	LA	FRANCE	SARA	S.		WHEELING	WV
62	2/5/2015	OH	ALTIER	JODEY	L.		MARIETTA	OH
63	2/16/2015		ADKINS	MAEGAN	N.		HURRICANE	WV
64	2/16/2015		LEAPTROT	MAGGIE	RENEE		CHARLESTON	WV
65	2/16/2015		SMITH	SHELLY	M.		CHARLESTON	WV
66	3/10/2015		HOLBERT	CLINT	PATRICK		FAIRMONT	WV
67	3/18/2015		FLETCHER	MARK	A.		MORGANTOWN	WV
68	3/18/2015		HALE	KELLY	DENISE		ALEXANDRIA	VA
69	3/26/2015	VA	PINSON	BEVERLY	WILLIE		CHARLES TOWN	WV
70	4/4/2015		BOLEN	JASON	MICHAEL		MORGANTOWN	WV
71	5/11/2015		BRIGHT	KATHRYN	TAYLOR		ELKINS	WV
72	5/21/2015		YOAKUM	LEAH	ELAINE		RUPERT	WV
73	5/21/2015		BUTCHER	SONYA	M.		SCOTT DEPOT	WV
WV005218	To be included on 2016's Report							

CPA Exam Performance Summary: 2016 Q-2

West Virginia

Overall Performance

Unique Candidates	118
New Candidates	17
Total Sections	144
Passing 4th Section	10
Sections/Candidate	1.22
Pass Rate	41.7%
Average Score	68.8

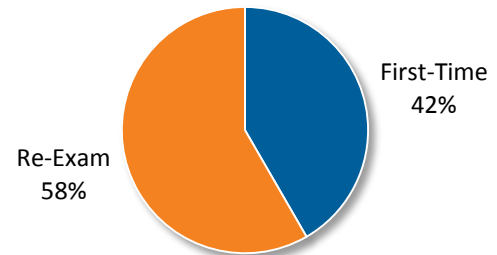
Section Performance

	Sections	Score	% Pass
First-Time	60	71.5	56.7%
Re-Exam	84	67.0	31.0%
AUD	34	73.3	44.1%
BEC	40	70.8	50.0%
FAR	33	62.6	21.2%
REG	37	68.2	48.7%

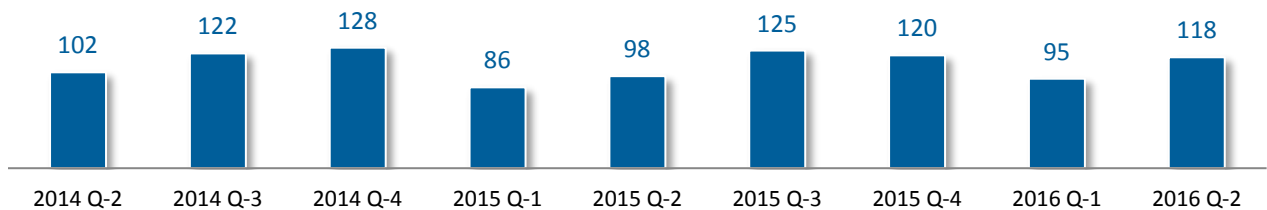
Jurisdiction Rankings (1 to 53)

Candidates	Sections
49	50
Pass Rate	Avg Score
45	48

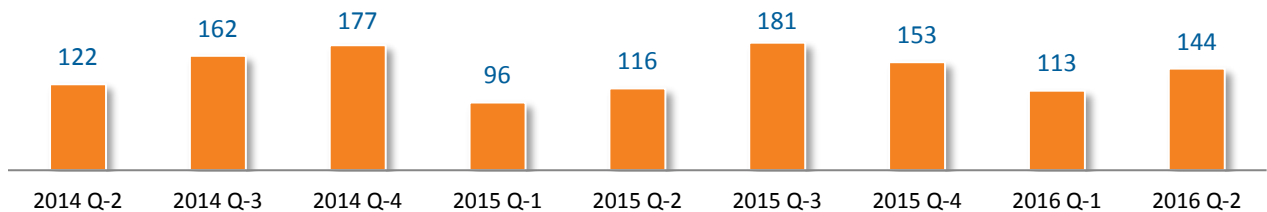
Exam Type by Percent



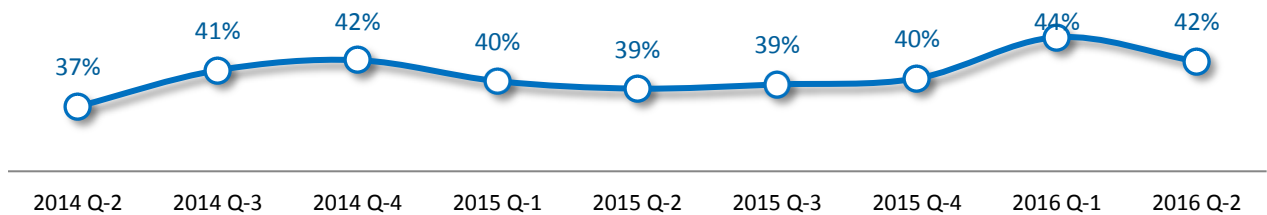
Candidates



Sections

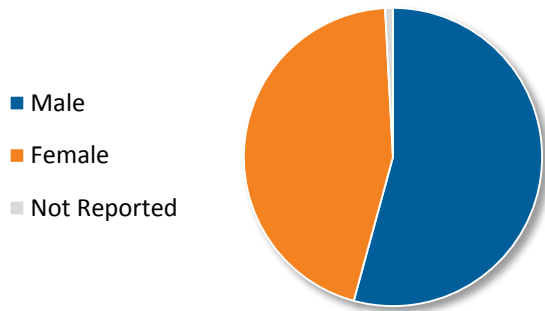


% Pass



CPA Exam Performance Summary: 2016 Q-2

Demographics



Male Candidates	64	54.2%
Female Candidates	53	44.9%
Not Reported	1	0.8%

Average Age **30.4**

Age Rank **37**

Residency

Candidate Count

In-State Address	105
Out-of-State Address	13
Foreign Address	0

% of Candidates

In-State Address	89.0%
Out-of-State Address	11.0%
Foreign Address	0.0%

Degree Type

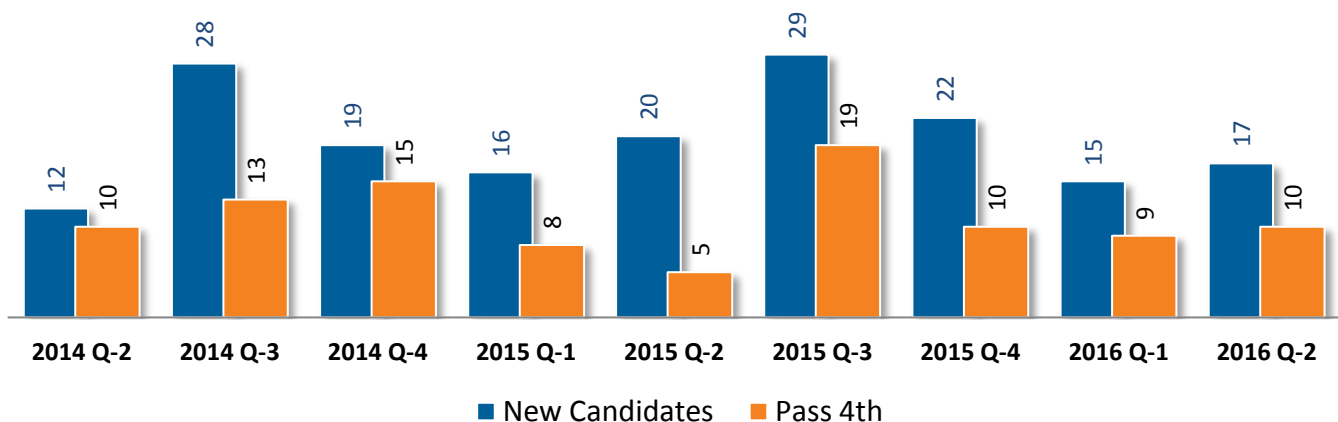
Candidate Count

Bachelor's Degree	115
Advanced Degree	3
Enrolled/Other	0

% of Candidates

Bachelor's Degree	97.5%
Advanced Degree	2.5%
Enrolled/Other	0.0%

New Candidates vs Candidates Passing 4th Section



Notes about the Data

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

West Virginia

Licensure Statistics

For fiscal period beginning July 1, 2014 to June 30, 2016

Licenses and Permits Issued			
		FY 2016	FY 2015
Certified Public Accountant Renewals		2192	2222
Newly Certified CPAs Who Passed Exam in WV		65	48
New Certified Reciprocal CPAs		<u>21</u>	<u>25</u>
Total WV CPA Licenses Issued		2278	2295
Registered Public Accountant Renewals		1	3
Non-Resident Public Accountant Renewals		<u>1</u>	<u>1</u>
Total Public Accountant Renewals		2	4
CPA-Inactives/PA-Inactives		210	222
* Firm Permits Renewed		334	318
* Firm Permits Approved		<u>14</u>	<u>32</u>
Total Firms		348	350
<small>*Includes both AC, PLLC, Partnerships, Out-of-State Firms</small>			
Accounting Corporations Renewed		93	88
Accounting Corporations Approved		<u>2</u>	<u>1</u>
Total Accounting Corporations		95	89
PLLCs Renewed		93	90
PILLCs Approved		<u>3</u>	<u>7</u>
Total PLLCs		96	97
Firms Dissolved		1	0
Firm Authorizations Renewed		287	275
Firm Authorizations Approved		<u>11</u>	<u>30</u>
Total Firm Authorizations Renewals		298	305
Existing Individual Authorizations		62	77
Individual Authorization approved		<u>3</u>	<u>2</u>
Individual Authorization Totals		65	79
Board Actions on Complaints			
Cases Closed		3	0
Cases Dismissed		1	3
Continued		4	2
Other		0	0
Open cases from other periods		<u>2</u>	<u>2</u>
Total Complaints		10	7
FY 2016			FY 2015
Complaint #	Disposition		Complaint #
1 2013-01	Amended Consent thru Aug 2016	1	2013-01 Amended Consent thru Aug 2016
2 2013-07	Consent Order	2	2013-07 Abeyance for 6 months
3 2015-04	Dismissed	3	2015-01 Dismissed
4 2015-05	Closed	4	2015-02 Dismissed
5 2016-01	Closed	5	2015-03 Dismissed
6 2016-02	Closed	6	2015-04 Continued
7 2016-03	Continued	7	2015-05 Continued
8 2016-04	Continued		
9 2016-06	Continued		
10 2016-07	Continued		

**Accounting Corporations, Professional Limited Liability Companies and Firm Permit Approvals
For Period Beginning July 1, 2015 to June 30, 2016**

	Firm No.	Registration Date	Firm Name	City	State	County
AC Approvals						
1	F0576	7/13/2015	ROBERT C FULLER CPA AC	HUNTINGTON	WV	CABELL
2	F0584	1/1/2016	S. AGARWAL CPA AC	BECKLEY	WV	RALEIGH
PLLC Approvals						
1	F0579	9/3/2015	KATHRYN T. BRIGHT PLLC	ELKINS	WV	RANDOLPH
2	F0580	9/30/2015	JASON G JENKINS CPA PLLC	BRUCETON	WV	PRESTON
3	F0589	3/31/2016	ELIOTT BORRIS CPA PLLC	CHARLESTON	WV	KANAWHA
Firm Approvals						
1	F0567	9/21/2015	AMANDA D STRADER CPA PLLC	WHITE SULPHUR SPRINGS	WV	GREENBRIER
2	F0577	7/15/2015	DAMRATOSKI & COMPANY PC	BRIDGEVILLE	PA	
3	F0578	8/12/2015	HABIF AROGETI & WYNNE LLP	ATLANTA	GA	
4	F0579	9/3/2015	KATHRYN T. BRIGHT PLLC	ELKINS	WV	RANDOLPH
5	F0580	9/30/2015	JASON G JENKINS CPA PLLC	BRUCETON	WV	PRESTON
6	F0581	11/3/2015	MARCUM LLP	MELVILLE	NY	
7	F0582	11/16/2015	CARON & BLETZER PLLC	KINGSTON	NH	
8	F0583	12/2/2015	TURNBULL HOOVER & KAHL PA	CUMBERLAND	MD	
9	F0584	1/1/2016	S. AGARWAL CPA AC	BECKLEY	WV	RALEIGH
10	F0585	1/1/2016	KRISTINA BERON CPA PLLC	TROY	WV	GILMER
11	F0587	1/20/2016	STILLWAGGON & MCGILL LLC	GROVE CITY	PA	
12	F0588	2/12/2016	HOWARD J MANN CPA AC	MARTINSBURG	WV	BERKELEY
13	F0589	3/31/2016	ELIOTT BORRIS CPA PLLC	CHARLESTON	WV	KANAWHA
14	F0590	4/13/2016	WILKE & ASSOCIATES LLP	CARNEGIE	PA	

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

	Firm No.	Registration Date	Firm Name	City	State	County
AC Approvals						
1	F0551	1/1/2015	MATHENY & COMPANY AC	RIPLEY	WV	JACKSON
PLLC Approvals						
1	F0542	7/11/2014	BRENDA HUNT CPA PLLC	CHARLESTON	WV	KANAWHA
2	F0550	11/4/2014	RUSSELL H FRANCIS CPA PLLC	BRIDGEPORT	WV	HARRISON
3	F0553	1/1/2015	HENRY H JONES CPA PLLC	BLUEFIELD	WV	MERCER
4	F0561	12/12/2014	JOSHUA CHICARELLI CPA PLLC	MORGANTOWN	WV	MONONGALIA
5	F0564	12/30/2014	KORESKE & ESTEP PLLC	PARKERSBURG	WV	WOOD
6	F0571	4/1/2015	WALLS & ASSOCIATES PLLC	MILTON	WV	CABELL
7	F0574	5/20/2015	FIZER AND ASSOCIATES PLLC	CHARLESTON	WV	KANAWHA
Firm Approvals						
1	F0542	7/11/2014	BRENDA HUNT CPA PLLC	CHARLESTON	WV	KANAWHA
2	F0543	8/8/2014	R D HOAG & ASSOCIATES PC	CARNEGIE	PA	
3	F0544	8/8/2014	BUCKLER MCKENNEY & NADZADI PC	MONROEVILLE	PA	
4	F0545	8/15/2014	FERNANDES DEGENNARO & ASSOCIATES CHTD	ROANOKE	VA	
5	F0546	9/5/2014	CHARLES H BLACKWELL CPA PC	CHARLOTTE	NC	
6	F0547	9/16/2014	EKS&H LLLP	DENVER	CO	
7	F0548	9/16/2014	HERBEIN & COMPANY INC	READING	PA	
8	F0549	11/4/2014	RICHARD WALKER CPA AC	PT PLEASANT	WV	MASON
9	F0550	11/4/2014	RUSSELL H FRANCIS CPA PLLC	BRIDGEPORT	WV	HARRISON
10	F0551	1/1/2015	MATHENY & COMPANY AC	RIPLEY	WV	JACKSON
11	F0552	11/21/2014	DENNIS G JENKINS CPA LLC	KENNESAW	GA	
12	F0553	1/1/2015	HENRY H JONES CPA PLLC	BLUEFIELD	WV	MERCER
13	F0554	12/1/2014	O'CONNOR DAVIES LLP	HARRISON	NY	

	Firm No.	Registration Date	Firm Name	City	State	County
14	F0555	12/3/2014	AARONSON LLC	ROCKVILLE	MD	
15	F0556	12/5/2014	FRANK N HESTAND CPA PSC	LEXINGTON	KY	
16	F0557	12/8/2014	KELLEY SAMMONS TOOLE & ELLISON LLP	ATLANTA	GA	
17	F0558	12/8/2014	STOUT CAUSEY & HORNING PA	SPARKS	MD	
18	F0559	12/8/2014	CHARLES L. STRAUSBAUGH CPA PC	WAYNESBORO	PA	
19	F0560	1/1/2015	ARNETT CARBIS TOOTHMAN LLP	CHARLESTON	WV	KANAWHA
20	F0561	12/12/2014	JOSHUA CHICARELLI CPA PLLC	GREENSBORO	PA	
21	F0562	12/16/2014	MOSELEY & RIDDLE	PLAINVIEW	TX	
22	F0563	12/16/2014	FIKE CONNER AND ASSOCIATES PA	LAVALLE	MD	
23	F0565	1/20/2015	GROSSMAN YANAK & FORD LLP	PITTSBURGH	PA	
24	F0566	1/20/2015	BADEN GAGE & SCHROEDER LLC	FORT WAYNE	IN	
25	F0568	2/25/2015	ZELINKOFSKE AXELROD LLC	PITTSBURGH	PA	
26	F0569	3/16/2015	ANDREW PIERI CPA PC	HOLLISWOOD	NY	
27	F0570	3/17/2015	BROWN SMITH WALLACE LLC	ST LOUIS	MO	
28	F0571	4/1/2015	WALLS & ASSOCIATES PLLC	MILTON	WV	CABELL
29	F0572	4/16/2015	COHEN & COMPANY LTD	CLEVELAND	OH	
30	F0573	4/27/2015	E G CONLEY PC	PITTSBURGH	PA	
31	F0574	5/20/2015	FIZER AND ASSOCIATES PLLC	CHARLESTON	WV	KANAWHA
32	F0575	6/1/2015	BLUE & CO LLC	CARMEL	IN	

**Firm and Individual Practitioner Authorizations Approved
For Period Beginning July 1, 2015 to June 30, 2016**

Firm Authorization Approvals

	Firm Number	Registration Date	Firm Name	City	State	County
1	F0577	7/15/2015	DAMRATOSKI & COMPANY PC	BRIDGEVILLE	PA	
2	F0578	8/12/2015	HABIF AROGETI & WYNNE LLP	ATLANTA	GA	
3	F0580	9/30/2015	JASON G JENKINS CPA PLLC	BRUCETON	WV	PRESTON
4	F0581	11/3/2015	MARCUM LLP	MELVILLE	NY	
5	F0582	11/16/2015	CARON & BLETZER PLLC	KINGSTON	NH	
6	F0583	12/2/2015	TURNBULL HOOVER & KAHL PA	CUMBERLAND	MD	
7	F0584	1/1/2016	S. AGARWAL CPA AC	BECKLEY	WV	RALEIGH
8	F0587	1/20/2016	STILLWAGGON & MCGILL LLC	GROVE CITY	PA	
9	F0588	2/12/2016	HOWARD J MANN CPA AC	MARTINSBURG	WV	BERKELEY
10	F0589	3/31/2016	ELIOTT BORRIS CPA PLLC	CHARLESTON	WV	KANAWHA
11	F0590	4/13/2016	WILKE & ASSOCIATES LLP	CARNEGIE	PA	

Individual Authorization Approvals

1	WV003492	7/24/2015	JENNIFER JO BARILL CPA	PITTSBURGH	PA	
2	WV004486	4/14/2016	RICHARD K KING CPA	MORGANTOWN	WV	MONONGALIA
3	WV005067	7/1/2015	WAYNE S. STRADER CPA	ROCK CAVE	WV	UPSHUR

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

Firm Authorization Approvals

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

	Firm Number	Registration Date	Firm Name	City	State	County
29	F0574A	5/20/2015	FIZER AND ASSOCIATES PLLC	CHARLESTON	WV	KANAWHA
30	F0575A	6/1/2015	BLUE & CO LLC	CARMEL	IN	

Individual Authorization Approvals

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

Number of Licensees by County
For Period Beginning July 1, 2014 to June 30, 2016

	County	07/01/2015 to 06/30/2016	07/01/2014 to 06/30/2015
1	Barbour	10	11
2	Berkeley	32	32
3	Boone	3	8
4	Braxton	2	2
5	Brooke	6	6
6	Cabell	167	167
7	Calhoun	1	1
8	Clay	0	0
9	Doddridge	1	1
10	Fayette	11	12
11	Gilmer	6	4
12	Grant	4	6
13	Greenbrier	19	23
14	Hampshire	7	8
15	Hancock	11	9
16	Hardy	7	8
17	Harrison	107	106
18	Jackson	11	11
19	Jefferson	32	33
20	Kanawha	559	554
21	Lewis	12	12
22	Lincoln	3	3
23	Logan	10	10
24	Marion	47	48
25	Marshall	8	9
26	Mason	7	5
27	McDowell	2	1
28	Mercer	48	55
29	Mineral	5	6
30	Mingo	7	7
31	Monongalia	159	158
32	Monroe	4	5
33	Morgan	6	5
34	Nicholas	23	24
35	Ohio	104	104
36	Pendleton	0	0
37	Pleasants	2	1
38	Pocahontas	1	0
39	Preston	19	19
40	Putnam	37	44
41	Raleigh	57	56
42	Randolph	24	25
43	Ritchie	1	2
44	Roane	5	4
45	Summers	3	3
46	Taylor	3	2
47	Tucker	0	0
48	Tyler	1	1
49	Upshur	19	20

Number of Licensees by County
For Period Beginning July 1, 2014 to June 30, 2016

	County	07/01/2015 to 06/30/2016	07/01/2014 to 06/30/2015
50	Wayne	2	2
51	Webster	2	2
52	Wetzel	3	4
53	Wirt	1	1
54	Wood	101	97
55	Wyoming	6	6
	Out-of-Country	6	6
	Out-of-State	544	546
	Total	2278	2295