

Annual Report FY 2023

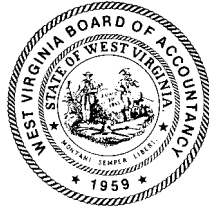


West Virginia Board of Accountancy  
405 Capitol Street, Suite 908  
Charleston, WV 25301

**West Virginia  
Board of Accountancy**

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

Jim Justice, Governor



**Board Members:**  
*Barry L. Burgess, CPA– President  
Keith D. Fisher, Esq., Public Member -Vice President  
Virginia C. Slack, CPA- Secretary  
Richard A. Hudson, CPA, Esq- Asst. Secretary  
Jason P. Staats, CPA  
Richard A. Riley, CPA, PhD, CFE, CFF  
Brian D. Wadsworth, CPA*

**Kristi A. Justice, Executive Director**

December 1, 2023

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

Dear Governor Justice,

Pursuant to W.Va. Code §30-1-12(b), the West Virginia Board of accountancy is hereby submitting the Annual Report for the preceding fiscal periods ended June 30, 2022, and June 30, 2023.

To protect the public interest in receiving accurate and reliable information and assurance, certified public accountants, public accountants, and accounting firms are required to be licensed. The 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.

We do hereby certify the information contained within the following 2022 - 2023 fiscal year Annual Report of the West Virginia Board of Accountancy is true and correct to the best of our knowledge.

Sincerely,

Barry L. Burgess, CPA

Keith D. Fisher, Esq.

cc: Legislative Librarian and West Virginia Secretary of State

## Board Members

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.

### Period Ending June 30, 2023

Board Member	City	Term Ending	Appointment	Date
Theodore A. Lopez, CPA - President	Bridgeport	06/30/23	Reappointed	06/27/17
Barry Burgess, CPA - Vice President	Huntington	06/30/24	Appointed	07/01/21
Keith Fisher, Esq., Public Member - Secretary	Charleston	06/30/25	Reappointed	07/11/22
Horace W. Emery, CPA - Assistant Secretary	Charleston	06/30/23	Reappointed	06/27/17
Virginia C. Slack, CPA	Elkview	06/30/25	Appointed	07/11/22
Richard A. Hudson, CPA	Vienna	06/30/25	Appointed	07/11/22
Jason Staats, CPA	Hurricane	06/30/25	Appointed	07/11/22

### Period Ending June 30, 2022

Board Member	City	Term Ending	Appointment	Date
Richard A. Riley, Jr., CPA, Phd - President	Morgantown	06/30/22	Reappointed	03/15/17
Theodore A. Lopez, CPA - Vice President	Bridgeport	06/30/23	Reappointed	06/27/17
Jean A. Bailey, Public Member - Secretary	Wheeling	02/01/22	Reappointed	09/04/18
Harold B. Davis, CPA - Assistant Secretary	Lenore	06/30/22	Appointed	07/11/19
Robin M. Baylous, CPA	Parkersburg	06/30/22	Reappointed	03/15/17
Horace W. Emery, CPA	Charleston	06/30/23	Reappointed	06/27/17
Barry Burgess, CPA	Huntington	06/30/24	Appointed	07/01/21
Keith Fisher, Esq., Public Member	Charleston	06/30/22	Appointed	04/19/22

## Exhibit Description

*Listed below are the titles of the Exhibits contained in this Report.*

Exhibit A	Quarterly/Annual Schedule of Receipts and Disbursements
Exhibit A-2	Breakdown of Board Members Per Diem, Mileage, and Travel Expenses
Exhibit B	New Certificates of Certified Public Accountants
Exhibit C	CPA Examination Statistics
Exhibit D	Complaint Status
Exhibit E	New Firm Permits, Accounting Corporations, Professional Limited Liability Companies
Exhibit F	New Firm & Individual Practitioner Authorizations to Perform Attest & Compilation
Exhibit G	Licensees by county of practice
Exhibit H	Continuing Education (CPE)
Exhibit I	Agendas, Minutes, and Secretary of State Meeting Approval Notices

## **Exhibit A**

### **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, 2022, and June 30, 2023, are included in the following report.

FY 2023

\$555,039.88

Period Ending:	9/30/2022	12/31/2022	3/31/2023	6/30/2023	Y-T-D Receipts
Renewals/Activations/Inactives	13,115.00	785.00	850.00	180,890.00	195,640.00
Firm Permits and AC/PLLC Approvals	2,300.00	800.00	800.00	32,100.00	36,000.00
Firm & Individual Authorizations	3,385.00	400.00	500.00	44,570.00	48,855.00
Firm Name Change	0.00	0.00	25.00	25.00	50.00
Reinstatements	85.00	510.00	340.00	0.00	935.00
New Licensee Certificates	515.00	960.00	600.00	600.00	2,675.00
Reciprocal Certificates	400.00	1,000.00	800.00	1,000.00	3,200.00
Exam Fees	3,740.00	3,230.00	3,110.00	4,480.00	14,560.00
CPE Late & Extension Fees	550.00	2,100.00	10,725.00	1,650.00	15,025.00
Late Fees	4,300.00	425.00	200.00	0.00	4,925.00
Disciplinary	0.00	0.00	0.00	0.00	0.00
Verifications	180.00	420.00	210.00	150.00	960.00
Transfer Credit	330.00	0.00	0.00	0.00	330.00
Credit on Account	0.00	0.00	0.00	0.00	0.00
Reimbursement	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
<b>Total Receipts</b>	<b>28,900.00</b>	<b>10,630.00</b>	<b>18,160.00</b>	<b>265,465.00</b>	<b>323,155.00</b>

Item Codes	9/30/2022	12/31/2022	3/31/2023	6/30/2023	Y-T-D Disbursements	
Personal Services / Payroll	1200	47,493.27	48,650.88	41,691.09	48,639.58	186,474.82
Per Diem / Temporary	1201	3,150.00	1,950.00	3,300.00	1,950.00	10,350.00
Annual Increment	1206	960.00	0.00	0.00	0.00	960.00
PEIA Insurance Fees	2200	0.00	142.02	0.00	0.00	142.02
Personnel Admin Fees	2201	0.00	0.00	0.00	0.00	0.00
Social Security Matching	2202	3,720.89	3,641.90	3,212.77	3,640.78	14,216.34
Public Employees Insurance	2203	6,174.84	6,174.84	6,174.84	6,174.84	24,699.36
Other Insurance	2204	0.00	0.00	0.00	0.00	0.00
Workers Compensation	2205	0.00	0.00	0.00	300.00	300.00
Unemployment Compensation	2206	0.00	0.00	0.00	0.00	0.00
Pension & Retirement	2207	4,424.06	4,378.54	3,752.16	4,377.53	16,932.29
OPEB Contribution	2208	630.00	630.00	630.00	630.00	2,520.00
Office Expenses	3200	48.12	132.90	97.45	181.65	460.12
Printing & Binding	3201	0.00	0.00	0.00	0.00	0.00
Rental Expense	3202	8,319.99	8,319.99	8,319.99	8,319.99	33,279.96
Utilities	3203	0.00	0.00	0.00	0.00	0.00
Telecommunication	3204	593.22	787.52	393.76	787.52	2,562.02
Internet Services	3205	573.69	573.82	574.20	573.78	2,295.49
Contractual (service ongoing)	3206	68.00	51.00	144.50	1,318.49	1,581.99
State's Attorney	3207	1,081.00	788.75	1,493.25	2,478.50	5,841.50
Contractual & Professional	3208	0.00	0.00	0.00	0.00	0.00
Security Service	3209	0.00	0.00	0.00	0.00	0.00
Travel	3211	7,749.01	3,805.76	0.00	2,859.26	14,414.03
Travel Non Employee	3212	0.00	0.00	0.00	0.00	0.00
Computer Services (Internal)	3213	2,725.54	217.34	202.92	214.60	3,360.40
Computer Services (External)	3214	2,615.50	3,319.88	4,667.50	2,722.39	13,325.27
Vehicle Rental	3216	0.00	0.00	0.00	0.00	0.00
Rental (Machine & Miscellaneous)	3217	0.00	0.00	0.00	48.15	48.15
Association Dues	3218	4,240.00	0.00	0.00	0.00	4,240.00
Fire/Auto/Bond/Other Ins	3219	690.00	690.00	690.00	690.00	2,760.00
Food Products	3220	125.85	130.35	126.75	131.70	514.65
Supplies- Household	3222	0.00	0.00	0.00	0.00	0.00
Advertising & Promotion	3224	0.00	0.00	0.00	0.00	0.00
Medical Supplies	3228	0.00	0.00	0.00	0.00	0.00
Routine Maintenance Contracts	3229	0.00	0.00	0.00	0.00	0.00
Hospitality	3233	95.96	534.55	0.00	124.76	755.27
Educational Training (Stipends)	3234	0.00	0.00	0.00	0.00	0.00
Miscellaneous	3241	0.00	0.00	0.00	0.00	0.00
Training & Development (in-state)	3242	75.00	100.00	0.00	0.00	175.00
Training & Development (out-of-state)	3243	1,390.00	0.00	0.00	1,590.00	2,980.00
Postal	3244	186.76	120.90	209.53	238.23	755.42
Freight	3245	0.00	0.00	0.00	0.00	0.00
Supplies - Computer	3246	0.00	0.00	0.00	0.00	0.00
Software Licenses	3247	216.72	433.44	646.08	0.00	1,296.24
Computer Equipment	3248	0.00	0.00	0.00	0.00	0.00
Office Equipment <\$5,000	3249	0.00	0.00	0.00	0.00	0.00
Attorney Legal Services (external)	3250	0.00	0.00	0.00	0.00	0.00
Miscellaneous Equipment <5,000	3252	639.00	0.00	0.00	0.00	639.00
Bank Costs	3263	3,413.36	166.73	465.40	3,618.78	7,664.27
PEIA Reserve Transfer	3272	0.00	0.00	0.00	1,807.00	1,807.00
Computer Software	8203	0.00	0.00	9,995.00	0.00	9,995.00
<b>Total Disbursements</b>	<b>101,399.78</b>	<b>85,741.11</b>	<b>86,787.19</b>	<b>93,417.53</b>	<b>367,345.61</b>	

**Excess Receipts / Disbursements** **-\$44,190.61**

**Ending Cash Balance, June 30, 2023** **\$510,849.27**

**FY 2022**

**\$552,125.26**

Period Ending:	9/30/2021	12/31/2021	3/31/2022	6/30/2022	Y-T-D Receipts
Renewals/Activations/Inactives	13,240.00	425.00	490.00	179,750.00	193,905.00
Firm Permits and AC/PLLC Approvals	2,700.00	1,000.00	1,400.00	32,700.00	37,800.00
Firm & Individual Authorizations	6,735.00	400.00	600.00	46,880.00	54,615.00
Firm Name Change	25.00	50.00	0.00	50.00	125.00
Reinstatements	510.00	340.00	340.00	0.00	1,190.00
New Licensee Certificates	1,680.00	1,475.00	1,110.00	600.00	4,865.00
Reciprocal Certificates	800.00	1,400.00	400.00	1,000.00	3,600.00
Exam Fees	3,720.00	3,070.00	3,160.00	3,510.00	13,460.00
CPE Late & Extension Fees	2,250.00	1,575.00	9,525.00	6,450.00	19,800.00
Late Fees	4,200.00	200.00	250.00	0.00	4,650.00
Disciplinary	0.00	0.00	0.00	0.00	0.00
Verifications	60.00	270.00	210.00	390.00	930.00
Transfer Credit	0.00	330.00	0.00	0.00	330.00
Credit on Account	0.00	0.00	0.00	0.00	0.00
Reimbursement	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	66.63	0.00	66.63
<b>Total Receipts</b>	<b>35,920.00</b>	<b>10,535.00</b>	<b>17,551.63</b>	<b>271,330.00</b>	<b>335,336.63</b>

Item Codes	9/30/2021	12/31/2021	3/31/2022	6/30/2022	Y-T-D Disbursements	
Personal Services / Payroll	1200	44,313.83	44,313.82	37,975.35	37,839.42	164,442.42
Per Diem / Temporary	1201	2,850.00	600.00	3,750.00	2,700.00	9,900.00
Annual Increment	1206	780.00	0.00	0.00	0.00	780.00
PEIA Insurance Fees	2200	0.00	150.00	0.00	0.00	150.00
Personnel Admin Fees	2201	0.00	0.00	0.00	0.00	0.00
Social Security Matching	2202	3,443.68	3,211.89	2,967.98	2,877.22	12,500.77
Public Employees Insurance	2203	5,763.00	5,763.00	6,171.00	6,375.00	24,072.00
Other Insurance	2204	0.00	0.00	0.00	0.00	0.00
Workers Compensation	2205	0.00	0.00	0.00	300.00	300.00
Unemployment Compensation	2206	0.00	0.00	0.00	0.00	0.00
Pension & Retirement	2207	4,509.37	4,431.37	3,797.52	3,783.93	16,522.19
OPEB Contribution	2208	1,044.00	1,044.00	636.00	432.00	3,156.00
Office Expenses	3200	88.29	128.46	286.67	240.27	743.69
Printing & Binding	3201	0.00	0.00	0.00	0.00	0.00
Rental Expense	3202	10,598.32	5,216.66	8,979.99	11,093.32	35,888.29
Utilities	3203	0.00	0.00	0.00	0.00	0.00
Telecommunication	3204	593.16	597.24	356.64	787.46	2,334.50
Internet Services	3205	574.54	573.76	572.51	571.74	2,292.55
Contractual (service ongoing)	3206	256.92	158.11	187.00	93.50	695.53
State's Attorney	3207	1,922.00	2,009.00	2,184.00	935.75	7,050.75
Contractual & Professional	3208	0.00	0.00	0.00	0.00	0.00
Security Service	3209	0.00	0.00	0.00	0.00	0.00
Travel	3211	0.00	0.00	0.00	4,510.07	4,510.07
Travel Non Employee	3212	0.00	0.00	0.00	591.58	591.58
Computer Services (Internal)	3213	902.01	260.02	191.88	205.04	1,558.95
Computer Services (External)	3214	1,115.50	2,060.00	2,140.00	1,545.00	6,860.50
Vehicle Rental	3216	0.00	0.00	0.00	0.00	0.00
Rental (Machine & Miscellaneous)	3217	244.13	351.74	128.65	0.00	724.52
Association Dues	3218	4,240.00	0.00	0.00	0.00	4,240.00
Fire/Auto/Bond/Other Ins	3219	655.00	683.00	683.00	683.00	2,704.00
Food Products	3220	116.70	116.70	125.55	82.40	441.35
Supplies- Household	3222	0.00	0.00	0.00	0.00	0.00
Advertising & Promotion	3224	0.00	0.00	0.00	0.00	0.00
Medical Supplies	3228	0.00	0.00	0.00	0.00	0.00
Routine Maintenance Contracts	3229	0.00	0.00	0.00	0.00	0.00
Hospitality	3233	0.00	0.00	0.00	0.00	0.00
Educational Training (Stipends)	3234	0.00	0.00	0.00	0.00	0.00
Miscellaneous	3241	0.00	0.00	0.00	0.00	0.00
Training & Development (in-state)	3242	0.00	0.00	0.00	4,320.00	4,320.00
Training & Development (out-of-state)	3243	0.00	0.00	0.00	1,390.00	1,390.00
Postal	3244	184.49	262.54	192.13	156.89	796.05
Freight	3245	0.00	0.00	0.00	0.00	0.00
Supplies - Computer	3246	24.99	0.00	0.00	0.00	24.99
Software Licenses	3247	216.72	613.32	216.72	763.64	1,810.40
Computer Equipment	3248	669.78	0.00	0.00	0.00	669.78
Office Equipment <\$5,000	3249	0.00	0.00	0.00	0.00	0.00
Attorney Legal Services (external)	3250	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
Bank Costs	3263	3,254.32	205.88	342.67	3,288.51	7,091.38
PEIA Reserve Transfer	3272	0.00	0.00	0.00	1,646.00	1,646.00
Computer Software	8203	0.00	0.00	12,213.75	0.00	12,213.75
<b>Total Disbursements</b>	<b>88,360.75</b>	<b>72,750.51</b>	<b>84,099.01</b>	<b>87,211.74</b>	<b>332,422.01</b>	

**Excess Receipts / Disbursements** **\$2,914.62**

**Ending Cash Balance, June 30, 2022** **\$555,039.88**

Traveler	Mileage	Mileage Costs	Per Diem	Total Travel Expenses
<b>FY2023</b>				
Theodore A. Lopez	1120	\$684.54	\$1,500.00	
Barry L. Burgess	724	\$436.92	\$2,850.00	
Keith D. Fisher	246	\$143.92	\$1,800.00	
Horace W. Emery	244	\$142.74	\$2,100.00	
Virginia C. Slack	0	\$0.00	\$600.00	
Richard Hudson	178	\$111.26	\$450.00	
Robin M. Baylous	402	\$235.18	\$450.00	
Jason Staats	0	\$0.00	\$600.00	
Board Staff	272	\$160.61	\$0.00	
<b>Totals</b>	<b>3186</b>	<b>\$1,915.17</b>	<b>\$10,350.00</b>	<b>\$12,265.17</b>
<b>FY 2022</b>				
Richard A. Riley, Jr.	0	0	\$0.00	
Theodore A. Lopez	0	0	\$1,650.00	
Jean A. Bailey	0	0	\$1,200.00	
Harold B. Davis	0	0	\$1,500.00	
Horace W. Emery	0	0	\$2,100.00	
Robin M. Baylous	0	0	\$1,050.00	
Barry L. Burgess	0	0	\$2,250.00	
Joseph T. Holley	0	0	\$150.00	
Keith D. Fisher	0	0	\$0.00	
Board Staff	50	\$30.44	\$489.00	
<b>Totals</b>	<b>50</b>	<b>\$30.44</b>	<b>\$10,389.00</b>	<b>\$10,419.44</b>



## **Exhibit B**

### **Certification and Application for CPA Licensure**

There are two avenues whereby an applicant may apply for a CPA license in West Virginia. Avenue one requires that applicants for CPA license must have passed all four 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 other jurisdictions to apply for a Reciprocal Certificate in West Virginia.

All West Virginia CPAs must meet the annual Continuing Professional Education (CPE) requirement to maintain their license. Annual renewal of the CPA certificate is required to continue using the CPA credential/designation.

A listing of all newly certified and reciprocal licensees during the above referenced fiscal period is provided on the following pages.

	<b>Certify Date</b>	<b>License No.</b>	<b>Last Name</b>	<b>First Name</b>	<b>Middle Name</b>	<b>Suffix</b>
1	07/27/2022	WV005639	McCarty	Derek	S	
2	07/29/2022	WV005640	WILSON	JEREMY	BRYCE	
3	08/18/2022	WV005641	COOPER	SARAH	BETHANY	
4	09/15/2022	WV005642	Garrett	Nathan	D.	
5	09/30/2022	WV005643	Shrewsbury	Carter	Evan	
6	10/18/2022	WV005644	LOWERY	DANNY	RAY	JR.
7	10/18/2022	WV005645	Sloan	Erica	Nicole	
8	10/27/2022	WV005646	Booker	Eric	Michael	
9	10/27/2022	WV005647	Wahdan	Aiman	M	
10	11/02/2022	WV005648	Muncy	Jordan	M	
11	12/09/2022	WV005649	Bogges	Zachary	Daniel	
12	12/09/2022	WV005650	Freeland	Olivia		
13	12/09/2022	WV005651	Robinson	Jeffrey	Alan	
14	12/09/2022	WV005652	Steeley	Mason	Lee	
15	12/15/2022	WV005653	Loper	Timothy	Wayne	JR.
16	12/15/2022	WV005654	Wright	Colten	Shane	
17	12/22/2022	WV005655	Gyovai	Karl		
18	01/04/2023	WV005656	BURGESS	BROOKE	E	
19	01/13/2023	WV005657	Gum	Ryan	Roy	
20	01/22/2023	WV005658	Abodunde	Bukola		
21	01/22/2023	WV005659	Holstine	Brooke	GIANNA	
22	02/08/2023	WV005660	Fawley	Zachary	W.	
23	02/10/2023	WV005661	Stephenson	Bradley	E	
24	02/16/2023	WV005662	Boone	James	David	JR.
25	03/14/2023	WV005663	Hillegas	Zachary		
26	03/30/2023	WV005664	Newell	Chad	M	
27	04/14/2023	WV005665	Newman	Timothy	Dowling	
28	05/01/2023	WV005666	Richardson	Sara		
29	05/18/2023	WV005667	LENGYEL	SAMANTHA	ANN	
30	06/05/2023	WV005668	Price	Stephen	Wayne	JR.
31	06/05/2023	WV005669	Shuman	Connie		

	<b>Certify Date</b>	<b>License No.</b>	<b>Last Name</b>	<b>First Name</b>	<b>Middle Name</b>	<b>Suffix</b>
32	06/06/2023	WV005670	JIANG	YUAN		
33	06/10/2023	WV005671	Jordan	Michael	Joseph	
34	06/10/2023	WV005672	Mullins	Jared	Wesley	

	<b>Certify Date</b>	<b>License No.</b>	<b>Last Name</b>	<b>First Name</b>	<b>Middle Name</b>	<b>Suffix</b>
1	07/06/2021	WV005584	DAVIDSON	ALEXANDRA	MARIE	
2	07/23/2021	WV005585	Emmer	Virginia	Lynn	
3	07/23/2021	WV005586	Little	Michael	Lee	
4	07/23/2021	WV005587	SENGEWALT	CHRISTOPHER		
5	07/27/2021	WV005588	Gracin	Alek		
6	07/27/2021	WV005589	Prince	Jason	Andrew	
7	08/10/2021	WV005590	Brand	Katelin	Michelle	
8	08/11/2021	WV005591	Goodwin	Georgette	Louise	
9	08/20/2021	WV005592	Woods	Samantha	Lea	
10	09/03/2021	WV005593	Ferns	Brendan	Matthew	
11	09/14/2021	WV005594	Melton	Chad	Edward	
12	09/14/2021	WV005595	Zhydkova	Alina		
13	09/23/2021	WV005596	Hutson	Lance		
14	09/30/2021	WV005597	Fleshman	Jacob	Alan	
15	09/30/2021	WV005598	SINES	PATRICIA		
16	10/10/2021	WV005599	Carpenter	Charles	Joseph	
17	10/10/2021	WV005600	Coram	David	Robert	
18	10/10/2021	WV005601	Covelli	Jordan		
19	10/16/2021	WV005602	Dunford-Shafer	Margaret	Mikaylah	
20	10/16/2021	WV005603	Recana	JC Pearl	Daniel	
21	10/24/2021	WV005604	Neff	Nathan	Richard	
22	10/26/2021	WV005605	Weese	Mason	Parker	
23	10/26/2021	WV005606	Rogge	Karen	Susan	
24	11/02/2021	WV005607	CUTRIGHT	ERIC		
25	11/02/2021	WV005608	Huntington	GAYLENE	Ann	
26	11/07/2021	WV005609	Snodgress	Ryan		
27	11/11/2021	WV005610	Buechler	Michael	Alexander	
28	11/19/2021	WV005611	TALTON	Valerie	Alysse	

	<b>Certify Date</b>	<b>License No.</b>	<b>Last Name</b>	<b>First Name</b>	<b>Middle Name</b>	<b>Suffix</b>
29	11/30/2021	WV005612	HARTLESS	TRACY	ELAINE	
30	12/29/2021	WV005613	TAYLOR	ELIZABETH	A	
31	12/29/2021	WV005614	Forsythe	Alasdair		
32	12/29/2021	WV005615	YUDKOFF	JEFFREY	SHEPPARD	
33	01/03/2022	WV005616	HOLSTEIN	Alexis	Michelle	
34	01/04/2022	WV005617	Hevener	Timothy	Joseph	
35	01/19/2022	WV005618	BLASINGIM	LAYNE	THOMAS	
36	01/19/2022	WV005619	Schumaker	Justin	Thomas	
37	01/25/2022	WV005620	TAYLOR	NATHAN	JUSTIN	
38	01/28/2022	WV005621	Rosencrance	Bryan	D	
39	01/28/2022	WV005622	Watson	Jonathan	Brody	
40	03/03/2022	WV005623	Sherwood	Cameron		
41	03/03/2022	WV005624	Zickafoose	Jared	R	
42	03/19/2022	WV005625	DOBBS	KENDRICK	M	
43	03/19/2022	WV005626	Giannamore	Samantha	Marie	
44	03/19/2022	WV005627	Sarmiento Soler	Gerardo	Arturo	
45	04/05/2022	WV005628	BONER	BRIANA	MARIE	
46	04/05/2022	WV005629	Pendley	Stephen		
47	04/21/2022	WV005630	SMALLWOOD	JOSHUA	PERRY	
48	05/12/2022	WV005631	KEE	ADAM	CHRISTOPHER	
49	05/25/2022	WV005632	Searles	DeWitt	Richard	III
50	05/27/2022	WV005633	Vogelbach	Anthony	Garrett	
51	06/04/2022	WV005634	ECKHART	ROBIN		
52	06/04/2022	WV005635	Halbrook	Stephen		II
53	06/08/2022	WV005636	Davis	Zachary		
54	06/13/2022	WV005637	Adkins	Zachary		
55	06/23/2022	WV005638	Yankie	Mary	Frances	

## Exhibit C

### CPA Examination

In April 2004, the Board implemented the computer-based American Institute of Certified Public Accountants (AICPA) examination given in four separate testing windows throughout the year. Questions are prepared by the Board of Examiners and uniformly graded 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 Boards of Accountancy (NASBA). Subjects covered by the uniform examination are Business Environment and Concepts (BEC), Auditing and Attestation (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. The candidate will lose credit for any Test Sections passed outside the eighteen-month period.

132 Candidates sat for 266 parts of the Exam from July 1, 2022, to June 30, 2023

122 Candidates sat for 243 parts of the Exam from July 1, 2021, to June 30, 2022

24 Candidates passed the Exam in FY 2023

30 Candidates passed the Exam in FY 2022

Additional statistical information regarding West Virginia CPA Exam Candidates as well as a listing of Successful Exam Candidates are available on the following pages

**Successful Exam Candidates**  
**July 1, 2022 through June 30, 2023**  
**Exhibit C**

	<b>Exam Passed Date</b>	<b>Last Name</b>	<b>First Name</b>	<b>Middle Name</b>	<b>Suffix</b>	<b>State</b>
1	07/11/2022	PALMER	AARON	ROBERT		SC
2	08/06/2022	LOWERY	DANNY	RAY	JR.	WV
3	09/06/2022	Muncy	Jordan	M		WV
4	09/07/2022	Shrewsbury	Carter	Evan		WV
5	09/30/2022	Booker	Eric	Michael		WV
6	10/22/2022	Hartwell	Garrison			WV
7	11/07/2022	Bogges	Zachary	Daniel		WV
8	11/11/2022	Wright	Colten	Shane		WV
9	11/12/2022	Freeland	Olivia			WV
10	11/22/2022	Gyovai	Karl			WV
11	12/06/2022	BURGESS	BROOKE	E		WV
12	12/31/2022	Fawley	Zachary	W.		WV
13	12/31/2022	Holstine	Brooke	GIANNA		WV
14	01/21/2023	Boone	James	David	JR.	WV
15	01/31/2023	Newell	Chad	M		OH
16	02/07/2023	WILLIAMS	Allyson	Brooke		NC
17	03/04/2023	Seckman	Conner	Adam		WV
18	04/19/2023	LENGYEL	SAMANTHA	ANN		WV
19	05/24/2023	Esguerra	Sheralynn			WV
20	05/24/2023	Mullins	Jared	Wesley		WV
21	05/24/2023	Price	Stephen	Wayne	JR.	WV
22	06/16/2023	George	Kara			WV
23	06/16/2023	Hicks	Mary	Katherine		WV
24	06/20/2023	Hunter	DYLAN	Anthony		WV

**Successful Exam Candidates**  
**July 1, 2021 through June 30, 2022**  
**Exhibit C**

	<b>Exam Passed Date</b>	<b>Last Name</b>	<b>First Name</b>	<b>Middle Name</b>	<b>State</b>
1	07/26/2021	Weese	Mason	Parker	WV
2	08/13/2021	Schnarr	Kyler	Michael	WV
3	08/14/2021	Melton	Chad	Edward	FL
4	08/14/2021	Zhydkova	Alina		VA
5	08/17/2021	SINES	PATRICIA		FL
6	08/23/2021	Hutson	Lance		WV
7	09/07/2021	Fleshman	Jacob	Alan	WV
8	09/27/2021	Rogge	Karen	Susan	WV
9	09/30/2021	CUTRIGHT	ERIC		WV
10	09/30/2021	Dunford-Shafer	Margaret	Mikaylah	WV
11	10/15/2021	TALTON	Valerie	Alysse	WV
12	10/21/2021	Hevener	Timothy	Joseph	WV
13	11/12/2021	Petersen	Darby	Layne	WV
14	11/13/2021	Forsythe	Alasdair		WV
15	11/29/2021	HOLSTEIN	Alexis	Michelle	WV
16	12/13/2021	BLASINGIM	LAYNE	THOMAS	WV
17	12/13/2021	Sarmiento Soler	Gerardo	Arturo	WV
18	12/14/2021	Rosencrance	Bryan	D	WV
19	12/30/2021	TAYLOR	NATHAN	JUSTIN	WV
20	12/30/2021	Watson	Jonathan	Brody	VA
21	02/11/2022	Sherwood	Cameron		KY
22	02/12/2022	Zickafoose	Jared	R	WV
23	03/05/2022	BONER	BRIANA	MARIE	WV
24	03/05/2022	Pendley	Stephen		WV
25	03/26/2022	KEE	ADAM	CHRISTOPHER	WV
26	03/26/2022	Lusk	Heidi	Noel	WV
27	04/23/2022	Vogelbach	Anthony	Garrett	WV



**Successful Exam Candidates**  
**July 1, 2021 through June 30, 2022**  
**Exhibit C**

	<b>Exam Passed Date</b>	<b>Last Name</b>	<b>First Name</b>	<b>Middle Name</b>	<b>State</b>
28	05/13/2022	Davis	Zachary		WV
29	05/14/2022	ECKHART	ROBIN		WV
30	06/08/2022	Davis	Kayla	Renee	WV

# CPA Exam Performance Summary: 2023 Q-2

## West Virginia

### Overall Performance

Unique Candidates	61
New Candidates	17
Total Sections	68
Passing 4th Section	7
Sections / Candidates	1.11
Pass Rate	42.65%
Average Score	67.38

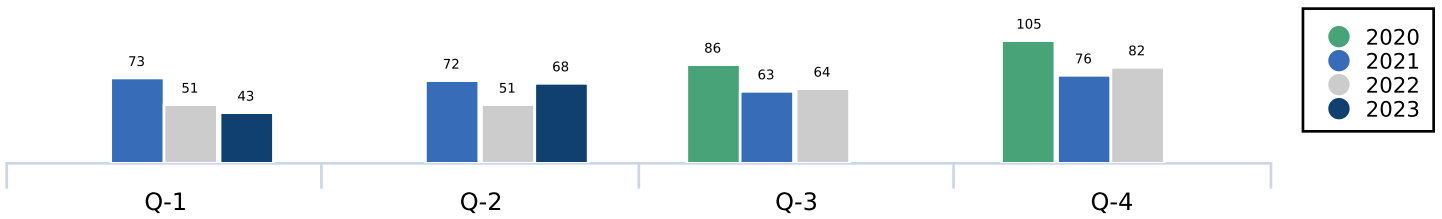
### Section Performance

	Sections	Score	% Pass
First-Time	17	65.94	41.18%
Re-Exam	51	67.86	43.14%
AUD	10	72.90	50.0%
BEC	21	67.57	28.57%
FAR	23	59.22	34.78%
REG	14	76.57	71.43%

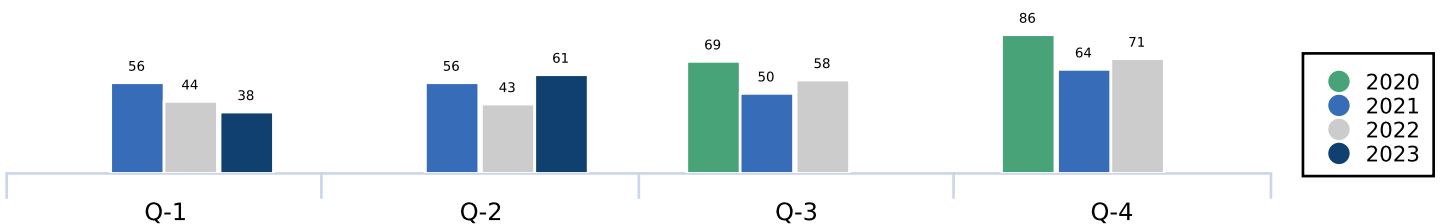
### Jurisdiction Ranking

Candidates	Sections
49	50
Pass Rate	Avg Score
49	51

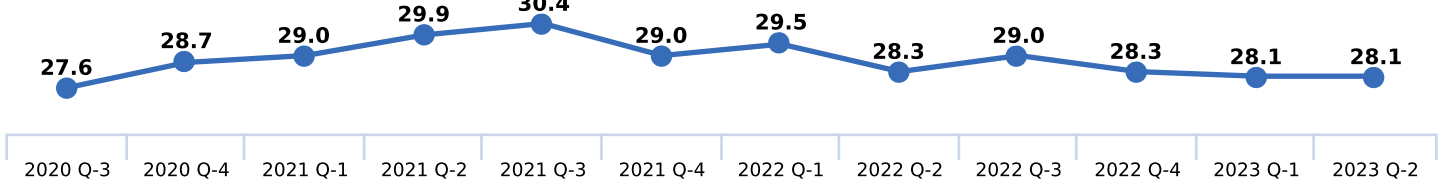
### Sections



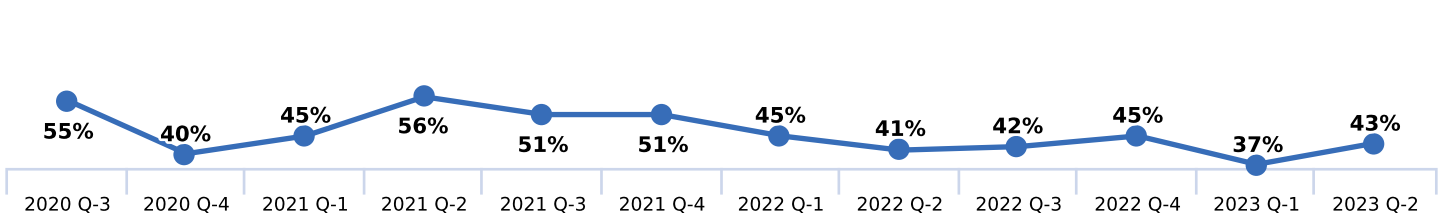
### Candidates



### Average Age



### % Pass



# CPA Exam Performance Summary: 2023 Q-2

## West Virginia

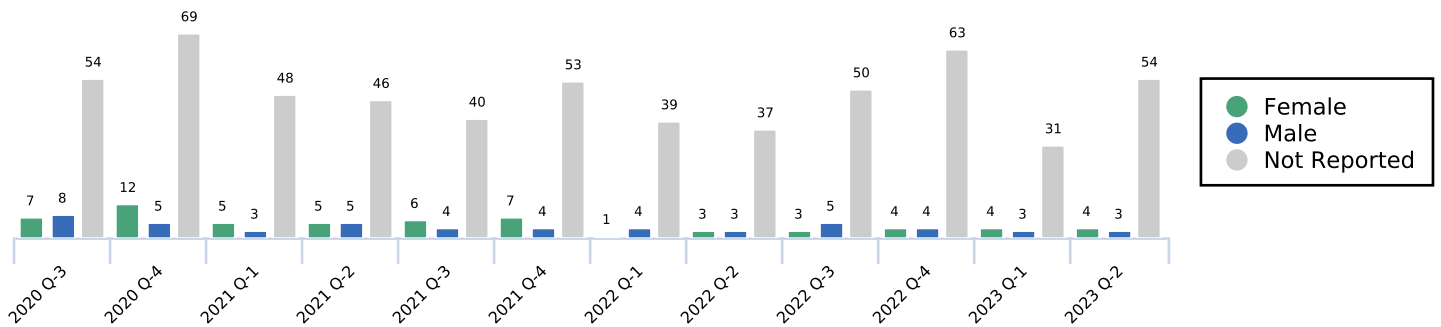
### Degree Type

	Candidates	% Total
Bachelor's Degree	48	78.7%
Advanced Degree	13	21.3%
Enrolled / Other	0	0.0%

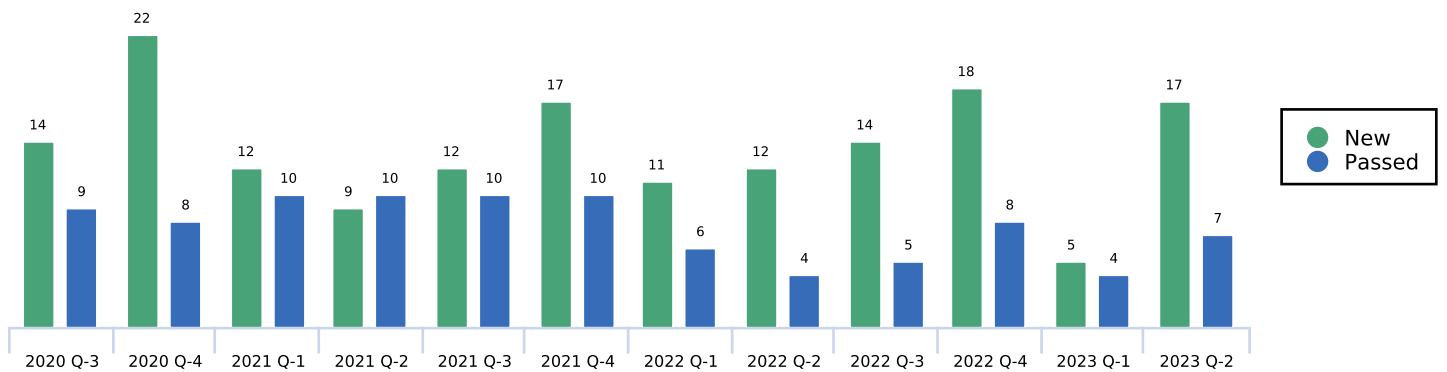
### Residency

	Candidates	% Total
In-State Address	55	90.16%
Out-of-State Address	6	9.84%
Foreign Address	0	0.0%

### Gender



### New Candidates vs Candidates Passing 4th Section



Notes:

- 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.
  - The demographic data related to age, gender, and degree type is provided by the individual candidates and may not be 100% accurate.
  - Some jurisdictions do not require candidates to report certain demographic data nor complete surveys gathering such data on a voluntary basis.
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# CPA Exam Performance Summary: 2022 Q-3 West Virginia

## Overall Performance

Unique Candidates	58
New Candidates	14
Total Sections	64
Passing 4th Section	5
Sections / Candidates	1.1
Pass Rate	42.19%
Average Score	68.30

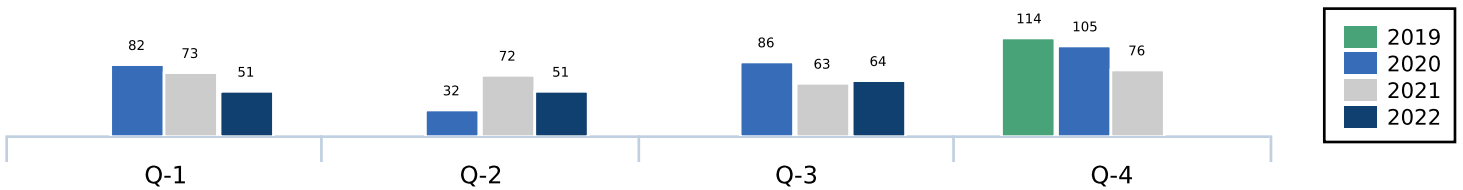
## Section Performance

	Sections	Score	% Pass
First-Time	19	63.37	26.32%
Re-Exam	45	70.38	48.89%
AUD	15	70.33	40.0%
BEC	13	74.38	61.54%
FAR	25	61.24	24.0%
REG	11	74.36	63.64%

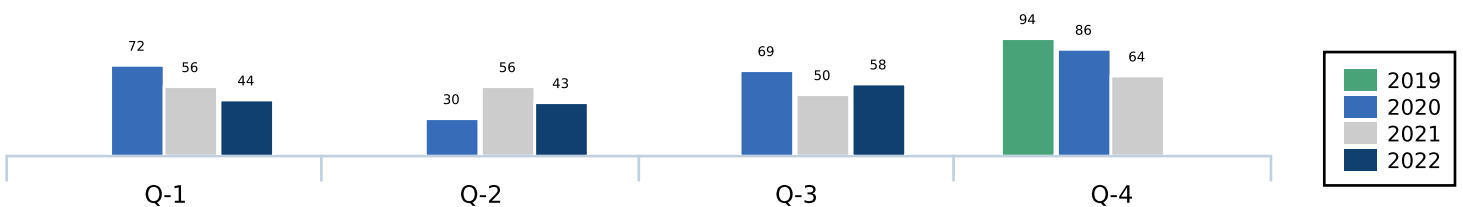
## Jurisdiction Ranking

Candidates	Sections
50	52
50	50
Pass Rate	Avg Score

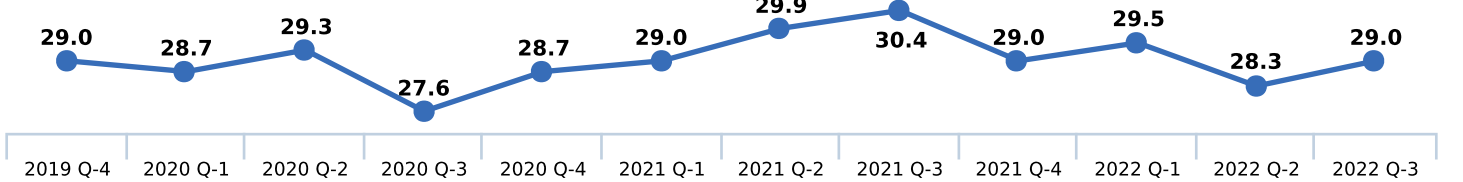
### Sections



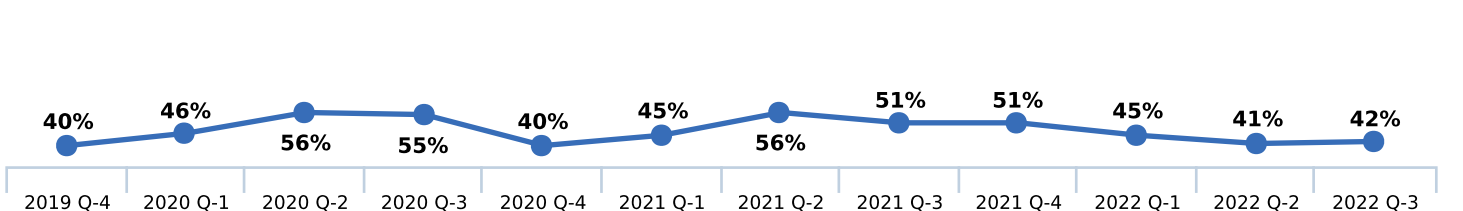
### Candidates



### Average Age



### % Pass



# CPA Exam Performance Summary: 2022 Q-3

## West Virginia

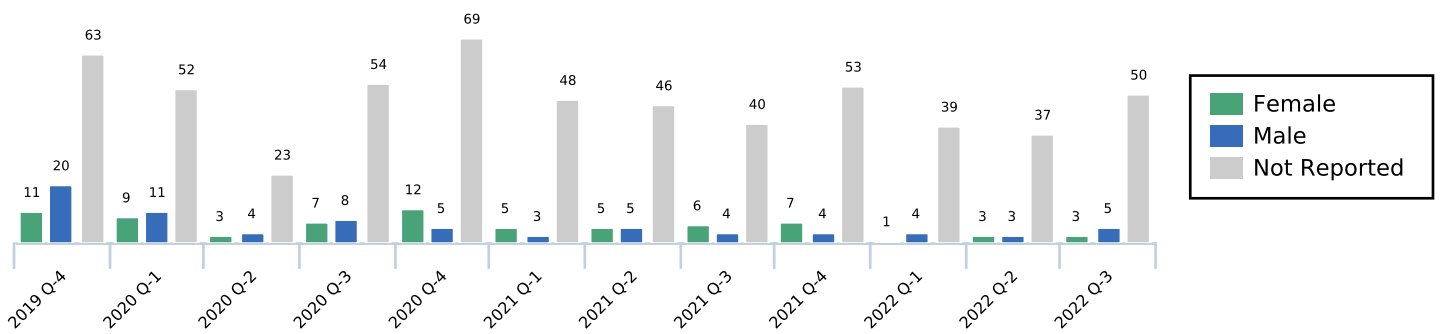
### Degree Type

	Candidates	% Total
Bachelor's Degree	42	72.4%
Advanced Degree	16	27.6%
Enrolled / Other	0	0.0%

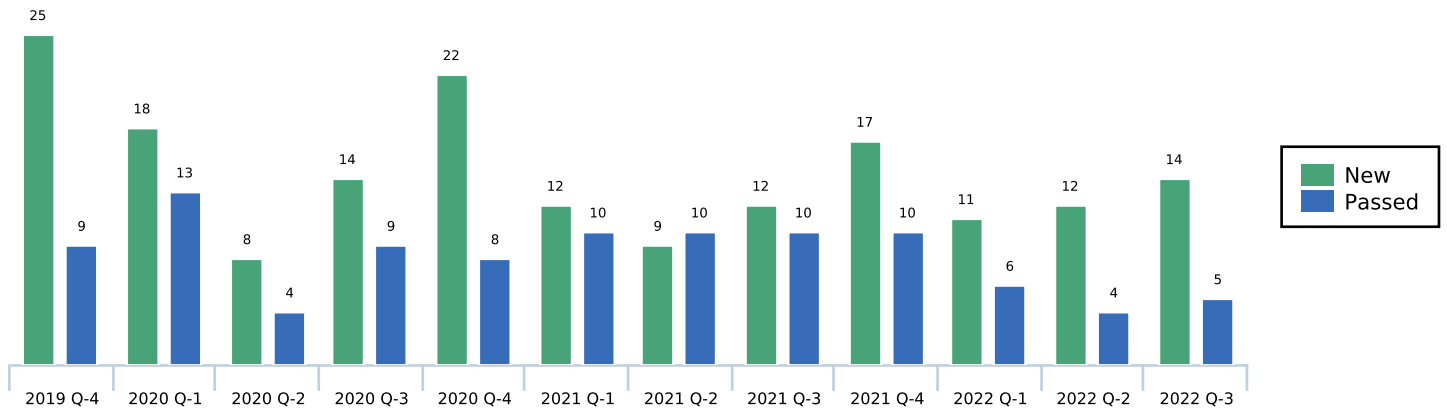
### Residency

	Candidates	% Total
In-State Address	49	84.48%
Out-of-State Address	9	15.52%
Foreign Address	0	0.0%

### Gender



### New Candidates vs Candidates Passing 4th Section



**Notes:**

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.
  3. Some jurisdictions do not require candidates to report certain demographic data nor complete surveys gathering such data on a voluntary basis.
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# CPA Exam Performance Summary: 2022 Q-4 West Virginia

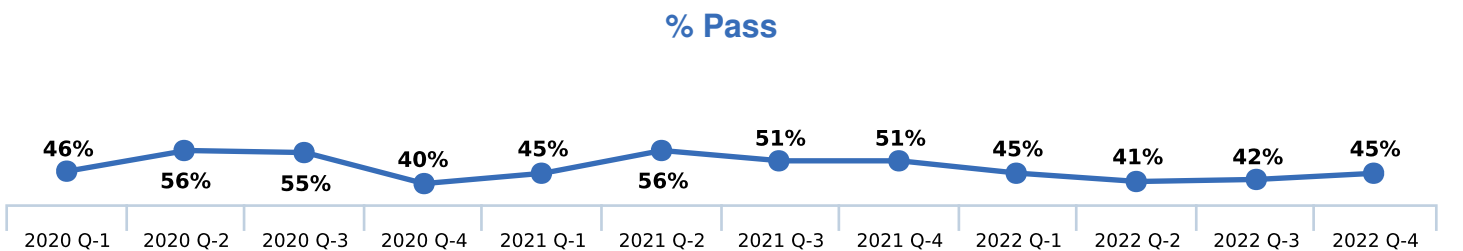
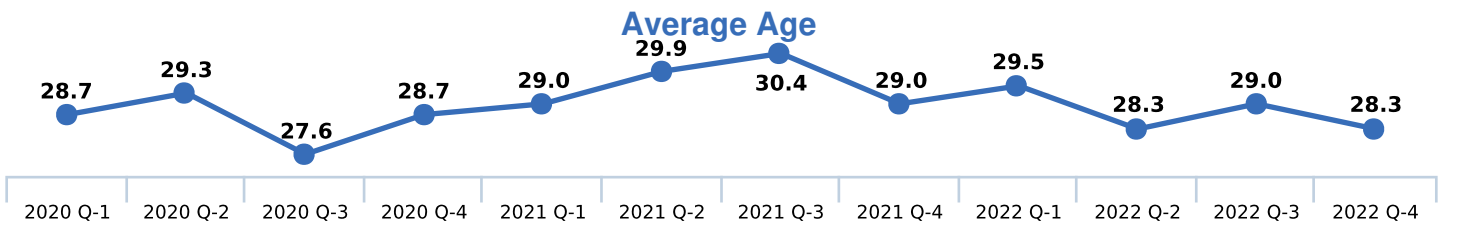
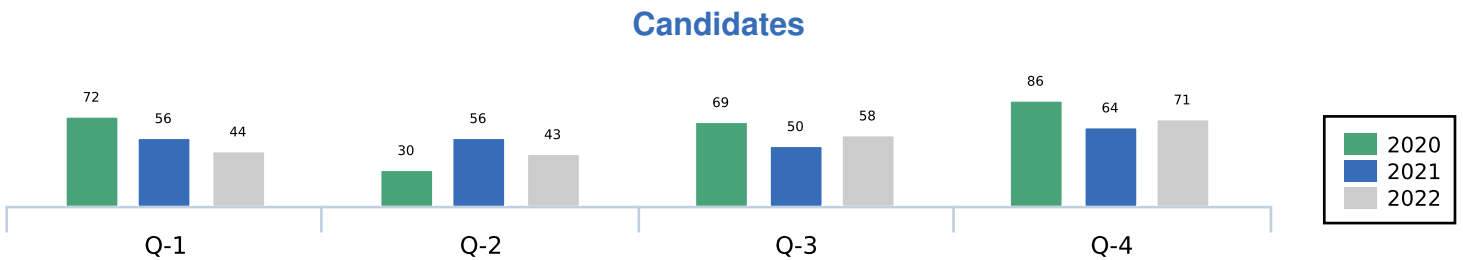
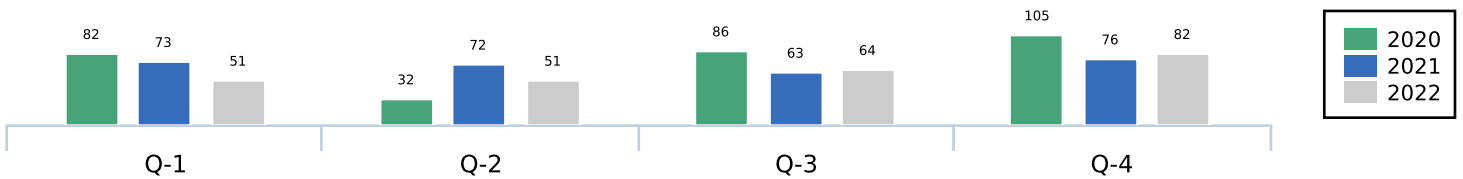
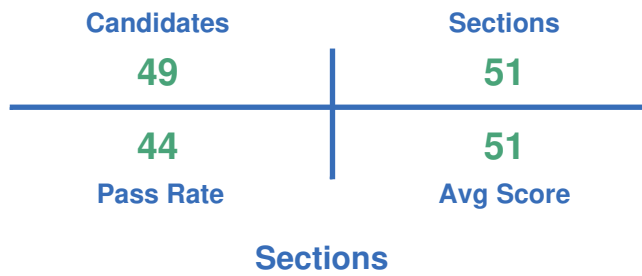
## Overall Performance

Unique Candidates	71
New Candidates	18
Total Sections	82
Passing 4th Section	8
Sections / Candidates	1.15
Pass Rate	45.12%
Average Score	66.80

## Section Performance

	Sections	Score	% Pass
First-Time	24	63.96	37.5%
Re-Exam	58	67.98	48.28%
AUD	22	66.77	50.0%
BEC	14	71.50	50.0%
FAR	28	61.21	39.29%
REG	18	71.89	44.44%

## Jurisdiction Ranking



# CPA Exam Performance Summary: 2022 Q-4 West Virginia

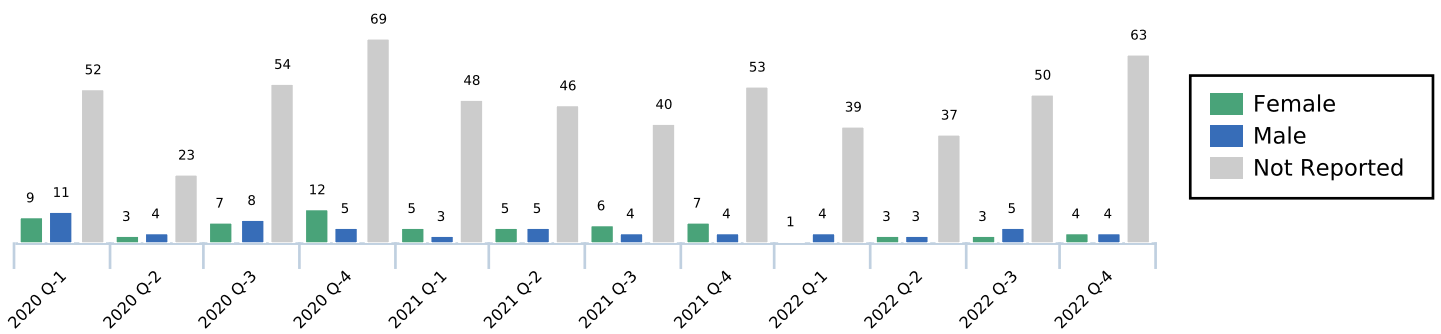
## Degree Type

	Candidates	% Total
Bachelor's Degree	54	76.1%
Advanced Degree	17	23.9%
Enrolled / Other	0	0.0%

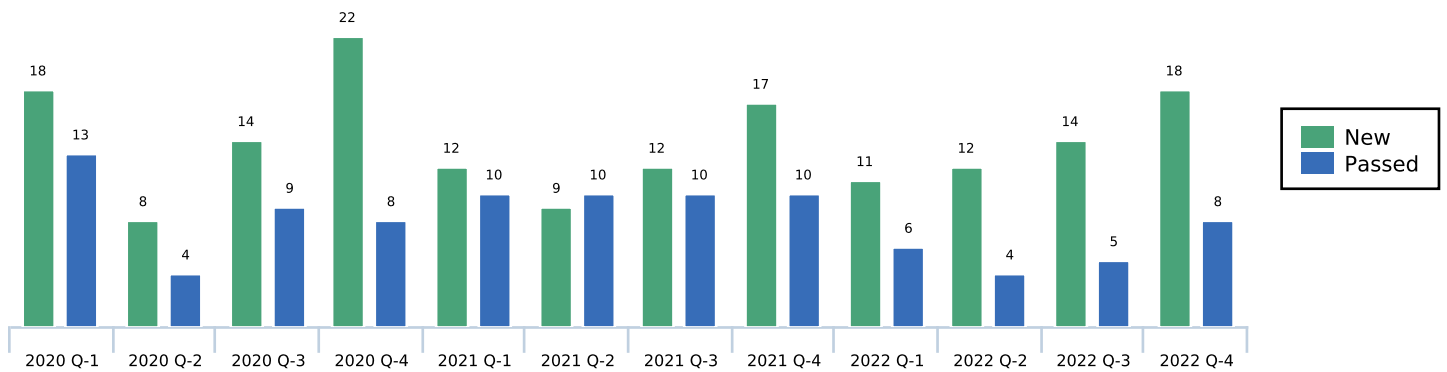
## Residency

	Candidates	% Total
In-State Address	60	84.51%
Out-of-State Address	11	15.49%
Foreign Address	0	0.0%

## Gender



## New Candidates vs Candidates Passing 4th Section



**Notes:**

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.
  3. Some jurisdictions do not require candidates to report certain demographic data nor complete surveys gathering such data on a voluntary basis.
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## Exhibit D

### COMPLAINT AND DISCIPLINARY ACTION STATUS

All complaints against a license are referred to the Complaint Committee within the Board of Accountancy. The Committee reviews all the information, monitors consent order compliance, monitors Peer Review matters and makes recommendations to the Board for resolution.

A listing of all new and open complaints during the above referenced fiscal period is provided on the following pages.



FY Ended June 30, 2022			
Complaint Number	Dates	Complaint	Resolution
2023-01	Filed: 09/10/2022	Unprofessional Conduct / Estate Mishandling	On March 7, 2023 an Informal Conference was held with the CPA due to lack of response to the Compliant. All information was obtained by the Complaint Review Committee. At the April 28, 2023 meeting the Board determined, after careful consideration, this case is a legal matter and out of the jurisdiction of the Board. The Board voted to close this complaint
2023-02	Filed:10/28/2022	Failure to submit State Tax	At the January 27, 2023 meeting the Board determined, after careful consideration, this case is a legal matter and out of the jurisdiction of the Board. The Board voted to close this complaint
2023-03	Filed: 11/28/2022	Unprofessional Conduct	At the April 28, 2023 meeting the Board determined, after careful consideration, this case is a legal matter and out of the jurisdiction of the Board. The Board voted to close this complaint
2023-04	Filed: 02/08/2023	Professional Negligence	Under investigation; will be included in FY2024 Report
2023-05	Filed: 03/03/2023	Unprofessional Conduct	At the April 28, 2023 meeting the Board determined, after careful consideration, this case is a legal matter and out of the jurisdiction of the Board. The Board voted to close this complaint
2023-06	Filed: 04/28/2023	Falsifying CPE Report	Under investigation; will be included in FY2024 Report
2023-07	Filed: 05/03/2023	Unprofessional Conduct	Under investigation; will be included in FY2024 Report
2023-08	Filed: 05/05/2023	Failure to submit Quarterly Taxes	Under investigation; will be included in FY2024 Report
2023-09	Filed: 05/22/2023	Unethical/Unprofessional Conduct	Under investigation; will be included in FY2024 Report
2023-10	Filed: 06/05/2023	Unprofessional Conduct / Signage	Under investigation; will be included in FY2024 Report
2023-11	Filed: 06/12/2023	Professional Negligence	Under investigation; will be included in FY2024 Report

## **Exhibit E**

### **Firm Permits, Accounting Corporations, and Professional Limited Liability Companies**

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. All Accounting Corporations and Professional Limited Liability Companies approved by the Board 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.

A listing of all Firm Permits, Accounting Corporations, and Professional Limited Liability Companies Approved by the Board for the time period indicated are listed in the following pages.

	Registration Date	Firm No.	Firm Name	City	State
1	07/19/2022	F00722	Anders Minkler Huber & Helm LLP	St. Louis	MO
2	07/25/2022	F0049	JOHN W PREECE CPA AC	DELBARTON	WV
3	07/25/2022	F00723	BODINE PERRY, PLLC	NAPLES	FL
4	07/28/2022	F00724	J. Schaefer & Company, LLC	Cleveland	OH
5	09/22/2022	F00725	STROUD, ROSS & ASSOCIATES, CPAS	Beckley	WV
6	12/20/2022	F00726	SM Magnone CPA, PLLC	Weirton	WV
7	12/20/2022	F00727	ECKLEBERRY ACCOUNTING CORPORATION	CHESTER	WV
8	01/03/2023	F00728	S.R. Snodgrass, P.C. DBA S.R. Snodgrass, A.C.	Wheeling	WV
9	01/09/2023	F00729	ALVAREZ MENDOZA LABOUNTY, CPA	Doral	FL
10	02/02/2023	F00730	Edward Magee Consulting, PLLC	Charleston	WV
11	03/20/2023	F00731	Erica Sloan Accounting, PLLC dba DOPE CFO Certified Advisor	Charles Town	WV
12	03/30/2023	F00732	HoganTaylor LLP	Tulsa	OK

	Registration Date	Firm No.	Firm Name	City	State
1	07/19/2021	F00702	Prescient Assurance LLC	Signal Mountain	TN
2	07/21/2021	F00703	Hughes Pittman & Gupton, LLP	Raleigh	NC
3	08/01/2021	F00705	AREHART ASSOCIATES, LTD.	Waynesboro	VA
4	08/05/2021	F00704	John T. Lane and Associates LLC	Mount Sterling	KY
5	09/10/2021	F00706	Nathan Ferguson CPA LLC	Wylie	TX
6	09/23/2021	F00707	NELSON CPAS PLLC	Parkersburg	WV
7	10/07/2021	F00708	EMMER ACCOUNTING & CONSULTING, PLLC	Charles Town	WV
8	11/29/2021	F00709	MaloneBailey LLP	Houston	TX
9	11/29/2021	F00710	JUSTIN W. JORNS, CPA, PLLC DBA JJ THE CPA, PLLC	White Hall	WV
10	12/01/2021	F00711	SELDOMRIDGE & SHAFER CPAS PLLC	Lewisburg	WV
11	12/29/2021	F00712	CUTRIGHT PROFESSIONAL ACCOUNTING, PLLC	Fairmont	WV
12	12/29/2021	F00713	ADAM M. CARLIN, CPA, PLLC	Romney	WV
13	01/01/2022	F00714	Miller Cooper & Co., Ltd.	Deerfield	IL
14	01/04/2022	F00716	MHCS P.C.	West Des Moines	IA
15	01/12/2022	F00715	BPM LLP	Walnut Creek	CA
16	02/08/2022	F00717	CONCANNON MILLER & CO, PC	Bethlehem	PA
17	03/15/2022	F00718	BRAD RYAN CPA PLLC	Ridgeley	WV
18	03/29/2022	F00719	Taylor's Accounting and Consulting, PLLC	Princeton	WV
19	03/31/2022	F00720	STEVE KAWASH, CPA, PLLC DBA AS TRUSTED ADVISORY SERVICES	Charleston	WV
20	05/03/2022	F00721	Smallwood CPA Firm PLLC	Charles Town	WV

## **Exhibit F**

### **Application for Authorization to Perform Attest/Compilation Services**

Sole Practitioners 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. A listing of firms and individuals granted an initial authorization are provided on the following pages

**Exhibit F**

	<b>Registration Date</b>	<b>Firm Number</b>	<b>Firm Name</b>	<b>City</b>	<b>State</b>
1	07/19/2022	F00722	Anders Minkler Huber & Helm LLP	St. Louis	MO
2	07/25/2022	F00723	BODINE PERRY, PLLC	NAPLES	FL
3	07/28/2022	F00724	J. Schaefer & Company, LLC	Cleveland	OH
4	01/03/2023	F00728	S.R. Snodgrass, P.C. DBA S.R. Snodgrass, A.C.	Wheeling	WV
5	01/09/2023	F00729	ALVAREZ MENDOZA LABOUNTY, CPA	Doral	FL
6	02/02/2023	F00730	Edward Magee Consulting, PLLC	Charleston	WV
7	03/30/2023	F00732	HoganTaylor LLP	Tulsa	OK

**Firm and Individual Authorizations Approved**  
**July 1, 2021 to June 30, 2022**  
**Exhibit F**

	<b>Registration Date</b>	<b>Firm No.</b>	<b>Firm Name</b>	<b>City</b>	<b>State</b>
1	07/19/2021	F00702	Prescient Assurance LLC	Signal Mountain	TN
2	07/21/2021	F00703	Hughes Pittman & Gupton, LLP	Raleigh	NC
3	09/10/2021	F00706	Nathan Ferguson CPA LLC	Wylie	TX
4	11/29/2021	F00709	MaloneBailey LLP	Houston	TX
5	12/29/2021	F00713	ADAM M. CARLIN, CPA, PLLC	Romney	WV
6	01/01/2022	F00714	Miller Cooper & Co., Ltd.	Deerfield	IL
7	03/15/2022	F00718	BRAD RYAN CPA PLLC	Ridgeley	WV

## **Exhibit G**

### **LICENSEE AND FIRMS BY COUNTY OF PRACTICE**

A listing of the number of Active CPAs, Inactive-CPAs, and Active Firms by West Virginia County of practice and for out-of-state licensees by state of residence.



## ACTIVE CPA LICENSES BY STATE

State	Licensees	State	Licensees
Alabama	2	Montana	0
Alaska	1	Nebraska	0
Arizona	2	Nevada	3
Arkansas	1	New Hampshire	1
California	6	New Jersey	3
Colorado	7	New Mexico	2
Connecticut	1	New York	2
District of Columbia	2	North Carolina	63
Delaware	3	North Dakota	0
Florida	46	Ohio	114
Georgia	18	Oklahoma	1
Hawaii	0	Oregon	1
Idaho	0	Pennsylvania	71
Illinois	2	Rhode Island	0
Indiana	5	South Carolina	27
Iowa	0	South Dakota	0
Kansas	0	Tennessee	17
Kentucky	32	Texas	28
Louisiana	0	Utah	1
Maine	0	Vermont	0
Maryland	30	Virginia	69
Massachusetts	1	Washington	4
Michigan	1	West Virginia	1626
Minnesota	1	Wisconsin	1
Mississippi	0	Wyoming	1
Missouri	3	Out-of-Country	5
		<b>Total</b>	<b>2204</b>

\* Based on Home Address

## ACTIVE CPA LICENSES BY COUNTY

County	Licensees	County	Licensees
Barbour	7	Mineral	9
Berkeley	55	Mingo	12
Boone	6	Monongalia	148
Braxton	3	Monroe	4
Brooke	8	Morgan	5
Cabell	116	Nicholas	31
Calhoun	0	Ohio	91
Clay	2	Pendleton	4
Doddridge	1	Pleasants	3
Fayette	17	Pocahontas	2
Gilmer	2	Preston	25
Grant	5	Putnam	138
Greenbrier	20	Raleigh	62
Hampshire	6	Randolph	21
Hancock	13	Ritchie	7
Hardy	5	Roane	5
Harrison	88	Summers	3
Jackson	23	Taylor	10
Jefferson	34	Tucker	2
Kanawha	369	Tyler	0
Lewis	9	Upshur	19
Lincoln	8	Wayne	19
Logan	9	Webster	0
Marion	60	Wetzel	7
Marshall	11	Wirt	1
Mason	11	Wood	65
McDowell	1	Wyoming	3
Mercer	41	Out-of-State/Country	578
		Total	2204

\* Based on Home Address

## ACTIVE FIRMS BY STATE

State	Firms	State	Firms
Alabama	3	Montana	0
Alaska	0	Nebraska	0
Arizona	0	Nevada	0
Arkansas	0	New Hampshire	1
California	6	New Jersey	2
Colorado	1	New Mexico	0
Connecticut	0	New York	12
District of Columbia	1	North Carolina	7
Delaware	0	North Dakota	1
Florida	8	Ohio	16
Georgia	8	Oklahoma	1
Hawaii	0	Oregon	0
Idaho	0	Pennsylvania	22
Illinois	6	Rhode Island	0
Indiana	4	South Carolina	2
Iowa	1	South Dakota	0
Kansas	0	Tennessee	4
Kentucky	6	Texas	4
Louisiana	0	Utah	0
Maine	1	Vermont	0
Maryland	7	Virginia	11
Massachusetts	0	Washington	1
Michigan	2	West Virginia	191
Minnesota	1	Wisconsin	1
Mississippi	1	Wyoming	0
Missouri	3	Total	335

\* Based on Business Address

## ACTIVE FIRMS BY COUNTY

County	Firms	County	Firms
Barbour	2	Mineral	2
Berkeley	11	Mingo	2
Boone	0	Monongalia	12
Braxton	0	Monroe	0
Brooke	0	Morgan	2
Cabell	17	Nicholas	1
Calhoun	0	Ohio	15
Clay	0	Pendleton	0
Doddridge	0	Pleasants	1
Fayette	1	Pocahontas	0
Gilmer	1	Preston	4
Grant	1	Putnam	5
Greenbrier	2	Raleigh	9
Hampshire	1	Randolph	6
Hancock	3	Ritchie	1
Hardy	1	Roane	1
Harrison	6	Summers	0
Jackson	3	Taylor	0
Jefferson	8	Tucker	0
Kanawha	38	Tyler	0
Lewis	1	Upshur	2
Lincoln	2	Wayne	0
Logan	2	Webster	0
Marion	7	Wetzel	1
Marshall	2	Wirt	0
Mason	1	Wood	9
McDowell	0	Wyoming	1
Mercer	7	Out-of- State / Country	144
		<b>Total</b>	<b>335</b>

\* Based on Business Address

## CPA-INACTIVE LICENSES BY STATE

State	Licensees	State	Licensees
Alabama	0	Montana	0
Alaska	0	Nebraska	0
Arizona	1	Nevada	0
Arkansas	0	New Hampshire	0
California	2	New Jersey	1
Colorado	0	New Mexico	1
Connecticut	0	New York	1
District of Columbia	1	North Carolina	12
Delaware	2	North Dakota	0
Florida	11	Ohio	19
Georgia	1	Oklahoma	1
Hawaii	0	Oregon	0
Idaho	0	Pennsylvania	10
Illinois	0	Rhode Island	0
Indiana	1	South Carolina	4
Iowa	0	South Dakota	0
Kansas	0	Tennessee	6
Kentucky	1	Texas	5
Louisiana	1	Utah	0
Maine	0	Vermont	0
Maryland	6	Virginia	7
Massachusetts	1	Washington	2
Michigan	1	West Virginia	138
Minnesota	2	Wisconsin	0
Mississippi	0	Wyoming	0
Missouri	0	Out-of-Country	0
		<b>Total</b>	<b>238</b>

\* Based on Home Address

## CPA-INACTIVE LICENSES BY COUNTY

County	Licenseses	County	Licenseses
Barbour	0	Mineral	0
Berkeley	4	Mingo	1
Boone	1	Monongalia	18
Braxton	0	Monroe	0
Brooke	1	Morgan	0
Cabell	10	Nicholas	2
Calhoun	0	Ohio	7
Clay	1	Pendleton	0
Doddridge	0	Pleasants	0
Fayette	6	Pocahontas	0
Gilmer	0	Preston	2
Grant	1	Putnam	6
Greenbrier	3	Raleigh	11
Hampshire	0	Randolph	0
Hancock	0	Ritchie	0
Hardy	0	Roane	0
Harrison	7	Summers	0
Jackson	3	Taylor	1
Jefferson	2	Tucker	0
Kanawha	27	Tyler	0
Lewis	1	Upshur	1
Lincoln	0	Wayne	2
Logan	0	Webster	0
Marion	8	Wetzel	0
Marshall	2	Wirt	1
Mason	2	Wood	8
McDowell	0	Wyoming	1
Mercer	3	Out-of-Country	
Out-of State	95	Total	<b>238</b>

\* Based on Home Address

## Exhibit H

### CONTINUING EDUCATION (CPE)

Certificate holders applying for annual licensure renewal shall have completed 120 hours of continuing education within the three preceding calendar years, with at least 20 hours in each calendar year. Provided, that the new certificate holder completes 40 hours of continuing education during the subsequent calendar year and thereafter satisfies all otherwise applicable provisions of this subsection. Included in the 120 hours shall be a minimum of four (4) hours of ethics. The Board measures compliance of CPE by the calendar year. All certificate holders shall return an annual continuing education reporting form to the Board by January 31 of the following year.

A listing of Active CPAs chosen for the random CPE audit for the calendar Year 2022 are included in the following report.

	License Number	First Name	Middle Name	Last Name	Suffix	Complete	Compliant Y/N
1	WV003114	KIMBERLY	C	ARTHUR		X	Y
2	WV003346	DANIEL	P	BICKERTON		X	Y
3	WV001178	JOHN	D.	BLAIR	JR.	X	Y
4	WV005517	Alexandra	Elise	Brannon		X	Y
5	WV005329	DARA	ELAINE	BRITTON		X	Y
6	WV003956	JEREMY	WAYNE	BROWN		Y	Y
7	WV003779	TARA	L	BUCKNER		Y	Y
8	WV001891	LINDA	ANN	BURNS		X	Y
9	WV002600	LISA	A	CICCONI		X	Y
10	WV005108	ANN	FRANCES	CLEMENTE		X	Y
11	WV003013	BRIAN	DOUGLAS	COLE		X	Y
12	WV001421	BROOKS	A.	COTTLE		X	Y
13	WV001915	KAREN	S.	ELLINGTON		X	Y
14	WV004832	MARCUS	VINCENT	ERVIN		X	Y
15	WV005028	DANA	L	FOGLE		X	Y
16	WV002579	TERRY	D	FROST		X	Y
17	WV005562	Timothy		Guerrant		X	Y
18	WV004046	ROBERTA	HEATHER	HALL		X	Y
19	WV002805	RONALD	LEE	HICKS		X	Y
20	WV005282	STEPHEN	NATHANIEL	HOLCOMB		Y	Y
21	WV003257	MIRI	DAIA	HUNTER		X	Y
22	WV005309	JESSE	L.	ISNER		X	Y
23	WV002409	HENRY	H	JONES		X	Y
24	WV004445	NICOLE	SUSAN	KEMPER		X	Y



	License Number	First Name	Middle Name	Last Name	Suffix	Complete	Compliant Y/N
25	WV005284	WILLIAM	VERDE	KNICELEY		X	Y
26	WV003486	MAC		LICHTERMAN		X	Y
27	WV004582	JACOB	RYAN	LINDSAY		Y	Y
28	WV004768	JESSICA	LEE	LINDSAY		X	Y
29	WV005443	ASHLEY	ANN	LUCAS		X	Y
30	WV001565	SARAH	L.	MARTIN		X	Y
31	WV001195	GAYLE	E.	MASON		X	Y
32	WV004090	SHIRLEY	ANN	MCCLUNG		X	Y
33	WV001435	CINDY	S	MCGHEE		X	Y
34	WV001665	NORMAN	W.	MILLER	JR.	X	Y
35	WV004417	SHANE	DEAN	MILLER		X	Y
36	WV005394	JILL	GARRETT	MOATS		X	Y
37	WV004965	ROBERTA	JEAN	MOGYOROS		X	Y
38	WV005515	JARED	SETH	MONCMAN		X	Y
39	WV002161	DELLA	C.PERRY	MURPHY		X	Y
40	WV003734	BRADLEY	PRINCE	NICKLIN		X	Y
41	WV003465	DWANNA	D.	PAULEY		X	Y
42	WV001942	ROBERT	G.	PAYNE		X	Y
43	WV004910	JESHUA	TESS	REDDECLIFF		X	Y
44	WV004811	LORI	KATHERINE	REYNOLDS		X	Y
45	WV003383	ALAN	SCOTT	ROBERTSON		X	Y
46	WV004898	RAYMOND	GABRIEL	RUSHDEN		X	Y
47	WV005026	SHAY	MATTHEW	SACHETTI		X	N
48	WV003820	LISA	L.	SHAFFER		X	Y

	License Number	First Name	Middle Name	Last Name	Suffix	Complete	Compliant Y/N
49	WV005555	Cassidy	Nicole	Simonson		X	Y
50	WV005262	KATHY	D.	SISLER		X	Y
51	WV003336	ROBERT	C.	SMITH		X	Y
52	WV002926	SHERRI		SUTLER FOX		X	Y
53	WV001270	G.	DALE	SWENTZEL		X	Y
54	WV005155	KRISTINA	RENEE	TAYLOR		X	Y
55	WV003331	ANN	W.	THOMAS		X	Y
56	WV004267	LADONNA		TOMEI		X	Y
57	WV003474	MICHAEL	J.	TYBURSKI		X	Y
58	WV004395	MATTHEW	AARON	VECCHIO		X	Y
59	WV003088	CHARLOTTE	M.	VICKERS		X	Y
60	WV004653	BRENDAN	TIMOTHY	WELSH		X	Y
61	WV004464	JOHN	WAYNE	WITT		X	Y
62	WV004624	JIAJIA		WU		X	Y

## Exhibit I

### Board Meeting Dates, Agendas, and Minutes

A listing of board meeting dates, West Virginia Secretary of State meeting approval notices, board meeting agendas, and board meeting minutes during the above referenced fiscal period is provided on the following pages.

Listed below are the dates and locations of Board meetings for the periods indicated. The Secretary of State's Meeting Notice Approval, Agenda and Minutes of each meeting are included in the following pages.

**Board Meetings from July 1, 2021 to June 30, 2022**

<b>Date</b>	<b>Location</b>
April 29, 2022	Teleconference
March 22, 2022	Teleconference
January 28, 2022	Teleconference
October 22, 2021	Teleconference
August 17, 2021	Teleconference
July 16, 2021	Teleconference

**Board Meetings from July 1, 2022 to June 30, 2023**

<b>Date</b>	<b>Location</b>
April 28, 2023	In Person - WVBOA Office
January 27, 2023	Teleconference
September 30, 2022	Univesity of Charleston
July 22, 2022	In Person - WVBOA Office

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### Meeting Notice Detail

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<b>Accountancy, WV Board of Accountancy, WV Board of</b>
<b>Date/Time:</b> 4/28/2023 -- 9:30 AM
<b>Location:</b> The West Virginia Board of Accountancy Board Office in Charleston, WV. Please, contact the board office for the agenda.
<b>Purpose:</b> To Review Complaints and conduct regularly scheduled business regarding the Board of Accountancy.
<b>Notes:</b>
<b>Meeting was approved : 2/1/2023 10:25:44 AM</b>

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Wednesday, February 1, 2023 — 10:26 AM

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Friday, April 28, 2023 9:30 a.m.

**AGENDA**

Page 1 of 1

**CALL TO ORDER****1. APPROVAL OF MINUTES**

- ▶ January 27, 2023

**2. COMPLAINTS/EXECUTIVE SESSION**

2023-01	Peer Review Matters	WVBOA Staff Compensation
2023-03	CPE Audit Issues	
2023-04 (New)	CPA Activation App.	
2023-05 (New)		

**3. LEGISLATIVE MATTERS**

- ▶ WVBOA Legislative Update/ Rule 1CSR1 Update (SB361)
- ▶ ARPL Update

**4. CPA EXAMINATION**

- ▶ Approve 2023 Q1 Successful Exam Candidates
- ▶ Review NASBA 2022 Q4 Candidate Performance Reports

**5. FINANCIAL REPORT / P-CARD**

- ▶ Receive *Receipts & Disbursements Report* for fiscal period ending March 31, 2023
- ▶ 2023 Q1 P-Card Expenditure Report for Board ratification

**6. LICENSING / CPE / FIRMS**

- ▶ WVBOA School Course Spreadsheet
- ▶ CHRC - Application Process
- ▶ CPE Update

**7. NASBA / AICPA**

- ▶ Uniform Accountancy Act (UAA) Model Rules Proposed Amendments Update
- ▶ NASBA - Updates/ Upcoming Meetings

**8. OTHER**

- ▶ FY2024 Budget Approval
- ▶ Discuss WVBOA 1CSR1 Rule Changes
- ▶ FY2024 - Election of Officers & Committees
- ▶ Board Office & Board Member Update

**FUTURE BOARD MEETINGS**

- ▶ July 14, 2023; October 6, 2023; January 26, 2024; April 26, 2024

**2023 Q1 Reports for Board Member Review**

- ▶ Exam Candidates Who Sat
- ▶ Approved Exam candidates
- ▶ Approved Firms
- ▶ Approved Licensees
- ▶ Candidate Care Report

**ADJOURN**

**West Virginia  
Board of Accountancy**

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

Jim Justice, Governor



*Board Members:*  
*Theodore A. Lopez, CPA – President*  
*Barry L. Burgess, CPA – Vice President*  
*Keith D. Fisher, Esq., Public Member- Secretary*  
*Horace W. Emery, CPA-Assit. Sec.*  
*Richard A. Hudson, CPA*  
*Virginia C. Slack, CPA*  
*Jason P. Staats, CPA*

Kristi A. Justice, Executive Director

Friday, April 28, 2023, 9:30 a.m.      Board Meeting Minutes      Page 1 of 4

The Board of Accountancy met on Friday, April 28, 2023, at 9:30 at the Board Office.

**Board Members in Attendance were:**

Theodore A. Lopez, CPA - President  
Barry L. Burgess, CPA - V. President  
Keith D. Fisher, Esq. - Secretary (Virtual)  
Horace W. Emery, CPA – Assist. Secretary  
Richard A. Hudson, CPA (Virtual)  
Virginia C. Slack, CPA  
Jason P. Staats, CPA

**Others in Attendance were:**

Kristi A. Justice, Executive Director  
Stefani D. Young, Board Staff  
Sara B. Short, Board Staff  
Judy Proctor, WVSCPA

The meeting was called to order at 9:41 a.m. by Ted Lopez, Board President, for which the following actions were recorded.

**1. Approval of Minutes**

Upon motion by Horace Emery and second by Barry Burgess the Minutes of the January 27, 2023 meeting, were approved as presented. Motion carried.

**2. Complaints/Executive Session**

Upon motion by Barry Burgess and second by Horace Emery, the Board went into Executive Session at 9:43 a.m. to consider disciplinary matters pursuant to W. Va. Code § 6-9A-4. Motion carried.

Upon motion by Horace Emery and second by Virginia Slack, the Board came out of Executive Session at 12:05 p.m. and made the following actions part of the record:

2023-01: Upon motion by Barry Burgess and second by Horace Emery, The Board voted to dismiss this matter. The Board found no probable cause for a violation of its statutes or regulations. Motion carried.

2023-03: Upon motion by Barry Burgess and second by Horace Emery, The Board voted to dismiss this matter. The Board found no probable cause for a violation of its statutes or regulations. Motion carried.

2023-04: The Complaint Committee reported this matter is still under investigation.

2023-05: Upon motion by Barry Burgess and second by Jason Staats, The Board voted to dismiss this matter. The Board found no probable cause for a violation of its statutes or regulations. Motion carried. Virginia Slack recused herself from the vote.

2023-06: WVBOA Board initiated complaint: Upon motion by Barry Burgess and second by Jason Staats, The Board voted to open a complaint on this matter. Motion carried.

Peer Review Matters: The Complaint Committee recommended to continue to investigate all Peer Review Matters.

CPA Activation Application: Executive Director will send a follow up email to the applicant.

WVBOA Staff Compensation: Upon motion by Horace Emery and second by Barry Burgess, The Board voted to provide staff with a cost of living raise as directed by the Executive Director. Motion Carried.

### 3. Legislative Matters

Executive Director provided the Board with an update of the 2023 WV Legislative Session. SB361 (Authorizing Board of Accountancy to promulgate legislative rule relating to board rules of professional conduct) passed with an effective date of April 1, 2023.

Kristi Justice provided the Board an update on the virtual meetings she has attended with ARPL (Alliance for Responsible Professional Licensing).

### 4. CPA Examination

Upon motion by Barry Burgess and second by Virginia Slack, the four exam candidates for 2023 Q1 were approved. Motion carried.

The Board reviewed the exam candidate performance reports provided by NASBA for 2022 Q4.

### 5. Financial Report / P Card / Budget

The Board received the *Receipts and Disbursements Report* for the period ending March 31, 2023, as follows:

Beginning Cash Balance, July 1, 2022	\$ 555,039.88
Total Receipts	\$ 57,690.00
Total Disbursements	\$( 216,238.08)
Ending Cash Balance, March 31, 2023	\$ 338,801.80

Upon motion by Jason Staats and second by Virginia Slack, the Board approved the financial report. Motion carried.



Upon motion by Richard Hudson and second by Barry Burgess, the Board ratified the P-Card purchases for 2023 Q1. Motion Carried.

#### **6. Licensing / CPE / Firms**

The Board discussed the WVBOA School Course Spreadsheet and will table this matter until a later date.

Kristi Justice, Executive Director, provided the Board with an overview of the Criminal History Record Check process.

Stefani Young, CPE Coordinator, provided the Board with a status report of current CPE reporting by licensees.

#### **7. NASBA / AICPA**

Kristi Justice, Executive Director, provided the Board correspondence regarding the CPA Exam Model Rule Amendment.

NASBA's Regional Meeting will be held in Savannah Georgia. Executive Director and incoming Board President will attend the regional meeting. Executive Director applied through NASBA's scholarship program for new board members, Virginia Slack and Jason Staats, to attend the regional meeting. NASBA approved the new board member scholarships.

#### **8. Other**

Executive Director provided the Board a copy of the FY2024 proposed Budget for approval. Upon motion by Horace Emery and second by Virginia Slack, the Board approved the FY2024 Budget. Motion Carried.

The Board discussed The Uniform Accountancy Act (UAA) Model Rules adoption of the amendment pertaining to the Uniform CPA Examination (Exam), increasing the conditional credit from 18 months to 30 months. Upon motion by Horace Emery and second by Barry Burgess, the Board will submit a Legislative Rule change to increase the length for the CPA exam test section credit from 18 months to 30 months on the date scores are released. Motion Carried.

Board President, Ted Lopez, presented the following slate of officers for the fiscal year beginning July 1, 2023:

Barry Burgess – President  
Keith Fisher – Vice President  
Virginia Slack – Secretary  
Richard Hudson – Assistant Secretary

Keith Fisher and Virginia Slack will serve on the Complaint Committee.  
Virginia Slack and Jason Staats will serve on the WVBOA Legislative Committee.

Upon motion by Horace Emery and second by Virginia Slack, the Board approved the slate of officers as presented. Motion carried.

The Board discussed updates to the current online database system from Albertson, Inc. A discussion was held regarding the WVBOA process of application approvals.

Executive Director provided the Board an oral and written Office Report for January 1 to March 31, 2023.

### 9. Future Board Meetings

July 21, 2023; October 6, 2023; January 24, 2024; April 26, 2024

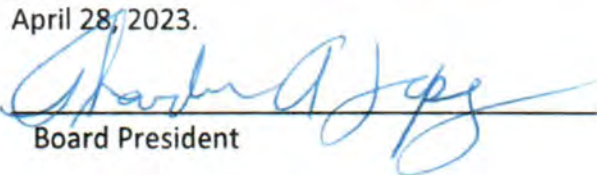
### 10. Quarterly Reports

The following reports were made part of the quarterly record and available to each member for 2023 Q1:

- I. Exam Candidates Who Sat
- II. Approved Exam Candidates
- III. Approved Firms
- IV. Approved Licensees
- V. Candidate Care Report

With no further business to come before the Board, upon motion made by Horace Emery and second by Barry Burgess, the meeting was adjourned at 2:46 p.m.

We certify that this is a true copy of the Minutes of the West Virginia Board of Accountancy for April 28, 2023.

  
Board President

  
Secretary

  
Assistant Secretary

  
Recorder

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### Meeting Notice Detail

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<b>Accountancy, WV Board of Accountancy, WV Board of</b>
<b>Date/Time:</b> 1/27/2023 -- 9:30 AM
<b>Location:</b> This meeting will be held virtually. Please, contact the Board office for virtually information.
<b>Purpose:</b> To Review Complaints and conduct regularly scheduled business regarding the Board of Accountancy.
<b>Notes:</b>
<b>Meeting was approved : 10/4/2022 12:52:08 PM</b>

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Tuesday, October 4, 2022 — 12:52 PM

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Friday, January 27, 2023 9:30 a.m.

**AGENDA**

Page 1 of 2

**CALL TO ORDER****1. APPROVAL OF MINUTES**

- ▶ September 30, 2022

**2. COMPLAINTS/EXECUTIVE SESSION**

2023-01 (New)	Peer Review Matters	CPE Audit Issues
2023-02 (New)		Other Matters
2023-03 (New)		

**3. LEGISLATIVE MATTERS**

- ▶ WVBOA Legislative Update/ Rule 1CSR1 Update (HB2692 and SB361)
- ▶ ARPL Update

**4. CPA EXAMINATION**

- ▶ Approve 2022 Q4 Successful Exam Candidates
- ▶ Review NASBA 2022 Q3 Candidate Performance Reports

**5. FINANCIAL REPORT / P-CARD**

- ▶ Receive *Receipts & Disbursements Report* for fiscal period ending December 31, 2022
- ▶ 2022 Q4 P-Card Expenditure Report for Board ratification

**6. LICENSING / CPE / FIRMS**

- ▶ Consider CPA Exam Application Request
- ▶ Principal Place of Business Question
- ▶ Firm - PLLC Question
- ▶ CPE Update /Discussion

**7. NASBA / AICPA**

- ▶ AICPA Unveils Blueprint for Redesign CPA Exam
- ▶ Message from NASBA & AICPA Leadership
- ▶ NASBA Correspondence regarding Pathway to CPA
- ▶ NASBA - AICPA Draft 8-Point Plan to Address the CPA Pipeline
- ▶ NASBA - Enforcement Resources Committee (Kristi Appt.)
- ▶ NASBA - Ethical Leadership Training
- ▶ NASBA - Past and Upcoming Meetings

**8. OTHER**

- ▶ Article - Choosing the Gatekeepers
- ▶ Response to WVBOA Newsletter
- ▶ WVBOA Database Update / Application approval process
- ▶ UC Thank You
- ▶ Board Office & Board Member Update

**FUTURE BOARD MEETINGS**

- ▶ April 28, 2023

**2022 Q2 Reports for Board Member Review**

- ▶ Exam Candidates Who Sat
- ▶ Approved Exam candidates
- ▶ Approved Firms
- ▶ Approved Licensees
- ▶ Candidate Care Report

**ADJOURN**



# West Virginia Board of Accountancy

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

Jim Justice, Governor



*Board Members:*  
*Theodore A. Lopez, CPA – President*  
*Barry L. Burgess, CPA – Vice President*  
*Keith D. Fisher, Esq., Public Member- Secretary*  
*Horace W. Emery, CPA-Assit. Sec.*  
*Richard A. Hudson, CPA*  
*Virginia C. Slack, CPA*  
*Jason P. Staats, CPA*

Kristi A. Justice, Executive Director

Friday, January 27, 2023, 9:30 a.m. Board Meeting Minutes Page 1 of 4

The Board of Accountancy met on Friday, January 27, 2023 at 9:30 a.m. virtually.

## Board Members in Attendance were:

Theodore A. Lopez, CPA - President  
Barry L. Burgess, CPA - V. President  
Keith D. Fisher, Esq. - Secretary  
Horace W. Emery, CPA – Assist. Secretary  
Richard A. Hudson, CPA  
Virginia C. Slack, CPA- via Zoom  
Jason P. Staats, CPA

## Others in Attendance were:

Kristi A. Justice, Executive Director  
Stefani D. Young, Board Staff  
Sara B. Short, Board Staff  
Judy Proctor, WVSCPA

The meeting was called to order at 9:35 a.m. by Ted Lopez, Board President, for which the following actions were recorded.

### 1. Approval of Minutes

Upon motion by Horace Emery and second by Barry Burgess the Minutes of the September 30, 2022 meeting, were approved as presented. Motion carried.

### 2. Complaints/Executive Session

Upon motion by Barry Burgess and second by Keith Fisher, the Board went into Executive Session at 9:40 a.m. to consider disciplinary matters pursuant to W. Va. Code § 6-9A-4. Motion carried.

Upon motion by Horace Emery and second by Virginia Slack, the Board came out of Executive Session at 11:15 a.m. and made the following actions part of the record:

2023-01: The Complaint Committee reported this matter is still under investigation. Upon motion by Horace Emery and second by Richard Hudson, the Board will request an informal conference with the licensee. Motion Carried.

2023-02: Upon motion by Virginia Slack and second by Horace Emery, The Board voted to dismiss this matter. The Board found no probable cause for a violation of its statutes or regulations. Motion carried.

2023-03: The Compliant Committee reported this matter is still under investigation.

Peer Review Matters: The Complaint Committee reported Peer Review Matters are being monitored.

CPE Audit Incompliance Matters: Letters will be sent to licensees who were incompliant with the CPE audit requesting additional information.

### 3. Legislative Matters

Executive Director provided the Board on update regarding the 2023 WV Legislative Session. SB361 and HB2692(Authorizing Board of Accountancy to promulgate legislative rule relating to board rules of professional conduct) have been introduced. A member from the WVBOA Legislative Committee and Kristi Justice will attend the committee meeting when appropriate.

Kristi Justice provide the Board an update regarding the virtual meetings with ARPL (Alliance for Responsible Professional Licensing).

### 4. CPA Examination

Upon motion by Horace Emery and second by Virginia Slack, the six exam candidates for 2022 Q4 were approved. Motion carried.

The Board reviewed the exam candidate performance reports provided by NASBA for 2022 Q3.

### 5. Financial Report / P Card / Budget

The Board received the *Receipts and Disbursements Report* for the period ending December 31, 2022, as follows:

Beginning Cash Balance, July 1, 2022	\$ 555,039.88
Total Receipts	\$ 39,530.00
Total Disbursements	\$( 187,140.89)
Ending Cash Balance, September 19, 2022	\$ 407,428.99

Upon motion by Richard Hudson and second by Keith Fisher, the Board approved the financial report. Motion carried.

Upon motion by Horace Emery and second by Keith Fisher, the Board ratified the P-Card purchases for 2022 Q4. Motion Carried.

### 6. Licensing / CPE / Firms

The Board reviewed an email and considered a request regarding an exam candidate's education credit hours obtained. Upon motion by Horace Emery and seconded by Virginia Slack, the request was denied. Motion carried.



The Board reviewed an email received regarding Principal Place of Business for firms and individual licensees. The Board recommended Kristi Justice, Executive Director, respond to the email and provide the language in WV Code 30-9-16 *Substantial equivalency practice privileges and 1CSR1* (Board Rules and Rules of Professional Conduct) 1-1-10. *Substantial Equivalency Practice Privileges*.

The Board discussed a firm matter regarding a PLLC having one CPA on staff and the requirements of a firm permit. According to West Virginia Chapter 30 Code the definition of firm is the following: §30-9-2. *Definitions. (16) "Firm" means any business entity, including, but not limited to, accounting corporations and professional limited liability companies, in which two or more certified public accountants or public accountants hold an ownership or membership interest, in terms of the financial interests and voting rights of all partners, officers, shareholders, members or managers, and the primary business activity of which is the provision of professional services to the public by certified public accountants or public accountants.*

Stefani Young, CPE Coordinator, provided the Board an update of the results of the FY2021 CPE audit, as well as, a status report of current CPE reporting by licensees.

## **7. NASBA / AICPA**

Kristi Justice, Executive Director, provided the Board a document with a message from NASBA and AICPA Leadership.

Kristi Justice, Executive Director, provided the Board the press release of the updated Uniform CPA Examination Blueprint for the redesign of the CPA Exam.

Kristi Justice, Executive Director, provided the Board correspondence from NASBA regarding the pathway to CPA.

The NASBA Annual Meeting was held on October 30 – November 2, 2022 in San Diego, California. Executive Director and Board President attended the annual meeting.

Kristi Justice, Executive Director, provided the Board a letter from NASBA of her appointment to the NASBA Enforcement Resource Committee for 2022-23.

## **8. Other**

Executive Director provided the Board feedback from the WVBOA newsletter.

The Board discussed updates to the current online database system from Albertson, Inc. A discussion was held regarding the WVBOA process of application approvals.

Executive Director provided the Board an oral and written Office Report for October 1 to December 31, 2022.



**9. Future Board Meetings**

April 28, 2023

**10. Quarterly Reports**

The following reports were made part of the quarterly record and available to each member for 2022 Q3:

- I. Exam Candidates Who Sat
- II. Approved Exam Candidates
- III. Approved Firms
- IV. Approved Licensees
- V. Candidate Care Report


With no further business to come before the Board, upon motion made by Keith Fisher and second by Barry Burgess, the meeting was adjourned at 1:40 p.m.

We certify that this is a true copy of the Minutes of the West Virginia Board of Accountancy for January 27, 2023.

  
Board President

  
Secretary

  
Assistant Secretary

  
Recorder

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## West Virginia Secretary of State — Online Data Services

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### Administrative Law

### Meeting Notice Detail

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<b>Accountancy, WV Board of Accountancy, WV Board of</b>
<b>Date/Time:</b> 9/30/2022 -- 9:30 AM
<b>Location:</b> University of Charleston 2300 MacCorkle Ave SE Charleston, WV 25304
<b>Purpose:</b> To Review Complaints and conduct regularly scheduled business regarding the Board of Accountancy.
<b>Notes:</b>
<b>Meeting was approved : 7/27/2022 9:51:16 AM</b>

[Back to Meeting Notices](#)

Wednesday, July 27, 2022 — 9:51 AM

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Friday, September 30, 2022 9:30 a.m.

**AGENDA**

Page 1 of 1

**CALL TO ORDER****1. APPROVAL OF MINUTES**

- ▶ July 15, 2022

**2. COMPLAINTS/EXECUTIVE SESSION**

2023-01 (New)

Firms - Without Firm Permit

Peer Review Matters

**3. LEGISLATIVE MATTERS**

- ▶ WVBOA Legislative Rule 1CSR1 Update

**4. CPA EXAMINATION**

- ▶ Approve 2022 Q3 Successful Exam Candidates
- ▶ Review NASBA 2022 Q2 Candidate Performance Reports

**5. FINANCIAL REPORT / P-CARD**

- ▶ Receive *Receipts & Disbursements Report* for fiscal period ending September 30, 2022
- ▶ 2022 Q3 P-Card Expenditure Report for Board ratification

**6. LICENSING / CPE / FIRMS**

- ▶ CPA Experience Question Response
- ▶ Exam Extension Request
- ▶ CPA / Firm Question
- ▶ Duplicate Wall Certificate Request
- ▶ CPE Audit Update

**7. NASBA / AICPA**

- ▶ NASBA Annual Meeting
- ▶ NASBA - Regional Directors' Focus Questions
- ▶ NASBA - Enforcement Training Seminars

**8. OTHER**

- ▶ WVBOA FY2022 Annual Report
- ▶ Board Office & Board Member Update

**FUTURE BOARD MEETINGS**

- ▶ January 27, 2023; April 28, 2023

**2022 Q2 Reports for Board Member Review**

- ▶ Exam Candidates Who Sat
- ▶ Approved Exam candidates
- ▶ Approved Firms
- ▶ Approved Licensees
- ▶ Candidate Care Report

**ADJOURN**

# West Virginia Board of Accountancy

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



Jim Justice, Governor

*Board Members:*  
*Theodore A. Lopez, CPA – President*  
*Barry L. Burgess, CPA – Vice President*  
*Keith D. Fisher, Esq., Public Member-Secretary*  
*Horace W. Emery, CPA-Assit. Sec.*  
*Richard A. Hudson, CPA*  
*Virginia C. Slack, CPA*  
*Jason P. Staats, CPA*

Kristi A. Justice, Executive Director

Friday, September 30 2022, 9:30 a.m. Board Meeting Minutes Page 1 of 4

The Board of Accountancy met on Friday, September 30, 2022 at 9:30 a.m. in the Erma Byrd Art Gallery at the University of Charleston.

#### Board Members in Attendance were:

Theodore A. Lopez, CPA - President  
Barry L. Burgess, CPA - V. President  
Keith D. Fisher, Esq. - Secretary  
Horace W. Emery, CPA – Assist. Secretary  
Richard A. Hudson, CPA  
Virginia C. Slack, CPA- via Zoom  
Jason P. Staats, CPA

#### Others in Attendance were:

Kristi A. Justice, Executive Director  
Stefani D. Young, Board Staff  
Sara B. Short, Board Staff  
Judy Proctor, WVSCPA  
UC Students  
Suzanne King

The meeting was called to order at 9:36 a.m. by Ted Lopez, Board President, for which the following actions were recorded.

#### 1. Approval of Minutes

Upon motion by Barry Burgess and second by Horace Emery the Minutes of the July 15, 2022 meeting, were approved as presented. Motion carried.

#### 2. Complaints/Executive Session

Upon motion by Horace Emery and second by Barry Burgess, the Board went into Executive Session at 9:42 a.m. to consider disciplinary matters pursuant to W. Va. Code § 6-9A-4. Motion carried.

Upon motion by Horace Emery and second by Keith Fisher, the Board came out of Executive Session at 10:13 a.m. and made the following actions part of the record:

2023-01: The Compliant Committee reported this matter is awaiting response from licensee.

Peer Review Matters: The Complaint Committee reported Peer Review Matters are being monitored and will provide an update at the January 2023 meeting.

#### 3. Legislative Matters

Horace Emery provided the Board an update from the WV Legislative Rule-Making Review Committee meeting held on September 15, 2022 regarding Board Rules and Rules of Professional Conduct (1-01). The Legislative Rule-Making Review Committee recommended

that the WV Legislature authorize the agency to promulgate the Legislative rule as originally filed.

#### 4. CPA Examination

Upon motion by Horace Emery and second by Richard Hudson, the three exam candidates for 2022 Q3 were approved. Motion carried.

The Board reviewed the exam candidate performance reports provided by NASBA for 2022 Q2.

#### 5. Financial Report / P Card / Budget

The Board received the *Receipts and Disbursements Report* for the period ending September 19, 2022, as follows:

Beginning Cash Balance, July 1, 2022	\$ 555,039.88
Total Receipts	\$ 27,420.00
Total Disbursements	\$( 89,600.70)
Ending Cash Balance, September 19, 2022	\$ 492,859.18

Upon motion by Jason Staats and second by Richard Hudson, the Board approved the financial report. Motion carried.

Upon motion by Horace Emery and second by Barry Burgess, the Board ratified the P-Card purchases for 2022 Q3. Motion Carried.

#### 6. Licensing / CPE / Firms

The Board reviewed an email response from a successful exam candidate regarding experience verification.

The Board reviewed and considered a request to extend an exam candidate's exam score expiration date. Upon motion by Barry Burgess and second by Horace Emery, the exam score extension request was approved. Motion carried.

The Board reviewed and considered a question regarding if a firm permit is needed to use the CPA title from an individual whose license is in Retired Status. Upon motion by Horace Emery and second by Keith Fisher the individual will not need a firm permit, but will need to reinstate his CPA license to use the CPA title. Motion Carried. Richard Hudson recused himself from the vote.

The Board reviewed an email for a duplicate wall certificate request from an individual who has an Inactive – CPA license. Upon motion by Horace Emery and second by Barry Burgess the request was approved. Motion carried.



The Board reviewed an email request from a licensee who has been selected for the random CPE audit. Upon motion by Richard Hudson and second by Keith Fisher, a 3-month extension was granted to the licensee to comply with the CPE audit request. Motion carried.

Stefani Young, CPE Coordinator, provided the Board an update on the FY2021 CPE audit.

### **7. NASBA / AICPA**

The NASBA Annual Meeting will be held on October 30 – November 2, 2022 in San Diego, California. Executive Director and Board President will be attending the in person annual meeting.

Kristi Justice, Executive Director, discussed the NASBA Regional Directors' Focus Questions with the Board. Executive Director will submit the responses prior to the deadline on October 3, 2022.

Kristi Justice, Executive Director, reported she attended an in-person meeting for Executive Directors in September at NASBA Headquarters in Nashville, TN. Executive Director provided the Board an update of the meeting.

Kristi Justice, Executive Director, provided the Board information on the NASBA Enforcement Training Webinar Series. The enforcement training is provided to Executive Directors about regulatory disciplinary procedures and enforcement options.

### **8. Other**

Kristi Justice, Executive Director, provided the Board content for the FY2022 Annual Report. NASBA is assisting in compiling the report in a nice format. Upon motion by Jason Staats and second by Barry Burgess, Kristi Justice will be assisted by Horace Emery in finalizing the FY2022 WVBOA Annual Report. Motion carried,

Executive Director provided the Board an oral and written Office Report for July 1 to September 30, 2022.

Board members held a roundtable discussion with the University of Charleston students.

### **9. Future Board Meetings**

January 27, 2023 (Virtual Meeting); April 28, 2023

### **10. Quarterly Reports**

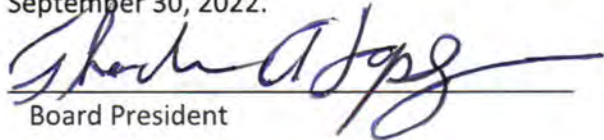
The following reports were made part of the quarterly record and available to each member for 2022 Q3:

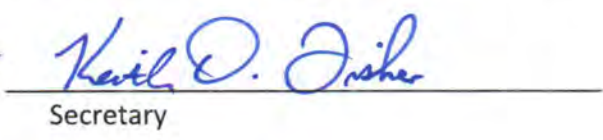
- I. Exam Candidates Who Sat
- II. Approved Exam Candidates

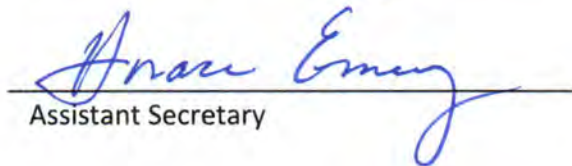
- III. Approved Firms
- IV. Approved Licensees
- V. Candidate Care Report

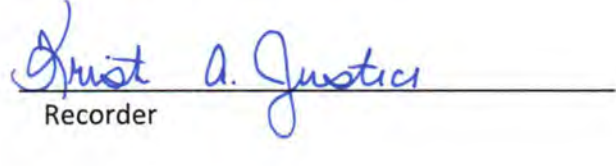
With no further business to come before the Board, upon motion made by Barry Burgess and second by Keith Fisher, the meeting was adjourned at 1:47 p.m.

We certify that this is a true copy of the Minutes of the West Virginia Board of Accountancy for September 30, 2022.

  
Board President

  
Secretary

  
Assistant Secretary

  
Recorder

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### Meeting Notice Detail

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<b>WV Board of Accountancy</b> <i>WV Board of Accountancy</i>
<b>Date/Time:</b> 7/15/2022 -- 9:30 AM
<b>Location:</b> WVBOA Office - Charleston, WV
<b>Purpose:</b> To conduct a regular scheduled business meeting and discuss complaints. Agenda is available 3 days prior to the meeting by contacting the Board Office.
<b>Notes:</b>
<b>Meeting was approved : 5/11/2022 10:10:37 AM</b>

[Back to Meeting Notices](#)

Wednesday, May 11, 2022 — 10:11 AM

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**Friday, July 15, 2022 9:30 a.m.****AGENDA****Page 1 of 1****CALL TO ORDER****1. APPROVAL OF MINUTES**

- ▶ April 29, 2022

**2. COMPLAINTS/EXECUTIVE SESSION**

Unlicensed Practice

Firms - Without Firm Permit

**3. LEGISLATIVE MATTERS**

- ▶ WV Legislative Auditor Data Collection Update
- ▶ WVBOA Legislative Rule 1CSR1 Public Comments

**4. CPA EXAMINATION**

- ▶ Approve 2022 Q2 Successful Exam Candidates
- ▶ Review NASBA 2022 Q1 Candidate Performance Reports

**5. FINANCIAL REPORT / P-CARD**

- ▶ Receive *Receipts & Disbursements Report* for fiscal period ending June 30, 2022
- ▶ 2022 Q2 P-Card Expenditure Report for Board ratification

**6. LICENSING / CPE / FIRMS**

- ▶ CPA Evolution Transition Recommendation
- ▶ CPA Experience Question
- ▶ Transcript/Course Question
- ▶ Exam Extension Request
- ▶ Firm Questions
- ▶ CPE Report

**7. NASBA / AICPA**

- ▶ NASBA Regional Meeting Reflection / Principle Place of Business Discussion
- ▶ The Center for the Public Trust Professional Program Presentation

**8. OTHER**

- ▶ Discuss Board Office Refrigerator Purchase
- ▶ Discuss possibility of WVBOA Board meeting held on a College Campus
- ▶ Board Office & Board Member Update

**FUTURE BOARD MEETINGS**

- ▶ October 21, 2022; January 27, 2023; April 28, 2023

**2022 Q2 Reports for Board Member Review**

- ▶ Exam Candidates Who Sat
- ▶ Approved Exam candidates
- ▶ Approved Firms
- ▶ Approved Licensees
- ▶ Candidate Care Report

**ADJOURN**

# West Virginia Board of Accountancy

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



*Board Members:*  
*Theodore A. Lopez, CPA – President*  
*Barry L. Burgess, CPA – Vice President*  
*Keith D. Fisher, Esq., Public Member- Secretary*  
*Horace W. Emery, CPA-Assit. Sec.*  
*Richard A. Hudson, CPA*  
*Virginia C. Slack, CPA*  
*Jason P. Staats, CPA*

Jim Justice, Governor

Kristi A. Justice, Executive Director

Friday, July 15, 2022, 9:30 a.m.

Board Meeting Minutes

Page 1 of 4

The Board of Accountancy met on Friday, July 15, 2022 at 9:30 a.m. in the conference room at Suttle & Stanlnaker, PLLC.

#### Board Members in Attendance were:

Theodore A. Lopez, CPA - President  
Barry L. Burgess, CPA - V. President  
Keith D. Fisher, Esq. - Secretary  
Horace W. Emery, CPA – Assist. Secretary  
Richard A. Hudson, CPA - via Zoom  
Virginia C. Slack, CPA  
Jason P. Staats, CPA

#### Others in Attendance were:

Kristi A. Justice, Executive Director  
Stefani D. Young, Board Staff  
Sara B. Short, Board Staff  
Judy Proctor, WVSCPA via Zoom

The meeting was called to order at 9:33 a.m. by Ted Lopez, Board President, for which the following actions were recorded.

### 1. Approval of Minutes

Upon motion by Barry Burgess and second by Horace Emery the Minutes of the April 29, 2022 meeting, were approved as presented. Motion carried.

### 2. Complaints/Executive Session

Upon motion by Horace Emery and second by Barry Burgess, the Board went into Executive Session at 9:37 a.m. to consider disciplinary matters pursuant to W. Va. Code § 6-9A-4. Motion carried.

Upon motion by Horace Emery and second by Keith Fisher, the Board came out of Executive Session at 10:33 a.m. and made the following actions part of the record:

**Unlicensed Practice:** Based on the information available to the Board and after careful consideration, the Board found no probable cause for a violation of its statutes or regulations. On motion by Horace Emery and second by Keith Fisher, the board dismissed this matter. Motion carried.

**WV Firm- Firm Permit:** On a motion by Barry Burgess and second by Keith Fisher the Board voted for Kristi Justice, Executive Director, to contact the firm and inform them of the requirements needed for compliance. Kristi is to receive guidance from JoAnne Vella, Legal Counsel with the WV Office of Attorney General, regarding this matter. Motion carried.

### 3. Legislative Matters

The Board reviewed the WV Legislative Auditor's Post Audit report of the analysis of all Chapter 30 licensing boards. This report assessed Chapter 30 licensing boards' utilization of IT services and web functionalities.

Executive Director, Kristi Justice, provided the Board comments received during the public comment period of the proposed Legislative Rule change to Series 1 Rule – Board of Accountancy Board Rules and Rules of Professional Conduct. Kristi Justice will respond to the comments.

The Board discussed the WVBOA Legislative Committee to assist Kristi Justice with legislative matters. Horace Emery and Virginia Slack will be members on the committee for FY 2023.

### 4. CPA Examination

Upon motion by Horace Emery and second by Barry Burgess, the four exam candidates for 2022 Q2 were approved. Motion carried.

The Board reviewed the exam candidate performance reports provided by NASBA for 2022 Q1.

### 5. Financial Report / P Card / Budget

The Board received the *Receipts and Disbursements Report* for the period ending June 30, 2022, as follows:

Beginning Cash Balance, July 1, 2021	\$ 552,125.26
Total Receipts	\$335,336.63
Total Disbursements	\$(332,422.01)
Ending Cash Balance, June 30, 2022	\$ 555,039.88

Upon motion by Horace Emery and second by Barry Burgess, the Board approved the financial report. Motion carried.

Upon motion by Barry Burgess and second by Keith Fisher, the Board ratified the P-Card purchases for 2022 Q2. Motion Carried.

### 6. Licensing / CPE / Firms

The Board reviewed the NASBA CPA Evolution Transition Recommendation. Upon motion by Horace Emery and second by Richard Hudson, the NASBA CPA Evolution Transition Recommendation was adopted by the Board. Motion Carried.

The Board reviewed a request by a successful exam candidate with work experience verification under an Inactive-CPA whose status was Active when working under the licensee. The Board discussed the request. Upon motion by Keith Fisher and second by Jason Staats, Executive



Director will email the individual the language in the West Virginia Board of Accountancy Series 1 Rule section 1-1-4.1.c Certification Experience. Motion Carried.

The Board reviewed an email question from an individual regarding an education course. Upon motion by Horace Emery and second by Barry Burgess, to provide the individual the two options discussed by the Board. Motion carried.

The Board reviewed and considered a request to extend an exam application and exam candidate's exam score expiration date. Upon motion by Barry Burgess and second by Jason Staats, the exam score extension request was approved for a one time nine-month extension. Motion carried.

The Board reviewed and considered a question regarding a firm name of an individual who is getting married. Upon motion by Barry Burgess and second by Richard Hudson, Executive Director will contact the firm and provide the WVBOA Statue §30-9-26. (d) regarding firm name. Motion Carried.

The Board reviewed and considered a question from a licensee who inquired about opening a business in West Virginia only performing tax resolutions for individuals and businesses. The individual will exclude their name and CPA from the new company. Upon motion by Barry Burgess and second by Richard Hudson the board approved the request as long as they exclude "CPA" from the company including all advertisement. Motion Carried.

The Board reviewed and considered a question from a firm regarding a potential new client. Upon motion by Keith Fisher and second by Horace Emery, the Board determined this matter is out of the jurisdiction of the Board and that the firm may wish to consider seeking legal advice. Motion Carried.

Stefani Young, CPE Coordinator, provided the Board a CPE report.

## **7. NASBA / AICPA**

The NASBA Regional Meeting was held in West Virginia during June 2022. Five board members and Executive Director attended the meeting. Board members provided feedback regarding the meeting.

NASBA Center for Public Trust Professional Program provided a virtual presentation to the Board. The program is designed to help practitioners recognize ethical issues, resolve ethical dilemmas, and create positive ethical behavior in each state.

Kristi Justice, Executive Director, attended an in-person meeting of the NASBA Enforcement Committee in May 2022 in Nashville, TN. Executive Director provided the Board an update of the meeting.

The NASBA Annual Meeting will be held the end of October 2022 in San Diego, CA. The board discussed the Board President and Executive Director attending the meeting.

**8. Other**

The Board welcomed the new board member appointments of Virginia Slack, Richard Hudson, Jason Staats and the reappointment of Keith Fisher, Public Member, to the West Virginia Board of Accountancy effective July 11, 2022.

The Board discussed potentially holding the September 30, 2022 board meeting on the University of Charleston campus.

Executive Director provided the Board an oral and written Office Report for April 1 to June 30, 2022.

**9. Future Board Meetings**

September 30, 2022; January 27, 2023; April 28, 2023

**10. Quarterly Reports**

The following reports were made part of the quarterly record and available to each member for 2022 Q2:

- I. Exam Candidates Who Sat
- II. Approved Exam Candidates
- III. Approved Firms
- IV. Approved Licensees
- V. Candidate Care Report

With no further business to come before the Board, upon motion made by Barry Burgess and second by Keith Fisher, the meeting was adjourned at 2:00 p.m.

We certify that this is a true copy of the Minutes of the West Virginia Board of Accountancy for July 15, 2022.

 Board President	 Secretary
 Assistant Secretary	 Recorder

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### Meeting Notice Detail

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<b>WV Board of Accountancy</b> <i>WV Board of Accountancy</i>
<b>Date/Time:</b> 4/29/2022 -- 9:30 AM
<b>Location:</b> WVBOA Office virtually
<b>Purpose:</b> To conduct a regular scheduled meeting to conduct business. Agenda is available 3 days prior to the meeting by contacting the Board Office
<b>Notes:</b>
<b>Meeting was approved : 4/22/2022 8:29:19 AM</b>

[Back to Meeting Notices](#)

Friday, April 22, 2022 — 8:34 AM

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# West Virginia Board of Accountancy

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



*Board Members:*  
Richard A. Riley, CPA, PhD, CFE, CFF– President  
Theodore A. Lopez, CPA – Vice President  
Jean A. Bailey, Public Member- Secretary  
Harold B. Davis, CPA-Assit. Sec.  
Robin M. Baylous, CPA  
Horace W. Emery, CPA  
Barry L. Burgess, CPA

Jim Justice, Governor

Kristi A. Justice, Executive Director

Friday, April 29, 2022, 9:30 a.m.

Board Meeting Minutes

Page 1 of 4

The Board of Accountancy met on Friday, April 29, 2022 at 9:30 a.m. via Zoom video conference.

Board Members in Attendance were:

Richard A. Riley, Jr., Ph.D., CPA - President  
Theodore A. Lopez, CPA - V. President  
Harold B. Davis, CPA - Assist. Secretary  
Robin M. Baylous, CPA  
Horace W. Emery, CPA  
Barry L. Burgess, CPA  
Keith Fisher, Esq. – Public Member

Others in Attendance were:

JoAnne Vella, WV Office of Attorney General  
Kristi A. Justice, Executive Director  
Stefani Young, Board Staff  
Sara B. Short, Board Staff

The meeting was called to order at 9:45 a.m. by Richard Riley, Jr., Board President, for which the following actions were recorded.

## 1. Approval of Minutes

Upon motion by Horace Emery and second by Harold Davis the Minutes of the March 22, 2022 meeting, were approved as presented. Motion carried. Keith Fisher abstained from the vote due to being appointed as a new board member after the meeting date.

## 2. Complaints/Executive Session

Upon motion by Robin Baylous and second by Horace Emery, the Board went into Executive Session at 9:50 a.m. to consider disciplinary matters pursuant to W. Va. Code § 6-9A-4 and to discuss WVBOA staff compensation. Motion carried.

Upon motion by Horace Emery and second by Harold Davis, the Board came out of Executive Session at 10:31 a.m. and made the following actions part of the record:

2021-01: Based on the information available to the Board and after careful consideration, the Board found no probable cause for a violation of its statutes or regulations. On motion by Harold Davis and second by Robin Baylous, the board dismissed this matter. Motion carried. Keith Fisher abstained from voting.

Unlicensed Practice: The Board will continue to monitor this matter.



New Complaint – Revoked Licensee: Kristi Justice, Executive Director, will work with JoAnne Vella, Legal Counsel, to compose correspondence to the Complainant and Revoked Licensee.

WVBOA Staff Compensation: Upon motion by Horace Emery and seconded by Harold Davis the Board approved raises for staff members, including Executive Director, with an effective date of July 1, 2022. Executive Director, Kristi Justice, will discuss salary increases with each staff member individually. Motion Carried. Kristi Justice will compose a letter and have Richard Riley, Jr., sign the letter to be submitted to the West Virginia Department of Administration regarding staff salary adjustments.

### 3. Legislative Matters

Executive Director, Kristi Justice, provided the Board an update on the 2022 West Virginia Legislative Session, West Virginia ARPL weekly meetings and the WVBOA Legislative Committee.

The Board reviewed the WV Legislative Auditor Post Audit request of an analysis of all Chapter 30 licensing boards to assess their utilization of IT services and web functionalities. Executive Director, Kristi Justice submitted a response on April 4, 2022 with the guidance of the WVBOA Legislative Committee and Board President.

### 4. CPA Examination

Upon motion by Robin Baylous and second by Harold Davis, the four exam candidates for 2022 Q1 were approved. Motion carried.

The Board reviewed the exam candidate performance reports provided by NASBA for 2021 Q4.

### 5. Financial Report / P Card / Budget

The Board received the *Receipts and Disbursements Report* for the period ending March 31, 2022, as follows:

Beginning Cash Balance, July 1, 2021	\$ 552,125.26
Total Receipts	\$ 64,006.63
Total Disbursements	\$(245,210.27)
Ending Cash Balance, March 31, 2022	\$ 370,921.62

Upon motion by Robin Baylous and second by Harold Davis, the Board approved the financial report. Motion carried.

Upon motion by Robin Baylous and second by Barry Burgess, the Board ratified the P-Card purchases for 2022 Q1. Motion Carried.

Upon motion by Barry Burgess and seconded by Harold Davis the Board approved the FY2023 Budget.

## **6. Licensing / CPE / Firms**

Richard Riley, Board President, discussed with the Board the number of undergraduate students enrolled at West Virginia University and the correlation on a national level.

The Board reviewed a request by an individual regarding CPA experience. The Board discussed the request and Executive Director will email the individual the language in the Chapter 30-9-8-3 Code and the West Virginia Board of Accountancy Series 1 Rule.

The Board reviewed an email question from a Licensed CPA. The Board discussed the question and advised Executive Director to contact the licensed CPA to refer the question to their attorney or insurance agent.

Stefani Young, CPE Coordinator, provided the Board an oral CPE report. The Board discussed the report and asked Stefani to mail letters to home addresses of individuals who have not reported CPE hours.

## **7. NASBA / AICPA**

Upcoming NASBA meetings were discussed. The NASBA Regional meeting will be held in West Virginia and Board members are encouraged to attend the meeting. Board members will contact Kristi Justice, Executive Director, regarding attendance and logistics.

Kristi Justice, Executive Director, provided the Board an update of the NASBA Executive Director and Staff meeting that was held in person in Florida.

Kristi Justice, Executive Director, has been appointed to the NASBA Enforcement Committee and will be meeting in person during May 2022 in Nashville, TN.

## **8. Other**

Kristi Justice, Executive Director, provided the Board an update of the submission for approval to the Governor's Office of the Legislative Rule Series 1 (Board Rules and Rules of Professional Conduct) of the West Virginia Board of Accountancy.

The Board welcomed the appointment of Keith Fisher, Public Member, to the West Virginia Board of Accountancy effective April 19, 2022.

Executive Director, Kristi Justice, stated the Federal Bureau of Investigation's Criminal Justice Information Services Division conducted the Noncriminal Justice Information Technology Security Audit of the West Virginia Board of Accountancy on March 2022. Kristi Justice shared the results with the Board and no findings were found during the audit.

Executive Director provided the Board an oral and written Office Report for January 1 to March 31, 2022.



Executive Director asked for volunteers to stop by the Board office to sign Certificates.

Board President, Richard Riley, presented the following slate of officers for the fiscal year beginning July 1, 2022:

- Ted Lopez – President
- Barry Burgess – Vice President
- Keith Fisher – Secretary
- Horace Emery – Assistant Secretary

Barry Burgess and Keith Fisher will serve on the Complaint Committee.

Horace Emery will serve on the WVBOA Legislative Committee.

Upon motion by Robin Baylous and second by Horace Emery, the Board approved the slate of officers as presented. Motion carried.

### 9. Future Board Meetings

July 15, 2022; October 14, 2022; January 27, 2023; April 28, 2023

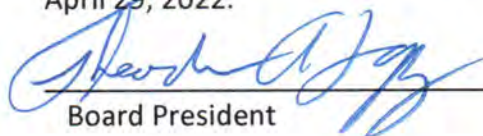
### 10. Quarterly Reports


The following reports were made part of the quarterly record and available to each member for 2022 Q1:

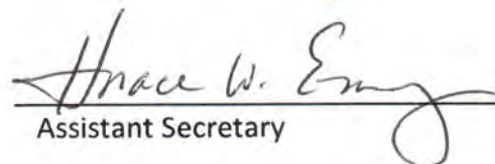
- I. Exam Candidates Who Sat
- II. Approved Exam Candidates
- III. Approved Firms
- IV. Approved Licensees
- V. Candidate Care Report

With no further business to come before the Board, upon motion made by Keith Fisher and second by Robin Baylous, the meeting was adjourned at 12:17 p.m.

We certify that this is a true copy of the Minutes of the West Virginia Board of Accountancy for April 29, 2022.

  
Board President

  
Secretary

  
Assistant Secretary

  
Recorder

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## West Virginia Secretary of State — Online Data Services

### Administrative Law

[Online Data Services Help](#)

### Administrative Law

### Meeting Notice Detail

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<b>WV Board of Accountancy</b> <i>WV Board of Accountancy</i>
<b>Date/Time:</b> 3/22/2022 -- 10:00 AM
<b>Location:</b> WVBOA Charleston, WV via virtual
<b>Purpose:</b> To conduct WVBOA Board business. Agenda will be available 3 business days prior to the meeting by contacting the Board office.
<b>Notes:</b>
<b>Meeting was approved : 2/4/2022 2:10:01 PM</b>

[Back to Meeting Notices](#)

Friday, February 4, 2022 — 2:11 PM

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**CALL TO ORDER**

**1. APPROVAL OF MINUTES**

- ▶ January 28, 2022

**2. OTHER**

- ▶ Consider WVBOA Legislative Rule 1CSR1 Potential Changes
- ▶ Discussion of Current Education Requirements
- ▶ Board Member Update

**3. NASBA / AICPA**

- ▶ Upcoming NASBA Meetings

**FUTURE BOARD MEETINGS**

- ▶ April 29, 2022

**ADJOURN**

# West Virginia Board of Accountancy

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



**Board Members:**  
*Richard A. Riley, CPA, PhD, CFE, CFF – President*  
*Theodore A. Lopez, CPA – Vice President*  
*Jean A. Bailey, Public Member- Secretary*  
*Harold B. Davis, CPA-Assit. Sec.*  
*Robin M. Baylous, CPA*  
*Horace W. Emery, CPA*  
*Barry L. Burgess, CPA*

Jim Justice, Governor

Kristi A. Justice, Executive Director

Tuesday, March 22, 2022, 10:00 a.m. Board Meeting Minutes Page 1 of 2

The Board of Accountancy met on Tuesday, March 22, 2022 at 10:00 a.m. via Zoom video conference.

#### Board Members in Attendance were:

Richard A. Riley, Jr., Ph.D., CPA - President  
Theodore A. Lopez, CPA - V. President  
Jean A. Bailey, Public Member - Secretary  
Harold B. Davis, CPA - Assist. Secretary  
Robin M. Baylous, CPA  
Horace W. Emery, CPA  
Barry L. Burgess, CPA

#### Others in Attendance were:

JoAnne Vella, WV Office of Attorney General  
Kristi A. Justice, Executive Director  
Stefani D. Young, Board Staff  
Sara B. Short, Board Staff

The meeting was called to order at 10:05 a.m. by Richard Riley, Jr., Board President, for which the following actions were recorded.

### 1. Approval of Minutes

Upon motion by Harold Davis and second by Barry Burgess the Minutes of the January 28, 2022 meeting, were approved as presented. Motion carried.

### 2. Other

The Board reviewed and discussed Legislative Rule Series 1 (Board Rules and Rules of Professional Conduct) of the West Virginia Board of Accountancy in preparation of the National CPA exam changes scheduled to be implemented in 2024. Upon motion by Robin Baylous and seconded by Harold Davis, the potential rule changes will be submitted for approval to the Office of Governor Justice and then to the West Virginia Secretary of State for the legislative rule- making process. Motion Carried.

The Board discussed the West Virginia Board of Accountancy's current education requirements.

Executive Director provided the Board an oral Office Report.

The Board discussed upcoming NASBA meetings. The 40<sup>th</sup> Annual Conference for Executive Directors and Board Staff will be held in Clearwater, FL April 25-27, 2022. The Eastern Regional Meeting will be held in White Sulphur Springs, WV June 27-29, 2022.

**9. Future Board Meetings**

April 29, 2022

With no further business to come before the Board, upon motion made by Robin Baylous and second by Horace Emery, the meeting was adjourned at 10:54 a.m.

We certify that this is a true copy of the Minutes of the West Virginia Board of Accountancy for March 22, 2022.

  
\_\_\_\_\_  
Board President

\_\_\_\_\_  
Secretary

\_\_\_\_\_  
Assistant Secretary

  
\_\_\_\_\_  
Recorder

# West Virginia Secretary of State — Online Data Services

## Administrative Law

Online Data Services Help

## Administrative Law

### Meeting Notice Detail

[Back to Meeting Notices](#)

<b>WV Board of Accountancy</b> <i>WV Board of Accountancy</i>
<b>Date/Time:</b> 1/28/2022 -- 9:30 AM
<b>Location:</b> WVBOA Office, Charleston, WV
<b>Purpose:</b> To conduct a regularly scheduled Board meeting. Agenda will be available 3 business days prior to the meeting by contacting the Board office
<b>Notes:</b>
<b>Meeting was approved : 4/26/2021 2:38:45 PM</b>

[Back to Meeting Notices](#)

Monday, April 26, 2021 — 2:40 PM

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Friday, January 28, 2022 9:30 a.m.

**AGENDA**

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**CALL TO ORDER****1. APPROVAL OF MINUTES**

- ▶ October 22, 2021

**2. COMPLAINTS**

2021-06	Unlicensed Practice
2022-01	Peer Review Matters
2022-03 (New)	
2022-04 (New)	

**3. LEGISLATIVE MATTERS**

- ▶ Pending Legislation addressing Criminal Liability in Legislative Rules
- ▶ ARPL Update

**4. CPA EXAMINATION**

- ▶ Approve 2021 Q4 Successful Exam Candidates
- ▶ Review NASBA 2021 Q3 Candidate Performance Reports
- ▶ Exam Extension Requests

**5. FINANCIAL REPORT / P-CARD**

- ▶ Receive *Receipts & Disbursements Report* for fiscal period ending December 31, 2021
- ▶ 2021 Q4 P-Card Expenditure Report for Board ratification

**6. LICENSING / CPE / FIRMS**

- ▶ Firm Question
- ▶ CPE - Concern from Licensee
- ▶ CPE Update

**7. NASBA / AICPA**

- ▶ Upcoming NASBA Meetings

**8. OTHER**

- ▶ Consider WVBOA Legislative Rule 1CSR1 Potential Changes
- ▶ Criminal History Record Check Audit - FBI
- ▶ Board Member Update
- ▶ Board Office Update
- ▶ Volunteers to stop by the Board office and sign certificates

**FUTURE BOARD MEETINGS**

- ▶ April 29, 2022

**2021 Q3 Reports for Board Member Review**

- ▶ Exam Candidates Sat
- ▶ Approved Exam candidates
- ▶ Approved Firms
- ▶ Approved Licensees
- ▶ Candidate Care Report

**ADJOURN**

# West Virginia Board of Accountancy

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

Jim Justice, Governor



*Board Members:*  
Richard A. Riley, CPA, PhD, CFE, CFF – President  
Theodore A. Lopez, CPA – Vice President  
Jean A. Bailey, Public Member- Secretary  
Harold B. Davis, CPA-Assit. Sec.  
Robin M. Baylous, CPA  
Horace W. Emery, CPA  
Barry L. Burgess, CPA

Kristi A. Justice, Executive Director

Friday, January 28, 2022, 9:30 a.m. Board Meeting Minutes

Page 1 of 4

The Board of Accountancy met on Friday, January 28, 2022 at 9:30 a.m. via Zoom video conference.

## Board Members in Attendance were:

Richard A. Riley, Jr., Ph.D., CPA - President  
Theodore A. Lopez, CPA - V. President  
Jean A. Bailey, Public Member - Secretary  
Harold B. Davis, CPA - Assist. Secretary  
Robin M. Baylous, CPA  
Horace W. Emery, CPA  
Barry L. Burgess, CPA

## Others in Attendance were:

JoAnne Vella, WV Office of Attorney General  
Kristi A. Justice, Executive Director  
Stefani D. Young, Board Staff  
Sara B. Short, Board Staff  
Judy Proctor, WVSCPA

The meeting was called to order at 9:33 a.m. by Richard Riley, Jr., Board President, for which the following actions were recorded.

### 1. Approval of Minutes

Upon motion by Harold Davis and second by Robin Baylous the Minutes of the October 22, 2021 meeting, were approved as presented. Motion carried.

### 2. Complaints

Upon motion by Horace Emery and second by Robin Baylous, the Board went into Executive Session at 9:37 a.m. to consider disciplinary matters pursuant to W. Va. Code § 6-9A-4. Motion carried.

Upon motion by Robin Baylous and second by Harold Davis, the Board came out of Executive Session at 10:55 a.m. and made the following actions part of the record:

2021-06: Based on the information available to the Board and after careful consideration, the Board found no probable cause for a violation of its statutes or regulations. On motion by Harold Davis and second by Robin Baylous, the board dismissed this matter. Motion carried.

2022-01: The Complaint Committee reported additional information will be requested for the second time from the Complainant before proceeding further in this matter.

2022-03: Based on the information available to the Board and after careful consideration, the Board found this case is a legal matter and is out of the jurisdiction of the Board. On motion by Barry Burgess and second by Harold Davis, the board dismissed this matter. Motion carried.

2022-04: Based on the information available to the Board and after careful consideration, the Board found this case is a legal matter and is out of the jurisdiction of the Board. On motion by Barry Burgess and second by Harold Davis, the board dismissed this matter. Motion carried.

Unlicensed Practice: The Board requested JoAnne Vella, WV Assistant Attorney General, to compose correspondence regarding this matter.

### 3. Legislative Matters

Executive Director, Kristi Justice, provided the Board an update on the current 2022 West Virginia Legislative Session and the West Virginia ARPL weekly meetings.

JoAnne Vella, WV Assistant Attorney General, provided the Board an oral report on the pending Legislation addressing Criminal Liability in Legislative Rules.

### 4. CPA Examination

Upon motion by Horace Emery and second by Jean Bailey, the ten exam candidates for 2021 Q4 were approved. Motion carried.

The Board reviewed the exam candidate performance reports provided by NASBA for 2021 Q3.

The Board reviewed and considered an exam extension request. Upon motion by Horace Emery and second by Robin Baylous, the exam extension request for six months was approved. Motion carried.

The Board reviewed and considered a request to extend an exam candidate's NTS. Upon motion by Horace Emery and second by Robin Baylous, the NTS extension was approved for 6 months. Motion carried

### 5. Financial Report / P Card / Budget

The Board received the *Receipts and Disbursements Report* for the period ending December 31, 2021, as follows:

Beginning Cash Balance, July 1, 2021	\$ 552,125.26
Total Receipts	\$ 46,455.00
Total Disbursements	\$(161,111.26)
Ending Cash Balance, December 31, 2021	\$ 437,469.00



Upon motion by Robin Baylous and second by Harold Davis, the Board approved the financial report. Motion carried.

Upon motion by Horace Emery and second by Barry Burgess, the Board ratified the P-Card purchases for 2021 Q4. Motion Carried.

#### **6. Licensing / CPE / Firms**

The Board reviewed a request by an Active Firm. A motion was made by Horace Emery and second by Robin Baylous stating this request would be considered Mobility, which is a practice privilege that generally permits a licensed CPA in good standing from a substantially equivalent state to practice in West Virginia without obtaining a license to practice. Motion Carried.

Kristi Justice, Executive Director, shared a letter of concern from an Active Licensee regarding CPE reporting.

#### **7. NASBA / AICPA**

Upcoming NASBA meetings were discussed.

#### **8. Other**

The Board reviewed Legislative Rule Series 1 (Board Rules and Rules of Professional Conduct) of the West Virginia Board of Accountancy in preparation of the National CPA exam changes scheduled to be implemented in 2024. The Board will hold a board meeting in March 2022 to discuss and finalize the potential rule changes to be submitted for the legislative rule-making process.

The Board reviewed the resignation letter from Jean Bailey, Public Member of the WV Board of Accountancy, effective February 1, 2022. Executive Director will send a copy of the letter to the Office of Governor Jim Justice.

Executive Director, Kristi Justice, stated the Federal Bureau of Investigation's Criminal Justice Information Services Division will conduct a Noncriminal Justice Information Technology Security Audit of the West Virginia Board of Accountancy in March 2022. Executive Director will provide the Board an update during the April 2022 meeting.

Executive Director provided the Board an oral and written Office Report for October 1 to December 31, 2021.

Executive Director asked for volunteers to stop by the Board office to sign Certificates.

#### **9. Future Board Meetings**

April 29, 2022

**10. Quarterly Reports**

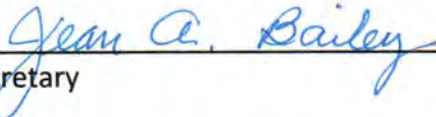
The following reports were made part of the quarterly record and available to each member for 2021 Q4:

- I. Exam Candidates Who Sat
- II. Approved Exam Candidates
- III. Approved Firms
- IV. Approved Licensees
- V. Candidate Care Report

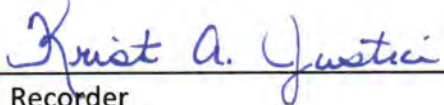
With no further business to come before the Board, upon motion made by Robin Baylous and second by Harold Davis, the meeting was adjourned at 2:40 p.m.

We certify that this is a true copy of the Minutes of the West Virginia Board of Accountancy for January 28, 2022.

  
\_\_\_\_\_  
Board President

  
\_\_\_\_\_  
Secretary

\_\_\_\_\_  
Assistant Secretary

  
\_\_\_\_\_  
Recorder

## West Virginia Secretary of State — Online Data Services

### Administrative Law

Online Data Services Help

### Administrative Law

### Meeting Notice Detail

[Back to Meeting Notices](#)

<b>WV Board of Accountancy</b> <i>WV Board of Accountancy</i>
<b>Date/Time:</b> 10/22/2021 -- 9:30 AM
<b>Location:</b> WVBOA Office, Charleston, WV
<b>Purpose:</b> To conduct a regularly scheduled Board. Agenda will be available 3 business days prior to the meeting by contacting the Board office
<b>Notes:</b>
<b>Meeting was approved : 4/26/2021 2:38:17 PM</b>

[Back to Meeting Notices](#)

Monday, April 26, 2021 — 2:39 PM

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**CALL TO ORDER****1. APPROVAL OF MINUTES**

- ▶ July 16, 2021
- ▶ August 17, 2021

**2. COMPLAINTS**

2021-06	Anonymous Complaint	Reinstatement Application Request
2022-01	Peer Review Matters	
2022-02		

**3. LEGISLATIVE MATTERS**

- ▶ Legislative Auditor Request

**4. CPA EXAMINATION**

- ▶ Initial CPA Application in Question
- ▶ Review Current Application Questions
- ▶ Approve 2021 Q3 Successful Exam Candidates
- ▶ Review NASBA 2021 Q2 Candidate Performance Reports
- ▶ Exam Candidate - Request for New Authorization to Test (ATT)
- ▶ Exam Extension Request - Eric Cutright

**5. FINANCIAL REPORT / P-CARD / BUDGET**

- ▶ Receive *Receipts & Disbursements Report* for fiscal period ending September 30, 2021
- ▶ 2021 Q3 P-Card Expenditure Report for Board ratification

**6. LICENSING / CPE / FIRMS**

- ▶ Firm Name Change Consideration
- ▶ Firm Ownership Question
- ▶ CPE - Courses in Question
- ▶ CPE Audit Update

**7. NASBA / AICPA**

- ▶ NASBA Bylaws
- ▶ CPA Exam Evolution and the Model Curriculum
- ▶ CPA Evolution- Important Next Steps on the Model
- ▶ Upcoming NASBA Meetings

**8. OTHER**

- ▶ Consider WVBOA FY2021 Annual Report
- ▶ Board Office Update
- ▶ Volunteers to stop by the Board office and sign certificates

**FUTURE BOARD MEETINGS**

- ▶ January 28, 2022; April 29, 2022

**WEST VIRGINIA BOARD OF ACCOUNTANCY**

405 Capitol Street, Suite 908, Charleston, WV 25301

**Friday, October 22, 2021 9:30 a.m.**

**AGENDA**

**Page 2 of 2**

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**2021 Q3 Reports for Board Member Review**

- ▶ Exam Candidates Sat
- ▶ Approved Exam candidates
- ▶ Approved Firms
- ▶ Approved Licensees
- ▶ Candidate Care Report

**ADJOURN**



# West Virginia Board of Accountancy

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

Jim Justice, Governor



*Board Members:*  
Richard A. Riley, CPA, PhD, CFE, CFF – President  
Theodore A. Lopez, CPA – Vice President  
Jean A. Bailey, Public Member- Secretary  
Harold B. Davis, CPA-Assit. Sec.  
Robin M. Baylous, CPA  
Horace W. Emery, CPA  
Barry L. Burgess, CPA

Kristi A. Justice, Executive Director

Friday, October 22, 2021, 9:30 a.m. Board Meeting Minutes Page 1 of 4

The Board of Accountancy met on Friday, October 22, 2021, at 9:30 a.m. via Zoom video conference.

#### Board Members in Attendance were:

Richard A. Riley, Jr., Ph.D., CPA - President  
Theodore A. Lopez, CPA - V. President  
Jean A. Bailey, Public Member - Secretary  
Harold B. Davis, CPA - Assist. Secretary  
Robin M. Baylous, CPA  
Horace W. Emery, CPA  
Barry L. Burgess, CPA

#### Others in Attendance were:

Anthony Eates, WV Office of Attorney General  
Kristi A. Justice, Executive Director  
Stefani D. Young, Board Staff  
Sara B. Short, Board Staff  
Judy Proctor, WVSCPA

The meeting was called to order at 9:35 a.m. by Richard Riley, Jr., Board President, for which the following actions were recorded.

### 1. Approval of Minutes

Upon motion by Horace Emery and second by Robin Baylous the Minutes of the July 16, 2021 meeting, were approved with one correction. Motion carried.

Upon motion by Robin Baylous and second by Harold Davis the Minutes of the August 17, 2021, meeting were approved as presented. Motion carried.

### 2. Complaints

Upon motion by Horace Emery and second by Robin Baylous, the Board went into Executive Session at 9:38 a.m. to consider disciplinary matters pursuant to W. Va. Code § 6-9A-4. Motion carried.

Upon motion by Robin Baylous and second by Horace Emery, the Board came out of Executive Session at 11:35 a.m. and made the following actions part of the record:

2021-06: The Complaint Committee reported additional information will be requested for the second time from the complainant before proceeding further in this matter.

2022-01: The Complaint Committee reported additional information will be requested from the Complainant and Respondent before proceeding further in this matter.

2202-02: Based on the information available to the Board and after careful consideration, the Board found no probable cause for a violation of its statutes or regulations. On motion by Ted Lopez and second by Robin Baylous, the board dismissed this matter. Motion carried.

Anonymous Complaint: The Board requested Kristi Justice, Executive Director, contact the Firm regarding this matter.

Reinstatement Application: Upon motion by Ted Lopez and second by Robin Baylous, the Board voted for Executive Director to contact applicant to proceed with the reinstatement application process. Motion Carried.

### **3. Legislative Matters**

Executive Director, Kristi Justice, provided the Board a copy of the letter received from the Legislative Auditor requesting data related to Administrative Law Hearings conducted during 2018 and 2019. A response to the letter was sent on September 20, 2021.

### **4. CPA Examination**

Upon motion by Horace Emery and second by Robin Baylous, Executive Director will follow up with initial CPA applicant for explanation of response to application questions. Motion carried.

The Board reviewed the current questions on the initial CPA application. The Board suggested rewording of several questions on the application form.

Upon motion by Robin Baylous and second by Ted Lopez, the seven exam candidates for 2021 Q3 were approved. Motion carried.

The Board reviewed the exam candidate performance reports provided by NASBA for 2021 Q2.

The Board reviewed and considered a request for a New Authorization to Test (ATT). Upon motion by Robin Baylous and second by Ted Lopez, the ATT was approved. Motion carried

The Board reviewed and considered an exam extension request. Upon motion by Robin Baylous and second by Horace Emery, the exam extension request for 6 months was approved. Motion carried. Richard Riley, Jr. recused himself from the vote due to personal association.



**5. Financial Report / P Card / Budget**

The Board received the *Receipts and Disbursements Report* for the period ending September 30, 2021, as follows:

Beginning Cash Balance, July 1, 2021	\$ 552,125.26
Total Receipts	\$ 35,920.00
Total Disbursements	\$( 88,360.75)
Ending Cash Balance, June 30, 2021	\$ 499,684.51

Upon motion by Robin Baylous and second by Jean Bailey, the Board approved the financial report. Motion carried.

Upon motion by Robin Baylous and second by Harold Davis, the Board ratified the P-Card purchases for 2021 Q3. Motion Carried.

**6. Licensing / CPE / Firms**

The Board reviewed a Firm name request, adding a DBA to the name. A motion was made by Robin Baylous and second by Ted Lopez to approve the DBA to be added to the Firm name request. Motion Carried.

Stefani Young, CPE Coordinator, provided the Board an oral report of the CPE Audit. The Board reviewed the CPA audit results to date. The deadline to submit documentation requested for the CPE Audit is October 31, 2021.

**7. NASBA / AICPA**

The Board discussed and reviewed the NASBA Bylaw changes for the upcoming NASBA 114<sup>th</sup> Annual Meeting. Horace Emery will be representing the WVBOA as the voting member. Board members were encouraged to register for the NASBA annual meeting.

Board President, Dr. Richard Riley, Jr., provided the Board a presentation regarding CPA Exam changes beginning January 2024 as it pertains to CPA Evolution and the Model Curriculum. The Board discussed reviewing the WV Board of Accountancy Legislative Rule 1CSR1 (Board Rules and Rules of Professional Conduct) regarding the potential rule change. Board President ask for board members to review the current rule. A discussion will be held during the January 2022 Board Meeting.

The Board reviewed the document provided by NASBA of CPA Evolution – Important Next Steps on the Model.

Upcoming NASBA meetings were discussed. The 114<sup>th</sup> NASBA Annual Meeting will be held virtually on November 2 & 3, 2021.

Kristi Justice, Executive Director, provided a letter to the Board in reference to her appointment to the NASBA 2021-22 Enforcement Resources Committee.

**8. Other**

Executive Director provided the board information of the annual West Virginia Chapter 30 Board Seminar, which will not be held in-person or virtual. The meeting will be strictly verified via online registration and confirmation of receipt of handout materials by email. Board members were encouraged to register for the event.

Kristi Justice, Executive Director, provided the Board a draft copy of the FY2021 WVBOA Annual Report. Board members will review and provide feedback to Executive Director by November 5, 2021.

Executive Director provided the Board an oral and written Office Report for July 1 to September 30, 2021.

Executive Director asked for volunteers to stop by the Board office to sign Certificates.

**9. Future Board Meetings**

January 28, 2022; April 29, 2022

**10. Quarterly Reports**

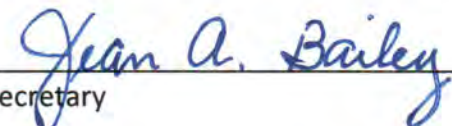
The following reports were made part of the quarterly record and available to each member for 2021 Q3:

- I. Exam Candidates Who Sat
- II. Approved Exam Candidates
- III. Approved Firms
- IV. Approved Licensees
- V. Candidate Care Report

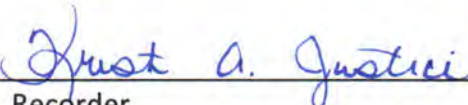
With no further business to come before the Board, upon motion made by Robin Baylous and second by Horace Emery, the meeting was adjourned at 1:57 p.m.

We certify that this is a true copy of the Minutes of the West Virginia Board of Accountancy for October 22, 2021.

  
\_\_\_\_\_  
Board President

  
\_\_\_\_\_  
Secretary

  
\_\_\_\_\_  
Assistant Secretary

  
\_\_\_\_\_  
Recorder

## West Virginia Secretary of State — Online Data Services

### Administrative Law

Online Data Services Help

### Administrative Law

### Meeting Notice Detail

[Back to Meeting Notices](#)

<b>WV Board of Accountancy</b> <i>WV Board of Accountancy</i>
<b>Date/Time:</b> 7/16/2021 -- 9:30 AM
<b>Location:</b> Virtual Meeting
<b>Purpose:</b> To conduct a regularly scheduled Board. Agenda will be available 3 business days prior to the meeting by contacting the Board office
<b>Notes:</b>
<b>Meeting was approved : 4/26/2021 2:35:51 PM</b>

[Back to Meeting Notices](#)

Monday, April 26, 2021 — 2:37 PM

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Friday, July 16, 2021 9:30 a.m.

**AGENDA**

Page 1 of 1

**CALL TO ORDER****1. APPROVAL OF MINUTES**

- ▶ April 23, 2021

**2. COMPLAINTS**

2020-04	2021-04	2021-07
2021-02	2021-05	Peer Review Matters
2021-03	2021-06	

**3. LEGISLATIVE MATTERS**

- ▶ Legislative Monitoring Committee

**4. CPA EXAMINATION**

- ▶ Approve 2021 Q2 Successful Exam Candidates
- ▶ Review NASBA 2021 Q1 Candidate Performance Reports
- ▶ Exam Extension Request

**5. FINANCIAL REPORT / P-CARD / BUDGET**

- ▶ Receive *Receipts & Disbursements Report* for fiscal period ending June 30, 2021
- ▶ 2021 Q2 P-Card Expenditure Report for Board ratification

**6. LICENSING / CPE / FIRMS**

- ▶ CPE Letter from Licensee
- ▶ Business Card Question & Response

**7. NASBA / AICPA**

- ▶ NASBA CPA Examination Transition Policy
- ▶ CPA Evolution - IMA Communication & NASBA Response
- ▶ Upcoming NASBA Meetings

**8. OTHER**

- ▶ WVBOA Complaint Review Committee & Application Review Team
- ▶ Database Contract Discussion
- ▶ ADT Security System
- ▶ Consider Television purchase for Board Office
- ▶ Board Office Update
- ▶ Volunteers to stop by the Board office and sign certificates

**FUTURE BOARD MEETINGS**

- ▶ October 22, 2021; January 28, 2022; April 29, 2022

**2021 Q2 Reports for Board Member Review**

- ▶ Exam Candidates Sat
- ▶ Approved Exam candidates
- ▶ Approved Firms
- ▶ Approved Licensees
- ▶ Candidate Care Report

**ADJOURN**



# West Virginia Board of Accountancy

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



*Board Members:*  
Richard A. Riley, CPA, PhD, CFE, CFF – President  
Theodore A. Lopez, CPA – Vice President  
Jean A. Bailey, Public Member- Secretary  
Harold B. Davis, CPA-Assit. Sec.  
Robin M. Baylous, CPA  
Horace W. Emery, CPA  
Barry L. Burgess, CPA

Jim Justice, Governor

Kristi A. Justice, Executive Director

Friday, July 16, 2021, 9:30 a.m. Board Meeting Minutes Page 1 of 4

The Board of Accountancy met on Friday, July 16, 2021, at 9:30 a.m. via Zoom video conference.

## Board Members in Attendance were:

Richard A. Riley, Jr., Ph.D., CPA - President  
Theodore A. Lopez, CPA - V. President  
Jean A. Bailey, Public Member - Secretary  
Harold B. Davis, CPA - Assist. Secretary  
Robin M. Baylous, CPA  
Horace W. Emery, CPA  
Barry L. Burgess, CPA

## Others in Attendance were:

Kelli D. Talbott, WV Office of Attorney General  
Kristi A. Justice, Executive Director  
Stefani D. Young, Board Staff  
Sara B. Short, Board Staff  
Judy Proctor, WVSCPA

The meeting was called to order at 9:34 a.m. by Richard Riley, Jr., Board President, for which the following actions were recorded.

### 1. Approval of Minutes

Upon motion by Harold Davis and second by Horace Emery, the Minutes of the April 23, 2021 meeting were approved as presented.

### 2. Complaints

Upon motion by Robin Baylous and second by Harold Davis, the Board went into Executive Session at 9:36 a.m. to consider disciplinary matters pursuant to W. Va. Code § 6-9A-4. Motion carried.

Upon motion by Ted Lopez and second by Robin Baylous, the Board came out of Executive Session at 10:25 a.m. and made the following actions part of the record:

2020-04: (J. Nicholson v. William G. Earp) – Upon motion by Ted Lopez and second by Horace Emery, the Board voted to close this matter. Motion carried.

2021-02: Upon motion by Ted Lopez and second by Horace Emery, the Board voted to dismiss this matter. The Board found no probable cause for a violation of its statutes or regulations. Motion carried.

2021-03: Upon motion by Ted Lopez and second by Robin Baylous, the Board voted to dismiss this matter. The complainant withdrew the Complaint. Motion carried.

2021-04: After Board consideration, the Board found no probable cause for a violation of its statutes or regulation. On motion by Ted Lopez and second by Robin Baylous, the board dismissed this matter. Motion carried.

2021-05: After Board consideration, the Board found no probable cause for a violation of its statutes or regulations. On motion by Ted Lopez and second by Barry Burgess, the board dismissed this matter. Motion carried.

2021-06: The Complaint Committee reported additional information will be requested from the complainant before proceeding further in this matter.

2021-07: Upon motion by Ted Lopez and second by Horace Emery, the Board voted to dismiss this matter. The Board found no probable cause for a violation of its statutes or regulations. Motion carried.

### 3. Legislative Matters

The Board discussed establishing a committee to assist with monitoring/tracking legislative matters as they relate to the board. Executive Director, Kristi Justice, had contacted John Johnson, NASBA Director of Legislative & Governmental Affairs, for direction regarding roles and responsibilities on this matter. Horace Emery and Robin Baylous agreed to be on this committee.

Executive Director, Kristi Justice, provided the Board an oral report on the ARPL calls she has participated in the past several months.

### 4. CPA Examination

Upon motion by Harold Davis and second by Robin Baylous, the six exam candidates for 2021 Q2 were approved. Motion carried.

The Board reviewed the exam candidate performance reports provided by NASBA for 2021 Q1.

The Board reviewed and considered an exam extension request. Upon motion by Horace Emery and second by Harold Davis, the exam extension request was approved for 6 months. Motion carried. The Board granted this exam candidate an extension in the past. This will be the last extension granted.

### 5. Financial Report / P Card / Budget

The Board received the *Receipts and Disbursements Report* for the period ending June 30, 2021 as follows:

Beginning Cash Balance, July 1, 2020	\$ 583,078.28
Total Receipts	\$ 333,559.00
Total Disbursements	\$(364,512.02)



Ending Cash Balance, June 30, 2021

\$ 552,125.26

Upon motion by Horace Emery and second by Robin Baylous, the Board approved the financial report. Motion carried.

Upon motion by Robin Baylous and second by Jean Bailey, the Board ratified the P-Card purchases for 2021 Q2. Motion Carried.

#### **6. Licensing / CPE / Firms**

The Board reviewed a letter by a licensee who wanted to stay confidential regarding CPE reporting process and procedures.

The Board discussed an email question and response regarding a business card address enquiry received by the Executive Director.

Stefani Young, CPE Coordinator, provided the Board the 2020 CPE Report.

#### **7. NASBA / AICPA**

The Board discussed and reviewed the NASBA CPA Examination Transition Policy.

The Board discussed CPA Evolution. The Board reviewed the IMA Communication to NASBA and the response from NASBA.

Upcoming NASBA meetings were discussed. The 114<sup>th</sup> NASBA Annual Meeting will be held in San Diego, CA on October 31 – November 3, 2021. This meeting will be held in-person and virtual. NASBA is requesting anyone attending in-person to have been COVID19 vaccinated. Board members will advise Executive Director of plans to attend the meetings. Executive Director will submit an out of state travel request to the WV Governor's Office.

#### **8. Other**

The Board discussed the WVBOA Complaint Review Committee and the Application Review Team.

Executive Director provided the board an update on the web-based licensing system and the expiration of the current contract, which expires February 2022. NASBA will be holding a virtual meeting on August 3, 2021 inviting all Accounting Board's Executive Directors to discuss this topic. Executive Director will report the information to the Board.

Executive Director provided the Board documentation regarding the recent West Virginia Purchasing Inspection.

The Board discussed the current ADT Security System. Due to the ongoing paperless project and security of the current office, the Board agreed to discontinue the service. A motion was made by Barry Burgess and second by Harold Davis to discontinue the ADT Security System. Motion carried.

The Board discussed the purchase of a large monitor for the board office for cross training purposes, as well as, use during board meetings. A motion was made by Barry Burgess and second by Robin Baylous for Executive Director to make the purchase with \$1,000 spending limit for the large monitor/television and stand. Motion carried.

Executive Director provided the Board an oral and written report for 2021 Quarter 2 (April 1, 2021 thru June 30, 2021) Office Report.

Executive Director asked for volunteers to stop by the Board office to sign Certificates.

### 9. Future Board Meetings

October 22, 2021; January 28, 2022; April 29, 2022


### 10. Quarterly Reports

The following reports were made part of the quarterly record and available to each member for 2021 Q1:

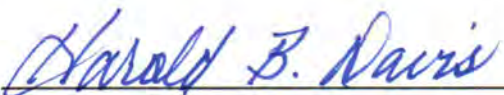
- I. Exam Candidates Who Sat
- II. Approved Exam Candidates
- III. Approved Firms
- IV. Approved Licensees
- V. Candidate Care Report

With no further business to come before the Board, upon motion made by Horace Emery and second by Ted Lopez, the meeting was adjourned at 12:48 p.m.

We certify that this is a true copy of the Minutes of the West Virginia Board of Accountancy for July 16, 2021.

  
\_\_\_\_\_  
Board President

  
\_\_\_\_\_  
Secretary

  
\_\_\_\_\_  
Assistant Secretary

  
\_\_\_\_\_  
Recorder