

West Virginia Board of Accountancy

106 Capitol Street, Suite 100
Charleston, West Virginia 25301

Earl Ray Tomblin, Governor



Board Members:
Harold Davis, CPA - President
Lee Fisher, Public Member - Vice President
Reed Spangler, CPA - Secretary
John S. Bodkin, Jr., CPA - Assistant Secretary
Robert Maust, CPA
James Sturgeon, CPA
Donald B. Nestor, CPA

Jo Ann Walker, Executive Director

December 2011

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

Dear Governor Tomblin:

Pursuant to W.Va. Code §30-1-12, the West Virginia Board of Accountancy is hereby submitting its Annual Report for the preceding fiscal periods ending June 30, 2010 and June 30, 2011.

THE BOARD

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

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

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

West Virginia Board of Accountancy

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

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

The entire legislature will consider this change during its regular session in 2012.

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

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

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

For the period beginning July 1, 2010 to June 30, 2011:

Board Member	City	Term Ending	Appointed/Reappointed	
Harold Davis, CPA , President	Lenore, WV	6/30/2009	Reappointed	12/18/2008
Lee Fisher, Public Member -Vice Pres.	Little Birch, WV	6/30/2010	Reappointed	12/18/2008
Reed Spangler, CPA, Secretary	Charleston, WV	6/30/2011	Reappointed	12/18/2008
John S. Bodkin, Jr., CPA, Assist. Sec.	Wheeling, WV	6/30/2009	Reappointed	12/18/2008
Robert S. Maust, CPA	Morgantown, WV	6/30/2011	Reappointed	12/18/2008
Donald B. Nestor	Buckhannon, WV	6/30/2010	Appointed	12/18/2008
James Sturgeon, CPA,	Charleston, WV	6/30/2010	Reappointed	12/18/2008

For this fiscal period, the Board met on the following dates to conduct its business and consider any complaints received: July 16, 2010, August 5, 2010 (teleconference), October 22, 2010, February 7, 2011, May 2, 2011, and June 27, 2011.

For the period beginning July 1, 2009 through June 30, 2010:

Board Member	City	Term Ending	Appointed/Reappointed	
James Sturgeon, CPA, President	Charleston, WV	6/30/2010	Reappointed	12/18/2008
Harold Davis, CPA , Vice-President	Lenore, WV	6/30/2009	Reappointed	12/18/2008
Lee Fisher, Public Member, Secretary	Little Birch, WV	6/30/2010	Reappointed	12/18/2008
John S. Bodkin, Jr., CPA	Wheeling, WV	6/30/2009	Reappointed	12/18/2008
Robert S. Maust, CPA	Morgantown, WV	6/30/2011	Reappointed	12/18/2008
Reed Spangler, CPA,	Charleston, WV	6/30/2011	Reappointed	12/18/2008
Donald B. Nestor	Buckhannon, WV	6/30/2010	Appointed	12/18/2008

For this fiscal period, the Board met on the following dates to conduct its business and consider any complaints received: July 24, 2009, October 30, 2009, January 20, 2010 and April 30, 2010.

EXAMINATION FOR CERTIFICATE OF CERTIFIED PUBLIC ACCOUNTANT

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

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

APPLICATION FOR CPA LICENSE

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

APPLICATION FOR FIRM PERMIT

In order a for 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 first file an AC or PLLC application and be approved by the Board before making application to the Secretary of State's Business Division. Annual renewal of the Firm Permit is required to continue practicing as a firm.

APPLICATION FOR AUTHORIZATION TO PERFORM ATTEST/COMPILATION SERVICES

Individual CPAs and firms who provide attest and compilation services to the public must first apply for an Authorization to do so. Before approval, the firm or individual must show verification that

he/she is enrolled in a Peer Review Program approved by the Board. Annual renewal is required to continue providing these services.

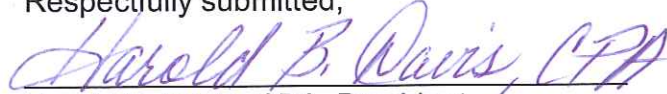
REVENUE AND DISBURSEMENT FUND

The Accountancy Law requires all fees and other moneys, except administrative fines, received by the Board to be deposited in a Special Revenue Fund at the Office of the West Virginia State Treasurer and the expenses of the Board office are disbursed from and charged to this Fund. Schedules of these receipts and disbursements for the fiscal years ended June 30, 2010 and June 30, 2011 are included in the report and marked Exhibit "A". The West Virginia Board of Accountancy underwent a legislative post audit of the collection and deposit of revenues for the period July 1, 2006 through June 30, 2008. The audit was conducted in accordance with auditing standards generally accepted in the United States and *Government Auditing Standards* issued by the U.S. Comptroller General. The only exception noted was the failure to make timely deposits as required by Chapter 12, Article 2, Section 2 of the West Virginia Code, as amended. The Board has agreed to fully comply with the above-referenced section of the Code.

Other Exhibits included in this report for licensure/examination activities performed by the Board of Accountancy for the periods ending June 30, 2010 and June 30, 2011 are:

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

Respectfully submitted,



Harold B. Davis, CPA, President



Reed Spangler, CPA, Secretary

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

Summary of Receipts & Expenditure July 1, 2010 - June 30, 2011

Balance July 1, 2010 423,785.51

Receipts:

Renewals/Activations/Inactives	163,005.00
Firm Permits and AC/PLLC Approvals	31,745.00
Firm & Individual Authorizations	47,580.00
Reinstatements	11,355.00
New Licensee Certificates	7,280.00
Reciprocal Certificates	3,800.00
Exam Fees	49,100.00
CPE Late & Extension Fees	21,955.00
Late Fees	23,500.00
Disciplinary	2,371.58
Other	3,600.00

Total Receipts for 7/1/2010 to 6/30/2011 365,291.58

Total Receipts & Balance Forward

Disbursements

001	Personal Services	149,994.89
002	Board Member Per Diem	8,850.00
004	Increment	4,740.00
010	Administrative Expense Fees	1,060.00
011	Matching S.S. Funds	12,350.89
012	Matching Public Employee Insurance Funds	9,235.80
014	Workers Compensation Funds	615.00
016	WV Public Employment Retirement Funds	18,700.47
020	Office Expense (supplies)	3,397.07
021	Printing	1,203.99
022	Rent	30,250.00
024	Telephone	2,888.37
025	Professional Contracts (AICPA, K.S., A.G.)	11,461.00
026	Travel	3,515.95
027	IS&C	10,881.66
030	Rental (Office equipment)	187.50
031	Association Dues	4,240.00
032	Fire/Auto/Bond and Other Insurance	2,180.00
038	Maintenance Contracts	7,816.98
051	Miscellaneous	1,473.42
052	Training & Development	268.00
053	Postage	11,384.48
054	Computer Expense	364.70
058	Miscellaneous Equipment Purchase	533.15
061	Equipment Repair	163.00
080	Payment of Taxes	149.44
089	Bank Costs	6,836.02
096	Other Interests & Penalties	1.33
110	Public Employees Insurance Reserve Transfer	1,444.00
160	Retirement Health Benefit Trust	5,796.00

Total Disbursements 7/1/2010 to 6/30/2011 311,983.11

Balance Forward July 1, 2011 477,093.98

Balance includes license fees collected for next period beginning 7/1/2011-6/30/2012 deposited in Treasury of State of West Virginia.

Summary of Receipts & Expenditure July 1, 2009 - June 30, 2010

Balance July 1, 2009 345,250.67

Receipts:

Renewals/Activations/Inactives	202,177.20
Firm Permits and AC/PLLC Approvals	60,500.00
Firm & Individual Authorizations	27,350.00
Reinstatements	10,325.00
New Licensee Certificates	8,475.00
Reciprocal Certificates	2,800.00
Exam Fees	52,210.00
CPE Late & Extension Fees	24,475.00
Late Fees	11,255.00
Disciplinary	0.00
Other	3,465.00

Other = fee credits, transfer of exam score credits,
verifications, lists, miscellaneous

Total Receipts for 7/1/2009 to 6/30/2010 403,032.20

Total Receipts & Balance Forward 748,282.87

Disbursements

001	Personal Services	146,631.63
002	Board Member Per Diem	6,600.00
004	Increment	4,560.00
010	Administrative Expense Fees	800.00
011	Matching S.S. Funds	11,866.90
012	Matching Public Employee Insurance Funds	9,399.99
014	Workers Compensation Funds	562.00
016	WV Public Employment Retirement Funds	15,975.98
020	Office Expense (supplies)	3,022.82
021	Printing	1,031.41
022	Rent	33,000.00
024	Telephone	3,090.63
025	Professional Contracts (AICPA, K.S., A.G.)	13,834.30
026	Travel	8,243.80
027	IS&C	5,111.70
030	Rental (Office equipment)	0.00
031	Association Dues	4,240.00
032	Fire/Auto/Bond and Other Insurance	2,924.00
038	Maintenance Contracts	7,029.22
051	Miscellaneous	39.20
052	Training & Development	549.00
053	Postage	11,895.27
054	Computer Expense	449.30
058	Miscellaneous Equipment Purchase	1,634.41
061	Equipment Repair	60.00
077	Books & Periodicals	29.95
089	Bank Costs	11.70
096	Other Interests & Penalties	0.00
110	Public Employees Insurance Reserve Transfer	1,382.00
160	Retirement Health Benefit Trust	<u>30,522.15</u>

Total Disbursements 7/1/2009 to 6/30/2010 324,497.36

Balance Forward July 1, 2010 423,785.51

Balance includes license fees collected for next period beginning 7/1/2010-6/30/2011 deposited in Treasury of State of West Virginia.

Certificates Issued July 1, 2010 to June 30, 2011

	License No.	Reciprocal State	Cert Date	Last Name	First Name	Middle Name	Suffix	City	State
1	WV004833	VA	07/01/10	DESTRO	VIRGINIA	EILEEN		CHARLESTON	WV
2	WV004834	OH	07/01/10	KU	SANGHEE			NITRO	WV
3	WV004835	SC	07/01/10	FISHER	JENNIFER	NICOLE		ST ALBANS	WV
4	WV004836		07/01/10	RAMEY	MICHAEL	LEE		IRONTON	OH
5	WV004837		07/01/10	SHAW	JAMIE	LYNN		WEIRTON	WV
6	WV004838		07/01/10	WELCH	RENEDA	LYNN		HAMLIN	WV
7	WV004839		07/01/10	DEADRICK	AMBER	NICOLE		KETTERING	OH
8	WV004840		07/01/10	REED	LAURA	ANN		DURHAM	NC
9	WV004841		07/01/10	JOHNSON	JEREMY	ROBERT		MORGANTOWN	WV
10	WV004842	MD	07/01/10	ELAM	TAMARA	DIAN		BOOMER	WV
11	WV004843		07/01/10	BRIDGETTE	TYLER	LEE		SISSONVILLE	WV
12	WV004844		07/01/10	FORREST	CRYSTAL	A		CHARLESTON	WV
13	WV004845		07/01/10	MILLS	BRICE	J		WHEELING	WV
14	WV004846		07/01/10	HERNANDEZ	CLAUDIA	CAROLINA		LYNNFIELD	MA
15	WV004847	MD	07/01/10	FLACH	ARTHUR	EVAN		ELLCOTT CITY	MD
16	WV004848		07/15/10	ELLIOTT	REBECCA	JO		PITTSBURGH	PA
17	WV004849		07/15/10	HARMON	STEVEN	MATTHEW		NITRO	WV
18	WV004850		07/15/10	JOHNSTON	KAREN	M		PICKERINGTON	OH
19	WV004851		07/15/10	NUCE	PHILLIP	JUSTIN		MORGANTOWN	WV
20	WV004852		07/15/10	HASTINGS	DANIEL	MARK		BRIDGEPORT	WV
21	WV004853		07/15/10	MORRIS	CHARLES	MATTHEW		HUNTINGTON	WV
22	WV004854		07/15/10	THAYER	ANN	LOUISE		WILLIAMSTOWN	WV
23	WV004855		07/21/10	CLAY	SHANA	DAWN		CHARLESTON	WV
24	WV004856		07/27/10	EWING	KAREN	ELLEN		SCOTT DEPOT	WV
25	WV004857	VA	07/27/10	ERSKINE	ADAM	LEWIS		RONCEVERTE	WV
26	WV004858	PA	07/27/10	SATTERFIELD	JUSTIN	JEFFREY		FAIRMONT	WV
27	WV004859		07/27/10	JIVIDEN	NATHANIEL			DUNBAR	WV
28	WV004860		08/25/10	HARRIS	MELISSA	ANN		HARPERS FERRY	WV
29	WV004861		08/13/10	CALLEN	CHAD	THOMAS		MORGANTOWN	WV
30	WV004862	TX	09/09/10	GEDIES	LUCILLE	P		WAYNE	WV
31	WV004863		08/13/10	BICKER	ROBERT	W		OTTAWA	ONTARIO
32	WV004864		08/13/10	KEENAN	KAITLIN	STONE		HUNTINGTON	WV
33	WV004865	LA	10/12/10	APOSTOLOU	NICHOLAS	GEORGE		MORGANTOWN	WV
34	WV004866		09/09/10	SHIRKEY	AMBER	LYNN		ST ALBANS	WV
35	WV004867	MI	09/09/10	BOLLINGER	ANN	MARIE		SO CHARLESTON	WV
36	WV004868	MD	09/13/10	SNYDER	MELISSA	GRACE ANN		FAIRMONT	WV
37	WV004869		09/17/10	GILLESPIE	JARED	MONROE		HAMLIN	WV
38	WV004870	PA	09/17/10	LEYA	SCOTT	K		JEFFERSON HILLS	PA
39	WV004871	VA	10/22/10	WRIGHT	SAMSON	JAMES		MARTINSBURG	WV
40	WV004872		10/12/10	BARBER	SCOTT	DOLAN		CHARLESTON	WV
41	WV004873		10/12/10	COWAN	ZACHARY	CLARK		HURRICANE	WV
42	WV004874		10/12/10	KENNEDY	ADAM	K		PARKERSBURG	WV
43	WV004875		10/12/10	WHITE	NATHAN	SEAN		MORGANTOWN	WV
44	WV004876		10/13/10	MARRS	JENNIFER	MARIE		CHARLESTON	WV
45	WV004877		10/13/10	KORESKE	MICHAEL	EDWARD		CLARKSBURG	WV
46	WV004878		10/12/10	SANDY	BENJAMIN	MORGAN		HUNTINGTON	WV
47	WV004879		10/22/10	WIBLIN	KYLEE	CHRISTINE		BRADFORD	TN
48	WV004880		10/22/10	MURICHU	ALEX	MWARIRI		ST ALBANS	WV
49	WV004881		10/22/10	SIGNORE	JOHN	JAMES		SOUTH CHARLESTON	WV
50	WV004882		11/04/10	GESSLER	KEVIN	MICHAEL	JR	WHEELING	WV
51	WV004883		11/16/10	ROSS	RICHARD	LEE		FAIRMONT	WV
52	WV004884	PA	12/02/10	GIBSON	JUSTIN	J		MORGANTOWN	WV
53	WV004885	MD	12/14/10	CRUM	EDWARD	LOUIS		MYERSVILLE	MD
54	WV004886	CA	12/14/10	XU	XIN			CHARLESTON	WV
55	WV004887		12/14/10	SCHAEFFER	LAURA	LOUISE		FAIRMONT	WV
56	WV004888		12/14/10	BISHOP	MELISSA	PETERMAN		ASHLAND	KY
57	WV004889		01/02/11	DIMIT	REBECCA	LOIS		WILLIAMSTOWN	WV
58	WV004890	CO	01/07/11	SINGH	ARVINDER			GREENSBORO	NC
59	WV004891	VA	01/07/11	DICHACCHIO	VINCENT	JOSEPH		MORGANTOWN	WV
60	WV004892		01/12/11	NOEL	JENNIFER	REBECCA		CHARLESTON	WV
61	WV004893		01/12/11	RUSH	HELEN	RENEE		BRIDGEPORT	WV
62	WV004894		01/12/11	LEFTWICH	MAISIE	LYNN		HUNTINGTON	WV
63	WV004895		01/14/11	PIERSON	KYLE	ANTHONY		SOUTH CHARLESTON	WV
64	WV004896		01/14/11	LEHEW	TIMOTHY	WAYNE		INWOOD	WV
65	WV004897		01/12/11	HENSON	ROBERT	ALLEN	JR	SOUTH CHARLESTON	WV
66	WV004898		01/20/11	RUSHDEN	RAYMOND	GABRIEL		CHARLESTON	WV
67	WV004899		01/20/11	PIERSON	MIKA	MCKEE		CHARLESTON	WV
68	WV004900		01/20/11	NELSON	ALISSA	MARIE		MORGANTOWN	WV
69	WV004901		01/20/11	WALLS	SARAH	MICHELLE		ALUM CREEK	WV

70	WV004902		01/20/11	CLARK	ANNA	VICTOROVNA	CROSS LANES	WV
71	WV004903	SC	02/07/11	RAWLINGS	CHRISTOPHER	LEE	CHARLESTON	WV
72	WV004904	VA	03/10/11	FINK	DANNY	EDWIN	MORGANTOWN	WV
73	WV004905		02/07/11	CASTO	JEFFREY	ALAN	PARKERSBURG	WV
74	WV004906		02/07/11	BOWMAN	BRYAN	CHARLES	CHARLESTON	WV
75	WV004907	OH	04/05/11	ROTILIO	RYAN	MICHAEL	SHADYSIDE	OH
76	WV004908	AL	04/05/11	MCGOWAN	DANIEL	LEONARD	HURRICANE	WV
77	WV004909		04/19/11	GRANT	JENNIFER	SPANGLER	CHARLESTON	WV
78	WV004910		04/14/11	REDDECLIFF	JESHUA	TESS	APO	AE
79	WV004911		04/19/11	SHEPPARD	CASSANDRA	DAWN	DAVISVILLE	WV
80	WV004912		05/02/11	CRAGO	ANTHONY	EUGENE	LIBERTY	WV
81	WV004913		05/02/11	ALATIS	ROBERT	JAMES	SOUTH CHARLESTON	WV

Certificates Issued July 1, 2009 to June 30, 2010

License No.	Reciprocal State	Cert Date	Last Name	First Name	Middle Name	Suffix	City	State
1		07/01/09	BEAVER	ROBERT	LEE		ELKVIEW	WV
2		07/01/09	JUDY	BETH	ANN		VIENNA	WV
3		07/01/09	MOODY	THOMAS	ROTH	II	S CHARLESTON	WV
4		07/01/09	KING	REBECCA	LYNN		WALLBACK	WV
5		07/01/09	BISSELL	KIMBERLY	D		PICKERINGTON	OH
6		07/01/09	ELLIOTT	LORI	BETH		HURRICANE	WV
7	NJ	07/01/09	PULLIN	JOHN	MAXWELL		PALM SPRINGS	CA
8		07/01/09	BURDICK	HEATHER	LYNN		SOUTH CHARLESTON	WV
9		07/01/09	FISHER	JOSEPH	ADAM		ST ALBANS	WV
10		07/01/09	FACEMYER	EMILY	SUSAN		CHARLESTON	WV
11	OH	07/13/09	MISITI	MICHAEL	STEPHEN		HUNTINGTON	WV
12		07/01/09	VINES	MICAH	DANE		CHARLESTON	WV
13		07/01/09	MYERS	ADAM	CHRISTOPHER		MOUNDSVILLE	WV
14		07/01/09	RUCKER	MATTHEW	WAYNE		POCA	WV
15		07/16/09	WARNICK	JESSICA	LEE		CHARLESTON	WV
16		07/16/09	HANSHAW	CHARLES	JOSEPH		SISSONVILLE	WV
17		07/16/09	KATZEFF	RACHEL	ELIZABETH		MORGANTOWN	WV
18		07/24/09	LANHAM-MEADOWS	KRISTEN	LYNN		CHARLESTON	WV
19		08/03/09	RAKE	GABRIEL	GRANT		RIPLEY	WV
20		07/17/09	BARRETT	JESSICA LEIGH	STONE		BLUEFIELD	VA
21		07/24/09	WAGNER	KILEY	MICHELLE		BRIDGEPORT	WV
22		08/07/09	SLIDER	COREY	NATHANIEL		MORGANTOWN	WV
23		08/07/09	DAVISSON	KAREEN	FRANCESCA		CLARKSBURG	WV
24		08/21/09	WOLFORD	JAMION	ANDREW		CHARLESTON	WV
25	VA	09/01/09	HAYNIE	ANGIE	MICHELLE		MABSCOTT	WV
26		08/18/09	GAINER	MATTHEW	DAVID		WESTON	WV
27		08/27/09	RACER-TROY	LINDA	SUE		CHARLESTON	WV
28		09/04/09	STEWART	ROBERT	JOSEPH		HURRICANE	WV
29		09/04/09	METZ	ANDREW	DAVID		CHARLESTON	WV
30		09/09/09	TAYLOR	JARROD	S		UNIVERSITY CITY	MO
31		09/10/09	OWENS	SARAH	ANNE		MORGANTOWN	WV
32		09/23/09	CALES	SHARRA	ANN		BECKLEY	WV
33		10/02/09	KONDRATOVICH	ELENA	VICTOROVNA		BROOKLYN	NY
34		10/02/09	LONG	ALLA	AVGUST		CHARLESTON	WV
35		10/30/09	KEIPER	JENNA	LEIGH		SUMMERSVILLE	WV
36		10/30/09	GREEN	DARREN	CHASE		PRINCETON	WV
37		10/30/09	PRATT	JASON	ALLEN		MORGANTOWN	WV
38	VA	11/30/09	COST	KARISSA	JO		MORGANTOWN	WV
39		01/01/10	THORNTON	PAUL	M		KANATA	ONTARIO
40		01/01/10	EXLINE	CHERYL	L		ST ALBANS	WV
41	OH	01/01/10	MINTON	DEBORAH	J		WATERFORD	OH
42		01/01/10	ELIAS	ELIZABETH	JUNE		WHEELING	WV
43		01/01/10	BENEDUM	SABRINA	MAE		SALEM	WV
44	MD	01/01/10	ZDUNEK	JANE	ELIZABETH		SHEPHERDSTOWN	WV
45		01/04/10	BROTSKY	MATTHEW	LEE		SCOTT DEPOT	WV
46		01/07/10	BIANCHI	CHRISTOPHER	JASON		CROSS LANES	WV
47		01/11/10	MOODY	KRISTIN	CIPRIANI		SOUTH CHARLESTON	WV
48		01/11/10	ROBERTS	RUSS	DAVID		CLARKSBURG	WV
49		01/11/10	CARROLL	MATTHEW	RYAN		NITRO	WV
50	VA	01/04/10	CLOSE	MATTHEW	THOMAS		BERKELEY SPRINGS	WV
51		01/22/10	SNOW	JENNIFER	LEANN		TORNADO	WV
52		01/22/10	KEEFER	KRISTIN	DAWN		HUNTINGTON	WV
53		01/22/10	QUEEN	KRISTEN	S		BRIDGEPORT	WV
54		01/22/10	WILSON	CHRISTOPHER	PAUL		WHEELING	WV
55		01/22/10	BIAS	ROBERT	LEE	III	CROSS LANES	WV
56		01/22/10	McGRAW	PATRICK	AARON		ELKVIEW	WV
57		01/22/10	BRITT	JAMES	EDWARD	II	ALEXANDRIA	VA
58		01/22/10	FISHER	LORI	KATHERINE		HUNTINGTON	WV
59	TN	01/29/10	MINK	ERSKINE	RYAN		LOGAN	WV
60	OH	01/29/10	BOHANNON	JAY	MATTHEW		CHARLESTON	WV
61		01/22/10	FLEMING	JENNIFER	MARIE		BRIDGEPORT	WV
62	NC	01/29/10	COST	JARED	MARSHALL		MORGANTOWN	WV
63		01/29/10	SHAFER	TODD	ANDREW		VIENNA	WV
64		01/29/10	HLIATSEVICH	TATSIANA			CHARLESTON	WV
65		01/29/10	WINFREY	WILLIAM	SUNDAY	III	MORGANTOWN	WV
66		01/29/10	DELANCEY	MEGAN	MARIE		FAIRMONT	WV
67		02/09/10	DOYLE	GERALD	R		HUNTINGTON	WV

68	WV004821		02/05/10	MAYFIELD	MINDY	DARLENE	MORGANTOWN	WV
69	WV004822		02/05/10	TARDY	MARGARET	JEAN	HUNTINGTON	WV
70	WV004823		02/23/10	LYNCH	BARRETT	WESLEY	MORGANTOWN	WV
71	WV004824	OH	03/23/10	JOHNSON	CLIFFORD	JAMES	HOUSTON	TX
72	WV004825		03/23/10	DePRIEST	SCOTT	ALAN	WHEELING	WV
73	WV004826	SD	03/29/10	LANGLOIS	MARTIN	JOHN	JR CROSS LANES	WV
74	WV004827		04/03/10	CALLAHAN	CLIFFORD	JAMES	PT MARION	PA
75	WV004828		04/05/10	HINKLE	TIMOTHY	CHARLES	SOUTH CHARLESTON	WV
76	WV004829		04/05/10	BRYAN	DREW	PATRICK	HURRICANE	WV
77	WV004830		04/05/10	STATHERS	KRISTIN	RAE	ASHLAND	KY
78	WV004831		04/08/10	ALOI	JULIUS	DAVID	BARRACKVILLE	WV
79	WV004832		04/24/10	ERVIN	MARCUS	VINCENT	BLUEFIELD	WV

For Period Beginning July 1, 2010 to June 30, 2011

Exam Section Statistics

Subjects	July/Aug 2010			Oct/Nov 2010			Jan/Feb 2011			April/May 2011		
	Sat	Passed	%	Sat	Passed	%	Sat	Passed	# Passed	Sat	Passed	%
AUD	54	24	44.44%	79	34	43.04%	45	19	42.22%	38	15	39.47%
BEC	96	45	46.88%	84	29	34.52%	33	10	30.30%	59	24	40.68%
REG	69	33	47.83%	49	15	30.61%	45	17	37.78%	46	19	41.30%
FAR	46	21	45.65%	86	30	34.88%	37	16	43.24%	41	15	36.59%
Totals Per Section	265	123	46.42%	298	108	36.24%	160	62	38.75%	184	73	39.67%

Individual Candidate Statistics

Testing Period	Total Candidates Sat	Total Passed	%
July/Aug 2010	177	17	9.60%
Oct/Nov 2010	191	25	13.09%
Jan/Feb 2011	126	13	10.32%
April/May 2011	143	15	10.49%
Total		70	

For Period Beginning July 1, 2009 to June 30, 2010

Exam Section Statistics

Subjects	July/Aug 2009			Oct/Nov 2009			Jan/Feb 2010			April/May 2010		
	Sat	Passed	%	Sat	Passed	%	Sat	Passed	# Passed	Sat	Passed	%
AUD	42	21	50.00%	57	27	47.37%	42	14	33.33%	43	16	37.21%
BEC	62	21	33.87%	59	22	37.29%	50	19	38.00%	45	18	40.00%
REG	62	30	48.39%	47	26	55.32%	35	17	48.57%	35	17	48.57%
FAR	38	12	31.58%	60	30	50.00%	44	17	38.64%	47	20	42.55%
Totals Per Section	204	84	41.18%	223	105	47.09%	171	67	39.18%	170	71	41.76%

Individual Candidate Statistics

Testing Period	Total Candidates Sat	Total Passed	%
July/Aug 2009	145	12	8.28%
Oct/Nov 2009	155	27	17.42%
Jan/Feb 2010	132	19	14.39%
April/May 2010	131	15	11.45%
Total		73	

Licensure Statistics
For fiscal period beginning July 1, 2010 to June 30, 2011

Licenses and Permits Issued					
Certified Public Accountants Renewals	2126				
Newly Certified CPAs Who Passed Exam in WV	59				
Newly Certified Reciprocal CPAs	<u>22</u>				
Total WV CPA Licenses Issued	2207				
Registered Public Accountant Renewals	8				
Non-Resident Public Accountant Renewals	<u>1</u>				
Total Public Accountant Renewals	9				
CPA-Inactives/PA-Inactives	216				
* Firm Permits Renewed	296				
* Firms Permits approved	<u>21</u>				
Total Firm Permits	317				
* Includes both AC and PLLC					
Accounting Corporations Renewed	89				
Accounting Corporations Approved	<u>4</u>				
Total Accounting Corporations	93				
PLLC Renewed	72				
PLLCs approved	<u>6</u>				
Total PLLCs	78				
Firms Dissolved During	1				
Firm Authorizations Renewed	259				
Firm Authorization approved	<u>16</u>				
Total Firm Authorizations	275				
Existing Individual Authorizations	87				
Individual Authorization approved	<u>8</u>				
Individual Authorization Totals	95				
Board Actions on Complaints					
Cases Closed	1				
Cases Dismissed	9				
Cases with no Action taken	1				
Cases From other periods Scheduled for Hearing	1				
Cases from other periods that were closed	3				
Cases from other periods that were redirected	2				
Cases from other periods that were dismissed	5				
Cases from other periods held in abeyance	<u>1</u>				
Total Complaints	23				
Complaint #	Disposition	Complaint #	Disposition		
1	2009-19	Dismissed	14	2011-02	Dismissed
2	2010-03	Dismissed	15	2011-03	Dismissed
3	2010-04	Scheduled for Hearing	16	2011-04	No Action (Respondent not a licensee)
4	2010-07	Dismissed	17	2011-05	Dismissed
5	2010-16	Closed	18	2011-06	Dismissed
6	2010-18	Held in abeyance	19	2011-07	Dismissed
7	2010-19	Closed	20	2011-08	Closed
8	2010-20	Dismissed	21	2011-09	Dismissed
9	2010-22	Redirected to IRS Enforcement	22	2011-10	Dismissed
10	2010-23	Redirected to IRS Enforcement	23	2011-11	Dismissed
11	2010-24	Closed			
12	2010-25	Dismissed			
13	2011-01	Dismissed			

Licensure Statistics

For fiscal period beginning July 1, 2009 to June 30, 2010

Licenses and Permits Issued					
Certified Public Accountants Renewals				2080	
Newly Certified CPAs Who Passed Exam in WV				67	
Newly Certified Reciprocal CPAs				<u>12</u>	
Total WV CPA Licenses Issued				2159	
Registered Public Accountant Renewals				12	
Non-Resident Public Accountant Renewals				<u>1</u>	
Total Public Accountant Renewals				13	
CPA-Inactives/PA-Inactives				215	
* Firm Permits Renewed				302	
* Firms Permits approved				<u>14</u>	
Total Firm Permits				316	
* Includes both AC and PLLC approvals					
Accounting Corporations Renewed				89	
Accounting Corporations Approved				<u>0</u>	
Total Accounting Corporations				89	
PLLC Renewed				73	
PLLCs approved				<u>4</u>	
Total PLLCs				77	
Firms Dissolved				1	
Firm Authorizations Renewed				261	
Firm Authorization approved				<u>14</u>	
Total Firm Authorizations				275	
Existing Individual Authorizations				85	
Individual Authorization approved				<u>8</u>	
Individual Authorization Totals				93	
Board Actions on Complaints					
Cases Closed				14	
Cases Continued				11	
License revocation				1	
Cases from other periods that were closed				9	
Cases from other periods that were continued				1	
Cases from other periods - Suspended Action				<u>1</u>	
Total Complaints				37	
Complaint #	Disposition		Complaint #	Disposition	
1	2007-03	Suspend Action til Reinstate App Rec'd	20	2010-08	Closed
2	2008-03	Closed	21	2010-09	Closed
3	2009-01	Closed	22	2010-10	Closed
4	2009-03	Revoked license	23	2010-11	Closed
5	2009-07	Closed	24	2010-12	Closed
6	2009-10	Closed	25	2010-13	Closed
7	2009-12	Closed	26	2010-14	Closed
8	2009-13	Closed	27	2010-15	Closed
9	2009-18	Closed	28	2010-16	Continued
10	2009-19	Continued	29	2010-17	Closed
11	2009-20	Closed	30	2010-18	Continued
12	2009-21	Closed	31	2010-19	Continued
13	2010-01	Closed	32	2010-20	Continued
14	2010-02	Closed	33	2010-21	Closed
15	2010-03	Continued	34	2010-22	Continued
16	2010-04	Continued	35	2010-23	Continued
17	2010-05	Closed	36	2010-24	Continued
18	2010-06	Closed	37	2010-25	Continued
19	2010-07	Continued			

**Accounting Corporation, Professional Limited Liability Companies and Firm Permit Approvals
For Period Beginning July 1, 2010 to June 30, 2011**

	Firm No	Registration Date	Company Name	City	State	County
AC Approvals						
1	F0457A	8/16/2010	RYAN & ASSOCIATES AC	OAK HILL	WV	FAYETTE
2	F0465	1/18/2011	DOUGLAS A BICKSLER CPA AC	LEWISBURG	WV	GREENBRIER
3	F0470	3/9/2011	DOUGHERTY & ASSOCIATES AC	KEARNEYSVILLE	WV	JEFFERSON
4	F0472A	5/10/2011	CUNNINGHAM & ASSOCIATES CPAS AC	CHESTER	WV	HANCOCK
PLLC Approvals						
1	F0453A	07/01/10	WILLIAM A LIPPS CPA PLLC	ROMNEY	WV	HAMPSHIRE
2	F0456	07/22/10	MARK P JOSEPH CPA PLLC	ELKINS	WV	RANDOLPH
3	F0458A	08/16/10	CUPPETT & ASSOCIATES PLLC	MORGANTOWN	WV	MONONGALIA
4	F0462A	10/22/10	ALLMAN & ASSOCIATES PLLC	HURRICANE	WV	PUTNAM
5	F0468	01/14/11	DIMIT ACCOUNTING PLLC	WILLIAMSTOWN	WV	WOOD
6	F0471	03/09/11	ADG ACCOUNTING & TAX PLLC	CRAB ORCHARD	WV	RALEIGH
Firm Permit Approvals						
1	F0453A	07/01/10	WILLIAM A LIPPS CPA PLLC	ROMNEY	WV	HAMPSHIRE
2	F0454A	07/19/10	PERSINGER & ASSOCIATES INC	GALAX	VA	
3	F0455A	07/19/10	THE PATTON GROUP PLLC	BLACKSBURG	VA	
4	F0456	07/22/10	MARK P JOSEPH CPA PLLC	ELKINS	WV	RANDOLPH
5	F0457A	08/16/10	RYAN & ASSOCIATES AC	OAK HILL	WV	FAYETTE
6	F0458A	08/16/10	CUPPETT & ASSOCIATES PLLC	MORGANTOWN	WV	MONONGALIA
7	F0459	08/12/10	THOMPSON COBB BAZILIO & ASSOCIATES PC	WASHINGTON	DC	
8	F0460A	08/17/10	DAUBY O'CONNOR & ZALESKI LLC	CARMEL	IN	
9	F0461A	10/01/10	PHILLIP C JARRELL LLC	HAZELHURST	GA	
10	F0462A	10/22/10	ALLMAN & ASSOCIATES PLLC	HURRICANE	WV	PUTNAM
11	F0463A	11/23/10	BAKER TILLY VIRCHOW KRAUSE LLP	CHICAGO	IL	
12	F0464A	12/13/10	IRA MARC MILLER & CO PA	BALTIMORE	MD	
13	F0465	01/18/11	DOUGLAS A BICKSLER CPA AC	LEWISBURG	WV	GREENBRIER
14	F0466A	01/03/11	ROSS & CO PLLC	LOUISVILLE	KY	
15	F0467A	01/04/11	KILMER & ASSOCIATES CPA PC	WINCHESTER	VA	
16	F0468	01/14/11	DIMIT ACCOUNTING PLLC	WILLIAMSTOWN	WV	WOOD
17	F0469A	01/24/11	MILLER STACEY & ASSOCIATES INC	EAST LIVERPOOL	OH	
18	F0470	03/09/11	DOUGHERTY & ASSOCIATES AC	KEARNEYSVILLE	WV	
19	F0471	03/09/11	ADG ACCOUNTING & TAX PLLC	CRAB ORCHARD	WV	RALEIGH
20	F0472A	05/10/11	CUNNINGHAM & ASSOCIATES CPAS AC	CHESTER	WV	HANCOCK
21	F0473A	05/17/11	DIXON HUGHES GOODMAN LLP	CHARLESTON	WV	KANAWHA

**Accounting Corporation, Professional Limited Liability Companies and Firm Permit Approvals
For Period Beginning July 1, 2009 to June 30, 2010**

Firm No	Registration Date	Company Name	City	State	County
AC Approvals					
		NONE			
PLLC Approvals					
1	F0443A	08/07/09	DUNN COOPER ADKINS & REYNOLDS CPAs PLLC	HUNTINGTON	WV CABELL
2	F0447A	10/07/09	DORINDA KISNER CPA PLLC	TERRA ALTA	WV PRESTON
3	F0448	10/07/09	CHICARELLI & ASSOCIATES PLLC	MORGANTOWN	WV MONONGALIA
4	F0450	12/18/09	CHRISTINE D STURTEVANT CPA PLLC	BRISTOL	WV HARRISON
Firm Permit Approvals					
1	F0439A	07/01/09	FEDISHEN ORAVEC & ASSOCIATES INC	HARRISON CITY	PA
2	F0440A	07/01/09	McMANUS DOSEN & CO	MIDDLEBURG	OH
3	F0441A	07/01/09	BOAL & ASSOCIATES PC	OAKLAND	MD
4	F0442A	07/13/09	REINSEL KUNTZ LESHER LLP	WYOMISSING	PA
5	F0443A	08/07/09	DUNN COOPER ADKINS & REYNOLDS CPAs PLLC	HUNTINGTON	WV CABELL
6	F0444A	08/17/09	MALONEY & NOVOTNY LLC	CLEVELAND	OH
7	F0445A	08/26/09	BURDICK & ASSOCIATES PC	GREENWOOD VILLAGE	CO
8	F0446A	09/21/09	FENTRESS & BARNES LLC	COLUMBUS	OH
9	F0447A	10/07/09	DORINDA KISNER CPA PLLC	TERRA ALTA	WV PRESTON
10	F0448	10/07/09	CHICARELLI & ASSOCIATES PLLC	MORGANTOWN	WV MONONGALIA
11	F0449A	12/01/09	McLEOD & CO	ROANOKE	VA
12	F0450	12/18/09	CHRISTINE D STURTEVANT CPA PLLC	BRISTOL	WV HARRISON
13	F0451A	03/05/10	CAUSEY DEMGEN & MOORE INC	DENVER	CO
14	F0452A	03/15/10	CLOYD & ASSOCIATES PSC	CORBIN	KY

**Firm and Individual Practitioner Authorizations Approved
For Period Beginning July 1, 2010 to June 30, 2011**

Firm Authorization Approvals

	Firm No.	Approval Date	Firm Name	City	State	County
1						
2	F0453A	07/01/10	WILLIAM A LIPPS CPA PLLC	ROMNEY	WV	HAMPSHIRE
3	F0454A	07/19/10	PERSINGER & ASSOCIATES INC	GALAX	VA	
4	F0455A	07/19/10	THE PATTON GROUP PLLC	BLACKSBURG	VA	
5	F0457A	08/16/10	RYAN & ASSOCIATES AC	OAK HILL	WV	FAYETTE
6	F0458A	08/16/10	CUPPETT & ASSOCIATES PLLC	MORGANTOWN	WV	MONONGALIA
7	F0460A	08/17/10	DAUBY O'CONNOR & ZALESKI LLC	CARMEL	IN	
8	F0461A	10/01/10	PHILLIP C JARRELL LLC	HAZELHURST	GA	
9	F0462A	10/22/10	ALLMAN & ASSOCIATES PLLC	HURRICANE	WV	PUTNAM
10	F0463A	11/23/10	BAKER TILLY VIRCHOW KRAUSE LLP	CHICAGO	IL	
11	F0464A	12/13/10	IRA MARC MILLER & CO PA	BALTIMORE	MD	
12	F0466A	01/03/11	ROSS & CO PLLC	LOUISVILLE	KY	
13	F0467A	01/04/11	KILMER & ASSOCIATES CPA PC	WINCHESTER	VA	
14	F0469A	01/24/11	MILLER STACEY & ASSOCIATES INC	EAST LIVERPOOL	OH	
15	F0472A	05/10/11	CUNNINGHAM & ASSOCIATES CPAS AC	CHESTER	WV	HANCOCK
16	F0473A	05/17/11	DIXON HUGHES GOODMAN LLP	CHARLESTON	WV	KANAWHA

Individual Authorization Approvals

	License No	Approval Date	Firm Name	City	State	County
1	WV004567	07/01/10	KEVIN PATRICK ROCK	FAYETTEVILLE	WV	FAYETTE
2	WV004736	07/01/10	BRIAN ANDREW MESSER	CHARLESTON	WV	KANAWHA
3	WV004373	10/29/10	KATHRYN M. GODDARD	NEW MARTINSVILLE	WV	WETZEL
4	WV004396	01/02/11	MICHELE RAE DAVIS	BEAVER	WV	RALEIGH
5	WV003232	01/03/11	BARRY LYNN SHAULIS	PARKERSBURG	WV	WOOD
6	WV003324	01/26/11	MELINDA S. TESTERMAN	BLUEFIELD	WV	MERCER
7	WV001622	03/16/11	DANIEL R. BARNETT	ST ALBANS	WV	KANAWHA
8	WV004296	04/12/11	STEPHEN P. GLASER	ST ALBANS	WV	KANAWHA

**Firm and Individual Practitioner Authorizations Approved
For Period Beginning July 1, 2009 to June 30, 2010**

Firm Authorizations Approvals

	Firm No.	Approval Date	Firm Name	City	State	County
1	F0426A	07/01/09	RECTOR & REEDER PC	LAWRENCEVILLE	GA	
2	F0439A	07/01/09	FEDISHEN ORAVEC & ASSOCIATES INC	HARRISON CITY	PA	
3	F0440A	07/01/09	McMANUS DOSEN & CO	MIDDLEBURG	OH	
4	F0441A	07/01/09	BOAL & ASSOCIATES PC	OAKLAND	MD	
5	F0442A	07/13/09	REINSEL KUNTZ LESHER LLP	WYOMISSING	PA	
6	F0443A	08/07/09	DUNN COOPER ADKINS & REYNOLDS CPAs PLLC	HUNTINGTON	WV	CABELL
7	F0444A	08/17/09	MALONEY & NOVOTNY LLC	CLEVELAND	OH	
8	F0445A	08/26/09	BURDICK & ASSOCIATES PC	GREENWOOD VILLAGE	CO	
9	F0446A	09/21/09	FENTRESS & BARNES LLC	COLUMBUS	OH	
10	F0447A	10/07/09	DORINDA KISNER CPA PLLC	TERRA ALTA	WV	PRESTON
11	F0448A	10/07/09	CHICARELLI & ASSOCIATES PLLC	MORGANTOWN	WV	MONONGALIA
12	F0449A	12/01/09	McLEOD & CO	ROANOKE	VA	
13	F0451A	03/05/10	CAUSEY DEMGEN & MOORE INC	DENVER	CO	
14	F0452A	03/15/10	CLOYD & ASSOCIATES PSC	CORBIN	KY	

Individual Practitioner Authorization Approvals

	License No	Approval Date	Firm Name	City	State	County
1	WV001230	01/14/10	MICHAEL G. DAUGHERTY	WILLIAMSTOWN	WV	WOOD
2	WV001573	07/01/09	BONNIE M. PARSONS	HUNTINGTON	WV	CABELL
3	WV001454	07/01/09	ROSALIE E. THOMAS	MOOREFIELD	WV	HARDY
4	WV003905	07/01/09	TAMMY RENE DALTON	MORGANTOWN	WV	MONONGALIA
5	WV004373	10/29/10	KATHRYN M. GODDARD	NEW MARTINSVILLE	WV	WETZEL
6	WV004567	07/01/10	KEVIN PATRICK ROCK	FAYETTEVILLE	WV	FAYETTE
7	WV004736	07/01/10	BRIAN ANDREW MESSER	SO CHARLESTON	WV	KANAWHA
8	NR001216	01/29/10	VIVIAN M. SPRATT	ALIQUIPPA	PA	

Number of Licensees by County
For Period Beginning July 1, 2010 to June 30, 2011

	County	07/01/2009 to 06/30/2010	07/01/2010 to 06/30/2011
1	Barbour	10	10
2	Berkeley	43	44
3	Boone	5	6
4	Braxton	2	2
5	Brooke	8	8
6	Cabell	154	161
7	Calhoun	0	0
8	Clay	2	2
9	Doddridge	0	0
10	Fayette	20	16
11	Gilmer	4	4
12	Grant	4	5
13	Greenbrier	18	20
14	Hampshire	5	5
15	Hancock	12	14
16	Hardy	7	7
17	Harrison	91	95
18	Jackson	14	12
19	Jefferson	35	33
20	Kanawha	529	537
21	Lewis	9	9
22	Lincoln	6	6
23	Logan	8	8
24	Marion	54	56
25	Marshall	6	6
26	Mason	8	7
27	McDowell	2	2
28	Mercer	55	55
29	Mineral	6	6
30	Mingo	9	10
31	Monongalia	133	141
32	Monroe	4	4
33	Morgan	3	4
34	Nicholas	27	29
35	Ohio	96	97
36	Pendleton	0	0
37	Pleasants	1	1
38	Pocahontas	1	1
39	Preston	19	19
40	Putnam	56	58
41	Raleigh	60	65
42	Randolph	23	23
43	Ritchie	0	2
44	Roane	4	4
45	Summers	4	3
46	Taylor	6	5
47	Tucker	1	1
48	Tyler	1	1
49	Upshur	18	19

Number of Licensees by County
For Period Beginning July 1, 2010 to June 30, 2011

	County	07/01/2009 to 06/30/2010	07/01/2010 to 06/30/2011
50	Wayne	8	8
51	Webster	1	1
52	Wetzel	5	5
53	Wirt	0	1
54	Wood	87	91
55	Wyoming	4	4
	Out-of-Country	2	4
	Out-of-State	<u>471</u>	470
	Total	2161	2207