A Message from our Board President

This past October the Board continued our outreach to West Virginia college students and held our meeting at Glenville State College. In prior years the board has held their fall quarterly meeting at WVU, Marshall, and West Liberty. At the West Liberty meeting accounting students from Bethany and Wheeling Jesuit were also invited. At each of these meetings the students had the opportunity to observe the public portion of the board meeting. Also, at each location we have devoted time for speakers representing the profession, including, the West Virginia Society of CPAs, NASBA, and of course our board. Unfortunately, a representative from NASBA was not available to attend the meeting at Glenville. Topics have varied, but NASBA has generally provided information on the Center for the Public Trust and ethics. We look forward to these meetings each year and enjoy the opportunity to interact with the students and encourage them to consider the opportunities the CPA profession offers for their future employment.

Many of you are aware that various states have attempted to deregulate numerous professions. In the wake of various state deregulatory proposals that threaten to have an adverse effect on the CPA profession, the AICPA and the National Association of State Boards of Accountancy (NASBA) have helped found a new coalition of advanced professions focused on educating policymakers and the public about the importance of rigorous professional licensing standards. The coalition, the Alliance for Responsible Professional Licensing (ARPL), is designed to educate lawmakers on the need to maintain standards for highly complex, technical professions such as accounting that have a clear impact on the public’s fiscal health and welfare. As the topic of licensing is debated at the state level, the coalition will provide leaders of advanced professions with a platform to voice their concerns to lawmakers. NASBA resources, and those of the AICPA, have been invaluable in prior years when our Board has needed legislation reviewed and information provided to us regarding the potential effect of legislation. As I write this column, the West Virginia Legislature has been in the 2020 session for about two weeks. Legislation relating to the CPA profession has already been introduced. We are expecting a busy session. As a public board we are not allowed to hire a lobbyist, but we encourage all of our licensees to be aware of legislation that is introduced and, when appropriate, to contact their individual legislators and voice your opinions.

Although my term as President does not end until June of this year, I would like to take this opportunity to thank my fellow board members for their dedication to the regulation of the CPA profession in West Virginia. We could not complete our work without the hardworking, dedicated staff of the Board office. They are in the office every day answering your phone calls, emails and questions and keeping the Board members up-to-date on all of the issues and concerns. We all greatly appreciate their professionalism.

Robin Baylous, CPA
President, West Virginia Board of Accountancy
**A FOND FAREWELL!**
Many, many thanks to Out-Going Board President, Jon W. Cain, Sr., CPA. He will be remembered for contributing his leadership, dedication, and expertise to his chosen profession as a Board member from February 20, 2014 – June 30, 2017, and as Board President July 1, 2017 – July 1, 2019. Jon was the second member in the Accountancy Board’s history to serve consecutive terms as President.

The Board has also had to say farewell to Reed Tanner, CPA, David D. Hill, CPA, Barry L. Burgess, CPA, Louis J. Costanzo, Ill, CPA, and Donald B. Nestor, CPA. We wish them all the best in their future endeavors, and a BIG thank you for their outstanding leadership and guidance!

**A WARM WELCOME!**
The Board is pleased to announce that over the last two years, we have welcomed several new faces to serve on the Board. Governor Justice has appointed seven new members to the Board of Accountancy: Robin M. Baylous, CPA, Horace W. Emery, CPA, Richard A. Riley, CPA, PhD, CFE, CFF, Theodore A. Lopez, CPA, Joseph T. Holley, CPA, previous Board member Harold B. Davis, CPA and public member Jean A. Bailey. Their experience, qualifications, and accomplishments will provide the expertise necessary to perform their duties. We heartily welcome each new member!

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**Two West Virginia Exam Candidates Win The 2018 Elijah Watt Sells Award**

The West Virginia Board of Accountancy is proud to announce that Sarah Henderson and Cailin Yoho Thompson are winners of the prestigious American Institute of Certified Public Accountants 2018 Elijah Watts Sells Award. The Elijah W. Sells Award is bestowed annually by the Institute to candidates who obtained a cumulative average score above 95.50% across all sections of the CPA Exam, and who passed all four sections of the Exam on the first attempt. Candidates are eligible for the award in the year in which the Exam was completed.

- Sarah Henderson is a graduate of the University of Charleston with a BS in Accounting and Finance.
- Callin Thompson is a graduate of West Virginia University with a BS in Business Administration, and a Master of Accountancy, also from WVU.

Both winners are employed by Suttle & Stalnaker, PLLC – a West Virginia Accounting Firm.

*Congratulations Sarah and Callin on your incredible performance on the CPA Examination!*
NEW REQUIREMENT FOR LICENSURE APPLICANTS
Effective July 1, 2018, the West Virginia Board of Accountancy requires an applicant for certification to submit to a criminal history record check. Please review the information below to determine the proper method of securing a record check.

APPLICANTS WHO LIVE IN-STATE
All licensure applicants who live in West Virginia will be able to schedule an appointment for electronic fingerprinting online through IdentoGO’s Universal Enrollment Platform (UEP). Appointment registration and location information is available in the new UEP, allowing applicants to begin scheduling using the Board of Accountancy’s new Service Code: 228QYB. The new UEP Public Website is available for scheduling at: https://eunroll.identogo.com. Applicants will be required to enter the Board of Accountancy’s assigned Service Code [228QYB] to begin registration and appointment setup. The Board’s Service Code is not available through the look-up Service Code function and must be received directly from the Board of Accountancy Office.

HOW TO SCHEDULE AN APPOINTMENT/WHAT TO BRING WITH YOU
To schedule your 10-minute fingerprint appointment, visit https://eunroll.identogo.com and enter the following Service Code: 228QYB. If you do not have access to the internet, you may schedule an appointment by calling 855-766-7746.

You must bring one of the identification documents from the list below to your enrollment appointment:

1. Driver’s License issued by a State or outlying possession of the United States
2. Driver’s License Permit issued by a State or outlying possession of the United States
3. State ID Card (or outlying possession of the United States) with a seal or logo from the State or State Agency
4. Federal ID Card with a seal or logo from a Federal agency
5. Government ID Card with a seal or logo from local government agency
6. Commercial Driver’s License issued by a State or outlying possession of the United States
7. Department of Defense Common Access Card
9. Foreign Driver’s License (Mexico and Canada only)
10. Foreign passport
11. Military Dependent’s Identification Card
12. Permanent Resident Card / Green Card (I-551)
13. Merchant Mariner Card (MMD)
14. Military ID Card
15. Passport Book or Card
16. Enhanced Tribal Card (ETC)
17. Visa
18. Uniformed Services Identification Card (Form DD-1172-2)

CPE WAIVER POLICY
Pursuant to the Code of State Regulations, Title 1, Series 1, § 7.3.1.B., a licensee who has not met the CPE requirement of any given calendar year must file, in writing, for an exemption of CPE hours due to extenuating circumstances such as accident, illness, military service, or other circumstances.

Licensees may also apply to the Board, in writing, for a waiver of CPE late filing fees and/or CPE Extension request fees based on this request. Board Staff will review and make a determination regarding all requests for exemption. Board staff will notify the licensee regarding the determination in writing within fifteen (15) days of the request. The licensee may request an appeal of the determination by sending a letter or e-mail within thirty (30) days of receipt of the initial notification to request that the circumstances be reviewed by the entire Board. The appeal will be considered at the next regularly scheduled Board meeting.

Subsequent requests for waiver must be made directly to the entire Board for review and consideration.

Continued on Page 4
Rule, Legislation and Policy Changes (continued)

APPEAL PROCESS
1. Any licensee who wishes to appeal the initial determination for CPE Waiver shall submit the request in writing (through mail or email) no later than thirty (30) days after the initial notification. Board staff will place the appeal on the Agenda for the next regularly scheduled Board meeting.
2. At the next regularly scheduled Board meeting, the Board shall review the request for CPE Waiver and make a decision based on the extenuating circumstances presented by the licensee and, if applicable, the licensee’s CPE history. The Executive Director or CPE Coordinator will advise the licensee in writing within fifteen (15) days regarding the Board’s decision.
3. All CPE Waiver requests and resulting correspondence will be uploaded to the licensee’s CPE record. These files will be kept on record for a minimum of ten (10) years.

NEW LEGISLATION
With the passage of House Bill 118 on June 17, 2019, boards and licensing authorities were required to promulgate legislation to regulate and make consistent the consideration of prior criminal convictions in initial licensure determinations. The proposed rule requires a rational nexus between prior criminal convictions considered by the licensing authority and the profession for which the initial licensure is sought. In determining whether a criminal conviction bears a rational nexus to the accounting profession, the Board shall consider:

- 4.1.d.10.a. The nature and seriousness of the crime;
- 4.1.d.10.b. The passage of time since the commission of the crime;
- 4.1.d.10.c. The relationship of the crime to the ability, capacity, and fitness required to perform the duties and discharge the responsibilities of the accounting profession; and
- 4.1.d.10.d. Any evidence of rehabilitation or treatment undertaken by the applicant.

It also requires the Board to allow a potential applicant who has not previously applied for licensure to petition the board at any time for a determination of whether the individual’s criminal record will disqualify him or her from obtaining a license. The applicant may submit with the petition evidence of rehabilitation, letters of reference, and any other information the applicant deems relevant to show fitness and the ability to practice as a Certified Public Accountant. It requires the Board to provide the applicant with such determination within sixty (60) days. The fee for the eligibility determination is $150.00 and upon acknowledgment of eligibility the fee will be deducted from the applicable initial licensure application fee.

If you have questions, please contact the Board office by email at wvboa@mail.wvnet.edu, or by phone at (304) 558-3557.

ARPL Creates Unified Voice
The answers to frequently asked questions about why professional regulation matters can be found on the Alliance for Responsible Professional Licensing’s (ARPL) website: ResponsibleLicensing.org. Formed to educate policy makers and the public on the importance of clear, responsible licensing standards for the professions, ARPL is supported by NASBA, the AICPA, the American Institute of Architects, American Society of Civil Engineers, Council of Landscape Architectural Registration Boards, National Council of Examiners for Engineering and Surveying, and the National Society of Professional Engineers.

The website provides answers to questions such as: How does licensing protect consumers and the public? Is there really a call to eliminate professional licensing? Aren’t there some licensing requirements that are excessive? Doesn’t licensing limit competition? State Boards will be receiving communications tools and ideas to help drive a coordinated, national communications and engagement strategy to explain the importance of professional licensing and what’s at risk if licensing is weakened.

Contact NASBA Director of Legislative and Governmental Affairs John Johnson (jjohnson@nasba.org) for additional information.

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To ensure proper delivery of licensure correspondence, the Board requests all licensees to notify the Board in writing within thirty (30) days if you have a new email address, changed employment, moved, or changed your name and have not notified the Board of this change. You may make these changes to your personal information by utilizing the online CPA Change of Information form at https://www.boa.wv.gov/changeInfo/CPA/index.asp.

If your name has changed, please provide a COPY of the document that changed your name. For example, a COPY of the Marriage Certificate, or the first page of the divorce decree indicating the Civil Action Number and the page which indicates your name change.

Firms should notify the Board in writing if any of the following have occurred:

1. Formation of a new firm;
2. Addition of a partner, member, manager or shareholder;
3. Retirement, withdrawal or death of a partner, member, manager or shareholder;
4. Any change in the name of the firm;
5. Dissolution of the firm;
6. Change in the management of any branch office in this State;
7. Establishment of a new branch office or the closing or change of address of a branch office in this State;
8. The occurrence of any event or events which would cause the firm not to be in conformity with the Accountancy Law or Board of Accountancy Rules and Rules of Professional Conduct.

Firms may notify the Board of these changes in writing and submit via the US Postal service to 405 Capitol St. Suite 908 – Charleston, WV 25301, or via email at wvboa@mail.wvnet.edu.

In Memoriam

Mrs. Jo Ann Harden Walker, 91, former Executive Director of the WV Board of Accountancy, passed away on July 3, 2018. Mrs. Walker retired June 30, 2014 after 43 years of dedicated service to the Board and to the accounting profession. The beloved former Executive Director was responsible for laying the groundwork for many of the daily processes and procedures still in place today. She will be greatly missed by so many for her phenomenal personalization of each and every CPA Exam Candidate and Licensee.
West Virginia Board of Accountancy

For the Record . . .

New Licensees January 1, 2017 – June 30, 2019

ADAM MICHAEL ADKINS
NATHAN TYLER ALDERSON
MICHELLE NICOLE AMMON
KIA ANTIS
JONATHAN DAVID AUSTIN
LAUREN ELIZABETH BEAM
RYAN HOPKINS BOGGS
SHEA JONATHAN BOOTHE
DARA ELAINE BRITTON
KEITH CHARLES BRODE
STEPHANIE NICOLE BROOKS
YVONNE M. BRUBACHER
KASIE M BUCKLEY
CHRISTOPHER ERNEST BURKY
ALLEN LEE EDENS
DEREK N. EFAW
GARLIN ETHAN FOX
VIRGINIA MELISSA FREY
CAROL GATES
ANTHONY THEODORE GHIARDI
IAN DANIEL GILMEEISTER
TYLER MECUE GOODYKOONTZ
NANCY POLZENLOGEN GRAY
MARK EUGENE GREEN
MIA RAE GRESAK
CYNTHIA M GROSS
AUSTIN LEE GUNNOE
SARAH ELAINE HENDERSON
JAE TEE HERRON
EVAN SCOT HURST
JORDAN ARIELLE ISAACS
BRYCE ANDREW JOHNSON
WILLIAM ESTER JOHNSON
RUTHEY MIRANDA KELLEY
JASON PAUL KNODE
WILLIAM PAUL KOONTZ
ANDREW JOHN Kosky
BECKY KUHN
THOMAS JOSEPH LANDIS
CHRISTOPHER A. LONGERBEAM
RONALD WALT MCGRADY
SCOTT NELSON McKinney
LUCAS CRANE MEDITERS
ANDREW THOMAS MELLERT
HOLLAND JAMES MILLER
JILL GARRETT MOATS
MICHAEL MODENA
EMILY JANE MORELAND
SONNY WALKER MORRIS
ROGER C. NADEAU
BRADLEY ALLEN NELSON
BRANDON H. NICHOLAS
THOMAS ANTHONY NORTON
KRISTEN ELIZABETH NUNLEY
TIMOTHY CARL ORR
FRANCIS D. OWENS
STEVEN GUY PARKER
REBEKAH G PARSONS
SUMMER CATHLEEN PATRICK
HEATHER PETERS
MELISSA PETITT
MICHELLE WHITNEY PETTEY
TREVOR JOHN PHADDEE
LORENA JOYCE PINSON
SAMUEL BURWELL PRESTON
MARK CHRISTOPHER PRITT
JARED ALAN PROCTOR
MICHELLE KATHRYN PYLES
ERIC W RAMSEY
TAYLOR MARIE RANGER
FRED ROSSELL
TYLER CHRISTOPHER ROWLAND
LUKAS SEARS
SANDRA SEYMORE
RODNEY KERT SHIPWAY
MEGAN ELIZABETH SHIVES
HANNAH LYNN SHREVE
SUSAN ELIZABETH SLOWINSKI
ANTONIO KENNETH SMITH
JEREMY DELAINE SMITH
PHILIP A SMITH
JUSTINE C SNYDER
LINDA C SPENCER
TAMARA DAWN STEPHENS
AMY BETH SULLIVAN
JOSHUA THOMAS SULLIVAN
DANIEL BERNARD Sweeney
YE TAO
SARAH TAWZER-HEGENBART
ZEKE ANDREW TAYLOR
CHASE PIKE THOMAS
CAILIN YOHO THOMPSON
ELIZABETH BLAIR THORNHILL
COREY TORNES
MICHAEL VICTOR TUSIC
DOMINIC J USHER
JULIA ANNE VILLERS
ANITA KARY WAGLEY
SEAN WALKER
JEFFREY D WALLA
JESSICA ROSE WALTER
BRANDON DAVE WALTERS
LAKIN PAIGE WALTERS
ALBERT LEE WILSON
OLIVIA CHRISTINE WOLEEN
ANTHONY MICHAEL WOODS
DREW MICHAEL WOOLRIDGE
DONGLING WU
MICHAEL ALLEN YONEY
VANESSA RENEE YOUNG
WYATT DANIEL YOUNG
TING TING ZHU
Successful Exam Candidates January 1, 2017 – June 30, 2019

ADAM MICHAEL ADKINS
NATHAN TYLER ALDERSON
JONATHAN DAVID AUSTIN
SHAWNA RACHELLE BARTRAM
BRYANNA KATELYN BAYS
LAUREN ELIZABETH BEAM
SHEA JONATHAN BOO THE
STEPHANIE NICOLE BROOKS
KASIE M BUCKLEY
CHRISTOPHER ERNEST BURKY
JENNA ELIZABETH BURNS
JOHANNA ELLEN CAMPBELL
PHILIP MICHAEL CAPOGRECO
KATELYN ANNE CHAFIN
TYLER JEFFREY CLEDENIN
J. JEREMY COOPER
ZACHARY ERIC COOPER
ANTHONY ALLEN CORNELL
TYLER V CORNELL
SARAH ELIZABETH CROUSE
URIAH LEE CUMMINGS
MICHAEL WILLIAM CUPPETT
AMANDA LYNN DAUGHERTY
MARThA JANE DAVIS
LISA ANN DEMOSS
FLETCHER ALLEN DEVAUL
ELIZABETH BROOKE DEVAULT
ASHLEY ANN DONOHUE
SHAWN DUNFORD
ALLEN LEE EDENS JR.
KARL FULTZ
ANTHONY THEODORE GHIARDI
IAN DANIEL GILLMEISTER
TYLER MCCUE GOODYKOONTZ
MIA RAE GRESAK
TRAVIS LEE GRIMM
AUSTIN LEE GUNNOE
SARAH ELAINE HENDERSON
JAYE TEE HERRON
DREW BRENTON HETZEL
CORY HURD
JORDAN ARIELLE ISAACS
BRYCE ANDREW JOHNSON
RUTHEY MIRANDA KESSEL
ADRIAN BLANE KESSEL
WILLIAM PAUL KOONTZ
STEPHEN ANDREW MARCUS
JEREMY M. MCCORMICK
RONALD WALT MCGRADY
LUCAS CRANE MEDDERS
ANDREW THOMAS MELLERT
JILL GARRETT MOATS
EMILY JANE MORELAND
ALEXANDRA BETH NEIDHARDT
BRADLEY ALLEN NELSON
BRANDON H. NICHOLAS
FRANCIS D. OWENS
STEVEN GUY PARKER II
REBEKAH G PARSONS
MICHELLE WHITNEY PETTEY
TREVOR JOHN PHADDEN
MARK CHRISTOPHER PRITT
JARED ALAN PROCTOR
ERIC W RAMSEY
TAYLOR MARIE RANGER
TYLER C. ROWLAND
LUKAS SEARS
Megan Elizabeth Shives
HANNAH LYNN SHREVE
ANTONIO KENNETH SMITH
JUSTINE C SNYDER
LINDA C SPENCER
TAMARA DAWN STEPHENS
ANIL SUZER
DANIEL BERNARD SWEENEY
TRISHA TAMRAKAR
YE TAO
JOHNNA RANDALL TENNEY
CHASE FIKE THOMAS
CAILIN YOHO THOMPSON
ELIZABETH BLAIR THORNHILL
COREY TORNES
DOMINIC J USHER
JULIA ANNE VILLERS
ADAM WAKEFIELD
BRANDON DAVE WALTERS
LAKIN PAIGE WALTERS
RAESLEE PAIGE WEAVER
ALBERT LEE WILSON
OLIVIA CHRISTINE WOLEEN
ANTHONY MICHAEL WOODS
DREW MICHAEL WOOLDRIDGE
MICHAEL ALLEN YONEY
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JEFFERY ALFONSO YOST JR.
VANESSA RENEE YOUNG
WYATT DANIEL YOUNG

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