

Re: comment on proposed rule re: criminal past**Turley, Brenda S**

Thu 9/26/2019 10:22 AM

To: Laura Gloor <gloorl@bagby-johnson.com>

Dear Ms. Gloor,

The Board met on Wednesday, September 25, 2019 and reviewed your comment regarding the proposed rules released for a 30-Day Comment Period on August 22, 2019. The Board determined that the new rules were proposed pursuant to a mandate by House Bill 118 which passed the legislature on June 17, 2019. Since the board incorporated the appropriate language as written directly from within H.B.118 to the relevant sections of Board Rules and Rules of Professional Conduct, the Board decided not to make additional changes to the rules. The Board thanks you for taking the time to comment on this proposed legislation.

Brenda S. Turley

Executive Director
West Virginia Board of Accountancy
405 Capitol Street, Suite 908
Charleston, WV 25301-1744
(304) 558-3557

<http://www.tba.wv.gov>

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From: Turley, Brenda S <Brenda.S.Turley@wv.gov>
Sent: Monday, August 26, 2019 2:22 PM
To: Laura Gloor <gloorl@bagby-johnson.com>
Subject: Re: comment on proposed rule re: criminal past

Ms. Gloor,

The Board is meeting on September 25, 2019 to consider the comments received during the Comment Period. Thank you for your participation.

Brenda S. Turley

Executive Director
West Virginia Board of Accountancy
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From: Laura Gloor <lgloorl@bagby-johnson.com>
Sent: Monday, August 26, 2019 1:56:02 PM
To: Turley, Brenda S <Brenda.S.Turley@wv.gov>
Subject: comment on proposed rule re: criminal past

Hello Ms. Turley,

As written, I strongly OBJECT to the proposed rule.

It is too vague. It references "the seriousness of the crime" which would be determined by the Board. That is too nebulous. While current Board members seem to be reasonable people, what happens if the Board is overrun by zealots? Zealots of any kind, political, religious, etc., would not be reasonable yet they would control licensing?

To be more useful, the new rule might specifically reference "felony", or "misdemeanor". It might reference a Class 1, or a Class 2, etc.

I believe a new rule must reference exact criminal activity. What is deemed: 'SERIOUS', in 2019 will, undoubtedly, be different from a 2025 interpretation.

Thank you for this opportunity.

*Laura Gloor, CPA
Bagby Johnson & Associates, AC
Phone 304-523-0332
Fax 304-523-0367*

This email was scanned by Bitdefender

Re: [External] Legislative change**Turley, Brenda S**

Thu 9/26/2019 10:25 AM

To: John Rowan <jrowan@rowanpcpas.com>

Dear Mr. Rowan,

The Board met on Wednesday, September 25, 2019 and reviewed your comment regarding the proposed rules released for a 30-Day Comment Period on August 22, 2019. After thorough discussion and consideration, the Board determined that the \$150 fee to petition the Board for a determination of whether the individual's criminal record would disqualify the individual from obtaining a license is reasonable. The Board, therefore, decided not to change the \$150 fee as published during the comment period. The Board thanks you for taking the time to comment on this proposed legislation.

Brenda S. Turley

Executive Director

West Virginia Board of Accountancy

405 Capitol Street, Suite 908

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From: Turley, Brenda S <Brenda.S.Turley@wv.gov>**Sent:** Monday, August 26, 2019 2:23 PM**To:** John Rowan <jrowan@rowanpcpas.com>**Subject:** Re: [External] Legislative change

Mr. Rowan,

The Board is meeting on September 26, 2019 to consider the comments received during the comment period. Thank you for your participation.

Brenda S. Turley

Executive Director

West Virginia Board of Accountancy

405 Capitol Street, Suite 908

Charleston, WV 25301-1744

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From: John Rowan <jrowan@rowanpcpas.com>
Sent: Monday, August 26, 2019 9:03:49 AM
To: Turley, Brenda S <Brenda.S.Turley@wv.gov>
Subject: [External] Legislative change

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While I have no doubt the Board can always use the income and certainly would want to discourage nuisance applications, I believe that a \$50 upfront fee would be more appropriate for a person in applicant's situation, given that their income opportunities may have been very limited. This would in no way diminish the prerogative of the Board in its determination of eligibility, but in my opinion be more consistent with the statutory requirement that the relationship between the crime and what the Board may determine as consequences be a consideration.

To a practicing CPA \$150 seems very reasonable, but to someone without resources, \$150 may be prohibitive.

John Rowan CPA, CFE
Managing Member
Rowan & Associates CPAs PLLC
200 Westmoreland Office Park
Dunbar WV 25064
Phone 304-766-1120



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www.avg.com

Re: [External] Comments on Criminal History**Turley, Brenda S**

Thu 9/26/2019 10:27 AM

To: Gary L. Swingle <gswingle@kaycasto.com>

Good morning Gary,

This email is to inform you that the Board met on Wednesday, September 25, 2019 and reviewed your comment regarding the proposed rules released for a 30-Day Comment Period on August 22, 2019. The Board thanks you for taking the time to respond to this proposed legislation.

Brenda S. Turley

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From: Turley, Brenda S <Brenda.S.Turley@wv.gov>
Sent: Monday, August 26, 2019 2:24 PM
To: Gary L. Swingle <gswingle@kaycasto.com>
Subject: Re: [External] Comments on Criminal History

Good afternoon Gary,

Thank you for your written response. The Board is meeting on September 25, 2019, to consider the comments received.

Brenda S. Turley

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From: Gary L. Swingle <gswingle@kaycasto.com>
Sent: Thursday, August 22, 2019 6:01:10 PM
To: Turley, Brenda S <Brenda.S.Turley@wv.gov>
Subject: [External] Comments on Criminal History

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I think this new rule makes sense as written.

Gary Swingle CPA/PFS

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