

## WVBOA

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**From:** WVBOA <wvboa@mail.wvnet.edu>  
**Sent:** Tuesday, July 21, 2015 3:07 PM  
**To:** Brenda Turley  
**Subject:** RE: Proposed rule changes

Mr. Gable,

The Board held a teleconference today to review comments received for the Proposed Rule. The Board considered the comment you provided and voted to amend the rule. The Agency Approved Rule will be filed in the Secretary of State's Office on Friday, July 24, 2015. Once filed, we will post it on the Board's web site for your review.

It appears that in addition to your comment, you also requested additional information. Please provide a listing of any documents the Board can supply to meet your request.

Thank you for your participation in the rule-making process.

Brenda Turley  
Executive Director  
West Virginia Board of Accountancy  
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Charleston, WV 25301-1744  
(304) 558-3557  
Fax: (304) 558-1325  
Web: <http://www.boa.wv.gov>

**From:** WVBOA [<mailto:wvboa@mail.wvnet.edu>]  
**Sent:** Tuesday, June 30, 2015 5:07 PM  
**To:** 'Gable, Jon'  
**Subject:** RE: Proposed rule changes

Mr. Gable,

Thank you for your comments to the proposed rule change. All comments will be reviewed and considered by the Board after the close of the Comment Period on July 15, 2015. The Board will answer your request for more information at that time.

Brenda Turley  
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**From:** Gable, Jon [<mailto:jgable@rubberlite.com>]

**Sent:** Wednesday, June 24, 2015 8:07 AM

**To:** [wvboa@mail.wvnet.edu](mailto:wvboa@mail.wvnet.edu)

**Subject:** Proposed rule changes

Members of the Board:

I am writing to express my concerns regarding the Board's proposed changes to the eligibility requirements to sit for the CPA examination. I would like more information as to the justification for including a graduate accounting degree as an educational alternative, and specifically what degrees qualify (MBA with emphasis in accounting, MS in accounting, etc...).

The current educational requirements are adequate to ensure specific competencies and qualification to attempt the exam. By including a graduate degree in accounting as an alternative to the current educational requirements, it seems you are introducing an unnecessary and unknown level of variability into the candidate pool with regards to educational background and competencies. This change can only lead to an increase in size and a likely decrease in relevant academic preparedness of the candidate pool.

Respectfully,

**JON GABLE, CPA, CGMA**

**CONTROLLER**

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## WVBOA

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**From:** WVBOA <wvboa@mail.wvnet.edu>  
**Sent:** Thursday, July 23, 2015 1:12 PM  
**To:** 'John Johnson'; Patricia Hartman  
**Cc:** Dan Dustin (ddustin@nasba.org); 'Stacey Grooms'; 'sbell@nasba.org'; 'ebarnicott@nasba.org'  
**Subject:** RE: West Virginia Proposed Rule Changes

To: John Johnson, Director, Legislative & Governmental Affairs/NASBA  
Patricia Hartman, Director of Client Services/NASBA

The Board considered NASBA's Comments to the Proposed Rule during a teleconference on July 21, 2015 and approved the language for inclusion in the Agency Approved Rules –to be filed tomorrow. We will also place a link for this filing on our web site.

Thank you for your participation in our Rule Change process.

Brenda Turley  
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**From:** John Johnson [<mailto:jjohnson@nasba.org>]  
**Sent:** Thursday, July 02, 2015 4:02 PM  
**To:** [wvboa@mail.wvnet.edu](mailto:wvboa@mail.wvnet.edu)  
**Subject:** FW: West Virginia Proposed Rule Changes

Brenda:

It was great seeing you in Baltimore, and I hope the meeting was good for! I am out on vacation all next week, but wanted to forward to you Pat Hartman's comment regarding your proposed rule changes.

I will forward to you any other comments I receive when I return on July 13<sup>th</sup>.

Have a safe and enjoyable Fourth of July weekend.

John

John W. Johnson  
Director, Legislative & Governmental Affairs

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National Association of State Boards of Accountancy  
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**From:** Patricia Hartman  
**Sent:** Wednesday, July 01, 2015 11:09 AM  
**To:** John Johnson; Stacey Grooms; Shawn Bell; Dan Dustin  
**Cc:** Ed Barnicott  
**Subject:** RE: West Virginia Proposed Rule Changes

Because of issues we've see and are dealing with regarding international education, I would recommend changing 4.1.b.2 as follows:

4.1.b.2 Foreign academic credentials shall be accompanied by a written evaluations from a international credential evaluation service approved by the board.

Ed: Please look at section 6.6. I think it's fine – but wanted you to weigh in.

Thanks!

Pat

**From:** John Johnson  
**Sent:** Monday, June 22, 2015 10:59 AM  
**To:** Stacey Grooms; Shawn Bell; Patricia Hartman; Dan Dustin  
**Subject:** West Virginia Proposed Rule Changes

The West Virginia Board of Accountancy has filed proposed changes to their accountancy rules with the Secretary of State's Office and has established a 30-day public comment period. The proposed rule:

1. Makes changes to the academic requirement for the CPA exam;
2. Requires an inactive CPA to secure continuing education hours as a prerequisite for activation of license;
3. Adds fees for a firm name change and to request CPE documents;
4. Allows an exam candidate to be eligible to automatically qualify to sit for the CPA exam if he/she has a graduate degree in accounting; and
5. Other rule general cleanup.

The proposed changes can be viewed on the Board's website  
at: <http://www.boa.wv.gov/Pages/AccountancyLawRules.aspx>

Because all comments must be received in writing by July 15, 2015, please send me your comments by Friday, July 10<sup>th</sup>,  
so that I can consolidate them into one document.

Let me know if you have any questions.

Thanks, John

John W. Johnson  
Director, Legislative & Governmental Affairs

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## West Virginia Board of Accountancy

405 Capitol Street, Suite 908

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The following amendments were made to the proposed rule as a result of comments received:

1. Comment by John Gable, CPA

To W.Va. R. 1-1-4.1.b. the Board added the words "as approved by the Board" after the words "attained a graduate degree in accounting" to allow greater discretion when evaluating the transcripts of applicants with a graduate degree.

2. Comment by Patricia Hartman, Director of Client Services at the National Association of State Board's of Accountancy

To W.Va. R. 1-1-4.1.b.2., the Board adopted the following:

Foreign academic credentials shall be accompanied by a written evaluation from ~~the Foreign Academic Credentials Service, Inc., or any other credentialing agency which is a member of the National Association of Credential Evaluation Services, Inc. regarding equivalency of the credentials to the requirements of this Rule~~ from an international credential evaluation service approved by the Board.

The reason for adopting this language is the disparity in the evaluation process of the foreign transcripts by some transcript evaluation providers. This will allow the Board to exclude those providers who do not meet the Board's standards.

3. Oral Comment: A licensee noticed that the Board had failed to change the six hours of business law to three in W.Va. R. 1-1-4.1.b.1.D.6. to read as follows:

twelve (12) credit hours in business related electives, excluding the introductory principles of accounting proponents and the required ~~six (6)~~ three (3) in business law...