



Justice, Kristi A <kristi.a.justice@wv.gov>

Re: FW: Notice of 30 Day Comment Period on a Proposed Rule

1 message

Justice, Kristi A <kristi.a.justice@wv.gov>
To: Richard Riley <Richard.Riley@mail.wvu.edu>

Mon, Jul 18, 2022 at 10:09 AM

Mr. Riley,

The West Virginia Board of Accountancy met on Friday, July 15, 2022 and reviewed your comment regarding the proposed rules released for a 30-day comment period on May 26, 2022. The Board thanks you for taking the time to comment on this proposed legislation.

Thank you,

Kristi A. Justice, MA

Executive Director

West Virginia Board of Accountancy

405 Capitol Street, Suite 908

Charleston, WV 25301

Kristi.a.justice@wv.gov

<https://www.boa.wv.gov/>

(304) 558-3557

Email to and from me, in connection with the transaction of public business, is subject to the West Virginia Freedom of Information Act and may be disclosed to third parties. The **West Virginia Freedom of Information Act** provided under W. Va. Code § 29B-1-1 et seq. is a series of laws designed to guarantee that the public has access to public records of government bodies at all levels in **West Virginia**.

On Thu, May 26, 2022 at 10:44 AM Richard Riley <Richard.Riley@mail.wvu.edu> wrote:

Good stuff!

From: West Virginia Board of Accountancy <kristi.a.justice@wv.gov>**Sent:** Thursday, May 26, 2022 8:53 AM**To:** Richard Riley <Richard.Riley@mail.wvu.edu>**Subject:** Notice of 30 Day Comment Period on a Proposed Rule

The West Virginia Board of Accountancy filed a Notice of Public Comment with the West Virginia Secretary of State's Office on May 12, 2022. The Board has proposed a Legislative Rule change to its Series 1 Rule - Board of Accountancy Board Rules and Rules of Professional Conduct.

The Uniform CPA Examination, published by the American Institute of Certified Public Accountants (AICPA), is being restructured with implementation beginning January 2024. In preparation for the examination restructuring, the proposed legislative rule change is to remove required specific education subject area. This change allows for flexibility and less restriction for an individual preparing for the Certified Public Accountant (CPA) examination. Other proposed changes consist of updating certain accounting and auditing services definitions, and changing the credit date for any test sections passed within the eighteen months from the actual date the candidate took that test section to the date of notification of the passing score results.

The Comment Period ends on Friday, July 1, 2022, at 5:00 pm. You may file your written comments with the Board at:

Email: Kristi.A.Justice@wv.gov

Or send via U.S. Mail to:
West Virginia Board of Accountancy
405 Capitol Street, Suite 908
Charleston, WV 25301

The Proposed Rule is available on the web site at: [Proposed Rule Changes](#)

The strikethrough language is proposed to be eliminated and the underline areas will be included in the Series 1 Rule. If you have questions, please contact the Board office at the email address above or by phone at (304) 558-3557

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Justice, Kristi A <kristi.a.justice@wv.gov>

Re: FW: Notice of 30 Day Comment Period on a Proposed Rule

1 message

Justice, Kristi A <kristi.a.justice@wv.gov>

Mon, Jul 18, 2022 at 10:07 AM

To: "DAVIS, JAMES B JR GS-13 USAF AFMC AFAA/QLF" <james.davis.168@us.af.mil>

Mr. Davis,

The West Virginia Board of Accountancy met on Friday, July 15, 2022 and reviewed your comment regarding the proposed rules released for a 30-day comment period on May 26, 2022. Mobility with our neighboring states 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. The Board thanks you for taking the time to comment on this proposed legislation.

Thank you,

Kristi A. Justice, MA

Executive Director

West Virginia Board of Accountancy

405 Capitol Street, Suite 908

Charleston, WV 25301

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On Thu, May 26, 2022 at 6:26 PM DAVIS, JAMES B JR GS-13 USAF AFMC AFAA/QLF <james.davis.168@us.af.mil> wrote:

Ms. Justice,

I support the changes. I assume that they are a result of fewer applicants sitting for the exam.

How do these changes compare to neighboring states?

Thanks,
Jim

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Email: Kristi.A.Justice@wv.gov <mailto:Kristi.A.Justice@wv.gov>

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<[https://www.boa.wv.gov/userfiles/files/Final%20Version%201CSR1%20Changes%20-%20WVSOS%20Public%20Comment%20Period\(2\).pdf](https://www.boa.wv.gov/userfiles/files/Final%20Version%201CSR1%20Changes%20-%20WVSOS%20Public%20Comment%20Period(2).pdf)>

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Re: FW: Notice of 30 Day Comment Period on a Proposed Rule

1 message

Justice, Kristi A <kristi.a.justice@wv.gov>
To: Gary Swingle <garyswingle1948@gmail.com>

Mon, Jul 18, 2022 at 10:37 AM

Mr. Swingle,

The West Virginia Board of Accountancy met on Friday, July 15, 2022 and reviewed your comment regarding the proposed rules released for a 30-day comment period on May 26, 2022. The updating of certain accounting and auditing services definitions were taken from the AICPA definitions contained in the Statements on Standards for Accounting and Review Services (SSARS). Also, WVBOA Board of Accountancy appointments, terms and qualification of members are within the West Virginia Chapter 30 Statue in Article 9, which would require a statute change. The Board thanks you for taking the time to comment on this proposed legislation.

Thank you,

Kristi A. Justice, MA

Executive Director

West Virginia Board of Accountancy

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On Thu, May 26, 2022 at 12:53 PM Gary Swingle <garyswingle1948@gmail.com> wrote:

Kristi,

I would like to make a comment in respect to the Proposed Legislative Rule Change. I read with interest the proposed changes, and the proposals make sense to me. However, I think you all need to flesh out a little more the new concept of "Preparation" of financial statements and more clearly explain in the rules how it differs from the "Compilation" of financial statements. I think without more explanation, the defined terms may cause confusion. It sounds to me that the "Preparation" is nothing more than putting together the financial information in the format of a financial statement without any kind of compilation or other report of the CPA....very much the old "Internal Use Only" financial statements we used to put out decades ago. Is that right? So the CPA would deliver the formatted statements to the client without the CPA's name being associated with the financial statements and let the client then use the statements however they wish? I suggest explaining this a little better in the definition or someplace in the proposals. I think that being able to put financial information in the form of a statement like this is probably a good idea, because many clients may not

really need a CPA report on their statements. (I remember one CPA firm back in the 70's that labeled such reports as "Prepared by Computer".)

I talked with you, Kristi, about who was currently on the Board now. You told me the members who were going off the Board including the member who was recommended by the WV Public Accountants Association. I had not realized that organization still existed. I think the youngest PA's in WV were Nancy Morris and David Rollins (both age 84, I think) who are no longer in practice. Back in the day when the Public Accountants were still licensed by the Board, we had to add the provision in the Code to allow them to recommend who would get a Board seat. The reason was the one of the licensed PA's was in the WV legislature, and we could not get a reasonable Accountancy law passed without catering to their PA Association. And, to be truthful, we had some very good PA's on the Board with us including Cleve Meador and Charlie Sigmon (both now deceased). Now, however, there are no long ago designated PA's in WV who were licensed under the old PA laws. So, it makes no sense that the PA Association (members probably just Enrolled Agents etc.) are given the ability to nominate one of the six accounting professionals serving on our Board of Accountancy that sets the rules for the CPA profession in WV. My suggestion would be that if and when the Board recommends changes to the Code in the future (I know how difficult that can be) that the PA recommendation section be completely eliminated.

Just to let you know that some of us old guys that served under the reign of Joanne Walker are still reading this stuff. Thanks.

Gary Swingle

Sent from Mail for Windows

From: West Virginia Board of Accountancy
Sent: Thursday, May 26, 2022 10:46 AM
To: garyswingle1948@gmail.com
Subject: Notice of 30 Day Comment Period on a Proposed Rule

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7/18/22, 10:38 AM

State of West Virginia Mail - Re: FW: Notice of 30 Day Comment Period on a Proposed Rule

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