



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 24, 2023 at 9:28 AM

To: Richard Riley <Richard.Riley@mail.wvu.edu>

The West Virginia Board of Accountancy met on Friday, July 21, 2023 and reviewed your comment regarding the proposed rule change to the Series 1 Rule, released for a 30-day comment period on May 10, 2023. 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

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On Tue, May 16, 2023 at 12:18 PM Richard Riley <Richard.Riley@mail.wvu.edu> wrote:

Kristi,

This is excellent news!!! I fully support this change.

Dick

From: West Virginia Board of Accountancy <kristi.a.justice@wv.gov>

Sent: Tuesday, May 16, 2023 12:16 PM

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 10, 2023. The Board has proposed a Legislative Rule change to its Series 1 Rule - Board of Accountancy Board Rules and Rules of Professional Conduct.

The amendment increases the length of time for which credit for any CPA exam test sections passed are valid from 18 months to 30 months from the actual date of notification of passing score results. The proposed rule change provides that once a candidate has successfully passed one section of the Exam, they will then be provided with a rolling 30-month period to pass the remaining three sections of the Exam. This change allows for more flexibility to those seeking licensure as a CPA.

On April 21, 2023, The Uniform Accountancy Act (UAA) Model Rules adopted the amendment pertaining to the Uniform CPA Examination (Exam), increasing the conditional credit from 18 months to 30 months.

The Comment Period ends on Friday, June 30, 2023, at 5:00 pm. You may file your written comments with the Board via 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 Change](#)

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.

To unsubscribe, please go to <https://www.boa.wv.gov/www/unsubscribe.asp?id=3424682&email=RICHARD.RILEY@MAIL.WVU.EDU>.

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

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

1 message

Justice, Kristi A <kristi.a.justice@wv.gov>
To: Eric Brown <ericbwv@gmail.com>

Mon, Jul 24, 2023 at 9:29 AM

Mr. Brown,

The West Virginia Board of Accountancy met on Friday, July 21, 2023 and reviewed your comment regarding the proposed rule change to the Series 1 Rule, released for a 30-day comment period on May 10, 2023. The Board thanks you for taking the time to comment on this proposed legislation.

Thank you,

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On Tue, May 16, 2023 at 12:32 PM Eric Brown <ericbwv@gmail.com> wrote:

As a licensed CPA of nearly 22 years in West Virginia, I am against this proposed rule change. The test should be difficult to keep the profession held in the highest standards. It seems like everything that has been done over the last 15 years has served to make the exam and the process around passing it much easier. Lowering the standards by allowing candidates more time to pass (by allowing them to focus on one part at a time instead of all four parts) will serve the profession in the same way that the public school system has served our children when they continue to lower the qualifications that are necessary to become a teacher.

I vote to make the window of time SHORTER instead of longer, or leave it where it is.

Thank you,

Eric J. Brown, CPA

----- Forwarded message -----

From: **West Virginia Board of Accountancy** <kristi.a.justice@wv.gov>

Date: Tue, May 16, 2023 at 12:14 PM

Subject: Notice of 30 Day Comment Period on a Proposed Rule

To: <ERICBWV@gmail.com>

The West Virginia Board of Accountancy filed a Notice of Public Comment with the West Virginia Secretary of State's Office on May 10, 2023. The Board has proposed a Legislative Rule change to its Series 1 Rule - Board of Accountancy Board Rules and Rules of Professional Conduct.

The amendment increases the length of time for which credit for any CPA exam test sections passed are valid from 18 months to 30 months from the actual date of notification of passing score results. The proposed rule change provides that once a candidate has successfully passed one section of the Exam, they will then be provided with a rolling 30-month period to pass the remaining three sections of the Exam. This change allows for more flexibility to those seeking licensure as a CPA.

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The Comment Period ends on Friday, June 30, 2023, at 5:00 pm. You may file your written comments with the Board via 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 Change](#)

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.

To unsubscribe, please go to <https://www.boa.wv.gov/www/unsubscribe.asp?id=3419585&email=ERICBWV@GMAIL.COM>.

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Thank you,
Eric Brown

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

Re: Rule change

1 message

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

Mon, Jul 24, 2023 at 9:30 AM

Mr. Swingle,

The West Virginia Board of Accountancy met on Friday, July 21, 2023 and reviewed your comment regarding the proposed rule change to the Series 1 Rule, released for a 30-day comment period on May 10, 2023. 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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Kristi.a.justice@wv.gov

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On Tue, May 16, 2023 at 1:43 PM Gary Swingle <garyswingle1948@gmail.com> wrote:

I think that moving the carryover of passed parts to the longer time period is a good idea.

Gary Swingle

Sent from my iPhone...please excuse typos



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

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

1 message

Justice, Kristi A <kristi.a.justice@wv.gov>
To: "Chambers, Jamie L" <jamie.l.chambers@wv.gov>

Mon, Jul 24, 2023 at 9:32 AM

Ms. Chambers,

The West Virginia Board of Accountancy met on Friday, July 21, 2023 and reviewed your comment regarding the proposed rule change to the Series 1 Rule, released for a 30-day comment period on May 10, 2023. The Board thanks you for taking the time to comment on this proposed legislation.

Thank you,

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On Tue, May 16, 2023 at 2:38 PM Chambers, Jamie L <jamie.l.chambers@wv.gov> wrote:
I support the proposed change

Jamie Lenore Chambers, MSA, CIA, CGFM, CGAP

Financial Reporting Specialist 2

WV Department of Environmental Protection

601 57th Street SE

Room 3088

Charleston, WV 25304

304.414.3792

Promoting a healthy environment.

On Tue, May 16, 2023 at 12:21 PM West Virginia Board of Accountancy <kristi.a.justice@wv.gov> wrote:

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

Re: Change on rolling 30 month period

1 message

Justice, Kristi A <kristi.a.justice@wv.gov>
To: Dorinda Kisner <Dorinda@kisnercpa.com>

Mon, Jul 24, 2023 at 9:34 AM

Ms. Kisner,

The West Virginia Board of Accountancy met on Friday, July 21, 2023 and reviewed your comment regarding the proposed rule change to the Series 1 Rule, released for a 30-day comment period on May 10, 2023. The Board thanks you for taking the time to comment on this proposed legislation.

Thank you,

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On Wed, May 17, 2023 at 10:34 AM Dorinda Kisner <Dorinda@kisnercpa.com> wrote:

This piece of legislation is critical to helping us manage the pipeline of accountants so desperately needed. Please suppose and help us make this state competitive and reasonable. The test is a matter of applying what you can do and the time of 12 additional months is not taking a risk of dummyming it down. Thank you

--
Dorinda

**DORINDA KISNER**
— CPA PLLC —1003 East State Avenue
Terra Alta, WV 26764
304-789-6082
Fax 304-789-6014

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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 24, 2023 at 9:35 AM

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

Mr. Davis,

The West Virginia Board of Accountancy met on Friday, July 21, 2023 and reviewed your comment regarding the proposed rule change to the Series 1 Rule, released for a 30-day comment period on May 10, 2023. The Board thanks you for taking the time to comment on this proposed legislation.

Thank you,

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On Wed, May 17, 2023 at 1:33 PM DAVIS, JAMES B JR CIV USAF AFMC AFAA/QLF <james.davis.168@us.af.mil> wrote:

Kristi,

I agree with the change.

Jim



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

Re: WV BOA Public Comment - CPA Exam Extension

1 message

Justice, Kristi A <kristi.a.justice@wv.gov>
To: Lewis Hardway <lhardway@gmail.com>

Mon, Jul 24, 2023 at 9:36 AM

Mr. Hardway,

The West Virginia Board of Accountancy met on Friday, July 21, 2023 and reviewed your comment regarding the proposed rule change to the Series 1 Rule, released for a 30-day comment period on May 10, 2023. The Board thanks you for taking the time to comment on this proposed legislation.

Thank you,

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On Thu, May 18, 2023 at 11:15 AM Lewis Hardway <lhardway@gmail.com> wrote:

My comment letter on the proposed changes is below. I have also included a PDF version if that is preferred.

The Uniform CPA Exam has a long tradition of acting as a gatekeeper to a profession that is necessary, well respected, and – dare I say – easily accessible in the absence of the gatekeeper. While we all have a horror story from an Intermediate Accounting class, the truth is that accessing the accounting profession itself is very attainable and can be done with merely a four-year baccalaureate. No professional school is required to move into the field, and considering most practical learning of accounting practices is performed on the job, this makes sense. As such, in an effort to differentiate ourselves from everyday accountants, we utilize the CPA exam as a measuring stick. This allows us the benefit of separating the, arguably, harder working individuals from the pack, since anyone who has taken the exam will attest the time and attention to detail necessary to prepare for and ultimately be successful on the exam.

My own personal exam story comes from my time as an associate with KPMG in 2007 and 2008. This was not long after the conversion to the computer-based exam, and as such virtually all of the managers and partners I worked with had taken the prior iteration of the exam using a pencil and paper over the course of two days. I recall how relieved I was that I got to take advantage of the newer, perhaps easier method of taking the exam. It

did seem the relaxed timeline made passing the exam easier than before, a "fact" my managers and partners were quick to remind my cohort and I of.

Now it is my turn as I sit here today questioning how much easier this new generation of CPAs are going to have it compared to my own experience. Perhaps my reticence is just a disguised curmudgeonly "Get off my lawn!" attitude, but I cannot help but question how low we should drop the bar before our gatekeeper simply becomes an irresponsible doorman, ushering people through with a smile and a wave and nary a thought to whether or not the person belongs in the building. In my opinion, one of the biggest values the CPA profession provides to our clients is the exclusivity of the company that we keep. Only those who have proven themselves in a uniform exam against their peers are permitted to represent their companies and clients in a decision making capacity.

In a profession where most any disgruntled failed engineering student can join the ranks (according to my brother-in-law, the distinguished engineer), there has to be something to distinguish ourselves as professionals who should be compensated, promoted, and treated with the respect that our peers who have to attend professional schools are. I have no doubt the time frame to extend the exam period by an additional twelve months is already a foregone conclusion. All I can do is ask why a generation who has immediate access to the world stuck in their pocket needs that time? Is it because the stress of the work-life balance is so overwhelming that they simply don't have allocable time to study? Or is it because they have not been taught how to study since everything is at their fingertips? Perhaps the question we're asking should not be whether or not they need an extra year, but whether or not we have taught them how to prepare for a task where only their own merits can garner them accomplishment? I believe adding the extra year of eligibility simply adds to the idea that you can "do it tomorrow," and serves as an injustice to a group of individuals who need to learn how to provide appropriate client service on their clients' timeframes and not their own. As such, I cannot support the adoption of this change.

Regards,

-Lewis J. Hardway, CPA