

West Virginia
Board of Accountancy
405 Capitol Street, Suite 908
Charleston, West Virginia 25301-1744



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To: Honorable Jim Justice, Governor
Legislative Rule-making Committee

From: West Virginia Board of Accountancy

Re: Regulatory Review Report

Date: October 25, 2018

Listed below is the Regulatory Review Report due November 1, 2018 pursuant to the Governor's Executive Order Number 3-18.

Code of State Rules Title 1 Series 1
Board Rules and Rules of Professional Conduct (Legislative Rule)

Description: This Legislative rule establishes general rules for the regulation of certification, registration, authorization and licensure of certified public accountants, the registration, licensure, and authorization of public accountants, and for the authorization and permitting of firms.

According to the records available the rule was first promulgated on November 1, 1964, with modifications effective on the following dates:

July 8, 1982	April 30, 2004
May 13, 1992	May 15, 2009
May 3, 1994	May 3, 2012
September 2, 1997	July 1, 2016
April 6, 1999	July 1, 2018
September 15, 2002	

Determination: The Board has determined that this Rule should be continued without change.

Reasons: At this point in time, the Board is not ready to propose any changes to the Rules. However, the Board may need to propose future modifications to accommodate national changes to the CPA Examination and Uniform Accountancy Act.

**Code of State Rules Title 1 Series 2 (Procedural)
Contested Case Hearing Procedure**

Description: This rule establishes procedures for the adjudication of contested case hearings before the Board.

According to the records available the rule was first promulgated on November 15, 1993, with modifications effective on the following dates:

October 5, 1996
January 31, 2001
December 19, 2001

Determination: The Board has determined that this Rule should be continued without change.

Reasons: This rule is necessary to establish procedure for contested cases before the Board.

**Code of State Rules Title 1 Series 3 (Procedural)
Disciplinary and Complaint Procedures for Applicants, Licensees, and Substantial Equivalency Practitioners**

Description: This rule specifies a procedure for the investigation and resolution of complaints against licensees, applicants for licensure and substantial equivalency practitioners.

According to the records available the rule was first promulgated on January 31, 2001 with modifications effective on the following date:

December 19, 2001

Determination: The Board has determined that this Rule should be continued without change.

Reasons: This rule is a necessary procedure to handle the complaints processed by the Board.

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