

Memorandum

March 6, 2017

From: Director of Online & Continuing Education
To: Academic Department Chair
Academic Dean
Provost/VP Academic Affairs

Subj: PROFESSIONAL LICENSURE/CERTIFICATION DISCLOSURE

Please review the Professional Licensure/Certification requirements for Certified Public Accountant (CPA) in the state of West Virginia below. At the end of the document please indicate if NSU degree/certificate programs meet or do not meet these requirements.

State	West Virginia
Professional Licensure/Certification Title	Certified Public Accountant
Professional Licensure/Certification Short Title/Acronym	CPA
PLC Agency	West Virginia Board of Accountancy
PLC Agency Address (Address)	West Virginia Board of Accountancy
PLC Agency Address (Address2)	405 Capitol Street, Suite 908
PLC Agency Address (City), (State, Zip Code)	Charleston WV 25301-1744
PLC Agency Contact Name	
PLC Agency Point of Contact Title	
PLC Agency Contact Phone	(304) 558-3557
PLC Agency Contact Email	wvboa@mail.wvnet.edu
PLC Agency Website URL	http://www.boa.wv.gov/Pages/default.aspx
Links to Rules/Regulations/Statutes	http://www.boa.wv.gov/Pages/AccountancyLawRules.aspx
Parent Agency Name	
Reciprocity Agreement?	
Is the PLC Agency a member of a Reciprocity or Regional/National Compact	
Does the PLC Agency require educational institutions be approved in the state where the individual will apply for PLC?	No
URL for approval process information	
Accreditation required for Degree-Granting Institutions	Yes - Regional (HLC, SACS, MSCHE, etc.)

Degree Requirements to be eligible for Professional Licensure/Certification	Bachelor Degree
The PLC Agency requires specific type of Education Hours to be eligible for PLC	Semester Credit Hours
Total Credit Hours above/Post Education Hours Required to be eligible for PLC	
Specific Education Undergraduate Requirements	At least one hundred fifty semester hours of college education including a baccalaureate or higher degree conferred by an accredited college or university, the total education program to include an accounting concentration or equivalent, as determined by the Board to be appropriate;
Specific Education Graduate Requirements	
Does the PLC Agency regulate Post-Licensure/Certification programs?	No
Advanced Degree PLC Information	
URL to agency responsible for approving Post Education Licensure degree programs	
Does PLC Agency approval of a program for an advanced degree indicate eligibility to practice in that capacity	No
Agency Name and URL responsible for determining eligibility to practice	
What additional PLC Agency/State requirements must be met in order to practice in that capacity	
PLC Agency requires faculty/instructors to be licensed in the Licensing/Certification state to teach	
Does PLC Agency require Practicum/Internships/Field Work/Clinicals (PIFWC)?	
PIFWC Required to be eligible for PLC	
PIFWC Requirement Details	
Does the PLC Agency or State require prior notification for PIFWC	
Do Clinical instructors need to be licensed to supervise PIFWC?	
PIFWC hours	

PIFWC setting	
PIFWC period	
PIFWC Supervisor requirements/qualifications	
Examinations Required	Yes
1. Examination Title	Uniform Certified Public Accountant (CPA) Examination - All 4 sections
2. Examination Title	
3. Examination Title	
4. Examination Title	
5. Examination Title	
6. Examination Title	
7. Examination Title	
8. Examination Title	
9. Examination Title	
10. Examination Title	
PLC Agency Requires:	

The NSU (Degree/Certificate) program

- Meets West Virginia Certified Public Accountant (CPA) PLC requirements.
- DOES NOT meet West Virginia Certified Public Accountant (CPA) PLC requirements.
- Additional information is needed to make determination:

Department Chair Approval

APPROVAL CHAIR 08/04/17

Dean Approval

APPROVAL DEAN 08/08/17

Provost/VPAA Approval

APPROVAL PROVOST/VPAA 08/13/17

Website disclosure pages updated.

Director, Online & Continuing Education Review