WEST VIRGINIA CODE: §30-9-16

§30-9-16. Substantial equivalency practice privileges.

(a) An individual whose principal place of business is not in this state, holds a valid out-of-state certificate in good standing, and whose initial license requirements have met the certification requirements of §30-9-8 of this code shall have all the rights and privileges of a certificate holder of this state without the need to obtain a certificate.

(b) An individual whose principal place of business is not in this state, and who holds a valid license as a certified public accountant from any state as of December 31, 2025, has practice privileges in this state and shall continue to have all of the privileges of a license in this state without the need to obtain a certificate.

(c) An individual who offers or renders professional services under this section shall be granted practice privileges in this state, and no notice, fee, or other submission is required of any such individual. Such an individual is subject to the requirements in subsection (e) of this section.

(d)(1) Any individual performing or offering to perform any services in the state as a substantial equivalency practitioner and the firm which employs that out-of-state certificate holder are simultaneously subject to the jurisdiction of the board concerning all matters within the scope of this article and are required to comply with the provisions of this article and applicable rules;

(2) The state board of accountancy of the state of issuance of any substantial equivalency practitioner's certificate is appointed as his or her agent upon which process may be served in an action or proceeding by the board.

(e) In the event the certificate from the state of the individual's principal place of business is no longer valid, the individual will cease offering or rendering professional services in this state individually and on behalf of a firm.

(f) Subject to the provisions of subsection (g) of this section, an individual who qualifies for the practice privileges under this section may only perform any of the following services, for any entity with its home office in this state, through a firm which has obtained a permit issued under §30-9-17 of this code and an authorization issued under §30-9-19 of this code:

(1) A financial statement audit or other engagement to be performed in accordance with the Statements on Auditing Standards;

(2) An examination of prospective financial information to be performed in accordance with the Statements on Standards for Attestation Engagements; or

(3) An engagement to be performed in accordance with the Auditing Standards of the Public

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Company Accounting Oversight Board.

(g) An individual practitioner who is also a substantial equivalency practitioner may provide the services set out in subsection (f) of this section without obtaining a permit issued under §30-9-17 of this code, but must obtain the authorization issued under §30-9-19 of this code.

(h) A certificate holder of this state offering or rendering services or using their CPA title in another state is subject to disciplinary action in this state for an act committed in another state for which the certificate holder would be subject to discipline in that other state.

(i) The board shall investigate any complaint made by the board of accountancy of another state.

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