WEST VIRGINIA CODE: §30-9-17

§30-9-17. Issuance and renewal of permits.

(a) The board shall grant or renew permits to firm applicants that demonstrate their qualifications in accordance with this section.

(b) Firms meeting the following criteria must hold a permit issued under this section:

(1) Any firm with an office in this state performing attest or compilation services;

(2) Any firm with an office in this state that uses the title "CPA" or "CPA firm"; or

(3) Any firm that does not have an office in this state but performs attest services described in subdivisions (A), (C) or (D), subsection (3), section two of this article for a client having its home office in this state.

(c) A firm that does not have an office in this state may perform services described in subdivision (B), subsection (3), section two of this article, or subsection (12), section two of this article, for a client having its home office in this state and may use the title "CPA" or "CPA firm" without a permit issued under this section only if it meets firm ownership requirements and is undergoing a peer review program that conforms with applicable rules, and performs the services through an individual with practice privileges under section sixteen of this article.

(d) A firm that does not have an office in this state and does not perform attest services or compilation services for a client having its home office in this state may perform other professional services while using the title "CPA" or "CPA firm" in this state without a permit issued under this section only if it performs the services through an individual with practice privileges under section sixteen of this article: Provided, That the firm may lawfully perform the services in the state where the individuals with practice privileges have their principal place of business.

(e) Applicants for a permit must demonstrate that:

(1) Each partner, officer, shareholder, member or manager of the firm whose principal place of business is in this state and who performs or offers to perform professional services in this state holds a certificate or a registration; and

(2) The firm meets firm ownership requirements.

(f) An application for the issuance of a permit must be made in the form specified by the board by rule and must include the following information:

(1) The names of all partners, officers, shareholders, members or managers of the firm

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whose principal place of business is in this state;

(2) The location of each office of the firm within this state and the name of the certified public accountant or public accountant in charge of each office; and

(3) Any issuance, denial, revocation or suspension of an out-of-state permit.

(g) Permits will initially be issued for a period to expire on June 30 following the date of issue.

(h) The board shall renew a permit for a one-year period beginning on July 1, of each year after initial issuance in accordance with the requirements for initial issuance of a permit in this section.

(i) The board shall charge an application fee for the initial issuance or renewal of a permit in an amount specified by rule.

WV Legislature