WEST VIRGINIA CODE: §30-9-19

§30-9-19. Issuance and renewal of authorizations.

(a) Commencing with July 1, 2001, no person or business entity may provide attest or compilation services without having first obtained an authorization issued by the board. An applicant may apply to provide attest services or compilation services or both. This requirement does not apply to individuals performing attest or compilation services based on the practice privilege under section sixteen of this article except as required under subsection (e) of that section, or to business entities performing attest or compilation services that are not required to obtain a permit under subsections (c) or (d), section seventeen of this article. Any substantial equivalency practitioner who issues a compilation report as an individual practitioner or on behalf of a business entity may do so without obtaining an authorization under this section so long as such individual does so in accordance with the requirements set out in subdivisions (1) and (2), subsection (f) of this section.

(b) Applications for the issuance of authorizations must be made in the form specified by the board by rule.

(c) Authorizations will initially be issued for a period to expire on June 30 following the date of initial issuance.

(d) The board shall issue an authorization to a permit holder that demonstrates that:

(1) Any certified public accountant, public accountant or substantial equivalency practitioner who signs or authorizes someone to sign an attest or compilation report on behalf of the permit holder meets the competency requirements set forth in the professional standards for those services specified by rule;

(2) All attest and compilation services rendered by the permit holder in this state are verified by a certified public accountant, substantial equivalency practitioner or a public accountant; and

(3) The permit holder is undergoing a peer review program that conforms with applicable rules.

(e) A firm may simultaneously apply for the issuance or renewal of a permit and the issuance or renewal of an authorization by demonstrating that the firm meets the requirements of section seventeen of this article and subsection (d) of this section.

(f) The board shall issue an authorization to an individual practitioner who demonstrates that he or she:

(1) Signs an attest or compilation report as a certified public accountant, public accountant

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or substantial equivalency practitioner, as applicable and meets the competency requirements set forth in the professional standards for those services specified by rule; and

(2) Is undergoing a peer review program that conforms with applicable rules.

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

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

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