WEST VIRGINIA CODE: §30-9-26

§30-9-26. Unlawful Acts.

(a) No authorization holder or substantial equivalency practitioner may perform attest or compilation services in a manner other than pursuant to the statements on standards relating to those services specified by rule.

(b) (1) No licensee or substantial equivalency practitioner or firm may, for a commission or referral fee, recommend or refer to a client any product or service or refer any product or service to be supplied by a client, or perform for a contingent fee any professional services for or receive a referral fee, commission, or contingent fee from a client for whom the licensee, the substantial equivalency practitioner or firm works or associates or in which either of them owns an interest or who performs for that client:

(A) An audit or review of a financial statement;

(B) A compilation of a financial statement when the licensee or substantial equivalency practitioner expects, or reasonably might expect, that a third party will use the financial statement and the compilation report does not disclose a lack of independence; or

(C) An examination of prospective financial information.

(2) The prohibition in subdivision one of this subsection applies only during the period in which the licensee or substantial equivalency practitioner is engaged to perform any of the services listed in subdivision (1) of this subsection and the period covered by any historical financial statements involved in any of those listed services.

(c) No licensee or substantial equivalency practitioner may for a contingent fee prepare an original or amended tax return or claim for a tax refund or serve as an expert witness.

(d) No person holding a certificate or registration or firm holding a permit shall use a professional or firm name or designation that is misleading about the legal form of the firm, or about the persons who are partners, officers, members, managers, or shareholders of the firm, or about any other matter: *Provided*, That names of one or more former partners, members, managers, or shareholders may be included in the name of a firm or its successor: *Provided* further, That a common brand name, including common initials, used by a CPA firm in its name, is not misleading if said firm is a Network Firm as defined in the current AICPA Code of Professional Conduct and when offering or rendering services that require independence under AICPA standards, said firm complies with the AICPA Code of Professional Conduct’s applicable standards on independence.

(e) No person or firm that does not hold an authorization to perform attest services, or is not otherwise exempt from the authorization requirement, may perform or offer to perform

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attest services, and no person or firm that does not hold an authorization to perform compilation services, or is not otherwise exempt from the authorization requirement, may perform or offer to perform compilation services.

(f) No individual practitioner who holds an authorization may perform or offer to perform attest services for a client of his or her employer through or on behalf of his or her employer.

(g) No person who is not a certified public accountant, a public accountant, or a substantial equivalency practitioner may:

(1) Issue a report on financial statements of any other person, business entity, or governmental unit or otherwise render or offer to render any attest or compilation service: *Provided*, That this subdivision does not prohibit any act of a public official or public employee in the performance of that person's duties or the performance by any person of other services involving the use of accounting skills, including the preparation of tax returns, management advisory services, and the preparation of financial statements without the issuance of reports thereon: *Provided, however*, That this subdivision does not prohibit any person who is not a certified public accountant, a public accountant, or a substantial equivalency practitioner to prepare financial statements or issue nonattest transmittals of information thereon that do not purport to have been performed in accordance with the applicable statements on standards;

(2) Claim to hold a certificate, registration, or authorization or make any other claim of licensure or approval related to the preparation of financial statements or the issuance of reports thereon that is false or misleading;

(3) Claim to have used "generally accepted accounting principles," "generally accepted accounting standards," "public accountancy standards," "public accountancy principles," "generally accepted auditing principles" or "generally accepted auditing standards" in connection with the preparation of any financial statement, or use any of these terms to describe any complete or partial variation from those standards or principles or to imply complete or partial conformity with those standards or principles;

(4) State or imply that he or she is tested, competent, qualified, or proficient in financial standards established by the American Institute of Certified Public Accountants or any agency thereof, the governmental accounting standards board or any agency thereof, the Securities and Exchange Commission or any agency thereof, the Financial Accounting Standards Board or any agency thereof, or any successor entity to any of these entities;

(5) Assume or use the titles "certified accountant," "chartered accountant," "enrolled accountant," "licensed accountant," "registered accountant," "Auditor," "independent Auditor" or any other title or designation that a reasonable person may confuse with the titles "certified public accountant" or "public accountant," or assume or use the abbreviations "CA," "LA," "RA," or similar abbreviation that a reasonable person may confuse with the abbreviations "CPA" or "PA": *Provided*, That the title "Enrolled Agent" and the

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abbreviation "EA" may only be used by individuals so designated by the Internal Revenue Service;

(6) Use language in any statement relating to the financial affairs of a person or entity that is conventionally used by a licensee in a report on a financial statement;

(7) Use the words "audit," "audit report," "independent audit," "examine," "examination," "opinion" or "review" in a report on a financial statement;

(8) Assume or use any title that includes the words "accountant," "Auditor," or "accounting" in connection with any other language (including the language of a report) that implies that the person or business entity holds a license or has special competence in accounting or auditing: *Provided*, That this subdivision does not prohibit any officer, partner, member, manager, or employee of any business entity from affixing that person's own signature to any statement in reference to the financial affairs of the business entity with any wording designating the position, title, or office that the person holds therein, nor does it prohibit any act of a public official or employee in the performance of the person's duties;

(9) Use or assume the title "certified public accountant," the abbreviation "CPA," or any other title, designation, word, combination of letters, abbreviation, sign, card, or device that may lead a reasonable person to believe that the person is a certified public accountant or the holder of an out-of-state certificate; or

(10) Assume or use the title "public accountant," the abbreviation "PA," or any other title, designation, word, combination of letters, abbreviation, sign, card, or device that may lead a reasonable person to believe that the person is a public accountant.

(h) Only a business entity that holds a permit or is exempt from the permit requirement under §30-9-17(c) or (d) of this code, may assume or use the designations "certified public accountants," "CPA firm," "public accountants," or "PA firm" or the abbreviations "CPAs," or "PAs," or any other title, designation, word, combination of letters, abbreviation, sign, card, or device that may lead a reasonable person to believe that the business entity is a firm or holds a permit.

(i) The display or uttering by a person of any printed, engraved, or written instrument, bearing the name of the person in conjunction with any of the claims, titles, words, or phrases listed in this section is, for purposes of this section, prima facie evidence that the person has engaged in the acts.

(j) Notwithstanding any provision in this section to the contrary, it is not a violation of this section for a firm or business entity which does not hold a permit under §30-9-17 of this code or an authorization under §30-9-19 of this code and which does not have an office in this state to provide its professional services in this state so long as it complies with §30-9-17(c) or (d) of this code, whichever is applicable, and with any applicable provision of §30-9-19 of this code.

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