WEST VIRGINIA CODE: §30-9-31

§30-9-31. Inapplicability of article.

(a) Nothing contained in this article may be construed to prevent any person from describing himself or herself as an "accountant" or a "bookkeeper" or from stating that he or she practices accountancy or bookkeeping; nor, subject to certification and registration requirements herein imposed, may this article be construed to prevent any person from: (1) Performing services involving the use of accounting skills; (2) rendering tax services, management advisory or consulting services; (3) keeping of books of account and related accounting records; or (4) preparing, compiling or assembling financial statements without the expression of an assurance.

(b) The prohibitions of this section and the other provisions of this article may not be construed to preclude a person or business entity not holding a certificate or registration from using the following or substantially similar language: "I (We) have compiled the accompanying (financial statements) of (name of entity) as of (time period) for the (period) then ended. A compilation is limited to presenting in the form of financial statements information that is the representation of management (owners). I (We) have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them. Management has elected to omit substantially all (or certain) required disclosures (and the statement of changes in financial position). If omitted disclosures were included in the financial statements, they might influence the user's conclusions about the (entity's) financial position, results of operations and changes in financial position. Accordingly, these financial statements are not designed for those who are not informed about these matters."

(c)Nothing contained in this article may be construed to prohibit an employee from furnishing services to his or her employer.

(d) Nothing in this article prohibits a practicing attorney or group of attorneys from preparing or presenting records or documents customarily prepared by an attorney or group of attorneys in connection with the attorney's professional work in the practice of law.

WV Legislature