WEST VIRGINIA CODE: §30-9-9

§30-9-9. Substantial equivalency certificate requirements.

The board shall issue a certificate to an applicant who holds a valid out-of-state certificate if the state of issuance extends similar privileges to holders of certificates under circumstances similar to those described in this section and if the board determines that:

(1) The state of issuance of the out-of-state certificate has certified public accountant certification requirements that are substantially equivalent to the certified public accountant certification requirements of the uniform accountancy act; or

(2) The applicant has individual qualifications that are substantially equivalent to the certified public accountant certification requirements of the uniform accountancy act.

WV Legislature