

WEST VIRGINIA BOARD OF ACCOUNTANCY

FOR THE RECORD . . .



Fall Edition 2022



Board Members

Theodore A. Lopez, CPA (Bridgeport) – President
Barry L. Burgess, CPA (Huntington) – Vice President
Keith D. Fisher, Esq. (Charleston) – Public Member - Secretary
Horace W. Emery, CPA (Charleston) – Assistant Secretary
Virginia C. Slack, CPA (Elkview) – Board Member
Richard A. Hudson, CPA (Vienna) – Board Member
Jason P. Staats, CPA (Hurricane) – Board Member

Assistant Attorney General Representative

JoAnn Vella

Board Staff

Kristi A. Justice, Executive Director
Stefani D. Young, CPE Coordinator
Sara B. Short, Office Coordinator

Contact Information

West Virginia Board of Accountancy
405 Capitol Street, Suite 908
Charleston, WV 25301-1744

304-558-3557 (Phone)
304-558-1325 (Fax)
wvboa@mail.wvnet.edu

In This Edition

NASBA Eastern Regional Meeting	1
New Board Members	2
Transition Policy Announced	2
A Fond Farewell	3
Name or Address Changes	5
Board News	5
New Licensees	6
Successful Exam Candidates	6



From left to right: Barry L. Burgess, CPA (Vice-President), Theodore A. Lopez, CPA (Board President), Robin M. Baylous, CPA (Past Board Member), Kristi A. Justice (ED), Horace W. Emery, CPA (Assistant Secretary).

WEST VIRGINIA HOSTS NASBA EASTERN REGIONAL MEETING

The National Association of State Boards of Accountancy (NASBA) brought its Eastern Regional Meeting to the Greenbrier Hotel located in White Sulphur Springs, West Virginia on June 27 - 29, 2022. Held annually, the meeting offers a forum for state board representatives to build rapport and to address key topics of mutual concern impacting Boards of Accountancy, NASBA, and the regulation of the accounting profession.



Theodore Lopez welcomes attendees to the Regional Meeting.

Theodore Lopez, President of the West Virginia Board of Accountancy (Eastern) welcomed the Eastern Regional Meeting attendees to the state of West of Virginia. The agenda featured presentations on the CPA Evolution Initiative, Principal Place of Business, Strategic IT Projects & Trends in Cybersecurity, Challenges of DOL, Single Audits & IRS Struggles; a Discussion of the Profession's Pipeline, and the latest updates on Key Diversity Initiatives and the Uniform CPA Exam.

Regional Directors Lynn Hutchinson (LA), Nancy Corrigan (CA), Jason Peery (ID), Michael Schmitz (ND), Kenya Watts (OH), Stephen Langowski (NY), Larry Elmore (TN) and Director-at-Large Stephanie Saunders (VA), moderated the Regional Meetings and the highly anticipated Regional Breakout Sessions. During the breakouts, members discussed their respective board statutes and/or rules regarding Principal Place of Business, whether the new CPA Exam will affect the score release process and possibility of increased candidate extension requests, the impact of the CPA Pipeline on state boards and candidates, and the need for increased outreach initiatives and promotion of the profession targeting college and high school demographics.

A MEMBER OF

NASBA



A MESSAGE FROM OUR BOARD PRESIDENT

It is my honor and pleasure to serve as President of the West Virginia Board of Accountancy for this fiscal year. I am fortunate to be the first President since January 2020 to have an in-person meeting. Our July 2022 meeting was held in Charleston, WV. My fellow board member Horace Emery was gracious enough to host the meeting in the conference room at Suttle & Stalnaker due to a broken elevator at the WVBOA offices. It was a very welcome change from the past two years due to Covid -19.



In addition to the first in person meeting, The Greenbrier was the site of the NASBA Eastern Regional Meeting. The WVBOA was honored to be the host after the 2020 and 2021 meetings were cancelled due to Covid - 19.

The past two years of Covid - 19 has impacted the profession and are challenging in many ways. There is a dramatic decline in student accounting enrollment in colleges and universities. In September 2022 the WVBOA Board was fortunate to hold the quarterly board meeting on the campus of the University of Charleston. Accounting students were invited to attend the meeting and board members were able to participate in a roundtable discussion regarding the accounting profession. The Board enjoyed the opportunity to interact with students in discussing their future. I want to encourage each of you to help mentor a young accountant you may know or work within your community.

My term as President and board member does not end until June of 2023, but I would like to take this opportunity to thank fellow board members and board staff for their dedication to the CPA profession. We have an active Board that takes the responsibility of licensing and regulating CPA's seriously here in West Virginia.

Thank you,

Theodore A. Lopez, CPA
President, West Virginia Board of Accountancy

A FOND FAREWELL

The Board had to say farewell to Richard A. Riley Jr., CPA, Harold B. Davis, CPA, Robin M. Baylous, CPA, and Jean A. Bailey, Public Member. We will remember their expertise, and their contribution and dedication to the profession. We wish them all the best in their future endeavors, and a BIG thank you for their outstanding leadership and guidance!

Board News

BOARD MEMBER ELECTION RESULTS FROM APRIL 2022 BOARD MEETING

Officers:

- Theodore A. Lopez, CPA – President
- Barry L. Burgess, CPA – Vice President
- Keith D. Fisher, Esq. – Public Member – Secretary
- Horace W. Emery, CPA – Assistant Secretary

Complaint Committee:

- Barry L. Burgess, CPA – Chair
- Keith D. Fisher, Esq. – Public Member

Legislative Review Committee:

- Horace W. Emery, CPA
- Virginia C. Slack, CPA



In Memoriam

Timothy A. Pearson
July 28, 2020

Janet E. Miles
July 29, 2020

Travis L. Grimm
November 3, 2020

Ronald P. Higgins
August 14, 2021

Karen Jarrell
September 17, 2021

Roger L. Osborne
October 18, 2021

James R. Hamilton
January 18, 2022

Robert L. Boord
April 11, 2022

WEST VIRGINIA BOARD OF ACCOUNTANCY

FOR THE RECORD . . .



Jason Staats



Keith Fisher



Richard Hudson



Virginia Slack

WELCOME TO OUR NEW BOARD MEMBERS

Jason Staats is a graduate of West Virginia State University with a degree in Business Administration with a focus in Accounting. Jason has worked for Rollins, Cleavenger and Rollins since 2006, became a CPA in 2012, and a partner in 2022. He was appointed to the West Virginia Board of Accountancy in July 2022.

Keith D. Fisher is the public member of the West Virginia Board of Accountancy, having been appointed in April 2022. Although relatively new to the Board as a member, Keith previously served as the Board's legal counsel while he was an Assistant Attorney General from 2018 until 2021. Currently, he is Senior Counsel with American Electric Power. Keith lives in Charleston, WV with his girlfriend Julie and their cat Lynx.

Richard Hudson earned a B.A. Degree in History, *summa cum laude*, with Distinction, from Bethany College, Bethany, WV in 1973, and a J.D. Degree in Law from Georgetown University, Washington, D.C. in 1976 where he was a member of the student editorial staff of the Tax Lawyer. He was admitted to the bar in West Virginia in 1976, and is also admitted to practice before the United States District Courts for the Northern and Southern Districts of West Virginia, the United States Tax Court, and the United States Supreme Court.

He was licensed to practice as a Certified Public Accountant in West Virginia in 1984. He is a member of the AICPA, the West Virginia Society of Certified Public Accountants where he served as its President for the fiscal year 2012-13. Mr. Hudson has spent his entire career in Parkersburg, West Virginia where he maintains his home with his wife, Judith. He has three children and three grandchildren.

Virginia Slack is the owner of Virginia Slack CPA, and has been in tax preparation for over 40 years serving individuals and small businesses with their income tax needs. She served as the President of the WV Society of CPAs from 2016-2017. She has been an integral part of the Small Practitioner Development committee for over 20 years, networking with practitioners from all around the state. Currently she is serving as the Treasurer and Board member of Faith in Action of Greater Kanawha Valley. Additionally, she has been an active member of Christ Church United Methodist and serves as the Financial Treasurer and Treasurer of the Board of Trustees. Virginia, a native of North Carolina and a graduate of NC State University, proudly claims to be a "West Virginian by choice" since 1978. She is the mother of three daughters and eight very active grandchildren.

LEGISLATIVE RULE CHANGE

The West Virginia Board of Accountancy filed a Notice of Public Comment with the West Virginia Secretary of State's Office on May 12, 2022. The Board has proposed a Legislative Rule change to its Series 1 Rule - Board of Accountancy Board Rules and Rules of Professional Conduct.

The Uniform CPA Examination, published by the American Institute of Certified Public Accountants (AICPA) is being restructured with implementation beginning January 2024. In preparation for the examination restructuring, the proposed legislative rule change is to remove most of the required specific education subject

areas. This change allows for flexibility and less restriction for an individual preparing for the Certified Public Accountant (CPA) examination. Other proposed changes consist of updating certain accounting and auditing services definitions, and changing the credit date for any test sections passed within the eighteen months from the actual date the candidate took that test section to the date of notification of the passing score results.

Visit our website at www.boa.wv.gov for additional information regarding the proposed rule.



TRANSITION POLICY ANNOUNCED FOR THE 2024 CPA EXAM

Have you heard of the CPA Evolution initiative? Are you aware that the Uniform CPA Examination (CPA Exam) is changing significantly in January 2024? It is important that you learn about this initiative and the upcoming changes to the CPA Exam to fully understand how it might impact your journey to CPA licensure. If you pass and retain credit for all four CPA Exam sections by December 31, 2023, the changes to the CPA Exam will NOT impact your journey. If you will still be working your way through the CPA Exam in January 2024 and beyond, then the information about the CPA Evolution-aligned CPA Exam (the 2024 CPA Exam) and transition policy are most important to understand.

It's never been a more exciting time to pursue the CPA license. The role of today's CPA has evolved, and newly licensed CPAs are taking on increased responsibilities that were traditionally assigned to more experienced staff. Becoming a CPA means you'll need greater skill sets and competencies, and a greater knowledge of emerging technologies. That is why the CPA Evolution initiative is underway. It is a joint effort of the National Association of State Boards of Accountancy (NASBA) and the American Institute of Certified Public Accountants (AICPA).

The new CPA licensure and CPA Exam model is a Core + Discipline model. The model starts with a robust core in accounting, auditing, and tax that all candidates will have to complete. Then, each candidate must choose a Discipline section in which to demonstrate greater skills and knowledge. Technology knowledge and skills will be tested in all sections, as it pertains to each section. Regardless of a candidate's chosen discipline, this model leads to a full CPA license, with rights and privileges consistent with any other CPA. The Discipline section selected for testing does not mean the CPA is limited to that practice area.

The new Disciplines reflect three pillars of the CPA profession:

- Business analysis and reporting (BAR)
- Information systems and controls (ISC)
- Tax compliance and planning (TCP)



If you anticipate continuing your CPA Exam journey into 2024 and beyond, the much-anticipated transition policy is important news. This policy lays out how CPA Exam sections passed under the current CPA Exam map to credit under the 2024 CPA Exam. Transition policies like this have been necessary at other times when significant changes were made to the CPA Exam, such as when it was computerized in April 2004.

The policy was recommended to the Boards of Accountancy by the NASBA CBT Administration Committee after development and much deliberation by a task force with state board representatives from the AICPA Board of Examiners, sitting state board members and executive directors from multiple states. Because of the significant differences in the current and 2024 CPA Exams and the overall CPA licensure model, a perfect transition is not possible. The Boards of Accountancy have agreed this transition policy best serves the candidates, the state boards and the public interest.

The transition policy is quite simple. Candidates who have credit for AUD, FAR or REG on the current CPA Exam will not need to take the corresponding new core section of AUD, FAR or REG on the 2024 CPA Exam. Candidates who have credit for BEC on the current CPA Exam will not need to take any of the three discipline sections. If, however, a candidate loses credit for AUD, FAR or REG after December 31, 2023, they then must take the corresponding new Core section of AUD, FAR or REG. A candidate who loses credit

Continued on Page 4



TRANSITION POLICY ANNOUNCED FOR THE 2024 CPA EXAM (CONTINUED)

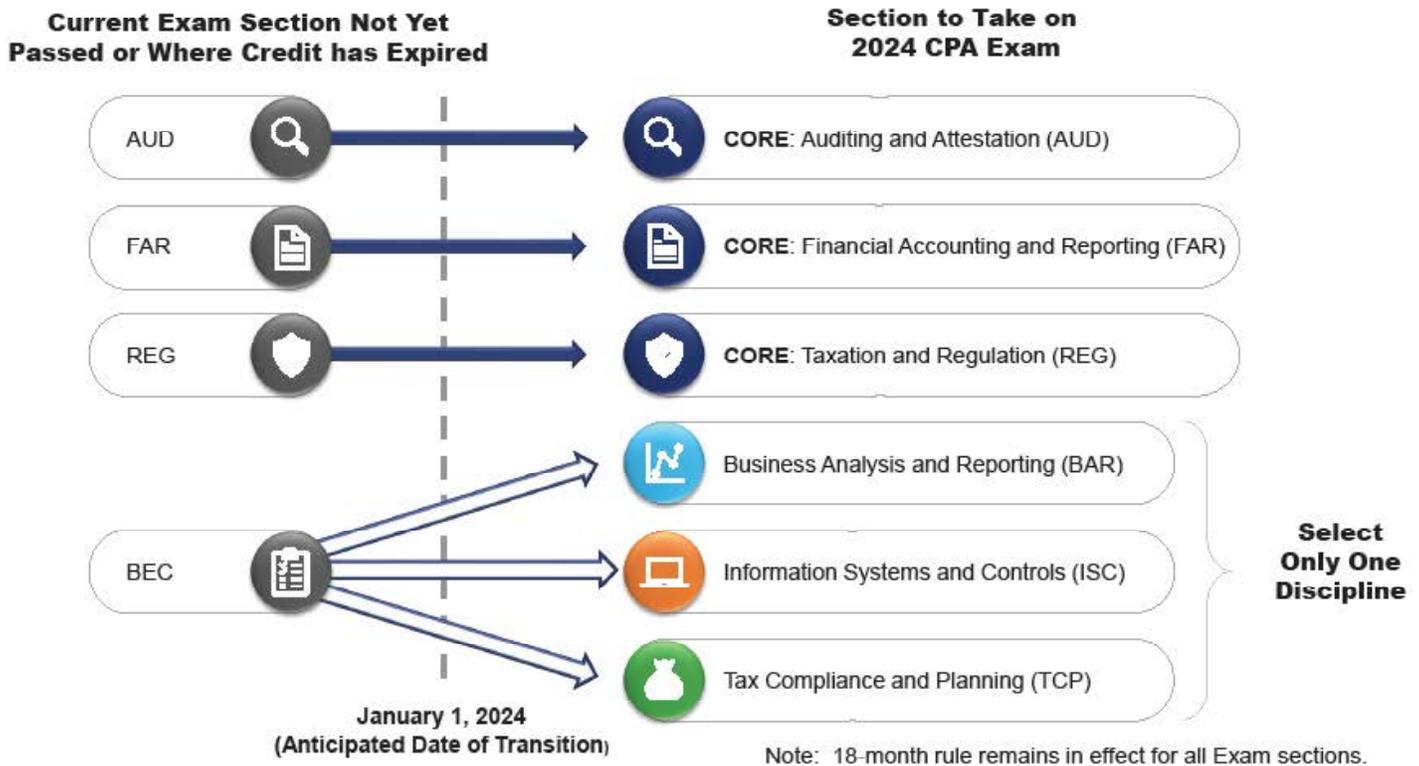
for BEC after December 31, 2023, must select one of the three Discipline sections to be tested. It is important to note that none of the sections of the current CPA Exam will be available for testing after December 31, 2023. There is a hard cutover from the current CPA Exam sections to the 2024 CPA Exam sections on the January 2024 launch.

To prepare for the 2024 CPA Exam launch, the Exposure Draft of the 2023 CPA Exam, which includes the draft Blueprints that was released by the AICPA on July 1, 2022 and outlines the content and skills proposed for each section of the 2023 CPA Exam. The 2024 CPA Exam Final Report, which will include the final Blueprints, is

scheduled to be released in January 2023, a year before the 2024 CPA Exam launches.

[FAQs](#) are available that might answer some of your more detailed questions regarding the newly released transition policy.

Additional information and FAQs regarding the CPA Evolution initiative are available at [EvolutionofCPA.org](https://www.evolutionofcpa.org). If your questions on the new CPA licensure model, examination and transition policy are still not answered, please reach out to us at Feedback@EvolutionofCPA.org. ★



WEST VIRGINIA BOARD OF ACCOUNTANCY

FOR THE RECORD . . .



PLEASE UPDATE ANY NAME OR ADDRESS CHANGES

To ensure proper delivery of licensure correspondence, the Board requests all licensees and CPA Examination Candidates to notify the Board in writing within thirty (30) days if you have a new email address, changed employment, moved, or changed your name. You may make these changes to your contact information by utilizing the online CPA Change of Information form at <https://www.boa.wv.gov/changeinfo/CPA/index.asp> or by emailing the Board office at wvboa@wv.gov.

If your name has changed, please provide a COPY of the document that changed your name. For example, a COPY of the Marriage Certificate, or the first page of a Divorce Decree, indicating the Civil Action Number, and the page which indicates your name change.

Firms should notify the Board in writing if any of the following have occurred:

1. Formation of a new firm;
2. Addition of a partner, member, manager, or shareholder;
3. Retirement, withdrawal or death of a partner, member, manager, or shareholder;
4. Any change in the name of the firm;
5. Dissolution of the firm;
6. Change in the management of any branch office in this State;
7. Establishment of a new branch office or the closing or change of address of a branch office in this State; or
8. The occurrence of any event or events which would cause the firm not to be in conformity with the Accountancy Rules and Rules of Professional Conduct.

Firms may notify the Board of these changes in writing and submit via email at wvboa@wv.gov, or via the USPS to 405 Capitol St, Suite 908, Charleston, WV 25301.

MARK YOUR CALENDARS

Annual Email Notification Dates

Email Notification Schedule for Online License Renewals

1. First Reminder – Late April – Early May
2. Second Reminder – Last Week of June
3. Third Reminder – Second Week of July
4. Final Reminder – Last Week of July
5. **Other reminders may be sent during this time period – please ensure that the Board has your correct email address and contact information!

Email Notification Schedule for Online CPE Reporting

1. First Reminder – First Week of December
2. Second Reminder – Mid-January
3. Third Reminder – Last Week of January

Notice of CPE Late Filing Fee

1. First Notice - First week of February

2. Second Notice – First Week of March
3. Third Notice – Last Week of March
4. Final Notice – Early April
5. **Other notices may be sent via email during this time period – please ensure that the Board has your correct email address contact information!

Annual Licensure Due Date Reminder

- CPE must be secured by December 31, and your report must be submitted to the Board by January 31
- Renewals must be filed online from Late April through June 30.
- From July 1 – July 31 – licensees may renew online with a \$50 late renewal fee. After July 31, licensees are required to reinstate their license.



NEW LICENSEES JULY 1, 2020 – JUNE 30, 2022

Bryanna Katelyn Bays	James Wesley Messick	Katelin Michelle Brand	Alexis Michelle Holstein
Shawn Dunford	Hayden Michael Blazer	Georgette Louise Goodwin	Timothy Joseph Hevener
Dale Anderson Garvin	Nathaniel Ryan Sproles	Samantha Lea Woods	Layne Thomas Blasingim
Adam Wakefield	Chase T. Caldwell	Brendan Matthew Ferns	Justin Thomas Schumaker
Kelles Newton Nichols	Courtney Paige Wilt	Chad Edward Melton	Nathan Justin Taylor
Alexandria Lynn Crowe	John Patrick Galway	Alina Zhydkova	Bryan D. Rosencrance
Phung Kim Hong-Brown	Laura Susanne Donovan	Lance Hutson	Jonathan Brody Watson
Charles A Vargo	Joshua Lee O'Dell	Jacob Alan Fleshman	Cameron Sherwood
Gregory Lee Armstrong II	Kaitlin Nicole Francis	Patricia Sines	Jared R. Zickafoose
Travis Lee Grimm	Joshua Allen Michalski	Charles Joseph Carpenter	Kendrick M. Dobbs
Leslie Sherlock	Tyler Anthony Moles	David Robert Coram	Samantha Marie Giannamore
Tyler V. Cornell	Jacob Hart	Jordan Covelli	Gerardo Arturo Sarmiento Soler
Erika Popp	Lauren Nicole Wilson	Margaret M. Dunford-Shafer	Briana Marie Boner
Justin Nathan Bommer	Stephen Austin Gaal	JC Pearl Daniel Recana	Stephen Pendley
Charli Elaine Heilmann	Candice Rae Holcomb	Nathan Richard Neff	Joshua Perry Smallwood
Brian Thomas George	Harold Fenton Varner III	Karen Susan Rogge	Adam Christopher Kee
Cross Christian Kisner	Hope Arthur	Mason Parker Weese	DeWitt Richard Searles III
Jessica Shaye Thevenin	Shawna Danielle Webb	Eric Cutright	Anthony Garrett Vogelbach
Meredith H Woodburn	Shelly Renee Stump	Gaylene Ann Huntington	Robin Eckhart
Cassidy Nicole Simonson	Craig Douglas Eakes	Ryan Snodgress	Stephen Halbrook II
Ronnie Joe Lusk II	Alexandra Marie Davidson	Michael Alexander Buechler	Zachary Davis
Alexander Shea Campbell	Virginia Lynn Emmer	Valerie Alysse Barlow	Zachary Adkins
Emily Diane Barger	Michael Lee Little	Tracy Elaine Hartless	Mary Frances Yankie
Joshua Robert Nichol	Christopher Sengewalt	Alasdair Forsythe	
Amanda Suzanne Tyler	Alek Gracin	Elizabeth A. Taylor	
Timothy Guerrant	Jason Andrew Prince	Jeffrey Sheppard Yudkoff	

SUCCESSFUL EXAM CANDIDATES JULY 1, 2020 – JUNE 30, 2022

Hope Arthur	Robin Eckhart	James W. Messick	Cassidy N. Simonson
Bukola Abodunde	Jacob A. Fleshman	Tyler A. Moles	Ryan Snodgress
Emily D. Barger	Alasdair Forsythe	Nathan R. Neff	Nathan J. Taylor
Layne T. Blasingim	Stephen A. Gaal	Joshua L. O'Dell	Jessica S. Thevenin
Briana M. Boner	Georgette L. Goodwin	Stephen Pendley	Amanda S. Tyler
Valerie A. Barlow	Alek Gracin	Darby L. Petersen	Harold F. Varner
Hayden M. Blazer	Alexis M. Holstein	Erika Popp	Anthony G. Vogelbach
Alexander S. Campbell	Chad M. Hall	Jason A. Prince	Jonathan B. Watson
Eric Cutright	Jacob Hart	Karen S. Rogge	Shawna D. Webb
Chase T Caldwell	Timothy J. Hevener	Bryan D. Rosencrance	Mason P. Weese
David R. Coram	Candice R. Holcomb	Christopher Sengewalt	Lauren N. Wilson
Jordan Covelli	Lance Hutson	Patricia Sines	Courtney P. Wilt
Alexandra M. Davidson	Adam C. Kee	Nathaniel R. Sproles	Samantha L. Woods
Kendrick M. Dobbs	Cross C. Kisner	Shelly R. Stump	Mary F. Yankie
Zachary Davis	Michael L. Little	Gerardo A. Sarmiento Soler	Alina Zhydkova
Kayla R. Davis	Heidi N. Lusk	Kyler M. Schnarr	Jared R. Zickafoose
Margaret M. Dunford-Shafer	Chad E. Melton	Cameron Sherwood	