

West Virginia Board of Accountancy

405 Capitol Street, Suite 908
Charleston, West Virginia 25301-1744

Jim Justice, Governor



Board Members:
Barry L. Burgess, CPA – President
Keith D. Fisher, Esq., Public Member – Vice President
Virginia C. Slack, CPA – Secretary
Ricard A. Hudson, CPA – Assit. Sec.
Jason P. Staats, CPA
Richard A. Riley, CPA, PhD, CFE, CFF
Brian D. Wadsworth, CPA

Kristi A. Justice, Executive Director

Friday, April 26, 2024, 9:30 a.m.

Board Meeting Minutes

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The Board of Accountancy met on Friday, April 26, 2024 at 9:30 am at the WVBOA Board Office.

Board Members in Attendance were:

Barry L. Burgess, CPA – President
Keith D. Fisher, Esq. - V. President
Virginia C. Slack, CPA - Secretary
Richard A. Hudson, CPA – Assist. Secretary

Jason P. Staats, CPA
Richard A. Riley, CPA, PhD, CFE, CFF
Brian D. Wadsworth, CPA
JoAnne Vella, Esq.

Others in Attendance were:

Kristi A. Justice, Executive Director
Megan Kueck, Incoming CEO WV Society of CPAs

Stefani D. Young, Board Staff
Sara B. Short, Board Staff

The meeting was called to order at 9:39 a.m. by Barry Burgess, Board President, for which the following actions were recorded.

1. Approval of Minutes

Upon motion by Jason Staats and second by Richard Hudson the Minutes of the January 26, 2024, meeting, were approved as presented. Motion carried.

2. Complaints/Executive Session

Upon motion by Richard Hudson and second by Brian Wadsworth, the Board went into Executive Session at 9:43 a.m. to consider disciplinary matters pursuant to W. Va. Code § 6-9A-4. Motion carried.

Upon motion by Keith Fisher and second by Virginia Slack, the Board came out of Executive Session at 11:44 a.m. and made the following actions part of the record:

2023-07: Upon motion by Jason Staats and second by Richard Hudson, The Board voted to dismiss the complaint. Motion carried.

2024-01: Upon motion by Richard Riley and second by Brian Wadsworth, The Board voted to dismiss the complaint. Motion carried.

2024-02: The Complaint Committee reported this matter is still under investigation.

2024-03: The Complaint Committee reported this matter is still under investigation.

2024-04: Upon motion by Richard Riley and second by Brian Wadsworth, The Board voted to dismiss the complaint. Motion carried.

Peer Review Matters: None to report currently.

WVBOA Staff Matters: Upon motion by Richard Riley and seconded by Virginia Slack, The Board voted to give all employees the Across-the-Board increase. recommended by the Governor during the FY2024 Legislative Session. Motion carried.

3. Legislative Matters

Executive Director provided the Board an update of the proposed Legislative Rule change to the Series 1 Rule - Board of Accountancy Board Rules and Rules of Professional Conduct. Kristi Justice stated that HB4110, which included the WVBOA rule change, passed and the effective date is March 29, 2024.

Executive Director provided the Board an update on ARPL meetings.

4. CPA Examination

The Board reviewed the NASBA 2023 Q4 Candidate Performance Report

The Board discussed an exam candidate question regarding if internship could count towards experience and college credit. The WVOBA policy is not to grant both at the same time.

5. Financial Report / P Card / Budget

The Board received the *Receipts and Disbursements Report* for the period ending March 31, 2024, as follows:

Beginning Cash Balance, July 1, 2023	\$ 510,849.27
Total Receipts	\$ 53,804.00
Total Disbursements	\$ (272,190.99)
Ending Cash Balance, March 31, 2024	\$ 292,462.28

Upon motion by Jason Staats and second by Brian Wadsworth, the Board approved the financial report. Motion carried.

Upon motion by Brian Wadsworth and second by Jason Staats, the Board ratified the P-Card purchases for 2024 Q1. Motion Carried.

6. Licensing / CPE / Firms

Stefani Young, CPE Coordinator, provided the Board with a status report on CPE.

Kristi Justice, Executive Director, provided the Board with the upcoming renewal process which will be available May 1, 2024.

7. NASBA / AICPA

The Board discussed the NASBA Professional Licensure Task Force Concept Exposure and the NASBA ELE Program update.

Brian Wadsworth will be attending the NASBA Western Regional meeting on a scholarship as a new board member. Kristi Justice will apply for a scholarship to attend the NASBA Eastern Regional meeting.

8. Other

Kristi Justice presented the FY2025 Budget. Upon motion by Brian Wadsworth and seconded by Richard Riley the FY2025 Budget was approved. Motion carried.

FY2025 Elections of Officers and Committees will be held in July 2024.

Executive Director provided the Board an oral and written Office Report for January 1 to March 31, 2024.

9. Future Board Meetings

July 12, 2024

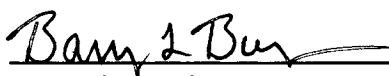
10. Quarterly Reports

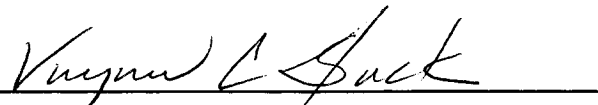
The following reports were made part of the quarterly record and available to each member for 2024 Q1:


- I. Exam Candidates Who Sat
- II. Approved Exam Candidates
- III. Approved Firms
- IV. Approved Licensees
- V. Candidate Care Report

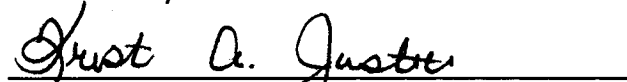
With no further business to come before the Board, upon motion made by Keith Fisher and second by Richard Riley, the meeting was adjourned at 1:49 p.m.

We certify that this is a true copy of the Minutes of the West Virginia Board of Accountancy for April 26, 2024.


Board President


Secretary


Assistant Secretary


Recorder