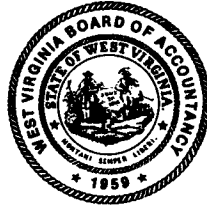


West Virginia Board of Accountancy

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



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

Jim Justice, Governor

Kristi A. Justice, Executive Director

Friday, July 21, 2023, 9:30 a.m.

Board Meeting Minutes

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The Board of Accountancy met on Friday, July 21, 2023, at 9:30 at the 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

Others in Attendance were:

Kristi A. Justice, Executive Director
Stefani D. Young, Board Staff
Sara B. Short, Board Staff

The meeting was called to order at 9:45 a.m. by Barry Burgess, Board President, for which the following actions were recorded.

Barry Burgess recognized two new WVBOA Board members appointed to the Board by Governor Justice on July 1, 2023.

1. Approval of Minutes

Upon motion by Jason Staats and second by Keith Fisher the Minutes of the April 28, 2023, meeting, were approved as presented. Motion carried.

2. Complaints/Executive Session

Upon motion by Keith Fisher and second by Richard Hudson, the Board went into Executive Session at 9:52 a.m. to consider disciplinary matters pursuant to W. Va. Code § 6-9A-4. Motion carried.

Upon motion by Jason Staats and second by Virginia Slack, the Board came out of Executive Session at 11:58 p.m. and made the following actions part of the record:

2023-04: Upon motion by Richard Hudson and second by Jason Staats, The Board voted to dismiss this matter. The Board found no probable cause for a violation of its statutes or regulations. Motion carried.

2023-06: Consent Order was signed, and fees paid. Upon motion by Jason Staats and second by Virginia Slack, The Board voted to close this matter. Motion carried.

2023-07: The Complaint Committee reported this matter is still under investigation.

2023-08: The Complaint Committee reported this matter is still under investigation.

2023-09: The Complaint Committee reported this matter is still under investigation.

2023-10: The Complaint Committee reported this matter is still under investigation.

2023-11: The Complaint Committee reported this matter is still under investigation.

Peer Review Matters: The Complaint Committee recommended to continue to investigate the Peer Review Matters.

CPA Activation Application: Executive Director will send a follow up letter to the applicant.

3. Legislative Matters

Executive Director provided the Board a copy of comments received during the Notice of Public Comment period filed with the West Virginia secretary of State's Office on May 10, 2023. The Board has proposed a Legislative Rule change to its Series 1 Rule - Board of Accountancy Board Rules and Rules of Professional Conduct. The amendment increases the length of time for which credit for any CPA exam test sections passed are valid from 18 months to 30 months from the actual date of notification of passing score results. The proposed rule change provides that once a candidate has successfully passed one section of the Exam, they will then be provided with a rolling 30-month period to pass the remaining three sections of the Exam. This change allows for more flexibility for those seeking licensure as a CPA. Executive Director will respond to all comments received.

4. CPA Examination

Upon motion by Keith Fisher and second by Virginia Slack, the six exam candidates for 2023 Q1 were approved. Motion carried.

Upon motion by Richard Hudson and second by Jason Staats the NTS extension request was granted. Motion carried.

5. Financial Report / P Card / Budget

The Board received the *Receipts and Disbursements Report* for the period ending March 31, 2023, as follows:

Beginning Cash Balance, July 1, 2022	\$ 555,039.88
Total Receipts	\$ 323,155.00
Total Disbursements	\$(367,345.61)
Ending Cash Balance, June 30, 2023	\$ 510,849.27

Upon motion by Richard Huson and second by Virginia Slack, the Board approved the financial report. Motion carried.

Upon motion by Keith Fisher and second by Richard Hudson, the Board ratified the P-Card purchases for 2023 Q2. Motion Carried.

6. Licensing / CPE / Firms

Kristi Justice, Executive Director, provided an oral report on the recent FY2023 CPA license and firm renewals.

Stefani Young, CPE Coordinator, provided the Board with a status report of current CPE reporting by licensees.

7. NASBA / AICPA

Barry Burgess, Board President, discussed with the Board the topic of discussion during the NASBA regional meeting regarding the 150-hour requirements for CPA licensure.

Kristi Justice, Executive Director, provided the Board with the recommended policy from NASBA, regarding examination credit to be consistent among all boards to reduce confusion and shifting candidate application behaviors based upon differing board policies. Because questions have been raised regarding implementation of moving from an 18-month window to a 30-month window for scores they strongly recommend the following: All boards of accountancy accept the approved model UAA rules to allow candidates 30 months from the date initial credit is earned to successfully complete remaining sections of the Uniform CPA Examination. The board should grant the Executive Director the authority to extend credit for up to 12 months from the current expiration date on a case-by-case basis until the 30-month rule is effective. Upon motion by Jason Staats and seconded by Richard Hudson, the Board adopted the policy without change. Motion Carried.

Kristi Justice, Executive Director, provided the Board NASBA updates and dates of upcoming meetings.

8. Other

Executive Director provided the Board with a copy of correspondence received by the State of West Virginia Purchasing Division regarding the agency purchasing inspection. An update will be provided during the October 2023 board meeting.

Executive Director provided the Board an oral and written Office Report for April 1 to June 30, 2023.

9. Future Board Meetings

October 5, 2023 (Marshall University); January 26, 2024 (Virtual); April 26, 2024

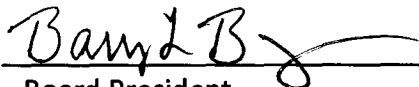
10. Quarterly Reports

The following reports were made part of the quarterly record and available to each member for 2023 Q2:

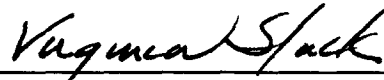
- I. Exam Candidates Who Sat
- II. Approved Exam Candidates
- III. Approved Firms
- IV. Approved Licensees
- V. Candidate Care Report

With no further business to come before the Board, upon motion made by Keith Fisher and second by Jason Staats, the meeting was adjourned at 2:04 p.m.

We certify that this is a true copy of the Minutes of the West Virginia Board of Accountancy for July 21, 2023.



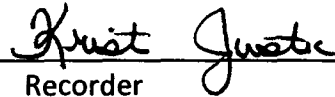
Board President



Secretary



Assistant Secretary



Recorder