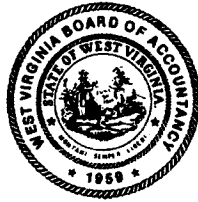


West Virginia Board of Accountancy

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

Patrick Morrissey, Governor



Board Members:
Barry L. Burgess, CPA – President
Virginia C. Slack, CPA – Vice President
Keith D. Fisher, Esq., Public Member – Secretary
Richard 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, January 24, 2025, 9:30 a.m. Board Meeting Minutes Page 1 of 4
The Board of Accountancy met on Friday, January 24, 2025, at 9:30 a.m. and was held virtually.

Board Members in Attendance were:

Barry L. Burgess, CPA – President	Jason P. Staats, CPA
Virginia C. Slack, CPA – Vice President	Brian D. Wadsworth CPA
Keith D. Fisher, Esq. – Secretary	Richard A. Riley, CPA, PhD, CFE, CFF
Richard A. Hudson, CPA, Esq. – Asst. Secretary	JoAnne Vella, Esq.

Others in Attendance were:

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

The meeting was called to order at 9:35 a.m. by Barry Burgess, Board President, for which the following actions were recorded.

1. Approval of Minutes

Upon motion by Richard Hudson and second by Richard Riley, the Minutes of the October 17, 2024, meeting, were approved as presented. Motion carried.

2. Complaints/Executive Session

Upon motion by Virginia Slack and second by Keith Fisher, the Board went into Executive Session at 9:38 a.m. to consider disciplinary matters pursuant to W. Va. Code § 6-9A-4. Motion carried.

Upon motion by Richard Hudson and second by Brian Wadsworth, the Board came out of Executive Session at 12:02 p.m. and made the following actions part of the record:

2024-03: WVBOA vs. Freddie M. Boone, Jr. and Blake & Boone AC – Upon motion by Brian Wadsworth and seconded by Richard Riley, the Board voted to accept the Hearing Examiner's Recommended Decision and to enter a Final Order:

1. Revoking Mr. Boone's license;
2. Revoking Blake & Boone, AC's firm permit;
3. Instructing Mr. Boone to cease using the C.P.A. or Certified Public Accountant credential on all documents, and to remove the Certified Public Accountant or CPA credential from all venues;
4. Levying the administrative costs of \$1,606.15 which includes cost for the

- hearing examiner, court reporter, and certified mail charges for letters mailed to Mr. Boone and Blake & Boone, AC;
5. Instructing Mr. Boone to return his Certified Public Accountant license and wall certificate to the West Virginia Board of Accountancy. Motion Carried.

2025-02: Upon motion by Brian Wadsworth and second by Richard Riley, the Board will offer the Respondent a *Consent Agreement and Order* which reprimands him and requires him to, within 6 months of the date of entry of the *Order*, reimburse the Board for the expenses incurred in the investigation and disposition of the matter, complete the Professional Ethical Leadership Training Program through the National Association of State Boards of Accountancy Center (“NASBA”) for the Public Trust (“CPT”). Respondent must provide proof that he completed the program. This program will not count towards the continuing education requirement for license renewal. The Respondent must sign and return the Order within thirty days of receipt. If Respondent fails to agree to the Order, the matter will be sent for hearing. Motion carried.

2025-03: Upon motion by Jason Staats and second by Richard Riley, The Board voted to dismiss the complaint. Motion carried.

3. Legislative Matters

Executive Director provided the Board with an update on Alliance for Responsible Professional Licensing (ARPL)

Board members discussed the Executive Orders issued by Governor Patrick Morrisey on January 14, 2025 for which the Board will need to submit responses. Board members volunteered to assist Kristi Justice, Executive Director, with the preparation of the responses.

4. CPA Examination

Upon motion by Richard Riley and second by Keith Fisher, the thirteen exam candidates for 2024 Q4 were approved. Motion carried.

The Board reviewed the NASBA 2024 Q3 Candidate Performance Report

5. Financial Report / P Card / Budget

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

Beginning Cash Balance, July 1, 2024	\$ 455,928.03
Total Receipts	\$ 46,947.50
Total Disbursements	\$(181,156.08)
Ending Cash Balance, December 31, 2024	\$ 321,719.45

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

Upon motion by Virginia Slack and second by Keith Fisher, the Board ratified the P-Card purchases for 2024 Q4. Motion Carried.

6. Licensing / CPE / Firms

Barry Burgess, WVBOA Board President, discussed with board members the language in W. Va. Code § 30-9-1 in reference to CPA firm names. This matter will be further reviewed in the near future.

Stefani Young, CPE Coordinator, provided the Board with an update of the CPE reporting process for calendar year 2024.

7. NASBA / AICPA

The NASBA Executive Director Meeting will be held March 25-27, 2025. Kristi Justice will be applying for a scholarship to attend the meeting.

The Board discussed the exposure draft of the CPA Competency Based Experience Pathway. Board members discussed pathways to CPA licensure and referenced information provided by NASBA of other states introducing legislation for an additional pathway to licensure. The WVBOA will discuss this at the May 2025 board meeting.

8. Other

Executive Director provided the Board with an oral and written Office Report from October 1 to December 31, 2024.

9. Future Board Meetings

May 9, 2025

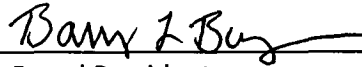
10. Quarterly Reports

The following reports were made part of the quarterly record and available to each member for 2024 Q4:

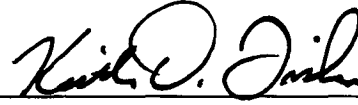
- I. Exam Candidates Who Sat
- II. Approved Exam Candidates
- III. Approved Firms
- IV. Approved Licensees
- V. Candidate Care Report

With no further business to come before the Board, upon motion made by Jason Staats and second by Virginia Slack, the meeting was adjourned at 2:03 p.m.

We certify that this is a true copy of the Minutes of the West Virginia Board of Accountancy for January 24, 2025.



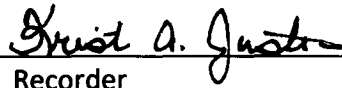
Board President



Secretary



Assistant Secretary



Recorder