

Annual Report FY 2025



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

West Virginia Board of Accountancy

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

Patrick Morrisey, Governor



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

Kristi A. Justice, Executive Director

October 3, 2025

The Honorable Patrick Morrisey, Governor
State Capitol Complex
1900 Kanawha Boulevard East
Charleston, WV 25305

Dear Governor Morrisey,

Pursuant to W.Va. Code §30-1-12(b), the West Virginia Board of Accountancy respectfully submits its Annual Report for the fiscal years ending June 30, 2024, and June 30, 2025.

To protect the public interest in receiving accurate and reliable financial information, certified public accountants, public accountants, and accounting firms are required to be licensed. The Board is charged with the administration and enforcement of the provisions of the West Virginia Accountancy Law, Chapter 30, Article 9, governing Certified Public Accountants.

The Board remains committed to fostering excellence in the profession while ensuring that West Virginians can have confidence in the accounting services they rely upon. We appreciate your continued support of the Board and the vital work it performs on behalf of the citizens of our state.

We hereby certify that the information contained in the 2024–2025 Annual Report of the West Virginia Board of Accountancy is true and correct to the best of our knowledge.

Sincerely,

Virginia C. Slack, CPA

Jason P. Staats, CPA

cc: Legislative Librarian and West Virginia Secretary of State

Board Members

The West Virginia Board of Accountancy consists of seven members, appointed for terms of three years by the Governor with the consent of the Senate. Five members must be Certified Public Accountants, one member must be a Public Accountant so long as twenty five or more public accountants are registered by the Board (if fewer than twenty five public accountants then the member may be either a public accountant or a certified public accountant), and one member must be a citizen member who is a resident of this State, who is not licensed under the provisions of this article and who also is not a bookkeeper, enrolled agent or a person who provides or offers to provide to the public any bookkeeping, tax preparation, financial advisory or insurance services.

Period Ending June 30, 2025

Board Member	City	Term Ending	Appointment	Date
Barry Burgess, CPA - President	Huntington	06/30/27	Reappointed	09/24/24
Virginia C. Slack, CPA - Vice President	Elkview	06/30/25	Appointed	07/11/22
Keith Fisher, Esq., Public Member -Secretary	Charleston	06/30/25	Reappointed	07/11/22
Richard A. Hudson, CPA- Assisstant Secretary	Vienna	06/30/25	Appointed	07/11/22
Jason Staats, CPA	Hurricane	06/30/25	Appointed	07/11/22
Richard A Riley, Jr., CPA, PH.D, CFE, CFF	Morgantown	06/30/26	Appointed	07/01/23
Brian D. Wadsworth, CPA	South Charleston	6/30/2026	Appointed	07/01/23

Period Ending June 30, 2024

Board Member	City	Term Ending	Appointment	Date
Barry Burgess, CPA - President	Huntington	06/30/24	Appointed	07/01/21
Keith Fisher, Esq., Public Member -Vice President	Charleston	06/30/25	Reappointed	07/11/22
Virginia C. Slack, CPA - Secretary	Charleston	06/30/25	Appointed	07/11/22
Richard A. Hudson, CPA- Assisstant Secretary	Vienna	06/30/25	Appointed	07/11/22
Jason Staats, CPA	Hurricane	06/30/25	Appointed	07/11/22
Richard A Riley, Jr., CPA, PH.D, CFE, CFF	Morgantown	06/30/26	Appointed	07/01/23
Brian D. Wadsworth, CPA	South Charleston	06/30/26	Appointed	07/01/23

Exhibit Description

Listed below are the titles of the Exhibits contained in this Report.

Exhibit A	Quarterly/Annual Schedule of Receipts and Disbursements
Exhibit A-2	Breakdown of Board Members Per Diem, Mileage, and Travel Expenses
Exhibit B	New Certificates of Certified Public Accountants
Exhibit C	CPA Examination Statistics
Exhibit D	Complaint Status
Exhibit E	New Firm Permits, Accounting Corporations, Professional Limited Liability Companies
Exhibit F	New Firm & Individual Practitioner Authorizations to Perform Attest & Compilation
Exhibit G	Licensees by county of practice
Exhibit H	Continuing Education (CPE)
Exhibit I	Agendas, Minutes, and Secretary of State Meeting Approval Notices

Exhibit A

REVENUE AND DISBURSEMENT FUND

In accordance with the Accountancy Law, all fees and other monies received by the Board—excluding administrative fines—are deposited into a Special Revenue Fund maintained at the Office of the West Virginia State Treasurer. All operating expenses of the Board are paid from and charged to this Fund.

Schedules detailing receipts and disbursements for the fiscal years ending June 30, 2024, and June 30, 2025, are presented in the following report.

West Virginia Board of Accountancy
Schedule of Receipts and Disbursements
Through Period June 30, 2025
Exhibit A

FY 2025

\$455,928.03

Period Ending:	9/30/2024	12/31/2024	3/31/2025	6/30/2025	Y-T-D Receipts
Renewals/Activations/Inactives	15,555.00	85.00	255.00	171,125.00	187,020.00
Firm Permits and AC/PLLC Approvals	3,800.00	800.00	700.00	31,400.00	36,700.00
Firm & Individual Authorizations	4,000.00	1,300.00	600.00	41,755.00	47,655.00
Firm Name Change	25.00	0.00	25.00	25.00	75.00
Reinstatements	340.00	85.00	170.00	255.00	850.00
New Licensee Certificates	875.00	1,285.00	1,115.00	1,080.00	4,355.00
Reciprocal Certificates	200.00	1,000.00	800.00	1,000.00	3,000.00
Exam Fees	4,665.00	3,260.00	3,910.00	4,650.00	16,485.00
CPE Late & Extension Fees	975.00	1,800.00	12,510.00	5,040.00	20,325.00
Late Fees	4,500.00	50.00	100.00	150.00	4,800.00
Disciplinary	0.00	0.00	0.00	0.00	0.00
Verifications	210.00	180.00	150.00	150.00	690.00
Transfer Credit	330.00	0.00	0.00	0.00	330.00
Credit on Account	0.00	0.00	0.00	0.00	0.00
Reimbursement	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	135.97	0.00	135.97
IET Amounts	507.50	1,120.00	1,890.00	1,540.00	5,057.50
Total Receipts	35,982.50	10,965.00	22,360.97	258,170.00	327,478.47

Item Codes	9/30/2024	12/31/2024	3/31/2025	6/30/2025	Y-T-D Disbursements
Personal Services / Payroll	47,120.00	55,363.66	47,454.54	55,363.68	205,301.88
Per Diem / Temporary	1,200.00	2,100.00	2,550.00	1,500.00	7,350.00
Annual Increment	1,320.00	0.00	0.00	0.00	1,320.00
PEIA Insurance Fees	150.00	0.00	0.00	0.00	150.00
Personnel Admin Fees	0.00	0.00	0.00	0.00	0.00
Social Security Matching	3,476.43	4,064.48	3,493.87	4,018.59	15,053.37
Public Employees Insurance	7,820.82	7,820.82	7,820.82	7,820.82	31,283.28
Other Insurance	0.00	0.00	0.00	0.00	0.00
Workers Compensation	0.00	0.00	0.00	300.00	300.00
Unemployment Compensation	0.00	0.00	0.00	0.00	0.00
Pension & Retirement	4,359.61	4,982.74	4,270.92	4,982.74	18,596.01
OPEB Contribution	306.00	306.00	306.00	306.00	1,224.00
Office Expenses	90.26	214.78	144.66	132.72	582.42
Printing & Binding	0.00	0.00	0.00	0.00	0.00
Rental Expense	9,828.91	3,407.84	6,555.68	4,916.76	24,709.19
Utilities	0.00	0.00	0.00	0.00	0.00
Telecommunication	266.51	180.04	373.41	369.44	1,189.40
Internet Services	0.00	0.00	0.00	0.00	0.00
Contractual (service ongoing)	68.00	85.00	127.50	144.50	425.00
State's Attorney	3,123.27	3,513.42	7,727.42	2,014.94	16,379.05
Contractual & Professional	0.00	0.00	0.00	0.00	0.00
Security Service	0.00	0.00	0.00	0.00	0.00
Travel	786.29	2,272.05	0.00	123.62	3,181.96
Travel Non Employee	0.00	0.00	0.00	0.00	0.00
Computer Services (Internal)	1,367.22	363.48	726.96	726.96	3,184.62
Computer Services (External)	2,271.99	1,962.00	2,540.75	3,080.39	9,855.13
Vehicle Rental	0.00	0.00	0.00	0.00	0.00
Rental (Machine & Miscellaneous)	0.00	0.00	0.00	0.00	0.00
Association Dues	0.00	4,240.00	0.00	0.00	4,240.00
Fire/Auto/Bond/Other Ins	685.00	685.00	685.00	685.00	2,740.00
Food Products	71.00	71.00	76.50	50.25	268.75
Supplies- Household	0.00	0.00	0.00	0.00	0.00
Advertising & Promotion	0.00	0.00	0.00	0.00	0.00
Medical Supplies	0.00	0.00	0.00	0.00	0.00
Routine Maintenance Contracts	0.00	0.00	0.00	0.00	0.00
Hospitality	95.44	160.11	0.00	142.19	397.74
Educational Training (Stipends)	0.00	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00	0.00
Training & Development (in-state)	200.00	240.00	0.00	175.00	615.00
Training & Development (out-of-state)	0.00	850.00	0.00	0.00	850.00
Postal	189.69	152.17	171.98	242.09	755.93
Freight	0.00	0.00	0.00	0.00	0.00
Supplies - Computer	0.00	0.00	0.00	0.00	0.00
Software Licenses	0.00	0.00	0.00	0.00	0.00
Computer Equipment	0.00	0.00	0.00	0.00	0.00
Office Equipment <\$5,000	0.00	0.00	0.00	0.00	0.00
Attorney Legal Services (external)	0.00	0.00	0.00	0.00	0.00
Miscellaneous Equipment <\$5,000	0.00	0.00	0.00	0.00	0.00
Bank Costs	2,711.03	196.42	429.53	3,072.82	6,409.80
PEIA Reserve Transfer	0.00	0.00	0.00	2,056.00	2,056.00
Computer Software	0.00	417.60	10,140.00	0.00	10,557.60
Total Disbursements	87,507.47	93,648.61	95,595.54	92,224.51	368,976.13

Excess Receipts / Disbursements **-\$41,497.66**

Ending Cash Balance, June 30, 2025 **\$414,430.37**

West Virginia Board of Accountancy
Schedule of Receipts and Disbursements
Through Period June 30, 2024
Exhibit A

FY 2024

\$510,849.27

Period Ending:	9/30/2023	12/31/2023	3/31/2024	6/30/2024	Y-T-D Receipts
Renewals/Activations/Inactives	8,765.00	255.00	425.00	172,735.00	182,180.00
Firm Permits and AC/PLLC Approvals	2,300.00	200.00	400.00	29,900.00	32,800.00
Firm & Individual Authorizations	2,700.00	200.00	600.00	41,385.00	44,885.00
Firm Name Change	25.00	50.00	0.00	50.00	125.00
Reinstatements	510.00	170.00	340.00	170.00	1,190.00
New Licensee Certificates	960.00	600.00	480.00	360.00	2,400.00
Reciprocal Certificates	400.00	400.00	800.00	1,400.00	3,000.00
Exam Fees	5,910.00	4,350.00	3,410.00	3,905.00	17,575.00
CPE Late & Extension Fees	1,500.00	1,350.00	11,550.00	1,950.00	16,350.00
Late Fees	2,750.00	100.00	200.00	255.00	3,305.00
Disciplinary	754.00	0.00	0.00	0.00	754.00
Verifications	240.00	330.00	120.00	180.00	870.00
Transfer Credit	0.00	0.00	660.00	0.00	660.00
Credit on Account	0.00	0.00	0.00	0.00	0.00
Reimbursement	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Total Receipts	26,814.00	8,005.00	18,985.00	252,290.00	306,094.00

Item Codes	9/30/2023	12/31/2023	3/31/2024	6/30/2024	Y-T-D Disbursements
Personal Services / Payroll	44,460.50	53,021.89	45,447.32	53,021.87	195,951.58
Per Diem / Temporary	2,250.00	3,300.00	1,950.00	1,500.00	9,000.00
Annual Increment	1,140.00	0.00	0.00	0.00	1,140.00
PEIA Insurance Fees	2200	150.00	0.00	0.00	150.00
Personnel Admin Fees	2201	0.00	0.00	0.00	0.00
Social Security Matching	2202	3,330.65	3,977.46	3,294.73	14,442.60
Public Employees Insurance	2203	8,699.82	8,699.82	8,699.82	34,799.28
Other Insurance	2204	0.00	0.00	0.00	0.00
Workers Compensation	2205	0.00	0.00	324.00	324.00
Unemployment Compensation	2206	0.00	0.00	0.00	0.00
Pension & Retirement	2207	4,104.04	4,771.97	4,090.26	17,738.24
OPEB Contribution	2208	0.00	0.00	0.00	0.00
Office Expenses	3200	133.92	207.67	117.17	553.87
Printing & Binding	3201	0.00	0.00	0.00	0.00
Rental Expense	3202	8,319.99	2,773.33	11,093.32	27,733.30
Utilities	3203	0.00	0.00	0.00	0.00
Telecommunication	3204	0.00	300.27	339.63	818.34
Internet Services	3205	487.45	398.35	419.85	1,587.55
Contractual (service ongoing)	3206	110.50	42.50	102.00	314.50
State's Attorney	3207	828.00	1,200.25	3,297.00	6,595.13
Contractual & Professional	3208	0.00	0.00	0.00	0.00
Security Service	3209	0.00	0.00	0.00	0.00
Travel	3211	305.96	5,199.81	0.00	5,909.11
Travel Non Employee	3212	0.00	0.00	0.00	0.00
Computer Services (Internal)	3213	952.50	526.51	1,161.68	3,001.17
Computer Services (External)	3214	2,468.99	4,308.60	2,487.00	10,937.23
Vehicle Rental	3216	0.00	0.00	0.00	0.00
Rental (Machine & Miscellaneous)	3217	0.00	0.00	0.00	0.00
Association Dues	3218	4,240.00	0.00	0.00	4,240.00
Fire/Auto/Bond/Other Ins	3219	688.00	688.00	688.00	2,752.00
Food Products	3220	183.55	126.75	127.30	513.80
Supplies- Household	3222	0.00	0.00	0.00	0.00
Advertising & Promotion	3224	0.00	0.00	0.00	0.00
Medical Supplies	3228	0.00	0.00	0.00	0.00
Routine Maintenance Contracts	3229	0.00	0.00	0.00	0.00
Hospitality	3233	103.35	0.00	0.00	251.81
Educational Training (Stipends)	3234	0.00	0.00	0.00	0.00
Miscellaneous	3241	0.00	0.00	0.00	0.00
Training & Development (in-state)	3242	250.00	400.00	0.00	650.00
Training & Development (out-of-state)	3243	1,590.00	0.00	0.00	1,590.00
Postal	3244	265.77	284.60	159.58	909.37
Freight	3245	0.00	0.00	0.00	0.00
Supplies - Computer	3246	0.00	0.00	0.00	0.00
Software Licenses	3247	0.00	0.00	0.00	0.00
Computer Equipment	3248	0.00	0.00	0.00	0.00
Office Equipment <\$5,000	3249	0.00	0.00	0.00	0.00
Attorney Legal Services (external)	3250	0.00	0.00	0.00	0.00
Miscellaneous Equipment <\$5,000	3252	0.00	0.00	0.00	0.00
Bank Costs	3263	2,869.65	183.59	377.32	7,148.36
PEIA Reserve Transfer	3272	0.00	0.00	0.00	1,969.00
Computer Software	8203	0.00	0.00	9,995.00	9,995.00
Total Disbursements	87,932.64	90,411.37	93,846.98	88,824.25	361,015.24

Excess Receipts / Disbursements **-\$54,921.24**

Ending Cash Balance, June 30, 2024 **\$455,928.03**

Traveler	Mileage	Mileage Costs	Per Diem	Total Travel Expenses
FY2025				
Barry L. Burgess	716	\$501.80	\$1,500.00	
Keith D. Fisher	0	\$0.00	\$1,500.00	
Virginia C. Slack	32	\$22.78	\$1,650.00	
Richard Hudson	354	\$248.24	\$900.00	
Jason Staats	0	\$0.00	\$1,800.00	
Richard Riley	614	\$430.14	\$0.00	
Brian Wadsworth	0	\$0.00	\$1,650.00	
Board Staff	457	\$320.00	\$0.00	
Totals	2,173	\$1,522.96	\$9,000.00	\$10,522.96
FY2024				
Barry L. Burgess	360	\$237.60	\$900.00	
Keith D. Fisher	100	\$65.50	\$1,650.00	
Virginia C. Slack	114	\$74.68	\$1,650.00	
Richard Hudson	744	\$489.88	\$1,350.00	
Jason Staats	52	\$32.50	\$2,100.00	
Richard Riley	722	\$477.60	\$0.00	
Brian Wadsworth	0	\$0.00	\$1,350.00	
Board Staff	286	\$187.34	\$0.00	
Totals	2,378	\$1,565.10	\$9,000.00	\$12,265.17

Exhibit B

Certification and Application for CPA Licensure

Applicants may obtain a CPA license in West Virginia through two pathways:

1. **Initial Certification** – Applicants must successfully complete all four sections of the Uniform CPA Examination administered by the AICPA, satisfy the 150-semester-hour education requirement, and complete one year of qualifying professional experience.
2. **Reciprocal Certification** – CPAs who have met the above requirements and hold an active license in another jurisdiction may apply for a reciprocal certificate to practice in West Virginia.

All licensed CPAs in West Virginia are required to complete annual Continuing Professional Education (CPE) to maintain their credential. In addition, licenses must be renewed each year to continue use of the CPA designation.

A listing of all newly certified and reciprocal licensees for the current and prior fiscal years is provided on the following pages.

	Certify Date	License No.	Last Name	First Name	Middle Name	Suffix
1	07/11/2024	WV005710	Smith	Ashlee	Claire	
2	07/22/2024	WV005712	Coffelt	Roxanne		
3	07/22/2024	WV005711	LeGore	Rachel	D.	
4	07/30/2024	WV005713	Quinlan	Alyssa	Nicole	
5	08/16/2024	WV005714	Chapman	John	Ethan	
6	08/19/2024	WV005715	McAboy	Christopher	Scott	
7	08/27/2024	WV005716	Craig	Hunter	Ryan	
8	09/16/2024	WV005717	Westfall	Jeanne	M	
9	09/20/2024	WV005718	Carr	Ean	DAVIS	
10	10/28/2024	WV005719	Ellis	Jacob		
11	11/07/2024	WV005720	Proffitt	Travis	A.	
12	11/07/2024	WV005721	SIMMONS	Stacy	Leigh	
13	11/13/2024	WV005723	Foster	Dylan	Keith	
14	11/13/2024	WV005724	Prince	Sydney	LeighAnn	
15	11/13/2024	WV005722	Reeves	Tyler	Jacob	
16	11/15/2024	WV005725	Sexton	Elizabeth		
17	11/21/2024	WV005726	NEAL	KELSIE		
18	11/21/2024	WV005727	Ratliff	Brittany	Starr	
19	11/22/2024	WV005728	Petry	Kayla		
20	12/09/2024	WV005729	French	Bryson		
21	12/10/2024	WV005730	Frontino	Sherri		
22	12/16/2024	WV005731	Patel	Yogi		
23	12/23/2024	WV005732	Cunningham	Daniel	Paul	
24	01/02/2025	WV005734	MURRAY	JAMES	W	
25	01/13/2025	WV005733	Karnes	Isabelle	Rae	
26	02/10/2025	WV005736	Schrader	Olivia	Dawn	
27	02/10/2025	WV005735	Vance	Ericka	Paige	
28	02/11/2025	WV005737	Lewis	Olivia	Weaver	
29	02/18/2025	WV005738	Emrick	Amanda	Jeanette	
30	02/25/2025	WV005739	Moore	Colten		
31	03/04/2025	WV005740	Gaspar	Rachel	Ann	
32	03/04/2025	WV005741	Reeves	CODY	Christopher	
33	03/10/2025	WV005742	Hartwell	Garrison		
34	03/10/2025	WV005743	Millner	Sabrina		
35	03/25/2025	WV005744	Potesta	Don	Angelo	
36	03/25/2025	WV005745	Rheiner	Jeffrey	Allen	

	Certify Date	License No.	Last Name	First Name	Middle Name	Suffix
37	03/27/2025	WV005746	Montroso	Tammy		
38	04/14/2025	WV005747	Costello	Lucas		
39	04/22/2025	WV005748	Craig	John	Herbert	
40	05/20/2025	WV005749	CHAMBERS	JAMIE	LENORE	
41	05/20/2025	WV005750	O'Brien	James	Michael	II
42	05/30/2025	WV005751	Valentine	Michael	Anthony	
43	06/09/2025	WV005752	Amore	Nicholas		
44	06/09/2025	WV005753	ZERKLE	SHELBY	LYNN	
45	06/10/2025	WV005754	Stengel	Kaylee		
46	06/12/2025	WV005755	Brauer	David	Alan	
47	06/24/2025	WV005756	Lilly	Ellis		
48	06/30/2025	WV005757	Mowery	Joseph	Parker	

	Certify Date	License No.	Last Name	First Name	Middle Name
1	07/01/2023	WV005677	Hunter	DYLAN	Anthony
2	07/09/2023	WV005673	George	Kara	
3	07/09/2023	WV005674	Hicks	Mary	Katherine
4	07/10/2023	WV005675	Bennington	Kelly	Simpson
5	07/12/2023	WV005676	Esguerra	Sheralynn	
6	07/19/2023	WV005678	Poling	Kyle	Edward
7	07/20/2023	WV005679	Davis	Kayla	Renee
8	08/22/2023	WV005681	Woody	Sean	M
9	08/23/2023	WV005680	FURGISON	JONATHAN	DAVID
10	08/29/2023	WV005682	Withrow	William	A
11	09/05/2023	WV005683	DeFelice	John-Paul	
12	10/02/2023	WV005684	BREWER	TOMAS	GUNNAR
13	10/03/2023	WV005685	Kurtz	Jonathan	Robert
14	10/03/2023	WV005686	Lucas	Brice	Alan
15	10/19/2023	WV005687	THOMPSON	EDWARD	WILLIAM
16	11/13/2023	WV005688	PYLE	EMMA	JEAN
17	11/16/2023	WV005690	Bailes	Adam	Nicholas
18	11/16/2023	WV005689	Webb	Nathaniel	
19	11/20/2023	WV005691	Jones	Valeri	M
20	11/22/2023	WV005692	Thapa	Sushmita	
21	01/06/2024	WV005693	LOWE	KAYLA	
22	01/13/2024	WV005694	Lehman	Benjamin	Daniel
23	02/08/2024	WV005695	Knueven	Amy	
24	02/16/2024	WV005696	Seckman	Conner	Adam
25	02/24/2024	WV005697	Maguire	Morgan	
26	02/26/2024	WV005698	Cooper	James	Lee
27	03/04/2024	WV005699	Cooper	Lauren	Ashley
28	03/05/2024	WV005700	Gugulis	Michael	
29	03/27/2024	WV005701	Franco	Manuel	Enrique
30	05/04/2024	WV005702	Campbell	Ryan	
31	05/24/2024	WV005703	Cassidy	Michael	Scott
32	06/06/2024	WV005704	Laster	Jeremy	Clay
33	06/13/2024	WV005705	Burke	Gabrielle	Hunter

	Certify Date	License No.	Last Name	First Name	Middle Name
34	06/13/2024	WV005706	Phillips	Logan	
35	06/26/2024	WV005707	Sumner	Steven	Braxton
36	06/27/2024	WV005708	Balestra	Brenden	D.
37	06/27/2024	WV005709	Zerkel	Aaron	Gregory

Exhibit C

CPA Examination

In April 2004, the Board implemented the computer-based Uniform CPA Examination developed by the American Institute of Certified Public Accountants (AICPA). The Exam was initially offered in four annual testing windows and consisted of four sections: Business Environment and Concepts (BEC), Auditing and Attestation (AUD), Regulation (REG), and Financial Accounting & Reporting (FAR).

In January 2024, the **CPA Evolution** initiative was launched, marking the most significant change to the Exam since computerization. Under this new model, the BEC section was retired, and the licensure structure shifted to a **core plus discipline** format:

- **Core Sections (all candidates must complete):**
 - Auditing and Attestation (AUD)
 - Regulation (REG)
 - Financial Accounting & Reporting (FAR)
- **Discipline Sections (candidates select one):**
 - Business Analysis and Reporting (BAR)
 - Information Systems and Controls (ISC)
 - Tax Compliance and Planning (TCP)

This updated model reflects the evolving skills and knowledge required in the accounting profession and provides candidates with the opportunity to demonstrate deeper expertise in a chosen discipline area.

In March 2024, the Board proposed amendments to its **Series 1 Rule – Board Rules and Rules of Professional Conduct** to extend the credit retention period for passed Exam sections. Under the amendment, credit for a passed section is now valid for **30 months** (an increase from 18 months) from the date of notification of passing. Once a candidate passes one section, they have 30 rolling months to complete the remaining sections. Any sections not passed within this timeframe will expire.

Exam Requirements

- Candidates may take Exam sections individually and in any order.
- A minimum score of **75** is required to pass each section.
- All four required sections must be passed within the 30-month rolling period.

Exam Activity

- **178 candidates** sat for **331 parts** of the Exam from July 1, 2024 – June 30, 2025
- **186 candidates** sat for **380 parts** of the Exam from July 1, 2023 – June 30, 2024
- **39 candidates** successfully passed the Exam in FY 2025
- **21 candidates** successfully passed the Exam in FY 2024

Additional statistical details on West Virginia CPA Exam candidates, as well as a listing of successful candidates, are provided in the following pages.

	Exam Passed Date	Last Name	First Name	Middle Name	Suffix	State
1	07/30/2024	Carr	Ean	DAVIS		WV
2	07/30/2024	Chapman	John	Ethan		WV
3	07/30/2024	Craig	Hunter	Ryan		WV
4	07/30/2024	Karnes	Isabelle	Rae		WV
5	07/30/2024	Martin	Alijah	Tynil		WV
6	07/30/2024	McAboy	Christopher	Scott		MD
7	10/30/2024	Foster	Dylan	Keith		WV
8	10/30/2024	French	Bryson			WV
9	10/30/2024	Lowery	James	Wesley	III	KY
10	10/30/2024	NEAL	KELSIE			WV
11	10/30/2024	Petry	Kayla			WV
12	10/30/2024	Prince	Sydney	LeighAnn		WV
13	10/30/2024	Ratliff	Brittany	Starr		WV
14	10/30/2024	Reeves	Tyler	Jacob		WV
15	10/30/2024	SIMMONS	Stacy	Leigh		WV
16	10/30/2024	Schrantz	Andrew	Jacob		NY
17	10/30/2024	Sexton	Elizabeth			WV
18	12/09/2024	Cunningham	Daniel	Paul		WV
19	12/09/2024	Schrader	Olivia	Dawn		WV
20	01/28/2025	Lewis	Olivia	Weaver		WV
21	01/28/2025	Moore	Colten			WV
22	01/28/2025	Vance	Ericka	Paige		WV
23	02/06/2025	Emrick	Amanda	Jeanette		WV
24	02/24/2025	Gaspar	Rachel	Ann		WV
25	03/13/2025	Potesta	Don	Angelo		WV
26	03/18/2025	Cantrell	Trevor			NC
27	04/09/2025	Costello	Lucas			WV
28	04/09/2025	Craig	John	Herbert		WV
29	05/08/2025	CHAMBERS	JAMIE	LENORE		WV
30	05/08/2025	O'Brien	James	Michael	II	WV
31	05/16/2025	BEATSON	Madison	Peyton		UT
32	05/16/2025	Valentine	Michael	Anthony		WV
33	05/28/2025	Amore	Nicholas			WV
34	05/28/2025	Stengel	Kaylee			WV
35	05/28/2025	ZERKLE	SHELBY	LYNN		WV
36	06/17/2025	KATZENSTEIN	ZACCHARY			Canada

37	06/17/2025	Lilly	Ellis		WV
38	06/17/2025	Mensore	Olivia	Katlyn	FL
39	06/17/2025	Queen	Cameron		KY

Exhibit C

	Exam Passed Date	Last Name	First Name	Middle Name	State
1	07/15/2023	Woody	Sean	M	WV
2	08/23/2023	Quinlan	Alyssa	Nicole	WV
3	08/23/2023	Withrow	William	A	WV
4	09/14/2023	BREWER	TOMAS	GUNNAR	KY
5	09/14/2023	Lucas	Brice	Alan	WV
6	10/09/2023	Burwell	Kira	Quinn Ling	WV
7	10/09/2023	Jacquez	Julian	Chase	WV
8	10/09/2023	PYLE	EMMA	JEAN	PA
9	10/09/2023	THOMPSON	EDWARD	WILLIAM	WV
10	11/03/2023	Chapman	Nicholas	Scott	WV
11	11/03/2023	Thapa	Sushmita		WV
12	11/03/2023	Webb	Nathaniel		WV
13	11/07/2023	Bailes	Adam	Nicholas	WV
14	12/26/2023	LOWE	KAYLA		TX
15	12/26/2023	Laster	Jeremy	Clay	WV
16	04/23/2024	Campbell	Ryan		WV
17	05/29/2024	Phillips	Logan		WV
18	05/29/2024	WELLS	CHAD	PARRISH	NC
19	06/12/2024	BROWN	KEVIN	F	WV
20	06/27/2024	LeGore	Rachel		WV
21	06/27/2024	Smith	Ashlee	Claire	WV

Quarterly CPA Examination Report: Overall Performance - All

Jurisdiction: West Virginia

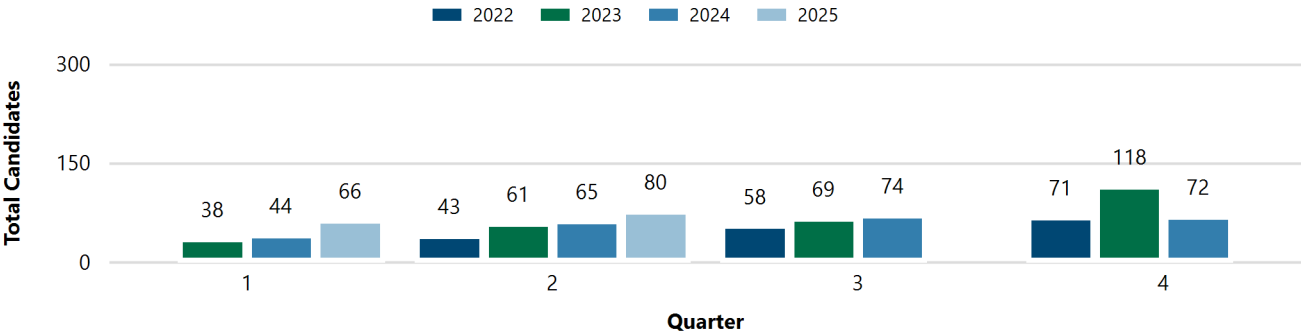
		Exam Type		Exam Section					
	Overall	FT	RE	AUD	FAR	REG	BAR	ISC	TCP
Candidates	80	44	41	24	30	21	4	2	6
Sections	95	46	49	27	33	23	4	2	6
% Pass	49.5%	52.2%	46.9%	44.4%	30.3%	78.3%	0.0%	100.0%	83.3%
Average Score	69.0	68.9	69.0	67.7	62.2	79.4	46.8	90.0	79.8
Average Age	29.1	27.8	30.3	29.7	28.2	29.7	25.3	26.5	32.2

	Gender			Residency			Cohort Year				Age at Time of Examination					
	F	M	U	In-State	Out-of-State	Int'l	2025	2024	2023	2022	<22	22-23	24-25	26-27	28-29	30+
Candidates	40	39	1	70	10		15	2	4	2	3	13	21	14	9	20
Sections	45	49	1	83	12		17	2	4	3	3	14	22	21	11	24
% Pass	48.9%	51.0%	0.0%	48.2%	58.3%		47.1%	50.0%	50.0%	33.3%	66.7%	57.1%	40.9%	47.6%	54.5%	50.0%
Average Score	66.5	71.7	48.0	68.3	73.7		68.3	77.5	66.0	71.3	70.0	70.9	66.6	70.8	69.8	67.9
Average Age	30.7	27.6	30.0	28.7	31.8		30.3	23.5	28.5	26.0	21.0	22.7	24.2	26.2	28.5	41.0

Jurisdiction Ranking	
45	51
Overall Pass Rate	Overall Avg. Score
36	-
Core Pass Rate	Discipline Pass Rate

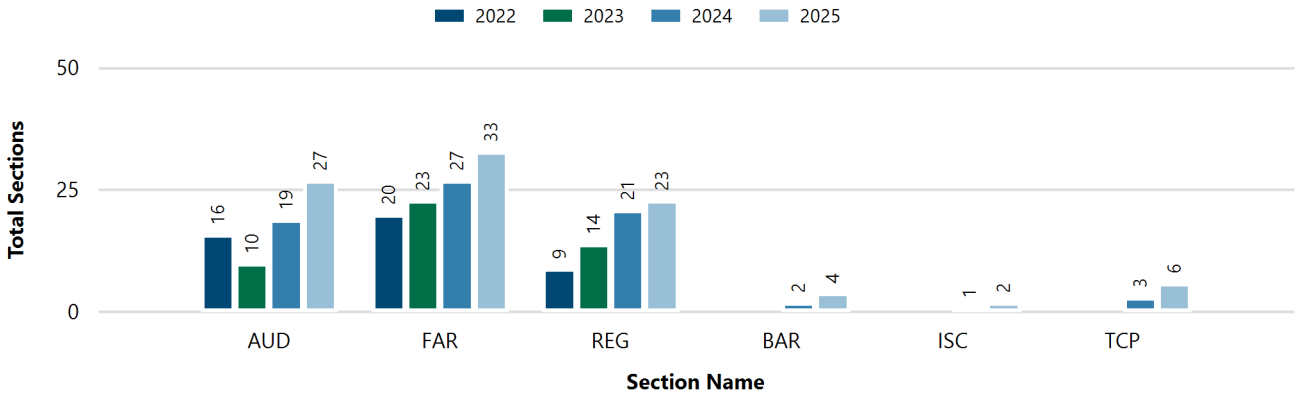
Total Candidates by Quarter

Number of unique candidates per quarter who have taken at least one section of the Examination.



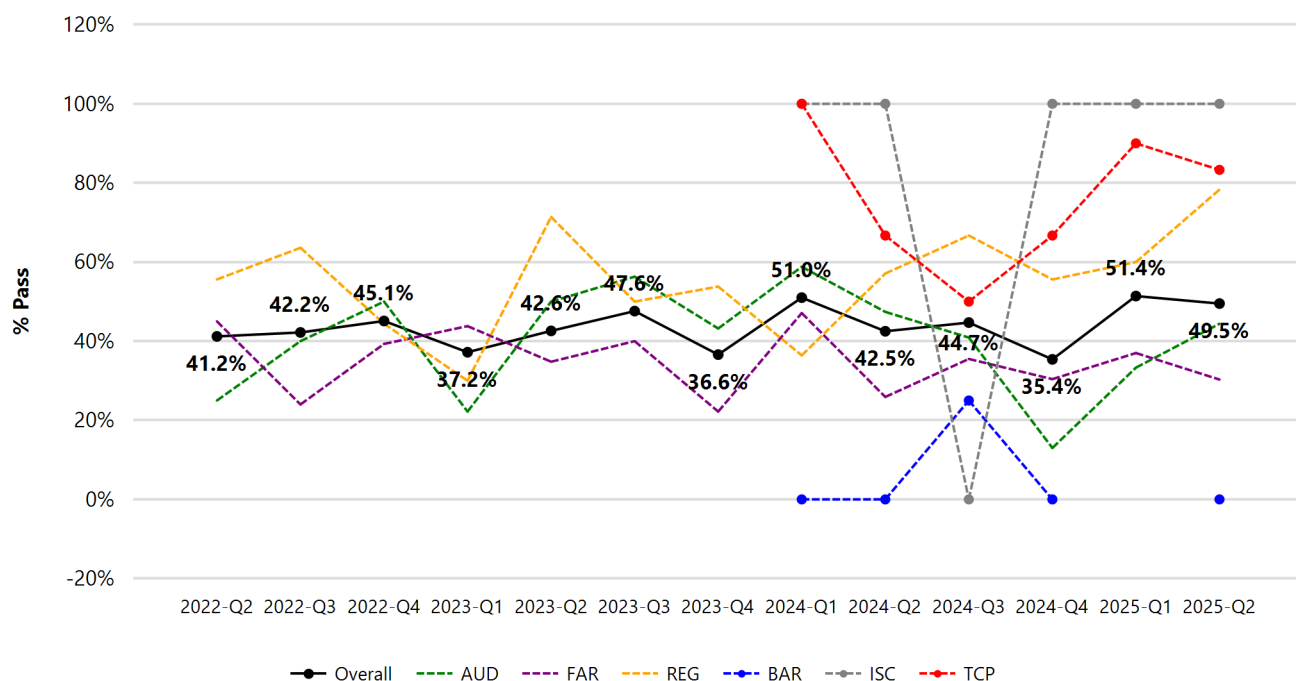
Total Sections by Section Type*

The total of Examination sections for which candidates received scores in the current quarter and the same quarter over the past 4 years.



% Pass

The percentage of sections that were passed in each quarter for the past three years. AUD, FAR and REG after 2023 represent the new core sections.



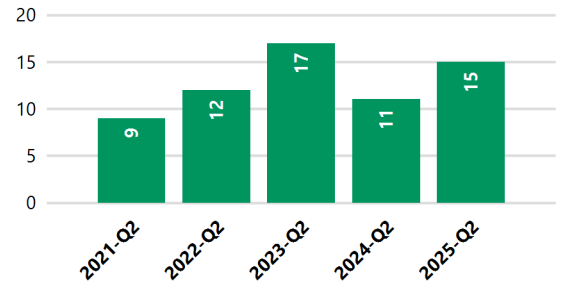
Year-Quarter	Overall Pass Rate	AUD	FAR	REG	BAR	ISC	TCP
2025-Q2	49.5%	44.4%	30.3%	78.3%	0.0%	100.0%	83.3%
2025-Q1	51.4%	33.3%	37.0%	60.0%	-	100.0%	90.0%
2024-Q4	35.4%	13.0%	30.4%	55.6%	0.0%	100.0%	66.7%
2024-Q3	44.7%	40.9%	35.5%	66.7%	25.0%	0.0%	50.0%
2024-Q2	42.5%	47.4%	25.9%	57.1%	0.0%	100.0%	66.7%
2024-Q1	51.0%	58.8%	47.1%	36.4%	0.0%	100.0%	100.0%
2023-Q4	36.6%	43.2%	22.2%	53.8%	-	-	-
2023-Q3	47.6%	56.3%	40.0%	50.0%	-	-	-
2023-Q2	42.6%	50.0%	34.8%	71.4%	-	-	-
2023-Q1	37.2%	22.2%	43.8%	30.0%	-	-	-
2022-Q4	45.1%	50.0%	39.3%	44.4%	-	-	-
2022-Q3	42.2%	40.0%	24.0%	63.6%	-	-	-
2022-Q2	41.2%	25.0%	45.0%	55.6%	-	-	-

Quarterly CPA Examination Report: Overall Performance - First Time

Jurisdiction: West Virginia

	Overall	Exam Type		Exam Section					
		FT	RE	AUD	FAR	REG	BAR	ISC	TCP
Candidates	-	44	-	10	17	10	3	1	5
Sections	-	46	-	10	17	10	3	1	5
% Pass	-	52.2%	-	50.0%	29.4%	80.0%	0.0%	100.0%	100.0%
Average Score	-	68.9	-	70.9	58.3	82.9	46.3	91.0	82.4
Average Age	-	27.8	-	29.5	27.3	25.3	23.7	27.0	33.4

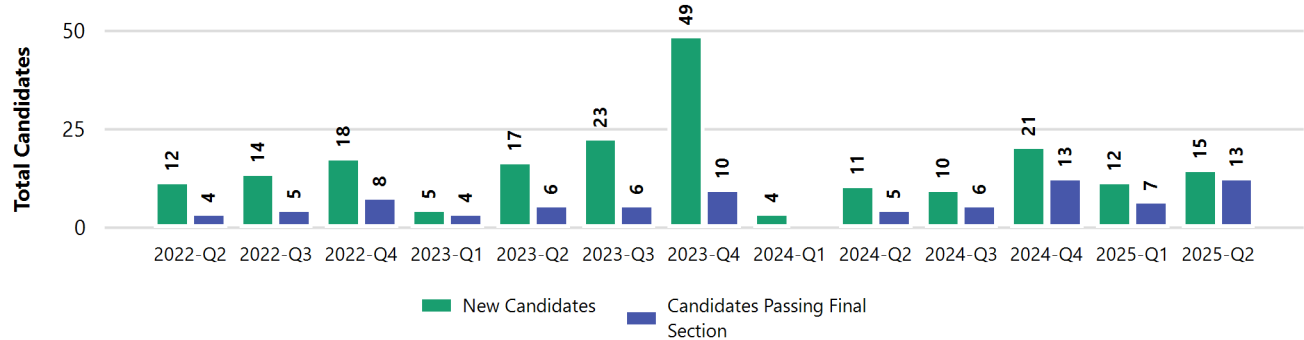
Cohort Size Trend



	Gender			Residency			Cohort Year				Age at Time of Examination					
	F	M	U	In-State	Out-of-State	Int'l	2025	2024	2023	2022	<22	22-23	24-25	26-27	28-29	30+
Candidates	22	22		40	4		15	2	4	2	3	11	10	6	5	9
Sections	23	23		42	4		17	2	4	3	3	11	10	7	5	10
% Pass	52.2%	52.2%		50.0%	75.0%		47.1%	50.0%	50.0%	33.3%	66.7%	63.6%	50.0%	28.6%	60.0%	50.0%
Average Score	67.4	70.5		68.1	77.3		68.3	77.5	66.0	71.3	70.0	71.8	67.2	65.6	67.8	70.1
Average Age	28.7	26.9		28.1	24.0		30.3	23.5	28.5	26.0	21.0	22.6	24.3	26.1	28.6	39.6

New Candidates vs. Candidates Passing Final Section

The number of new unique candidates taking their very first Examination section versus the total number of unique candidates who passed their fourth and final section in a quarter.



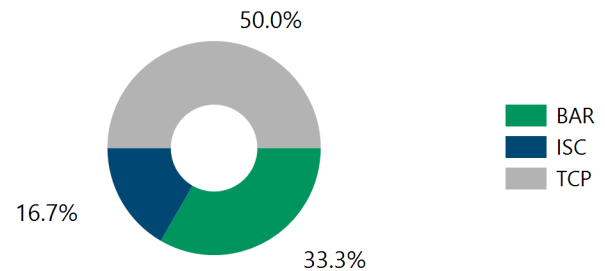
Degree Type

Highest degree listed for a candidate

	Candidates	% Total
Bachelor's Degree	57	71.3%
Advanced Degree	23	28.8%
Enrolled/Other		

Disciplines

Breakdown of what percentage of candidates are taking which disciplines



Notes

1. The data used to develop this report was pulled from NASBA's Gateway System, which houses the Uniform CPA Examination's Application and Performance information for all 55 jurisdictions.
2. The demographic data related to age, gender, and degree type is provided by the individual candidates and may not be 100% accurate.
3. Some jurisdictions do not require candidates to report certain demographic data nor complete surveys gathering such data on a voluntary basis.
4. A cohort is the year in which a candidate enters the CPA Exam pipeline. The candidate's cohort is determined by the very first section attempt on the CPA Examination.
5. The CPA Exam introduced a new Exam on January 1, 2024. AUD, FAR, and REG after 2023 represent the new core sections.

Quarterly CPA Examination Report: Overall Performance - All

Jurisdiction: West Virginia

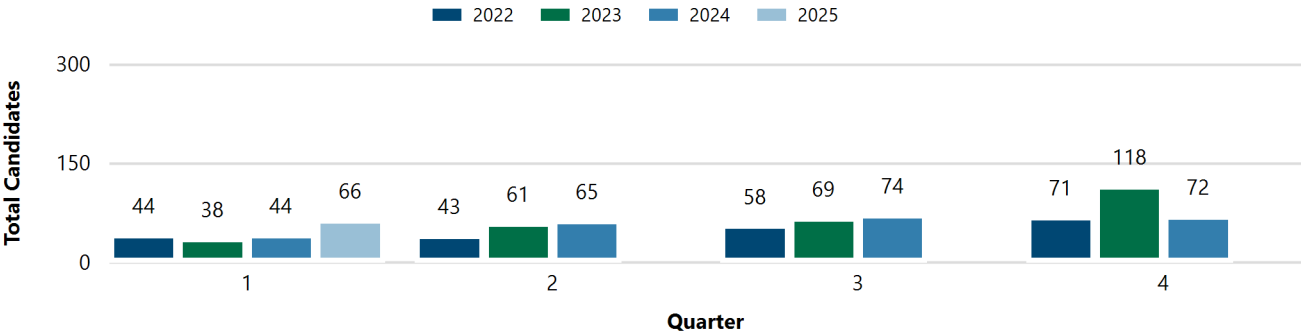
	Exam Type		Exam Section						
	Overall	FT	RE	AUD	FAR	REG	BAR	ISC	TCP
Candidates	66	39	29	16	25	13		4	10
Sections	74	41	33	18	27	15		4	10
% Pass	51.4%	65.9%	33.3%	33.3%	37.0%	60.0%		100.0%	90.0%
Average Score	71.5	73.9	68.6	69.1	64.7	77.1		81.0	82.2
Average Age	29.6	27.5	32.3	28.4	28.8	32.9		29.3	29.1

	Gender			Residency			Cohort Year				Age at Time of Examination					
	F	M	U	In-State	Out-of-State	Int'l	2025	2024	2023	2022	<22	22-23	24-25	26-27	28-29	30+
Candidates	33	32	1	56	10		12		1	2	1	10	19	15	2	19
Sections	38	35	1	62	12		12		1	3	1	11	24	16	2	20
% Pass	44.7%	57.1%	100.0%	53.2%	41.7%		50.0%		100.0%	0.0%	0.0%	63.6%	54.2%	68.8%	50.0%	30.0%
Average Score	69.6	73.4	81.0	71.9	69.8		66.0		85.0	60.0	36.0	75.8	72.8	76.3	77.0	65.1
Average Age	31.4	27.7	26.0	29.0	32.7		27.8		24.0	32.7	21.0	22.8	24.3	26.4	28.5	42.8

Jurisdiction Ranking	
18	15
Overall Pass Rate	Overall Avg. Score
47	-
Core Pass Rate	Discipline Pass Rate

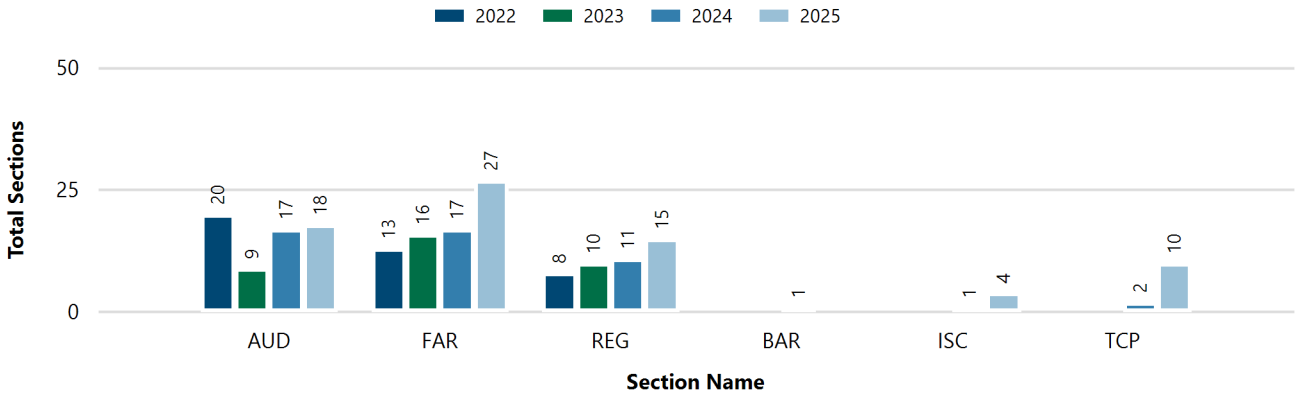
Total Candidates by Quarter

Number of unique candidates per quarter who have taken at least one section of the Examination.



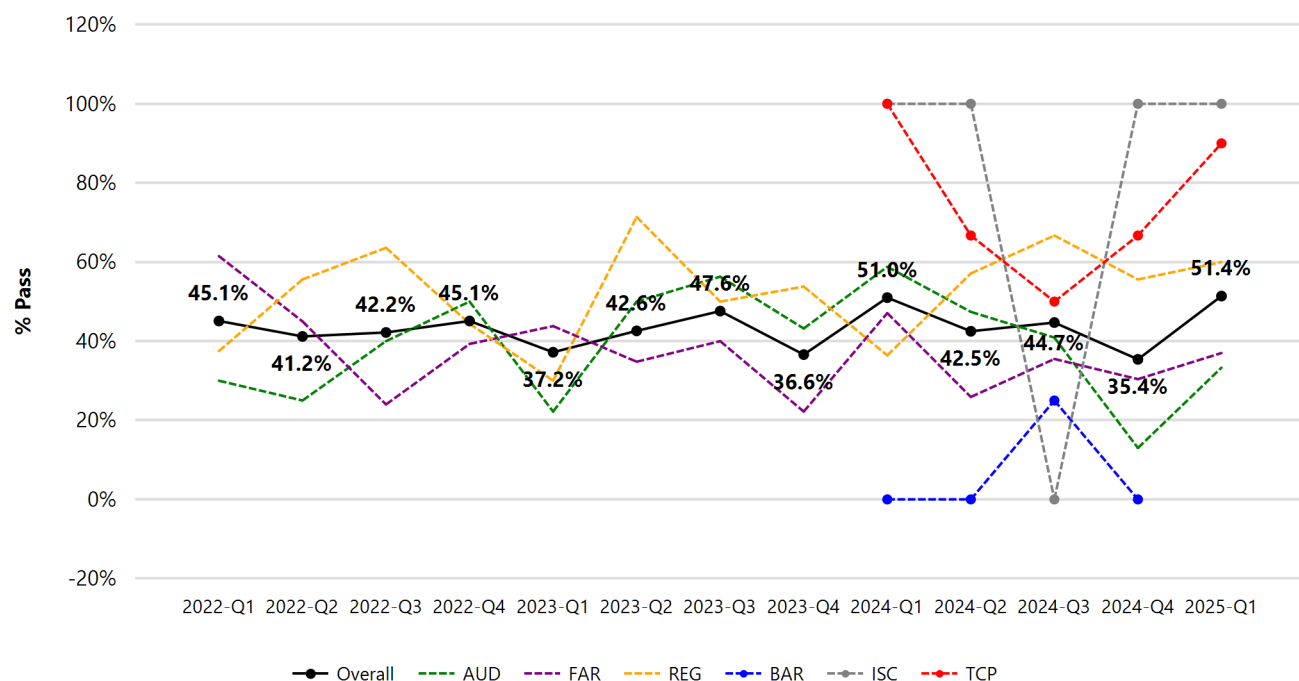
Total Sections by Section Type*

The total of Examination sections for which candidates received scores in the current quarter and the same quarter over the past 4 years.



% Pass

The percentage of sections that were passed in each quarter for the past three years. AUD, FAR and REG after 2023 represent the new core sections.



Year-Quarter	Overall Pass Rate	AUD	FAR	REG	BAR	ISC	TCP
2025-Q1	51.4%	33.3%	37.0%	60.0%	-	100.0%	90.0%
2024-Q4	35.4%	13.0%	30.4%	55.6%	0.0%	100.0%	66.7%
2024-Q3	44.7%	40.9%	35.5%	66.7%	25.0%	0.0%	50.0%
2024-Q2	42.5%	47.4%	25.9%	57.1%	0.0%	100.0%	66.7%
2024-Q1	51.0%	58.8%	47.1%	36.4%	0.0%	100.0%	100.0%
2023-Q4	36.6%	43.2%	22.2%	53.8%	-	-	-
2023-Q3	47.6%	56.3%	40.0%	50.0%	-	-	-
2023-Q2	42.6%	50.0%	34.8%	71.4%	-	-	-
2023-Q1	37.2%	22.2%	43.8%	30.0%	-	-	-
2022-Q4	45.1%	50.0%	39.3%	44.4%	-	-	-
2022-Q3	42.2%	40.0%	24.0%	63.6%	-	-	-
2022-Q2	41.2%	25.0%	45.0%	55.6%	-	-	-
2022-Q1	45.1%	30.0%	61.5%	37.5%	-	-	-

Quarterly CPA Examination Report: Overall Performance - All

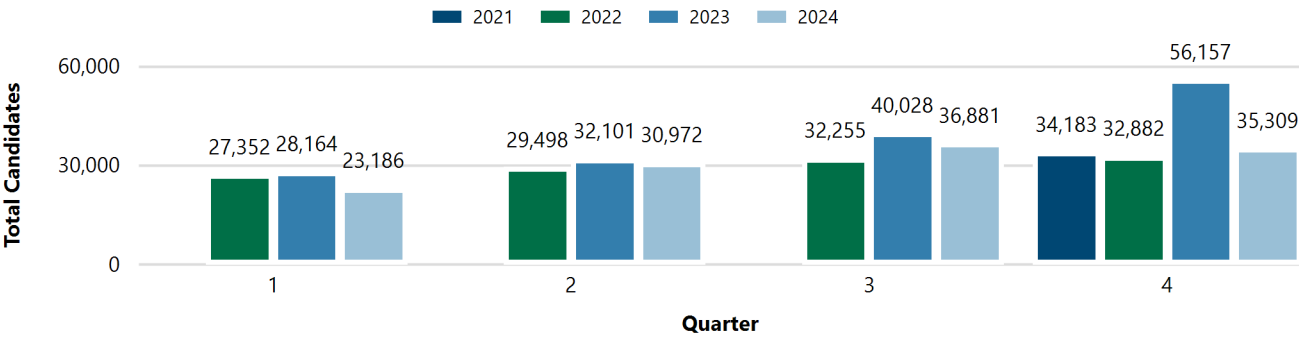
Jurisdiction: Overall

	Exam Type			Exam Section					
	Overall	FT	RE	AUD	FAR	REG	BAR	ISC	TCP
Candidates	35,309	25,295	11,627	10,055	13,498	8,758	2,663	2,235	3,330
Sections	40,540	27,968	12,572	10,055	13,499	8,758	2,663	2,235	3,330
% Pass	47.3%	51.0%	39.3%	43.5%	36.8%	60.4%	33.7%	56.4%	72.2%
Average Score	69.6	70.1	68.5	69.9	63.8	73.8	66.9	75.4	78.8
Average Age	29.0	28.2	30.7	28.7	28.8	28.9	30.5	28.2	29.9

	Gender			Residency			Cohort Year				Age at Time of Examination					
	F	M	U	In-State	Out-of-State	Int'l	2024	2023	2022	2021	<22	22-23	24-25	26-27	28-29	30+
Candidates	16,101	17,001	2,207	25,050	4,655	5,607	8,618	4,001	1,031	522	554	8,295	6,827	4,456	3,302	12,048
Sections	18,345	19,567	2,628	28,739	5,359	6,442	9,625	4,515	1,145	606	657	9,767	7,636	5,024	3,732	13,691
% Pass	43.7%	50.4%	49.9%	46.5%	51.0%	48.2%	39.1%	52.1%	42.2%	38.8%	64.1%	53.7%	45.7%	46.1%	46.9%	43.5%
Average Score	68.2	70.7	70.3	69.1	71.1	70.1	64.3	71.4	68.9	67.8	74.2	71.3	68.8	69.4	69.3	68.7
Average Age	29.4	28.7	28.2	28.6	28.9	30.7	27.5	28.6	29.2	30.1	20.9	22.6	24.4	26.5	28.5	37.6

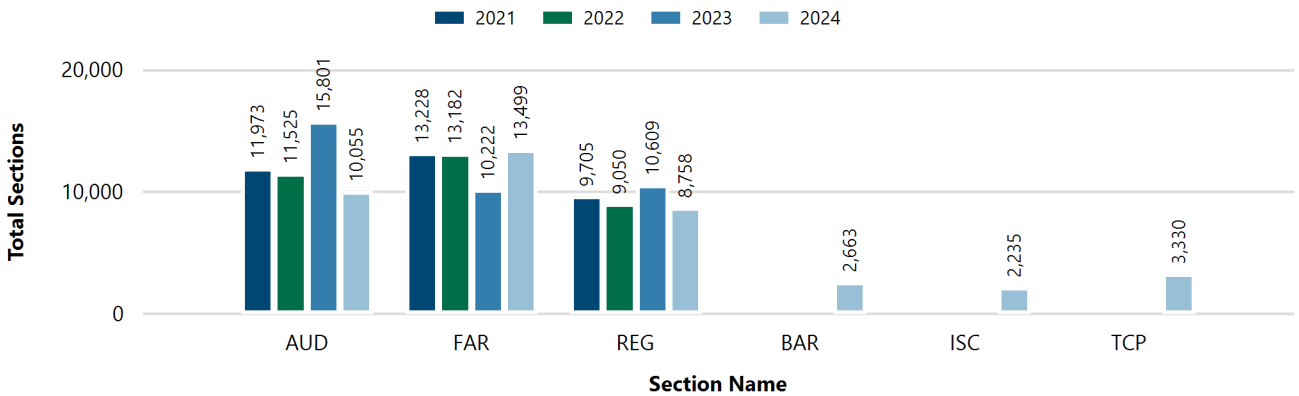
Total Candidates by Quarter

Number of unique candidates per quarter who have taken at least one section of the Examination.



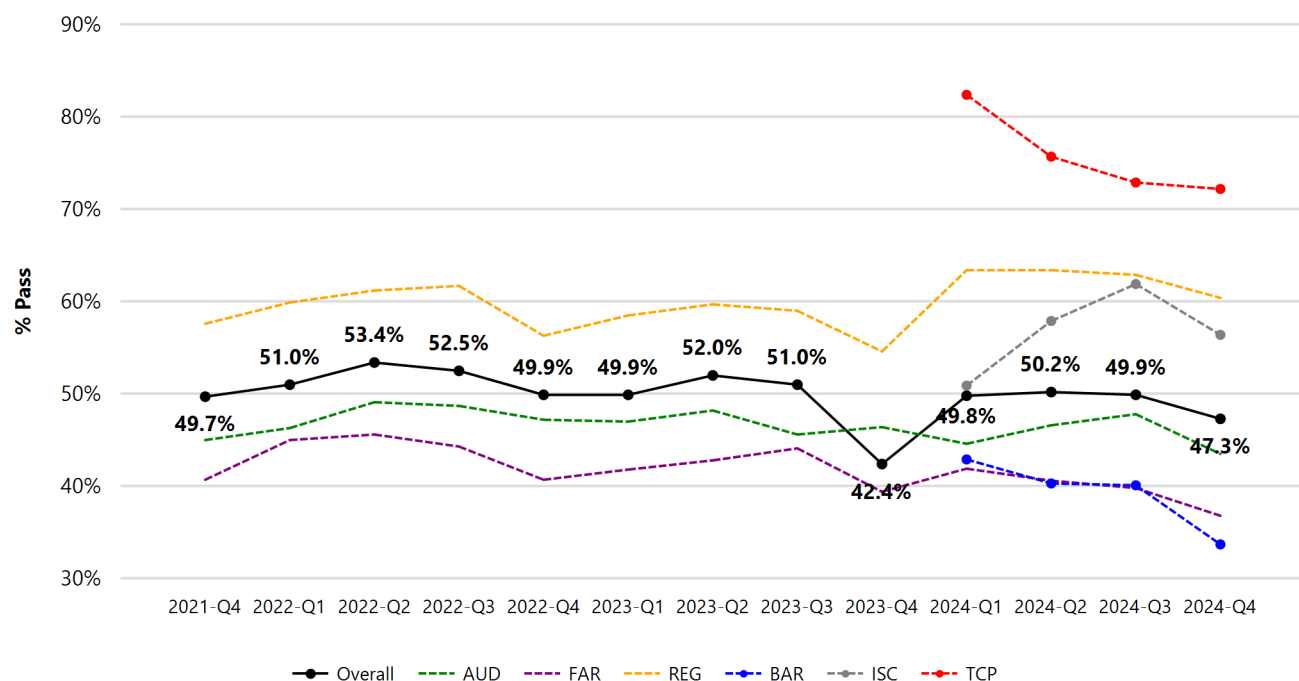
Total Sections by Section Type*

The total of Examination sections for which candidates received scores in the current quarter and the same quarter over the past 4 years.



% Pass

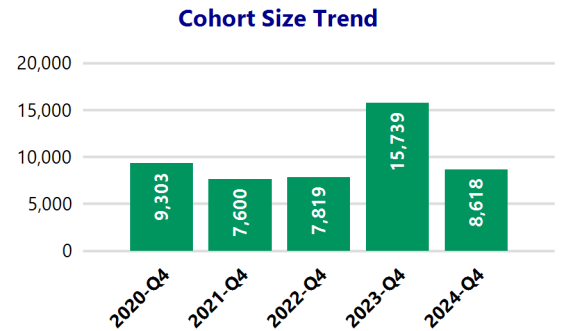
The percentage of sections that were passed in each quarter for the past three years. AUD, FAR and REG after 2023 represent the new core sections.



Year-Quarter	Overall Pass Rate	AUD	FAR	REG	BAR	ISC	TCP
2024-Q4	47.3%	43.5%	36.8%	60.4%	33.7%	56.4%	72.2%
2024-Q3	49.9%	47.8%	39.8%	62.9%	40.1%	61.9%	72.9%
2024-Q2	50.2%	46.6%	40.6%	63.4%	40.3%	57.9%	75.7%
2024-Q1	49.8%	44.6%	41.9%	63.4%	42.9%	50.9%	82.4%
2023-Q4	42.4%	46.4%	39.4%	54.6%	-	-	-
2023-Q3	51.0%	45.6%	44.1%	59.0%	-	-	-
2023-Q2	52.0%	48.2%	42.8%	59.7%	-	-	-
2023-Q1	49.9%	47.0%	41.8%	58.5%	-	-	-
2022-Q4	49.9%	47.2%	40.7%	56.3%	-	-	-
2022-Q3	52.5%	48.7%	44.3%	61.7%	-	-	-
2022-Q2	53.4%	49.1%	45.6%	61.2%	-	-	-
2022-Q1	51.0%	46.3%	45.0%	59.9%	-	-	-
2021-Q4	49.7%	45.0%	40.7%	57.6%	-	-	-

Quarterly CPA Examination Report: Overall Performance - First Time Jurisdiction: Overall

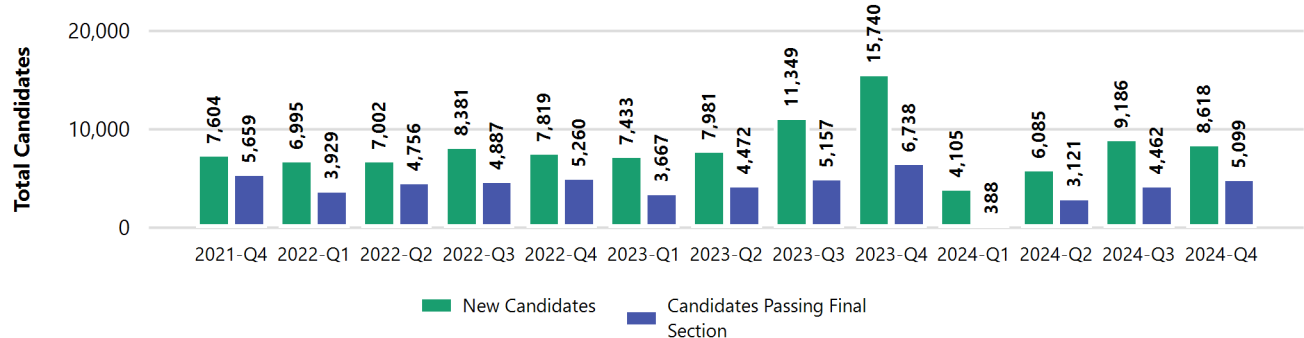
	Overall	Exam Type		Exam Section					
		FT	RE	AUD	FAR	REG	BAR	ISC	TCP
Candidates	-	25,295	-	6,203	8,760	6,089	1,946	1,901	3,069
Sections	-	27,968	-	6,203	8,760	6,089	1,946	1,901	3,069
% Pass	-	51.0%	-	47.6%	37.5%	64.0%	36.1%	60.2%	73.9%
Average Score	-	70.1	-	70.1	62.9	74.8	66.6	76.2	79.3
Average Age	-	28.2	-	27.6	27.8	28.2	30.0	27.8	29.6



	Gender			Residency			Cohort Year				Age at Time of Examination					
	F	M	U	In-State	Out-of-State	Int'l	2024	2023	2022	2021	<22	22-23	24-25	26-27	28-29	30+
Candidates	11,330	12,325	1,640	17,792	3,261	4,243	8,618	4,001	1,031	522	530	7,164	4,713	3,025	2,205	7,745
Sections	12,362	13,722	1,884	19,695	3,600	4,673	9,625	4,515	1,145	606	618	8,171	5,105	3,274	2,387	8,386
% Pass	46.7%	54.5%	52.6%	49.8%	56.0%	52.0%	39.1%	52.1%	42.2%	38.8%	64.6%	54.7%	48.0%	49.1%	50.4%	49.0%
Average Score	68.4	71.5	70.7	69.5	72.2	70.6	64.3	71.4	68.9	67.8	74.3	71.3	68.8	69.6	69.7	69.5
Average Age	28.6	27.9	27.6	27.8	27.8	30.0	27.5	28.6	29.2	30.1	20.9	22.5	24.4	26.5	28.4	37.2

New Candidates vs. Candidates Passing Final Section

The number of new unique candidates taking their very first Examination section versus the total number of unique candidates who passed their fourth and final section in a quarter.



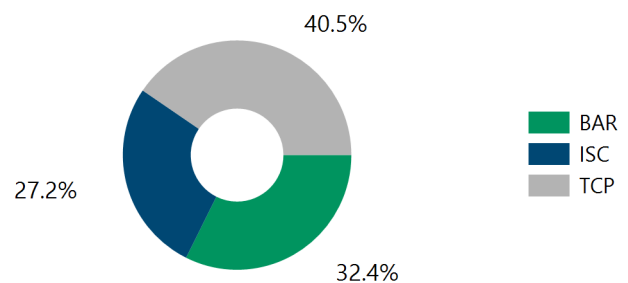
Degree Type

Highest degree listed for a candidate

	Candidates	% Total
Bachelor's Degree	21,917	62.1%
Advanced Degree	6,641	18.8%
Enrolled / Other	6,751	19.1%

Disciplines

Breakdown of what percentage of candidates are taking which disciplines



Notes

1. The data used to develop this report was pulled from NASBA's Gateway System, which houses the Uniform CPA Examination's Application and Performance information for all 55 jurisdictions.
2. The demographic data related to age, gender, and degree type is provided by the individual candidates and may not be 100% accurate.
3. Some jurisdictions do not require candidates to report certain demographic data nor complete surveys gathering such data on a voluntary basis.
4. A cohort is the year in which a candidate enters the CPA Exam pipeline. The candidate's cohort is determined by the very first section attempt on the CPA Examination.
5. The CPA Exam introduced a new Exam on January 1, 2024. AUD, FAR, and REG after 2023 represent the new core sections.

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Quarterly CPA Examination Report: Overall Performance - All

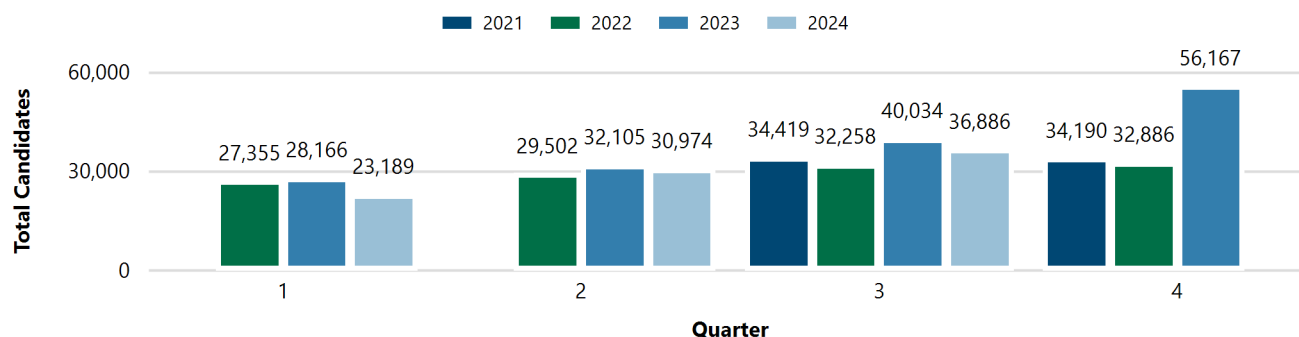
Jurisdiction: Overall

	Exam Type			Exam Section					
	Overall	FT	RE	AUD	FAR	REG	BAR	ISC	TCP
Candidates	36,886	26,165	12,856	11,912	15,991	10,889	2,274	1,624	2,012
Sections	44,703	30,534	14,169	11,912	15,992	10,889	2,274	1,624	2,012
% Pass	49.9%	53.9%	41.1%	47.8%	39.8%	62.9%	40.1%	61.9%	72.9%
Average Score	70.7	71.4	69.1	71.3	65.8	74.9	69.1	77.2	79.3
Average Age	28.5	27.6	30.3	28.5	28.3	28.2	29.8	28.2	30.5

	Gender			Residency			Cohort Year				Age at Time of Examination					
	F	M	U	In-State	Out-of-State	Int'l	2024	2023	2022	2021	<22	22-23	24-25	26-27	28-29	30+
Candidates	16,626	17,993	2,267	25,894	5,182	5,812	9,185	3,742	1,052	551	713	9,342	7,067	4,671	3,439	11,961
Sections	19,941	21,901	2,861	31,414	6,462	6,827	11,089	4,412	1,202	631	891	12,151	8,173	5,405	3,982	14,061
% Pass	45.9%	53.2%	52.2%	48.7%	54.2%	51.0%	46.0%	53.6%	41.4%	43.3%	64.6%	57.9%	47.6%	47.0%	46.3%	45.5%
Average Score	69.3	71.8	71.5	70.3	72.4	71.0	67.6	72.3	69.1	70.0	75.2	73.0	69.7	69.8	69.8	69.5
Average Age	28.9	28.2	27.7	28.2	28.0	30.3	26.7	27.5	29.2	29.4	20.9	22.6	24.4	26.5	28.5	37.3

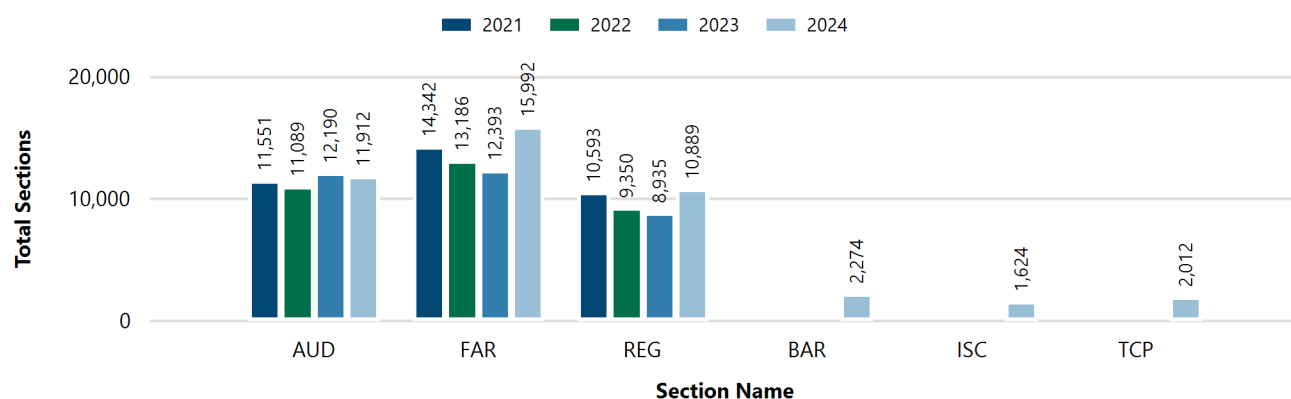
Total Candidates by Quarter

Number of unique candidates per quarter who have taken at least one section of the Examination.



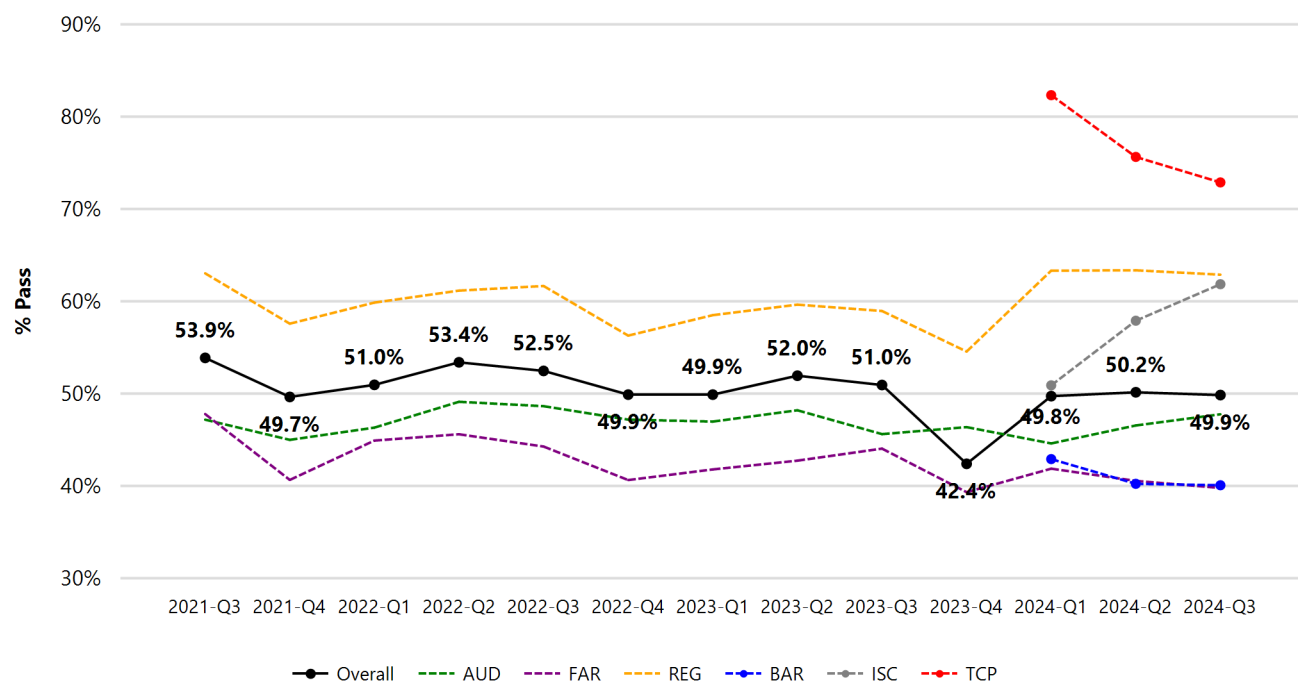
Total Sections by Section Type*

The total of Examination sections for which candidates received scores in the current quarter and the same quarter over the past 4 years.



% Pass

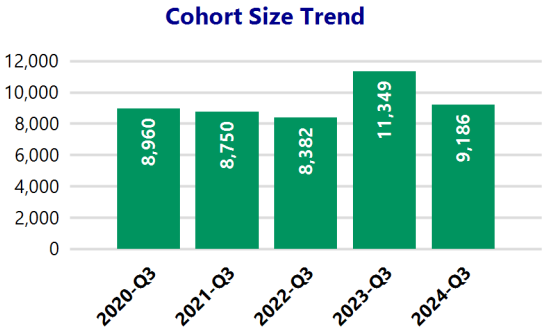
The percentage of sections that were passed in each quarter for the past three years. AUD, FAR and REG after 2023 represent the new core sections.



Year-Quarter	Overall Pass Rate	AUD	FAR	REG	BAR	ISC	TCP
2024-Q3	49.9%	47.8%	39.8%	62.9%	40.1%	61.9%	72.9%
2024-Q2	50.2%	46.6%	40.6%	63.4%	40.3%	57.9%	75.7%
2024-Q1	49.8%	44.6%	41.9%	63.4%	42.9%	50.9%	82.4%
2023-Q4	42.4%	46.4%	39.4%	54.6%	-	-	-
2023-Q3	51.0%	45.6%	44.1%	59.0%	-	-	-
2023-Q2	52.0%	48.2%	42.8%	59.7%	-	-	-
2023-Q1	49.9%	47.0%	41.8%	58.5%	-	-	-
2022-Q4	49.9%	47.2%	40.7%	56.3%	-	-	-
2022-Q3	52.5%	48.7%	44.3%	61.7%	-	-	-
2022-Q2	53.4%	49.1%	45.6%	61.2%	-	-	-
2022-Q1	51.0%	46.3%	44.9%	59.9%	-	-	-
2021-Q4	49.7%	45.0%	40.7%	57.6%	-	-	-
2021-Q3	53.9%	47.2%	47.8%	63.1%	-	-	-

Quarterly CPA Examination Report: Overall Performance - First Time Jurisdiction: Overall

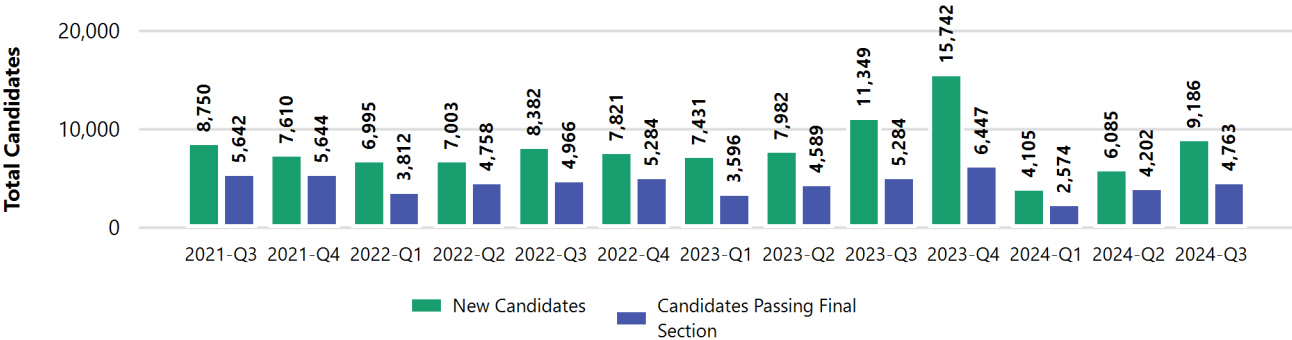
	Exam Type			Exam Section					
	Overall	FT	RE	AUD	FAR	REG	BAR	ISC	TCP
Candidates	26,165	26,165	-	7,319	10,391	7,615	1,886	1,422	1,901
Sections	30,534	30,534	-	7,319	10,391	7,615	1,886	1,422	1,901
% Pass	53.9%	53.9%	-	52.3%	42.6%	67.2%	41.7%	63.4%	74.2%
Average Score	71.4	71.4	-	71.8	65.8	76.1	69.0	77.5	79.6
Average Age	27.6	27.6	-	27.3	27.3	27.4	29.3	27.9	30.3



	Gender			Residency			Cohort Year				Age at Time of Examination					
	F	M	U	In-State	Out-of-State	Int'l	2024	2023	2022	2021	<22	22-23	24-25	26-27	28-29	30+
Candidates	11,436	13,029	1,700	18,142	3,655	4,369	9,185	2,489	478	218	690	8,105	4,874	3,025	2,205	7,446
Sections	13,153	15,323	2,058	21,195	4,457	4,882	11,089	2,713	500	225	854	10,188	5,423	3,354	2,419	8,260
% Pass	49.3%	57.7%	55.4%	52.8%	59.5%	54.0%	46.0%	58.3%	50.0%	50.7%	65.3%	59.0%	50.0%	50.7%	52.0%	50.9%
Average Score	69.8	72.7	72.1	70.9	73.7	71.4	67.6	73.5	70.4	71.6	75.3	73.2	69.9	70.1	70.9	70.4
Average Age	27.9	27.4	27.2	27.4	26.8	29.5	26.7	27.5	29.7	30.0	20.9	22.5	24.4	26.5	28.5	37.1

New Candidates vs. Candidates Passing Final Section

The number of new unique candidates taking their very first Examination section versus the total number of unique candidates who passed their fourth and final section in a quarter.



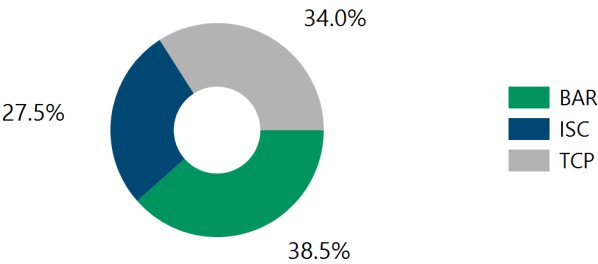
Degree Type

Highest degree listed for a candidate

	Candidates	% Total
Bachelor's Degree	23,326	63.2%
Advanced Degree	7,259	19.7%
Enrolled / Other	6,301	17.1%

Disciplines

Breakdown of what percentage of candidates are taking which disciplines



Notes

1. The data used to develop this report was pulled from NASBA's Gateway System, which houses the Uniform CPA Examination's Application and Performance information for all 55 jurisdictions.
2. The demographic data related to age, gender, and degree type is provided by the individual candidates and may not be 100% accurate.
3. Some jurisdictions do not require candidates to report certain demographic data nor complete surveys gathering such data on a voluntary basis.
4. A cohort is the year in which a candidate enters the CPA Exam pipeline. The candidate's cohort is determined by the very first section attempt on the CPA Examination.
5. The CPA Exam introduced a new Exam on January 1, 2024. AUD, FAR, and REG after 2023 represent the new core sections.

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Exhibit D

COMPLAINT AND DISCIPLINARY ACTION STATUS

All complaints filed against licensed individuals are referred to the Board of Accountancy's Complaint Committee. The Committee reviews each case, monitors compliance with consent orders, oversees Peer Review matters, and provides recommendations to the full Board for resolution.

The following pages provide a detailed listing of all new and ongoing complaints for the referenced fiscal period.

FY Ended June 30, 2025			
Complaint Number	Dates	Complaint	Resolution
2024-01	Filed: 09/22/2023	Failure to file taxes/Lack of communication	At the April 26, 2024 meeting based on the information available to the Board and after careful consideration, the Board found no probable cause for a violation of its statutes or regulations. The Board voted to dismiss this complaint
2024-02	Filed: 01/17/2024	Failure to file taxes/Lack of communication	At the July 12, 2024 meeting Board found no probable cause for a violation of its statutes Therefore, the Board voted to dismiss the complaint.
2024-03	Filed: 02/14/2024	Failure to Enroll in the Peer Review Program	<p>The Board opened a complaint on Licensee due to failure to enroll in the Peer Review Program and lack of communication with the Board. The Hearing was held on September 14, 2024. Licensee did not communicate with the Board or attend the hearing. The Board received the Hearing Examiner's Recommended Finding of Fact, Conclusions of Law on January 21, 2025. During the WVBOA Board meeting on January 24, 2025: The Board voted to accept the Hearing Examiner's Recommended Decision and to enter a Final Order:</p> <ol style="list-style-type: none"> 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 <p>On February 21, 2025; The Notice of Final Actions was sent to the Licensee this matter was closed.</p>
2024-04	Filed: 03/11/2024	Unprofessional Conduct	At the April 26, 2024 meeting based on the information available to the Board and after careful consideration, the Board found no probable cause for a violation of its statutes or regulations. The Board voted to dismiss this complaint

2024-05	Filed: 06/12/2024	Professional Negligence	At the July 12, 2024 meeting the Board found this matter is outside of its. Jurisdiction. Therefore, the Board voted to dismiss the complaint.
2025-01	Filed: 08/05/2024	Failure to file Taxes	At the October 7, 2024 meeting the Board reviewed all information including correspondence from the complainant that the matter has been resolved, therefore the Board took no further action on this matter. The Board voted to dismiss this complaint.
2025-02	Filed: 09/09/2024	Failure to file Taxes	Under investigation; will be included in FY2026 Report
2025-03	Filed: 09/18/2024	Failure to return Documents	At the January 24, 2025 meeting the Board reviewed all the information regarding this matter. After careful consideration, the Board found no probable cause for a violation of its statutes or regulations. The Board voted to dismiss this complaint at the January 24, 2025 meeting.
2025-04	Filed: 03/20/2025	Computer Fraud and Abuse; Direct violation to State & Federal Law	At the July 8, 2025 meeting the Board reviewed all the information including the correspondence from Licensee and his attorney. After careful consideration, the Board found no probable cause for a violation of its statutes or regulations. Therefore, the Board voted to dismiss the complaint during the July 8, 2025 meeting.
2025-05	Filed: 05/28/2025	The WVBOA received a referral from the Department of Labor regarding identified deficiencies with an audit conducted	Under investigation; will be included in FY2026 Report

Exhibit E

Firm Permits, Accounting Corporations, and Professional Limited Liability Companies

Any business seeking to engage in the practice of public accounting in West Virginia must first obtain a Firm Permit issued by the Board of Accountancy. Firms may be organized as a sole proprietorship, partnership, accounting corporation, professional limited liability company (PLLC), or limited liability partnership (LLP), provided their structure complies with Board rules and regulations.

Accounting Corporations and Professional Limited Liability Companies are required to apply for Board approval prior to conducting business in the state. Upon approval, these entities must also register with the West Virginia Secretary of State's Business Division.

All firms must maintain an active Firm Permit through annual renewal in order to legally continue the practice of public accounting in West Virginia.

The following pages contain a complete listing of all Firm Permits, Accounting Corporations, and Professional Limited Liability Companies approved by the Board during the reporting period.

	Registration Date	Firm No.	Business Name	City	State
1	9/18/2003	F0258	DAVID A LEVY CPA LLC	Needham	MA
2	08/09/2024	F00743	Frank, Rimerman & Co. LLP	SAN JOSE	CA
3	09/25/2024	F00744	KURT ONEILL CPA LLC DBA KURT ONEILL CPA PLLC	Falling Waters	WV
4	09/30/2024	F00745	Jessica Heldman, CPA	Marietta	OH
5	10/03/2024	F00746	Charles E. Harris & Associates, Inc.	Parma	OH
6	10/31/2024	F00747	Bryan K Seldomridge CPA PLLC	Lewisburg	WV
7	11/06/2024	F00748	Cunningham & Associates, CPA's, Inc.	Broadview Hts.	OH
8	11/19/2024	F00749	PROFFITT & ASSOCIATES	Beckley	WV
9	12/02/2024	F00750	ALEXANDRIA CROWE CPA, PLLC DBA CROWE CPA PLLC	Charleston	WV
10	12/09/2024	F00751	Balestra & Company, PLLC	South Shore	KY
11	12/19/2024	F00752	BDMP Assurance, LLP	Charleston	WV
12	01/21/2025	F00753	Wayne R Thompson CPA PC	Valley Stream	NY
13	01/23/2025	F00754	SAVERINE & CO, LLC DBA SAVERINE & CO, PLLC	Wardensville	WV
14	01/30/2025	F00756	Newman Certified Public Accountant PC	CARLSBAD	CA
15	02/21/2025	F00755	Joshua L. O'Dell, CPA, PLLC	Hurricane	WV
16	03/14/2025	F00757	Platform CPAS, LLP	Holladay	UT
17	05/08/2025	F00758	GGM Associates	Chicago	IL
18	05/09/2025	F00759	Eckman Efficiency Group, PLLC	Wheeling	WV
19	05/26/2025	F00760	Queen Accounting Group PLLC	Bridgeport	WV

	Registration Date	Firm No.	Firm Name	City	State
1	08/28/2023	F00733	SILICON VALLEY ACCOUNTANCY CORPORATION	San Jose	CA
2	09/05/2023	F00734	GUTHRIE BELCZYK & ASSOCIATES PC	EIGHTY FOUR	PA
3	09/14/2023	F00735	TAYLOR ACCOUNTING PLLC	SAINT ALBANS	WV
4	10/19/2023	F00736	EMILY F. ECKMAN, CPA, DBA AS GIRASOLE CONSULTING, PLLC	Wheeling	WV
5	11/06/2023	F00737	MEADOWS, REISENBERG & WIDMER LLC	West Chester	OH
6	02/20/2024	F00738	PATRICK M. SMITH, PLLC DBA CANARY FINANCIAL FORENSIC SOLUTIONS	Charleston	WV
7	03/18/2024	F00739	SIKICH CPA LLC DBA SIKICH CPA PLLC	Alexandria	VA
8	06/25/2024	F00742	Avey Clarke PLLC	Martinsburg	WV

Exhibit F

Application for Authorization to Perform Attest/Compilation Services

Any sole practitioner or firm offering attest or compilation services to the public is required to obtain authorization from the Board prior to providing such services. Approval is contingent upon verification of active enrollment in a Board-approved Peer Review Program. To maintain authorization, annual renewal is required. A list of firms and individuals granted initial authorization is included on the following pages.

	Registration Date	Firm No.	Firm Name	City	State
1	08/09/2024	F00743	Frank, Rimerman & Co. LLP	SAN JOSE	CA
2	09/30/2024	F00745	Jessica Heldman, CPA	Marietta	OH
3	10/03/2024	F00746	Charles E. Harris & Associates, Inc.	Parma	OH
4	11/06/2024	F00748	Cunningham & Associates, CPA's, Inc.	Broadview Hts.	OH
5	11/19/2024	F00749	PROFFITT & ASSOCIATES	Beckley	WV
6	12/09/2024	F00751	Balestra & Company, PLLC	South Shore	KY
7	12/19/2024	F00752	BDMP Assurance, LLP	Charleston	WV
8	01/30/2025	F00756	Newman Certified Public Accountant PC	CARLSBAD	CA
9	03/14/2025	F00757	Platform CPAS, LLP	Holladay	UT
10	05/08/2025	F00758	GGM Associates	Chicago	IL

	Registration Date	Firm No.	Firm Name	City	State
1	08/28/2023	F00733	SILICON VALLEY ACCOUNTANCY CORPORATION	San Jose	CA
2	03/18/2024	F00739	SIKICH CPA LLC DBA SIKICH CPA PLLC	Alexandria	VA

Exhibit G

LICENSEE AND FIRMS BY COUNTY OF PRACTICE

A summary of CPA licensees and accounting firms is provided by county of practice within West Virginia. This includes counts of Active Certified Public Accountants (CPAs), Inactive CPAs, and Active firms. Licensees residing outside West Virginia are reported by state of residence. The information illustrates the geographic distribution of the profession and supports the Board's oversight of licensure and firm activity across the state.

ACTIVE CPA LICENSES BY COUNTY

County	Licensees	County	Licensees
Barbour	7	Mineral	3
Berkeley	38	Mingo	4
Boone	3	Monongalia	160
Braxton	2	Monroe	4
Brooke	10	Morgan	5
Cabell	130	Nicholas	22
Calhoun	1	Ohio	100
Clay	1	Pendleton	6
Doddridge	1	Pleasants	3
Fayette	15	Pocahontas	1
Gilmer	3	Preston	16
Grant	3	Putnam	32
Greenbrier	13	Raleigh	53
Hampshire	6	Randolph	21
Hancock	5	Ritchie	3
Hardy	6	Roane	3
Harrison	74	Summers	2
Jackson	11	Taylor	1
Jefferson	36	Tucker	2
Kanawha	466	Tyler	0
Lewis	6	Upshur	10
Lincoln	8	Wayne	4
Logan	8	Webster	1
Marion	53	Wetzel	2
Marshall	8	Wirt	1
Mason	6	Wood	80
McDowell	1	Wyoming	4
Mercer	37	Out-of-Country	7
Out-of-State	524	Total	2032

* Based on Business Address

ACTIVE CPA LICENSES BY STATE

State	Licensees	State	
Alabama	1	Montana	1
Alaska	1	Nebraska	0
Arizona	2	Nevada	2
Arkansas	0	New Hampshire	1
California	8	New Jersey	4
Colorado	5	New Mexico	1
Connecticut	1	New York	2
District of Columbia	2	North Carolina	49
Delaware	2	North Dakota	0
Florida	47	Ohio	105
Georgia	19	Oklahoma	0
Hawaii	0	Oregon	1
Idaho	0	Pennsylvania	62
Illinois	2	Rhode Island	0
Indiana	3	South Carolina	25
Iowa	1	South Dakota	0
Kansas	0	Tennessee	14
Kentucky	29	Texas	24
Louisiana	1	Utah	1
Maine	1	Vermont	0
Maryland	21	Virginia	60
Massachusetts	0	Washington	3
Michigan	0	West Virginia	1524
Minnesota	0	Wisconsin	1
Mississippi	0	Wyoming	0
Missouri	1	Out-of-Country	5
		Total	2032

* Based on Home Address

ACTIVE FIRMS BY COUNTY

County	Firms	County	Firms
Barbour	2	Mineral	2
Berkeley	13	Mingo	1
Boone	0	Monongalia	12
Braxton	0	Monroe	1
Brooke	0	Morgan	2
Cabell	16	Nicholas	2
Calhoun	0	Ohio	17
Clay	0	Pendleton	0
Doddridge	0	Pleasants	1
Fayette	1	Pocahontas	0
Gilmer	1	Preston	4
Grant	1	Putnam	5
Greenbrier	3	Raleigh	11
Hampshire	1	Randolph	6
Hancock	3	Ritchie	1
Hardy	2	Roane	1
Harrison	6	Summers	0
Jackson	1	Taylor	0
Jefferson	8	Tucker	0
Kanawha	40	Tyler	0
Lewis	1	Upshur	2
Lincoln	2	Wayne	0
Logan	2	Webster	0
Marion	6	Wetzel	1
Marshall	2	Wirt	0
Mason	1	Wood	9
McDowell	0	Wyoming	1
Mercer	6	Out-of-Country	0
Out-of State	150	Total	347

* Based on Business Address

ACTIVE FIRMS BY STATE

State	Firms	State	Firms
Alabama	3	Montana	0
Alaska	0	Nebraska	0
Arizona	0	Nevada	0
Arkansas	0	New Hampshire	1
California	10	New Jersey	2
Colorado	1	New Mexico	0
Connecticut	0	New York	10
District of Columbia	1	North Carolina	7
Delaware	0	North Dakota	1
Florida	9	Ohio	21
Georgia	8	Oklahoma	1
Hawaii	0	Oregon	0
Idaho	0	Pennsylvania	22
Illinois	4	Rhode Island	0
Indiana	4	South Carolina	2
Iowa	1	South Dakota	0
Kansas	0	Tennessee	4
Kentucky	6	Texas	4
Louisiana	0	Utah	1
Maine	1	Vermont	0
Maryland	7	Virginia	11
Massachusetts	1	Washington	1
Michigan	2	West Virginia	195
Minnesota	1	Wisconsin	1
Mississippi	1	Wyoming	0
Missouri	3	Total	347

* Based on Business Address

CPA-INACTIVE LICENSES BY COUNTY

County	Licensees	County	Licensees
Barbour	0	Mineral	0
Berkeley	3	Mingo	0
Boone	1	Monongalia	17
Braxton	0	Monroe	0
Brooke	0	Morgan	0
Cabell	8	Nicholas	2
Calhoun	0	Ohio	7
Clay	1	Pendleton	0
Doddridge	0	Pleasants	0
Fayette	5	Pocahontas	0
Gilmer	0	Preston	1
Grant	2	Putnam	7
Greenbrier	3	Raleigh	10
Hampshire	0	Randolph	0
Hancock	0	Ritchie	0
Hardy	0	Roane	0
Harrison	7	Summers	0
Jackson	4	Taylor	1
Jefferson	2	Tucker	0
Kanawha	27	Tyler	0
Lewis	1	Upshur	2
Lincoln	0	Wayne	2
Logan	0	Webster	0
Marion	7	Wetzel	0
Marshall	2	Wirt	1
Mason	3	Wood	7
McDowell	0	Wyoming	0
Mercer	3	Out-of-Country	0
Out-of State	97	Total	233

* Based on Home Address

CPA-INACTIVE LICENSES BY STATE

State	Licensees	State	Licensees
Alabama	0	Montana	0
Alaska	0	Nebraska	0
Arizona	1	Nevada	0
Arkansas	0	New Hampshire	0
California	2	New Jersey	1
Colorado	2	New Mexico	1
Connecticut	2	New York	1
District of Columbia	1	North Carolina	12
Delaware	2	North Dakota	0
Florida	11	Ohio	20
Georgia	1	Oklahoma	1
Hawaii	0	Oregon	0
Idaho	0	Pennsylvania	11
Illinois	0	Rhode Island	0
Indiana	1	South Carolina	4
Iowa	0	South Dakota	0
Kansas	0	Tennessee	7
Kentucky	2	Texas	5
Louisiana	1	Utah	0
Maine	0	Vermont	0
Maryland	6	Virginia	7
Massachusetts	0	Washington	2
Michigan	1	West Virginia	127
Minnesota	1	Wisconsin	0
Mississippi	0	Wyoming	0
Missouri	0	Out-of-Country	
		Total	233

* Based on Home Address

Exhibit H

CONTINUING EDUCATION (CPE)

Certificate holders applying for annual licensure renewal shall have completed 120 hours of continuing education within the three preceding calendar years, with at least 20 hours in each calendar year. Provided, that the new certificate holder completes 40 hours of continuing education during the subsequent calendar year and thereafter satisfies all otherwise applicable provisions of this subsection. Included in the 120 hours shall be a minimum of four (4) hours of ethics. The Board measures compliance of CPE by the calendar year. All certificate holders shall return an annual continuing education reporting form to the Board by January 31 of the following year.

A listing of Active CPAs chosen for the random CPE audit for the calendar Year 2023 are included in the following report.

License No.	First Name	Middle Name	Last Name	Suffix	Completed	Compliant
WV002700	SHYLA	C	ABRAHAM		Yes	Yes
WV004913	ROBERT	JAMES	ALATIS		Yes	Yes
WV004831	JULIUS	DAVID	ALOI		Yes	Yes
WV001774	KENNETH	W.	APPLE		Yes	Yes
WV004120	TRACY	D	BAILEY-BARNETT		Yes	Yes
WV004140	ROBERTA	F	BARBOUR		Yes	Yes
WV003973	JENNIFER	LEEZER	BENN		Yes	Yes
WV005382	Ryan	Hopkins	Boggs		Yes	Yes
WV004166	HANNAH	J	BOORD		Yes	Yes
WV003517	INEZ	G	BOWIE		Yes	Yes
WV004843	TYLER	LEE	BRIDGETTE		Yes	Yes
WV004798	MATTHEW	LEE	BROTSKY		Yes	Yes
WV004750	HEATHER	ANN	BROWN		Yes	Yes
WV003779	TARA	L	BUCKNER		Yes	Yes
WV001878	JON	W.	CAIN	SR.	Yes	Yes
WV003025	WARREN	THOMAS	CANTERBURY		Yes	Yes
WV005168	JUSTIN	A	CARTE		Yes	Yes
WV004452	MARIE	D	CASTRO		Yes	Yes
WV004375	DONNA	DEE	CLINEBELL		Yes	Yes
WV004742	MELISSA	LEE	COOK		Yes	Yes
WV004682	LISA	ANN	CORBITT		Yes	Yes
WV001486	JAMES	L.	CRICKARD		Yes	Yes
WV005271	KELLEY	JO	CUPP		Yes	Yes
WV003905	TAMMY	RENE	DALTON		Yes	Yes
WV005232	MAVERY	L.	DAVIS		Yes	Yes
WV004189	MICHELE	LYNN	DAVIS		Yes	Yes
WV002935	MARY	ELIZABETH EYLER	DAY		Yes	Yes
WV002880	DAVID	WAYNE	DECKER		Yes	Yes
WV003126	STEPHANIE	A	DETRO		Yes	Yes
WV004328	RAMONA	SUE	DICKSON		Yes	Yes
WV003506	DAVID	R	DINGUS		Yes	Yes
WV002200	ALICE	ELAINE	DOUGHERTY		Yes	Yes
WV003584	THERESA	L	DUDDING		Yes	Yes
WV001965	JEFFREY	C.	DYER		Yes	Yes
WV005583	Craig	Douglas	Eakes		Yes	Yes
WV004011	BEVERLY	CARR	EASTERLING		Yes	Yes
WV005032	KEVIN	EMMETT	ELLIS		Yes	Yes
WV004294	DANA	A	FANN		Yes	Yes
WV001967	JAMES	S.	FERGUSON		Yes	Yes
WV004762	JOSEPH	ADAM	FISHER		Yes	Yes
WV002968	KELLY	SUE	FUNKHOUSER		Yes	Yes
WV004929	JONATHAN	HOLLAND	GABLE		Yes	Yes
WV004960	JESSICA	MARIE	GARDNER		Yes	Yes
WV005552	Brian	Thomas	George		Yes	Yes

WV001796	GREGORY	R.	GEORGE		Yes	Yes
WV005306	TREVOR	J	GIBSON		Yes	Yes
WV003580	TONYA	CHILDRESS	GILLESPIE		Yes	Yes
WV003515	DARREN	LEE	GLOVER		Yes	Yes
WV000971	JOSEPH	N.	GOMPERS		Yes	Yes
WV003279	EDMUND	JUDE	GORE		Yes	Yes
WV003524	SUSAN	ELIZABETH	GRAVES		Yes	Yes
WV005084	ASHLEA	P.	GRIESBAUM		Yes	Yes
WV005467	Cynthia	M	Gross		Yes	Yes
WV001800	JOHN	M	GUIDO		Yes	Yes
WV002583	JOHN	A	HALL		Yes	Yes
WV004963	SABRINA	KAY	HARPER		Yes	Yes
WV004024	MICHAEL	LEE	HATFIELD		Yes	Yes
WV004025	THOMAS	ANDREW	HEFNER		Yes	Yes
WV003755	MICHELE	LEA	HENKE		Yes	Yes
WV004846	CLAUDIA	CAROLINA	HERNANDEZ		Yes	Yes
WV002804	SUSIE	M	HESTON		Yes	Yes
WV005674	Mary	Katherine	Hicks		Yes	Yes
WV004363	CYNTHIA	M	HILLEN		Yes	Yes
WV004688	CHANTELLE	S	HORVATH		Yes	Yes
WV003282	DAVID	L	HOWELL		Yes	Yes
WV003444	JULIE	M	HUDSON		Yes	Yes
WV003257	MIRI	DAIA	HUNTER		Yes	Yes
WV004824	CLIFFORD	JAMES	JOHNSON		Yes	Yes
WV004244	DAMITA	JO	JOHNSON		Yes	Yes
WV005109	JEFFREY	KISTLER	JONES		Yes	Yes
WV005285	KELSI	LYNN	JUSTICE		Yes	Yes
WV003116	TAMMY	DAVIS	KEOUGH		Yes	Yes
WV002900	WHITNI	L	KINES		Yes	Yes
WV002659	STEVEN	K	KIRBY		Yes	Yes
WV004031	JAMES	F	LAFFERTY	II	Yes	Yes
WV002815	ANDREA	LEE	LANE		Yes	Yes
WV002902	RALPH	W	LATON		Yes	Yes
WV001819	BRUCE	A.	LAWSON		Yes	Yes
WV002064	GARY	M	LENGYEL		Yes	Yes
WV002172	DEBORAH	L	LEWIS		Yes	Yes
WV004568	CHRISTOPHER	STEPHEN	LOHRI		Yes	Yes
WV005653	Timothy	Wayne	Loper	JR.	Yes	Yes
WV005150	ROBERT	BRUCE	LOVETT	IV	Yes	Yes
WV005457	TAMARA	DAWN	LUCAS		Yes	Yes
WV003671	STANLEY	DAVID	LYNCH		Yes	Yes
WV004617	SUSAN	ANDREA	MAHONEY		Yes	Yes
WV004876	JENNIFER	MARIE	MARRS		Yes	Yes
WV001664	JOSEPH	D.	MASSINOPLE		Yes	Yes
WV002825	CYNTHIA	A.	MAYNARD		Yes	Yes
WV004597	AMANDA	DAWN	MEADOWS		Yes	Yes

WV005594	Chad	Edward	Melton		Yes	Yes
WV004249	ANIBAL		MENDEZ		Yes	Yes
WV005273	MARY	BETH	MEYERS		Yes	Yes
WV002664	BEVERLY	A	MILLER		Yes	Yes
WV004812	ERSKINE	RYAN	MINK		Yes	Yes
WV003950	STEVEN	MICHAEL	MORGAN		Yes	Yes
WV003222	KENNETH	P	MULKEY		Yes	Yes
WV005516	YULIYA		MUSIYUK		Yes	Yes
WV005414	BRADLEY	ALLEN	NELSON		Yes	Yes
WV002097	CHARLES	F.	ORUM		Yes	Yes
WV004722	DIXIE	L	PALETTA		Yes	Yes
WV005310	THERESA	LYNN	PARSONS		Yes	Yes
WV005383	Summer	Cathleen	Patrick		Yes	Yes
WV003226	PHILLIP	N.	PERRY		Yes	Yes
WV002371	MARY	C.	POCKL		Yes	Yes
WV002526	THOMAS	B	PRESTON		Yes	Yes
WV004546	TONY	WILLIAM	PRICE		Yes	Yes
WV004949	DANIEL	EUGENE	QUANCE		Yes	Yes
WV001507	DONALD	KEITH	RAKE	JR.	Yes	Yes
WV005603	JC Pearl	Daniel	Recana		Yes	Yes
WV003998	MICHAEL	JAMES	REED		Yes	Yes
WV004446	BRYAN	STEPHEN	RHOADES		Yes	Yes
WV003470	TODD	A	ROBINSON		Yes	Yes
WV002545	TIMOTHY	D.	ROLLINS		Yes	Yes
WV005438	Fred		Rossell		Yes	Yes
WV000858	CLIFTON	L	RUTHERFORD		Yes	Yes
WV002673	PAUL	M.	SCHMITT		Yes	Yes
WV000944	STEPHEN	W.	SCHUMACHER		Yes	Yes
WV004631	AMANDA	JANE	SERGEANT		Yes	Yes
WV005269	ANDREW	DAVID	SHEAR		Yes	Yes
WV005057	SHANNA	SUE	SHEPPARD		Yes	Yes
WV004349	DANNY	RAY	SHOBE		Yes	Yes
WV005669	Connie		Shuman		Yes	Yes
WV004763	EMILY	SUSAN	SIGNORELLI		Yes	Yes
WV000947	DANNY	R.	SIMMS		Yes	Yes
WV001122	VIRGINIA	C.	SLACK		Yes	Yes
WV004435	AMY	JESSICA	SMITH		Yes	Yes
WV005426	ANTONIO	KENNETH	SMITH		Yes	Yes
WV004156	CHRISTOPHER	G	SMITH		Yes	Yes
WV004016	PEGGY	A.	SMITH		Yes	Yes
WV005296	AARON	J	SOUZA		Yes	Yes
WV003549	DIANE	L.	SPENCER		Yes	Yes
WV002678	DANIEL	C.	STAGGERS		Yes	Yes
WV005652	Mason	Lee	Steeley		Yes	Yes
WV002324	LISA	A	STEWART		Yes	Yes
WV005582	SHELLY	RENEE	STUMP		Yes	Yes

WV002182	MELISSA	V.	SWISHER		Yes	Yes
WV005360	YE		TAO		Yes	Yes
WV005613	ELIZABETH	A	TAYLOR		Yes	Yes
WV004630	DAVID	BRIAN	TENNEY		Yes	Yes
WV005481	John	Randall	Tenney		Yes	Yes
WV005049	WESLEY	A	TRACEWELL		Yes	Yes
WV003936	TINA	MARIE	TURNER		Yes	Yes
WV003829	PHYLLIS	M.	VELTRI		Yes	Yes
WV004774	KILEY	MICHELLE	WAGNER		Yes	Yes
WV005540	Adam		Wakefield		Yes	Yes
WV003989	THOMAS	F.	WARD		Yes	Yes
WV004990	KERRIE	ANNE	WEISENBORN		Yes	Yes
WV004420	JEFFREY	LEE	WHITE		Yes	Yes
WV004654	MICHAEL	MCKAY	WHITMORE		Yes	Yes
WV005640	JEREMY	BRYCE	WILSON		Yes	Yes
WV005567	Courtney	Paige	Wilt		Yes	Yes
WV005184	LEAH	LYNN	WOODWORTH		Yes	Yes
WV004672	HOWARD	FREDERICK	YOST	JR.	Yes	Yes
WV004987	BRIAN	SCOTT	YOUNG		Yes	Yes
WV004607	QI		ZHANG		Yes	Yes

Exhibit I

Board Meeting Dates, Agendas, and Minutes

A listing of board meeting dates, West Virginia Secretary of State meeting approval notices, board meeting agendas, and board meeting minutes during the above referenced fiscal period is provided on the following pages.

Listed below are the dates and locations of Board meetings for the periods indicated. The Secretary of State's Meeting Notice Approval, Agenda and Minutes of each meeting are included in the following pages.

Board Meetings from July 1, 2024 to June 30, 2025

Date	Location
May 9, 2025	In Person- WVBOA Office
February 20, 2025	Teleconference
January 24, 2025	Teleconference
October 17, 2024	WVSU - Erickson Alumni Center
July 12, 2024	In Person - WVBOA Office

Board Meetings from July 1, 2023 to June 30, 2024

Date	Location
April 26, 2024	In Person - WVBOA Office
January 26, 2024	Teleconference
October 5, 2023	Marshall University
July 21, 2023	In Person - WVBOA Office

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Meeting Notice Detail

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Accountancy, WV Board of Accountancy, WV Board of
Date/Time: 5/9/2025 -- 9:30 AM
Location: WV Board of Accountancy Board Office. 405 Capitol Street, Charleston, WV. Please, contact the Board Office for meeting information.
Purpose: To Review Complaints and conduct regularly scheduled business regarding the Board of Accountancy
Notes:
Meeting was accepted : 1/27/2025 12:08:22 PM

[Back to Meeting Notices](#)

Monday, January 27, 2025 — 12:09 PM

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West Virginia Board of Accountancy
WVBOA Board Office

Friday, May 9, 2025,

9:30 AM

AGENDA

Page 1 of 1

CALL TO ORDER

1. **APPROVAL OF MINUTES**

January 24, 2025

February 20, 2025

2. **COMPLAINTS/EXECUTIVE SESSION**

2024-03

2025-04 (New Complaint)

Other Matters

2025-02

Peer Review Matters

3. **LEGISLATIVE MATTERS**

ARPL Update

Executive Order Updates

NASBA – Legislation Summary

4. **CPA EXAMINATION**

Approve 2025 Q1 Successful Exam Candidates

Review NASBA 2024 Q4 Candidate Performance Reports

Discuss Exam Candidate's Question

Discuss Experience Requirement Question

5. **FINANCIAL REPORT / P-CARD**

Receipts & Disbursements Report for fiscal period ending March 31, 2025

2025 Q1 P-Card Expenditure Report for Board ratification

FY2026 Budget Approval

6. **LICENSING / CPE / FIRMS**

CPE Update

7. **NASBA / AICPA**

2025-UAA-Exposure-Draft-Proposed-Changes

NASBA - Updates/ Upcoming Meetings

8. **OTHER**

VOE Form Discussion

Board Office & Board Member Update

Working Committee – W.Va. Code § 30-9 Potential Changes

Future Board Meetings

9. **2025 Q1 Reports for Board Member Review**

Exam Candidates Who Sat

Approved Exam candidates

Approved Firms

Approved Licensees

Candidate Care Report

ADJOURN

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 – Asst. Sec.
Jason P. Staats, CPA
Richard A. Riley, CPA, PhD, CFE, CFF
Brian D. Wadsworth, CPA

Kristi A. Justice, Executive Director

Friday, May 9, 2025, 9:30 a.m. Board Meeting Minutes Page 1 of 4

The Board of Accountancy met on Friday, May 9, 2025, at 9:30 a.m. at the Board Office.

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
Sara Short, 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 Riley and second by Jason Staats, the Minutes of the January 24, 2025, meeting, were approved as presented. Motion carried.

Upon motion by Rick Hudson and second by Brian Wadsworth, the Minutes of the February 20, 2025, meeting, were approved as presented. Motion carried.

2. Complaints/Executive Session

Upon motion by Brian Wadsworth, seconded by Jason Staats, the Board entered Executive Session at 9:40 a.m. to consider disciplinary matters in accordance with W. Va. Code § 6-9A-4. Motion carried.

Upon motion by Virginia Slack, seconded by Richard Riley, the Board exited Executive Session at 10:48 a.m. The following actions were taken and made part of the official record:

2024-03: WVBOA vs. Freddie M. Boone, Jr. & Blake & Boone AC – The Final Order was signed and sent to Licensee.

2025-02: Consent Agreement and Order was signed by WVBOA Board President and Licensee.

2025-04: This matter is still under investigation.

Peer Review Matters: None to Report

Other Matters: Upon motion by Richard Riley and second by Jason Staats, The Board voted to open Complaint #2025-05 on this matter. Motion carried.

3. Legislative Matters

The Executive Director updated the Board on recent developments involving the Alliance for Responsible Professional Licensing (ARPL).

The Board reviewed and discussed the Executive Orders issued by Governor Patrick Morrisey on January 14, 2025. In response, the Board submitted formal replies, with assistance from Board members in drafting the responses.

4. CPA Examination

On a motion by Richard Riley, seconded by Richard Hudson, the Board approved seven examination candidates for the first quarter of 2025. *Motion carried.*

The Board reviewed the NASBA 2024 Q4 Candidate Performance Report.

Upon a motion by Keith Fisher, seconded by Richard Riley, the Board approved a one-time six-month extension for an exam section. *Motion carried.*

The Board also discussed experience verification, referencing 1CSR1 Board Rules and the Rules of Professional Conduct.

5. Financial Report / P Card / Budget

The Board received the Receipts and Disbursements Report for the period ending March 31, 2025:

- **Beginning Cash Balance (July 1, 2024):** \$455,928.03
- **Total Receipts:** \$69,308.47
- **Total Disbursements:** \$(276,751.62)
- **Ending Cash Balance (March 31, 2025):** \$248,484.88

On a motion by Brian Wadsworth, seconded by Rick Hudson, the Board approved the financial report. *Motion carried.*

On a motion by Richard Riley, seconded by Keith Fisher, the Board ratified the P-Card purchases for the first quarter of 2025. *Motion carried.*

On a motion by Jason Staats, seconded by Richard Riley, the Board approved the Fiscal Year 2026 Budget. *Motion carried.*

6. Licensing / CPE / Firms

The Board received an update on the Continuing Professional Education (CPE) reports processed for calendar year 2024.

7. NASBA / AICPA

Kristi Justice, Executive Director, reported on her attendance at the NASBA Executive Directors' Meeting held March 25–27, 2025. Kristi received a NASBA scholarship to attend this event.

Upcoming NASBA meeting dates were shared with the Board.

The Board reviewed the exposure draft of the CPA Competency-Based Experience Pathway and discussed alternative licensure pathways. Reference was made to legislative actions in other states, as reported by NASBA, introducing similar pathways.

8. Other

The Executive Director presented both oral and written Office Reports covering the period from January 1 through March 31, 2025.

The Board reviewed West Virginia Code Chapter 30, Article 9, and discussed potential updates to the education requirements for CPA licensure in the state.

9. Future Board Meetings

- July 8, 2025
- September 19, 2025 (to be held on the WVU Campus)

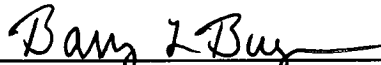
10. Quarterly Reports

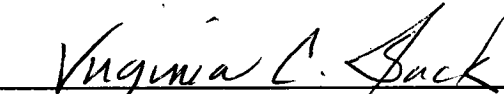
The following quarterly reports for Q1 2025 were distributed and made part of the official record:

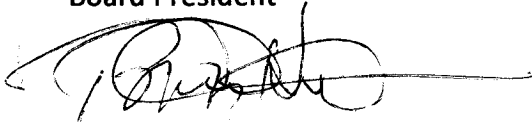
- I. Exam Candidates Who Sat
- II. Approved Exam Candidates
- III. Approved Firms
- IV. Approved Licensees
- V. Candidate Care Report

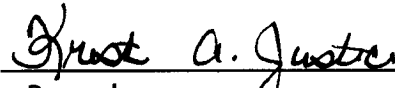
With no further business, upon motion by Keith Fisher and second by Richard Riley, the meeting adjourned at **1:17 p.m.**

We hereby certify that this is a true and accurate copy of the Minutes of the West Virginia Board of Accountancy for **May 9, 2025.**


Board President


Secretary


Assistant Secretary


Recorder

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Meeting Notice Detail

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Accountancy, WV Board of Accountancy, WV Board of
Date/Time: 2/20/2025 -- 9:00 AM
Location: Via Teleconference, Contact the WVBOA for the meeting information (304-558-3557).
Purpose: To Review Discipline Matters and conduct business regarding the WV Board of Accountancy.
Notes:
Meeting was accepted : 2/10/2025 11:00:37 AM

[Back to Meeting Notices](#)

Monday, February 10, 2025 — 11:03 AM

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West Virginia Board of Accountancy
Virtual Meeting

Thursday February 20, 2025,

9:00 AM

AGENDA

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CALL TO ORDER

1. **COMPLAINTS/EXECUTIVE SESSION**
2024-03 Unlicensed Practice
2025-02 Other Disciplinary Matters
2. **LEGISLATIVE MATTERS**
ARPL & WV Legislature Update
Executive Orders Update

ADJOURN

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 – Asst. Sec.
Jason P. Staats, CPA
Richard A. Riley, CPA, PhD, CFE, CFF
Brian D. Wadsworth, CPA

Kristi A. Justice, Executive Director

Thursday, February 20, 2025, 9:30 a.m.

Board Meeting Minutes

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The Board of Accountancy met on Thursday February 20, 2025, at 9:00 a.m. and was held virtually.

Board Members in Attendance were:

Barry L. Burgess, CPA – President
Virginia C. Slack, CPA – Vice President
Keith D. Fisher, Esq. – Secretary
Richard A. Hudson, CPA, Esq. – Asst. Secretary

Jason P. Staats, CPA
Brian D. Wadsworth CPA
JoAnne Vella, Esq.

Others in Attendance were:

Kristi A. Justice, Executive Director

The meeting was called to order at 9:00 a.m. by Barry Burgess, Board President, for which the following actions were recorded.

1. Complaints/Executive Session

Upon motion by Virginia Slack and second by Brian Wadsworth, the Board went into Executive Session at 9:03 a.m. to consider disciplinary matters pursuant to W. Va. Code § 6-9A-4. Motion carried.

Upon motion by Virginia Slack and second by Keith Fisher, the Board came out of Executive Session at 10:02 a.m. and made the following actions part of the record:

Unlicensed Practice: This matter is under investigation

Other Disciplinary Matter: This individual is not a licensed CPA, so no action is to be taken by the Board.

2. Legislative Matters

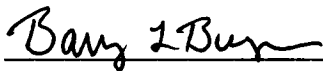
Executive Director provided the Board with an update on Alliance for Responsible Professional Licensing (ARPL)

Board members discussed the Executive Orders issued by Governor Patrick Morrissey on January 14, 2025 for which the Board will need to submit responses. Executive Director, Kristi Justice, shared with the Board the response for Executive Order No. 4-25. After review by Board members the response will be submitted on Friday, February 21, 2025. Board members

volunteered to assist Kristi Justice, Executive Director, with the responses for the remaining Executive Orders.

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 10:32 a.m.

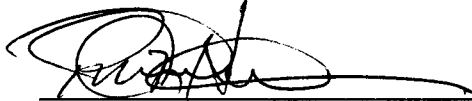
We certify that this is a true copy of the Minutes of the West Virginia Board of Accountancy for February 20, 2025.




Board President



Secretary



Assistant Secretary



Recorder

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Meeting Notice Detail

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Accountancy, WV Board of Accountancy, WV Board of
Date/Time: 1/24/2025 -- 9:30 AM
Location: This meeting will be held virtually. Please, contact the Board Office for meeting information.
Purpose: To Review Complaints and conduct regularly scheduled business regarding the Board of Accountancy.
Notes:
Meeting was accepted : 11/14/2024 11:48:08 AM

[Back to Meeting Notices](#)

Thursday, November 14, 2024 — 11:49 AM

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West Virginia Board of Accountancy
Virtual Meeting

Friday, January 24, 2025,

9:30 AM

AGENDA

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CALL TO ORDER

1. **APPROVAL OF MINUTES**
October 17, 2024
2. **COMPLAINTS/EXECUTIVE SESSION**
2024-03 2025-03
2025-02 Peer Review Matters
3. **LEGISLATIVE MATTERS**
ARPL & WV Legislature Update
NASBA – Legislation Summary
4. **CPA EXAMINATION**
Approve 2024 Q4 Successful Exam Candidates
Review NASBA 2024 Q3 Candidate Performance Reports
Discuss Potential Exam Candidate's Question
5. **FINANCIAL REPORT / P-CARD**
Receive Receipts & Disbursements Report for fiscal period ending December 31, 2024
2024 Q4 P-Card Expenditure Report for Board ratification
6. **LICENSING / CPE / FIRMS**
Discussion CPA Education Requirements
Firm Name Discussion
CPE Update
7. **NASBA / AICPA**
NASBA - Updates/ Upcoming Meetings
Update - CPA Competency Based Experience Pathway
8. **OTHER**
Board Office & Board Member Update
Future Board Meetings
9. **2024 Q4 Reports for Board Member Review**
Exam Candidates Who Sat
Approved Exam candidates
Approved Firms
Approved Licensees
Candidate Care Report

ADJOURN

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 – Asst. 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

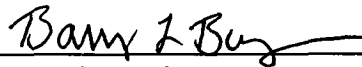
10. Quarterly Reports

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.



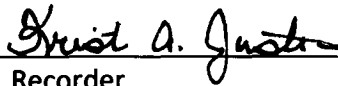
Board President



Secretary



Assistant Secretary



Recorder

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Meeting Notice Detail

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Accountancy, WV Board of Accountancy, WV Board of
Date/Time: 10/17/2024 -- 9:30 AM
Location: West Virginia State University; Erickson Alumni Center - Grand Hall. Please, contact the Board Office for meeting information.
Purpose: To Review Complaints and conduct regularly scheduled business regarding the Board of Accountancy.
Notes:
Meeting was accepted : 9/4/2024 3:28:04 PM

[Back to Meeting Notices](#)

Wednesday, September 4, 2024 — 3:29 PM

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West Virginia Board of Accountancy
The Campus of West Virginia State University

Thursday, October 17, 2024,

9:30 AM

AGENDA

Page 1 of 1

CALL TO ORDER

1. **APPROVAL OF MINUTES**

July 12, 2024

2. **COMPLAINTS/EXECUTIVE SESSION**

2024-03

2025-02

2025-01

2025-03

Peer Review Matters

3. **LEGISLATIVE MATTERS**

ARPL & WV Legislature Update

4. **CPA EXAMINATION**

Approve 2024 Q3 Successful Exam Candidates

Review NASBA 2024 Q1 and Q2 Candidate Performance Reports

5. **FINANCIAL REPORT / P-CARD**

Receive Receipts & Disbursements Report for fiscal period ending September 30, 2024

2024 Q3 P-Card Expenditure Report for Board ratification

6. **LICENSING / CPE / FIRMS**

CPE Audit Update

BOI (Beneficial Ownership Information) Discussion

7. **NASBA / AICPA**

NASBA - Updates/ Upcoming Meetings

Discuss CPA Competency Based Experience Pathway

NASBA – Review the Hazards of Redefining Mobility

NASBA – Article Getting Picked for Private Equity

AICPA & NASBA – Seek Input on Proposed UAA Changes

8. **OTHER**

Board Office & Board Member Update

FY2024 WVBOA Annual Report Approval

Annual Seminar for Chapter 30 Licensing Boards – November 7, 2024

Future Board Meetings – January 24, 2025 (virtual); April 25, 2025

Roundtable Discussion with WV State University Students

9. **2024 Q3 Reports for Board Member Review**

Exam Candidates Who Sat

Approved Exam candidates

Approved Firms

Approved Licensees

Candidate Care Report

ADJOURN

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
Virginia C. Slack, CPA – Vice President
Keith D. Fisher, Esq., Public Member – Secretary
Richard A. Hudson, CPA – Asst. Sec.
Jason P. Staats, CPA
Richard A. Riley, CPA, PhD, CFE, CFF
Brian D. Wadsworth, CPA

Kristi A. Justice, Executive Director

Thursday, October 17, 2024, 9:30 a.m. Board Meeting Minutes Page 1 of 3

The Board of Accountancy met on Thursday October 17, 2024 at 9:30 a.m. at West Virginia State University.

Board Members in Attendance were:

Barry L. Burgess, CPA – President
Virginia C. Slack, CPA – Vice President
Richard A. Hudson, CPA, Esq. – Asst. Secretary

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

Others in Attendance were:

Kristi A. Justice, Executive Director
Megan Kueck, CEO WV Society of CPAs
WV State University Faculty and Students

Stefani D. Young, Board Staff
Sara B. Short, 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 Jason Staats and second by Richard Hudson, the Minutes of the July 12, 2024, meeting, were approved as presented. Motion carried.

2. Complaints/Executive Session

Upon motion by Brian Wadsworth and second by Richard Riley, the Board went into Executive Session at 9:39 a.m. to consider disciplinary matters pursuant to W. Va. Code § 6-9A-4. Motion carried.

Upon motion by Richard Riley and second by Richard Hudson, the Board came out of Executive Session at 10:55 a.m. and made the following actions part of the record:

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

2025-01: Upon motion by Brian Wadsworth and second by Richard Riley, The Board voted to dismiss the complaint. Motion carried.

2025-02: The Complaint Committee reported this matter is still under investigation.

2025-03: The Complaint Committee reported this matter is still under investigation.

Peer Review Matters: None to report currently.

3. Legislative Matters

Executive Director provided the Board an update on Alliance for Responsible Professional Licensing (ARPL) and the in-person meeting that will be held on October 29, 2024 in Charleston. Board members will be provided information for the meeting.

4. CPA Examination

Upon motion by Jason Staats and second by Richard Riley, the six exam candidates for 2024 Q3 were approved. Motion carried.

The Board reviewed the NASBA 2024 Q1 and Q2 Candidate Performance Report

5. Financial Report / P Card / Budget

The Board received the *Receipts and Disbursements Report* for the period ending September 30, 2024, as follows:

Beginning Cash Balance, July 1, 2024	\$ 455,928.03
Total Receipts	\$ 35,982.50
Total Disbursements	\$ (87,597.47)
Ending Cash Balance, September 30, 2024	\$ 404,403.06

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

Upon motion by Brian Wadsworth and second by Virginia Slack, the Board ratified the P-Card purchases for 2024 Q3. Motion Carried.

6. Licensing / CPE / Firms

Stefani Young, CPE Coordinator, provided the Board with an update of the recent random CPE Audit for calendar year 2023.

The Board discussed BOI (Beneficial Ownership Information), licensees have inquired regarding this matter. Executive Director will provide information from AICPA and for further guidance it was recommended a licensee contact legal counsel and/or their limit liability insurance company.

7. NASBA / AICPA

The NASBA 117th Annual Meeting will be held October 27-30, 2024. Barry Burgess and Kristi Justice will be attending the meeting.

The Board discussed the exposure draft proposals of the CPA Competency Based Experience Pathway. Executive Director will provide all the information to Board members who will

provide feedback for Barry Burgess, Board President, to respond to the exposure draft by the deadline of December 6, 2024. Kristi Justice, Executive Director, will provide board members a copy of the response.

The Board reviewed the NASBA articles: *Review the Hazards of Redefining Mobility and Getting Picked for Private Equity*

8. Other

The Board and staff participated in a roundtable discussion with students from WV State University Accounting and Business Department. The students joined board members for lunch to continue one on one discussions.

Executive Director provided the Board an oral and written Office Report for July 1 to September 30, 2024.

9. Future Board Meetings

January 24, 2025 (virtual); May 9, 2025

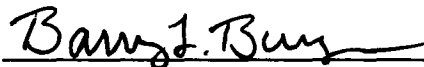
10. Quarterly Reports

The following reports were made part of the quarterly record and available to each member for 2024 Q3:

- 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 Richard Riley, the meeting was adjourned at 2:13 p.m.

We certify that this is a true copy of the Minutes of the West Virginia Board of Accountancy for October 17, 2024.



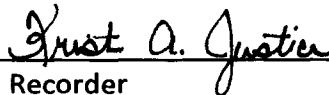
Board President



Secretary



Assistant Secretary



Recorder

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Meeting Notice Detail

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Accountancy, WV Board of Accountancy, WV Board of
Date/Time: 7/12/2024 -- 9:30 AM
Location: WVBOA Office; 405 Capitol Street, Suite 908, Charleston, WV; Please, contact the Board Office for meeting information.
Purpose: To Review Complaints and conduct regularly scheduled business regarding the Board of Accountancy
Notes:
Meeting was accepted : 5/29/2024 11:01:01 AM

[Back to Meeting Notices](#)

Wednesday, May 29, 2024 — 11:02 AM

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West Virginia Board of Accountancy
Charleston, West Virginia

Friday, July 12, 2024, 9:30 AM

AGENDA

Page 1 of 1

CALL TO ORDER

1. **APPROVAL OF MINUTES**
April 26, 2024
2. **COMPLAINTS/EXECUTIVE SESSION**
2024-02 2024-05
2024-03 Peer Review Matters
3. **LEGISLATIVE MATTERS**
ARPL & WV Legislature Update
4. **CPA EXAMINATION**
Approve 2024 Q2 Successful Exam Candidates
Review NASBA 2023 Q4 Candidate Performance Report
5. **FINANCIAL REPORT / P-CARD**
Receive Receipts & Disbursements Report for fiscal period ending June 30, 2024
2024 Q2 P-Card Expenditure Report for Board ratification
6. **LICENSING / CPE / FIRMS**
CPA Renewal Update
CPE Update/Reciprocity Discussion
Discuss CPE Waiver Request
7. **NASBA / AICPA**
NASBA - Updates/ Upcoming Meetings
Discuss Pathways to CPA Licensure
8. **OTHER**
Board Office & Board Member Update
Discuss and Review of MOU
FY2025- Election of Officers & Committees
Future Board Meetings –October 18 or 25, 2024; January 17, 2025; April 25 or May 9, 2025
9. **2024 Q2 Reports for Board Member Review**
Exam Candidates Who Sat
Approved Exam candidates
Approved Firms
Approved Licensees
Candidate Care Report

ADJOURN

**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
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, July 12, 2024, 9:30 a.m.

Board Meeting Minutes

Page 1 of 4

The Board of Accountancy met on Friday, July 12, 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. Riley, CPA, PhD, CFE, CFF
Brian D. Wadsworth CPA
JoAnne Vella, Esq.

Others in Attendance were:

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

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

The meeting was called to order at 9:43 a.m. by Barry Burgess, Board President, for which the following actions were recorded.

Election of Officers and Committees

Richard Riley, presented the following slate of officers for the fiscal year beginning July 1, 2024:

Barry Burgess – President
Virginia Slack – Vice President
Keith Fisher – Secretary
Richard Hudson – Assistant Secretary

Virginia Slack and Keith Fisher will serve on the Complaint Committee.

Jason Staats and Brian Wadsworth will serve on the WVBOA Legislative Committee.

Upon motion by Richard Riley and second by Brian Wadsworth, the Board approved the slate of officers as presented. Motion carried.

1. Approval of Minutes

Upon motion by Brian Wadsworth and second by Richard Riley, the Minutes of the April 26, 2024, meeting, were approved as presented. Motion carried.

2. Complaints/Executive Session

Upon motion by Brian Wadsworth and second by Richard Riley, the Board went into Executive Session at 9:47 a.m. to consider disciplinary matters pursuant to W. Va. Code § 6-9A-4. Motion carried.

Upon motion by Brian Wadsworth and second by Virginia Slack, the Board came out of Executive Session at 10:48 a.m. and made the following actions part of the record:

2024-02: Upon motion by Richard Riley and second by Brian Wadsworth, The Board voted to dismiss the complaint. Motion carried.

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

2024-05: Upon motion by Brian Wadsworth and second by Richard Riley, The Board voted to dismiss the complaint. Motion carried.

Peer Review Matters: None to report currently.

3. Legislative Matters

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

4. CPA Examination

Upon motion by Virginia Slack and second by Brian Wadsworth, the six exam candidates for 2024 Q2 were approved. Motion carried.

The Board reviewed the NASBA 2023 Q4 Candidate Performance Report

5. Financial Report / P Card / Budget

The Board received the *Receipts and Disbursements Report* for the period ending June 30, 2024, as follows:

Beginning Cash Balance, July 1, 2023	\$ 510,849.27
Total Receipts	\$ 306,094.00
Total Disbursements	\$(361,015.24)
Ending Cash Balance, June 30, 2024	\$ 455,926.03

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

Upon motion by Keith Fisher and second by Brian Wadsworth, the Board ratified the P-Card purchases for 2024 Q2. Motion Carried.

6. Licensing / CPE / Firms

Kristi Justice, Executive Director, provided the Board with an update of the recent renewal process which was available May 1, 2024 – June 30, 2024.

The Board discussed the current CPE process and potential rule changes that would be necessary to move towards CPE Reciprocity for West Virginia.

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

The Board considered a medical waiver request for reporting CPE. The individual will renew with the CPA- Inactive status. Upon motion by Richard Riley and second by Brian Wadsworth, the Board voted to approve the request. Motion carried.

7. NASBA / AICPA

The Board discussed the draft proposals for the pathway to CPA licensure that was sent to the Executive Director from the National Pipeline Advisory Group and NASBA's Professional Licensure Task Force.

Brian Wadsworth provided the Board an update of his attendance and participation at the NASBA Western Regional meeting and the new board member training. Kristi Justice attended the NASBA Eastern Regional meeting and provided an update.

The NASBA 117th Annual Meeting will be held October 27-30, 2024. Barry Burgess and Kristi Justice are proposed to attend the meeting.

8. Other

Executive Director provided the Board an oral and written Office Report for April 1 to June 30, 2024.

9. Future Board Meetings

October 17, 2024; January 24, 2025

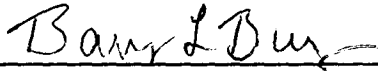
10. Quarterly Reports

The following reports were made part of the quarterly record and available to each member for 2024 Q2:

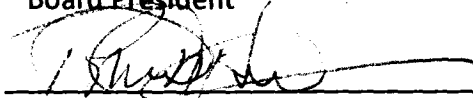
- I. Exam Candidates Who Sat
- II. Approved Exam Candidates
- III. Approved Firms
- IV. Approved Licensees
- V. Candidate Care Report

With no further business to come before the Board, upon motion made by Brian Wadsworth and second by Virginia Slack, the meeting was adjourned at 1:38 p.m.

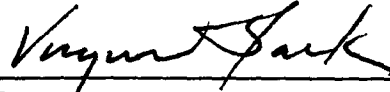
We certify that this is a true copy of the Minutes of the West Virginia Board of Accountancy for July 12, 2024.



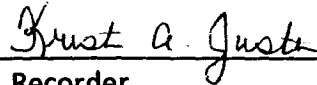
Board President



Assistant Secretary



Secretary



Recorder

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Meeting Notice Detail

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Accountancy, WV Board of Accountancy, WV Board of
Date/Time: 4/26/2024 -- 9:30 AM
Location: WVBOA Office; 405 Capitol Street, Suite 908, Charleston, WV; Please, contact the Board Office for meeting information.
Purpose: To Review Complaints and conduct regularly scheduled business regarding the Board of Accountancy.
Notes:
Meeting was accepted : 3/21/2024 8:54:14 AM

[Back to Meeting Notices](#)

Thursday, March 21, 2024 — 8:56 AM

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West Virginia Board of Accountancy
Virtual

Friday, April 26, 2024 9:30 AM

AGENDA

Page 1 of 1

CALL TO ORDER

1. **APPROVAL OF MINUTES**

January 26, 2024

2. **COMPLAINTS/EXECUTIVE SESSION**

2023-07	2024-03	Peer Review Matters
2024-01	2024-04	WVBOA Staff Matters
2024-02		

3. **LEGISLATIVE MATTERS**

WVBOA Rule 1CSR1 Update
ARPL & 2024 WV Legislature Update

4. **CPA EXAMINATION**

Approve 2024 Q1 Successful Exam Candidates
Review NASBA 2023 Q4 Candidate Performance Report
Exam Candidate Question

5. **FINANCIAL REPORT / P-CARD**

Receive Receipts & Disbursements Report for fiscal period ending March 31, 2024
2024 Q1 P-Card Expenditure Report for Board ratification

6. **LICENSING / CPE / FIRMS**

CPE Update
CPA Renewal Update

7. **NASBA / AICPA**

NASBA – Professional Licensure Task Force Concept Exposure Update
NASBA – ELE Program Update
NASBA - Updates/ Upcoming Meetings

8. **OTHER**

FY2025 Budget Approval
Board Office & Board Member Update
FY2025- Election of Officers & Committees
Future Board Meetings –July 12, 2024; October 11, 2024; January 17, 2025; May 2 or 9, 2025

9. **2023 Q4 Reports for Board Member Review**

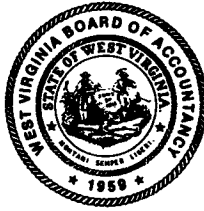
Exam Candidates Who Sat
Approved Exam candidates
Approved Firms
Approved Licensees
Candidate Care Report

ADJOURN

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 – Assist. 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

Page 1 of 3

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

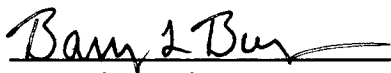
10. Quarterly Reports

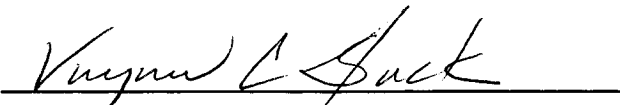
The following reports were made part of the quarterly record and available to each member for 2024 Q1:


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

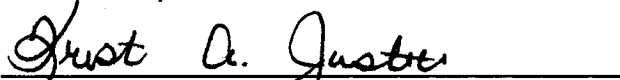
With no further business to come before the Board, upon motion made by Keith Fisher and second by Richard Riley, the meeting was adjourned at 1:49 p.m.

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

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Meeting Notice Detail

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Accountancy, WV Board of Accountancy, WV Board of
Date/Time: 1/26/2024 -- 9:30 AM
Location: This meeting will be held virtually. Please, contact the Board Office for meeting information.
Purpose: To Review Complaints and conduct regularly scheduled business regarding the Board of Accountancy.
Notes:
Meeting was accepted : 11/15/2023 11:57:46 AM

[Back to Meeting Notices](#)

Wednesday, November 15, 2023 — 12:03 PM

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West Virginia Board of Accountancy
Virtual

Friday, January 26, 2024

9:30 AM

AGENDA

Page 1 of 1

CALL TO ORDER

1. **APPROVAL OF MINUTES**

October 5, 2023

2. **COMPLAINTS/EXECUTIVE SESSION**

2023-07

2023-11

Peer Review Matters

2023-09

2024-01

CPA Activation Applications

2024-02

Review Consent Request

3. **LEGISLATIVE MATTERS**

WVBOA Rule 1CSR1 Update

ARPL & 2024 WV Legislature Update

4. **CPA EXAMINATION**

Approve 2023 Q4 Successful Exam Candidates

Review NASBA 2023 Q3 Candidate Performance Report

5. **FINANCIAL REPORT / P-CARD**

Receive Receipts & Disbursements Report for fiscal period ending December 31, 2023

2023 Q4 P-Card Expenditure Report for Board ratification

6. **LICENSING / CPE / FIRMS**

CPE Reporting Form Update

7. **NASBA / AICPA**

NASBA – Professional Licensure Task Force Concept Exposure

NASBA - Updates/ Upcoming Meetings

8. **OTHER**

Database (Big Picture) Updates

Board Office & Board Member Update

Future Board Meetings – April 26, 2024 (Board Office)

9. **2023 Q4 Reports for Board Member Review**

Exam Candidates Who Sat

Approved Exam candidates

Approved Firms

Approved Licensees

Candidate Care Report

ADJOURN

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, CPA
Brian D. Wadsworth, CPA

Kristi A. Justice, Executive Director

Friday, January 26, 2024 9:30 a.m. Board Meeting Minutes Page 1 of 3
The Board of Accountancy met on Friday, January 26, 2024 at 9:30 am virtually.

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, CPA
Brian D. Wadsworth, CPA (Partial)

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 9:33 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 Virginia Slack the Minutes of the October 5, 2023, meeting, were approved as presented. Motion carried.

2. Complaints/Executive Session

Upon motion by Keith Fisher and second by Virginia Slack, the Board went into Executive Session at 9:37 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 11:32 a.m. and made the following actions part of the record:

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

2023-09: Upon motion by Richard Hudson and second by Richard Riley, The Board voted to dismiss the complaint. Motion carried.

2023-11: Upon motion by Richard Hudson and second by Jason Staats, The Board voted to dismiss the complaint. Motion carried.

2024-01: The Complaint Committee reported this matter is still under investigation.

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

Peer Review Matters: Upon motion by Richard Hudson and second by Jason Staats, The Board voted to open Complaint #2024-03 on this matter. Motion carried.

Review of Consent Request: Executive Director will provide response stating West Virginia law regarding this matter.

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 on January 15, 2024 HB4110 was on the House Committee on Government Organization, the rule changed passed the committee and referred to House Judiciary Committee. Jason Staats attended the meeting with Kristi.

Executive Director provided the Board an update of the weekly ARPL meetings.

4. CPA Examination

Upon motion by Jason Staats and second by Keith Fisher, the ten exam candidates for 2023 Q4 were approved. Motion carried.

The Board reviewed the NASBA 2023 Q3 Candidate Performance Report

5. Financial Report / P Card / Budget

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

Beginning Cash Balance, July 1, 2023	\$ 510,849.27
Total Receipts	\$ 34,819.00
Total Disbursements	\$ (178,344.01)
Ending Cash Balance, December 31, 2023	\$ 367,324.26

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

Upon motion by Richard Riley and second by Jason Staats, the Board ratified the P-Card purchases for 2023 Q4. Motion Carried.

Barry Burgess, WVBOA Board President, is working with Executive Director in reviewing and reducing expenditures.

6. Licensing / CPE / Firms

Stefani Young, CPE Coordinator, provided the Board with a status report of the CPE Reporting form.

7. NASBA / AICPA

The Board discussed the NASBA Professional Licensure Task Force Concept Exposure.

Barry Burgess and Kristi Justice attended the NASBA Annual Meeting in New York City. Barry provided the Board an update of the NASBA Annual Meeting.

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

8. Other

Kristi Justice provided the Board an update of Big Picture (Albertson, Inc.) enhancements to the current licensing database.

Executive Director provided the Board an oral and written Office Report for October 1 to December 31, 2023.

9. Future Board Meetings

April 26, 2024

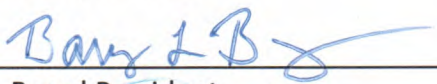
10. Quarterly Reports

The following reports were made part of the quarterly record and available to each member for 2023 Q4:

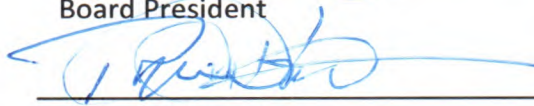
- I. Exam Candidates Who Sat
- II. Approved Exam Candidates
- III. Approved Firms
- IV. Approved Licensees
- V. Candidate Care Report

With no further business to come before the Board, upon motion made by Keith Fisher and second by Richard Riley, the meeting was adjourned at 1:02 p.m.


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



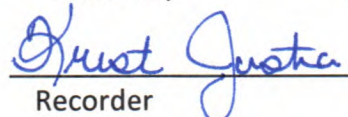
Board President



Assistant Secretary



Secretary



Recorder

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Meeting Notice Detail

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Accountancy, WV Board of WV Board of Accountancy
Date/Time: 7/21/2023 -- 9:30 AM
Location: The West Virginia Board of Accountancy Board Office in Charleston, WV. Please, contact the board office for the agenda.
Purpose: To Review Complaints and conduct regularly scheduled business regarding the Board of Accountancy.
Notes:
Meeting was approved : 5/11/2023 1:18:35 PM

[Back to Meeting Notices](#)

Thursday, May 11, 2023 — 1:19 PM

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WEST VIRGINIA BOARD OF ACCOUNTANCY

405 Capitol Street, Suite 908, Charleston, WV 25301

Friday, July 21, 2023

9:30 a.m.

AGENDA

Page 1 of 2

Draft CALL TO ORDER

- New Appointed Board Members

1. APPROVAL OF MINUTES

- April 28, 2023

2. COMPLAINTS/EXECUTIVE SESSION

2023-04	2023-10 (New)
2023-06	2023-11 (New)
2023-07 (New)	Peer Review Issues
2023-08 (New)	CP Activation App.
2023-09 (New)	

3. LEGISLATIVE MATTERS

- WVBOA Rule 1CSR1 Update
- Review Comments Received for 1CSR1 Rule Change Proposal

4. CPA EXAMINATION

- Approve 2024 Q2 Successful Exam Candidates
- Consider Exam Score Extension

5. FINANCIAL REPORT / P-CARD

- Receive *Receipts & Disbursements Report* for fiscal period ending June 30, 2023
- 2023 Q2 P-Card Expenditure Report for Board ratification

6. LICENSING / CPE / FIRMS

- WVBOA - CPA Renewal Update
- CPE Update

7. NASBA / AICPA

- Discuss 30 Month Credit Implementation
- AICPA – Pipeline Discussion
- NASBA - Updates/ Upcoming Meetings

8. OTHER

- Board Office & Board Member Update

FUTURE BOARD MEETINGS

- October 6, 2023; January 26, 2024; April 26, 2024

2023 Q2 Reports for Board Member Review

- Exam Candidates Who Sat
- Approved Exam candidates
- Approved Firms
- Approved Licensees
- Candidate Care Report

ADJOURN

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 Page 1 of 4
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

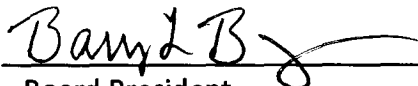
10. Quarterly Reports

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

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Meeting Notice Detail

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Accountancy, WV Board of Accountancy, WV Board of
Date/Time: 10/5/2023 -- 11:00 AM
Location: Marshall University - Student Center Second floor. John Spotts Room. Contact the WVB0A Board Office for the Agenda.
Purpose: To conduct business as it relates to the WV Board of Accountancy and review Complaints.
Notes:
Meeting was approved : 8/17/2023 9:04:22 AM

[Back to Meeting Notices](#)

Thursday, August 17, 2023 — 9:05 AM

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WEST VIRGINIA BOARD OF ACCOUNTANCY

Marshall University, Huntington, WV

Thursday, October 5, 2023

11:00 a.m.

AGENDA

Page 1 of 2

Draft CALL TO ORDER

- Welcome New Appointed Board Members

1. APPROVAL OF MINUTES

- July 21, 2023

2. COMPLAINTS/EXECUTIVE SESSION

2023-07	2023-10
2023-08	2023-11
2023-09	Peer Review Issues
	CP Activation App.

3. LEGISLATIVE MATTERS

- WVBOA Rule 1CSR1 Update

4. CPA EXAMINATION

- Approve 2024 Q3 Successful Exam Candidates

5. FINANCIAL REPORT / P-CARD

- Receive *Receipts & Disbursements Report* for fiscal period ending September 30, 2023
- 2023 Q3 P-Card Expenditure Report for Board ratification

6. LICENSING / CPE / FIRMS

- CPE Audit Update
- Discuss Firm Name Application

7. NASBA / AICPA

- Discuss Credit Relief Program
- NASBA - Updates/ Upcoming Meetings

8. OTHER

- Purchasing Review – Final Report
- Board Office & Board Member Update
- FY2023 Annual Report
- Roundtable Discussion with Marshall University Students

9. FUTURE BOARD MEETINGS

- January 26, 2024 (Virtual); April 26, 2024

10. 2023 Q3 Reports for Board Member Review

- Exam Candidates Who Sat
- Approved Exam candidates
- Approved Firms
- Approved Licensees
- Candidate Care Report

11. ADJOURN

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, CPA
Brian D. Wadsworth, CPA

Kristi A. Justice, Executive Director

Thursday, October 5, 2023 11:00 a.m. Board Meeting Minutes Page 1 of 4

The Board of Accountancy met on Thursday, October 5, 2023 at 11:00 am at Marshall University.

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, CPA
Brian D. Wadsworth, CPA

Others in Attendance were:

Kristi A. Justice, Executive Director
Stefani D. Young, Board Staff
Sara B. Short, Board Staff
Marshall University Students (Round Table Session Only)

The meeting was called to order at 11:02 a.m. by Barry Burgess, Board President, for which the following actions were recorded.

1. Approval of Minutes

Upon motion by Rick Hudson and second by Richard Riley the Minutes of the July 21, 2023, meeting, were approved as presented. Motion carried.

2. Complaints/Executive Session

Upon motion by Jason Staats and second by Brian Wadsworth, the Board went into Executive Session at 11:11 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 1:48 p.m. and made the following actions part of the record:

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

2023-08: Upon motion by Jason Staats and second by Richard Riley, The Board voted to dismiss the complaint. Motion carried.

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

2023-10: Upon motion by Jason Staats and second by Brian Wadsworth, The Board found this matter has been resolved voted to dismiss the complaint. Motion carried.

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

202401: 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.

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 on August 9, 2023, the rule was approved by the Joint Committee on Rule Making. Jason Staats attended the meeting with Kristi.

4. CPA Examination

Upon motion by Richard Hudson and second by Virginia Slack, the five exam candidates for 2023 Q2 were approved. Motion carried.

The Board reviewed the NASBA 2023 Q2 Candidate Performance Report

5. Financial Report / P Card / Budget

The Board received the *Receipts and Disbursements Report* for the period ending September 30, 2023, as follows:

Beginning Cash Balance, July 1, 2023	\$ 510,849.27
Total Receipts	\$ 26,814.00
Total Disbursements	\$ (87,932.64)
Ending Cash Balance, September 30, 2023	\$ 449,730.63

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

Upon motion by Richard Hudson and second by Keith Fisher, the Board ratified the P-Card purchases for 2023 Q3. Motion Carried.

6. Licensing / CPE / Firms

Stefani Young, CPE Coordinator, provided the Board with a status report of the current CPE audit.

The Board discussed an instate firm application received by the office. Executive Director will follow up on this matter regarding firm name and provide the language in the Series 1 Rule - Board of Accountancy Board Rules and Rules of Professional Conduct

7. NASBA / AICPA

The Board discussed the NASBA Credit Relief Initiative Program and reviewed the form to be completed in order to apply for the program. Upon motion by Brian Wadsworth and second by Richard Riley, the Board voted to adopt the credit relieve initiative on a case-by-case basis. Motion Carried.

Kristi Justice, Executive Director, provided the Board NASBA updates and dates of upcoming meetings. Barry Burgess and Kristi Justice will be attending the NASBA Annual Meeting in New York City.

8. Other

Executive Director provided the Board a copy of the final report received by the State of West Virginia Purchasing Division regarding the agency purchasing inspection.

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

Executive Director provided the Board a draft of the West Virginia Board of Accountancy's FY2023 Annual Report. The final report will be emailed to Barry Burgess, Board President, before submitting the report to Governor Justice.

Executive Director provided information regarding the WV State Auditor's required annual seminar for Chapter 30 Licensing Boards. The seminar will be held on November 2, 2023. Keith Fisher, Brian Wadsworth, Richard Hudson and Kristi Justice will be attending the seminar.

Board Members participated in a roundtable discussion with Marshall University students.

9. Future Board Meetings

January 26, 2024 (Virtual); April 26, 2024

10. Quarterly Reports

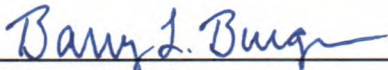
The following reports were made part of the quarterly record and available to each member for 2023 Q3:

- I. Exam Candidates Who Sat
- II. Approved Exam Candidates
- III. Approved Firms
- IV. Approved Licensees

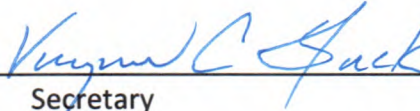
V. Candidate Care Report

With no further business to come before the Board, upon motion made by Virginia Slack and second by Richard Hudson, the meeting was adjourned at 5:30 p.m.

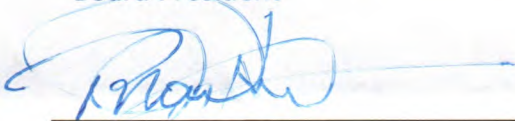
We certify that this is a true copy of the Minutes of the West Virginia Board of Accountancy for October 5, 2023.



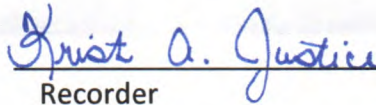
Board President



Secretary



Assistant Secretary



Recorder