

Annual Report FY 2024



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

Jim Justice, Governor



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

Kristi A. Justice, Executive Director

November 15, 2024

The Honorable Jim Justice, Governor
State Capitol Complex
1900 Kanawha Boulevard East
Charleston, WV 25305

Dear Governor Justice,

Pursuant to W.Va. Code §30-1-12(b), the West Virginia Board of accountancy is hereby submitting the Annual Report for the preceding fiscal periods ended June 30, 2023, and June 30, 2024.

To protect the public interest in receiving accurate and reliable information and assurance, 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, West Virginia Code Chapter 30, Article 9 governing Certified Public Accountants.

We do hereby certify the information contained within the following 2023 - 2024 fiscal year Annual Report of the West Virginia Board of Accountancy is true and correct to the best of our knowledge.

Sincerely,

Barry L. Burgess CPA

Barry L. Burgess, CPA

Virginia C. Slack CPA

Virginia C. Slack, 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, 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	Elkview	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	6/30/2026	Appointed	07/01/23

Period Ending June 30, 2023

Board Member	City	Term Ending	Appointment	Date
Theodore A. Lopez, CPA - President	Bridgeport	06/30/23	Reappointed	06/27/17
Barry Burgess, CPA - Vice President	Huntington	06/30/24	Appointed	07/01/21
Keith Fisher, Esq., Public Member - Secretary	Charleston	06/30/25	Reappointed	07/11/22
Horace W. Emery, CPA - Assisstant Secretary	Charleston	06/30/23	Reappointed	06/27/17
Virginia C. Slack, CPA	Elkview	06/30/25	Appointed	07/11/22
Richard A. Hudson, CPA	Vienna	06/30/25	Appointed	07/11/22
Jason Staats, CPA	Hurricane	06/30/25	Appointed	07/11/22

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

The Accountancy Law requires all fees and other moneys, except administrative fines, received by the Board to be deposited in a Special Revenue Fund at the Office of the West Virginia State Treasurer and the expenses of the Board office are disbursed from and charged to this Fund.

Schedules of these receipts and disbursements for the fiscal years ended June 30, 2023, and June 30, 2024, are included in the following report.

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

FY 2023

\$555,039.88

Period Ending:	9/30/2022	12/31/2022	3/31/2023	6/30/2023	Y-T-D Receipts
Renewals/Activations/Inactives	13,115.00	785.00	850.00	180,890.00	195,640.00
Firm Permits and AC/PLLC Approvals	2,300.00	800.00	800.00	32,100.00	36,000.00
Firm & Individual Authorizations	3,385.00	400.00	500.00	44,570.00	48,855.00
Firm Name Change	0.00	0.00	25.00	25.00	50.00
Reinstatements	85.00	510.00	340.00	0.00	935.00
New Licensee Certificates	515.00	960.00	600.00	600.00	2,675.00
Reciprocal Certificates	400.00	1,000.00	800.00	1,000.00	3,200.00
Exam Fees	3,740.00	3,230.00	3,110.00	4,480.00	14,560.00
CPE Late & Extension Fees	550.00	2,100.00	10,725.00	1,650.00	15,025.00
Late Fees	4,300.00	425.00	200.00	0.00	4,925.00
Disciplinary	0.00	0.00	0.00	0.00	0.00
Verifications	180.00	420.00	210.00	150.00	960.00
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	0.00	0.00	0.00
Total Receipts	28,900.00	10,630.00	18,160.00	265,465.00	323,155.00

	Item Codes	9/30/2022	12/31/2022	3/31/2023	6/30/2023	Y-T-D Disbursements
Personal Services / Payroll	1200	47,493.27	48,650.88	41,691.09	48,639.58	186,474.82
Per Diem / Temporary	1201	3,150.00	1,950.00	3,300.00	1,950.00	10,350.00
Annual Increment	1206	960.00	0.00	0.00	0.00	960.00
PEIA Insurance Fees	2200	0.00	142.02	0.00	0.00	142.02
Personnel Admin Fees	2201	0.00	0.00	0.00	0.00	0.00
Social Security Matching	2202	3,720.89	3,641.90	3,212.77	3,640.78	14,216.34
Public Employees Insurance	2203	6,174.84	6,174.84	6,174.84	6,174.84	24,699.36
Other Insurance	2204	0.00	0.00	0.00	0.00	0.00
Workers Compensation	2205	0.00	0.00	0.00	300.00	300.00
Unemployment Compensation	2206	0.00	0.00	0.00	0.00	0.00
Pension & Retirement	2207	4,424.06	4,378.54	3,752.16	4,377.53	16,932.29
OPEB Contribution	2208	630.00	630.00	630.00	630.00	2,520.00
Office Expenses	3200	48.12	132.90	97.45	181.65	460.12
Printing & Binding	3201	0.00	0.00	0.00	0.00	0.00
Rental Expense	3202	8,319.99	8,319.99	8,319.99	8,319.99	33,279.96
Utilities	3203	0.00	0.00	0.00	0.00	0.00
Telecommunication	3204	593.22	787.52	393.76	787.52	2,562.02
Internet Services	3205	573.69	573.82	574.20	573.78	2,295.49
Contractual (service ongoing)	3206	68.00	51.00	144.50	1,318.49	1,581.99
State's Attorney	3207	1,081.00	788.75	1,493.25	2,478.50	5,841.50
Contractual & Professional	3208	0.00	0.00	0.00	0.00	0.00
Security Service	3209	0.00	0.00	0.00	0.00	0.00
Travel	3211	7,749.01	3,805.76	0.00	2,859.26	14,414.03
Travel Non Employee	3212	0.00	0.00	0.00	0.00	0.00
Computer Services (Internal)	3213	2,725.54	217.34	202.92	214.60	3,360.40
Computer Services (External)	3214	2,615.50	3,319.88	4,667.50	2,722.39	13,325.27
Vehicle Rental	3216	0.00	0.00	0.00	0.00	0.00
Rental (Machine & Miscellaneous)	3217	0.00	0.00	0.00	48.15	48.15
Association Dues	3218	4,240.00	0.00	0.00	0.00	4,240.00
Fire/Auto/Bond/Other Ins	3219	690.00	690.00	690.00	690.00	2,760.00
Food Products	3220	125.85	130.35	126.75	131.70	514.65
Supplies- Household	3222	0.00	0.00	0.00	0.00	0.00
Advertising & Promotion	3224	0.00	0.00	0.00	0.00	0.00
Medical Supplies	3228	0.00	0.00	0.00	0.00	0.00
Routine Maintenance Contracts	3229	0.00	0.00	0.00	0.00	0.00
Hospitality	3233	95.96	534.55	0.00	124.76	755.27
Educational Training (Stipends)	3234	0.00	0.00	0.00	0.00	0.00
Miscellaneous	3241	0.00	0.00	0.00	0.00	0.00
Training & Development (in-state)	3242	75.00	100.00	0.00	0.00	175.00
Training & Development (out-of-state)	3243	1,390.00	0.00	0.00	1,590.00	2,980.00
Postal	3244	186.76	120.90	209.53	238.23	755.42
Freight	3245	0.00	0.00	0.00	0.00	0.00
Supplies - Computer	3246	0.00	0.00	0.00	0.00	0.00
Software Licenses	3247	216.72	433.44	646.08	0.00	1,296.24
Computer Equipment	3248	0.00	0.00	0.00	0.00	0.00
Office Equipment <\$5,000	3249	0.00	0.00	0.00	0.00	0.00
Attorney Legal Services (external)	3250	0.00	0.00	0.00	0.00	0.00
Miscellaneous Equipment <\$5,000	3252	639.00	0.00	0.00	0.00	639.00
Bank Costs	3263	3,413.36	166.73	465.40	3,618.78	7,664.27
PEIA Reserve Transfer	3272	0.00	0.00	0.00	1,807.00	1,807.00
Computer Software	8203	0.00	0.00	9,995.00	0.00	9,995.00
Total Disbursements		101,399.78	85,741.11	86,787.19	93,417.53	367,345.61

Excess Receipts / Disbursements - \$44,190.61

Ending Cash Balance, June 30, 2023 \$510,849.27

Traveler	Mileage	Mileage Costs	Per Diem	Total Travel Expenses
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	2378	\$1,565.10	\$9,000.00	\$10,565.10
FY2023				
Theodore A. Lopez	1120	\$684.54	\$1,500.00	
Barry L. Burgess	724	\$436.92	\$2,850.00	
Keith D. Fisher	246	\$143.92	\$1,800.00	
Horace W. Emery	244	\$142.74	\$2,100.00	
Virginia C. Slack	0	\$0.00	\$600.00	
Richard Hudson	178	\$111.26	\$450.00	
Robin M. Baylous	402	\$235.18	\$450.00	
Jason Staats	0	\$0.00	\$600.00	
Board Staff	272	\$160.61	\$0.00	
Totals	3186	\$1,915.17	\$10,350.00	\$12,265.17

Exhibit B

Certification and Application for CPA Licensure

There are two avenues whereby an applicant may apply for a CPA license in West Virginia. Avenue one requires that applicants for CPA license must have passed all four parts of the Uniform AICPA examination and met the 150-hour education rule as well as a one-year experience requirement. Avenue two allows CPAs who have met these requirements in other jurisdictions to apply for a Reciprocal Certificate in West Virginia.

All West Virginia CPAs must meet the annual Continuing Professional Education (CPE) requirement to maintain their license. Annual renewal of the CPA certificate is required to continue using the CPA credential/designation.

A listing of all newly certified and reciprocal licensees during the above referenced fiscal period is provided on the following pages.

	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

	Certify Date	License No.	Last Name	First Name	Middle Name	Suffix
1	07/27/2022	WV005639	McCarty	Derek	S	
2	07/29/2022	WV005640	WILSON	JEREMY	BRYCE	
3	08/18/2022	WV005641	COOPER	SARAH	BETHANY	
4	09/15/2022	WV005642	Garrett	Nathan	D.	
5	09/30/2022	WV005643	Shrewsbury	Carter	Evan	
6	10/18/2022	WV005644	LOWERY	DANNY	RAY	JR.
7	10/18/2022	WV005645	Sloan	Erica	Nicole	
8	10/27/2022	WV005646	Booker	Eric	Michael	
9	10/27/2022	WV005647	Wahdan	Aiman	M	
10	11/02/2022	WV005648	Muncy	Jordan	M	
11	12/09/2022	WV005649	Bogges	Zachary	Daniel	
12	12/09/2022	WV005650	Freeland	Olivia		
13	12/09/2022	WV005651	Robinson	Jeffrey	Alan	
14	12/09/2022	WV005652	Steeley	Mason	Lee	
15	12/15/2022	WV005653	Loper	Timothy	Wayne	JR.
16	12/15/2022	WV005654	Wright	Colten	Shane	
17	12/22/2022	WV005655	Gyovai	Karl		
18	01/04/2023	WV005656	BURGESS	BROOKE	E	
19	01/13/2023	WV005657	Gum	Ryan	Roy	
20	01/22/2023	WV005658	Abodunde	Bukola		
21	01/22/2023	WV005659	Holstine	Brooke	GIANNA	
22	02/08/2023	WV005660	Fawley	Zachary	W.	
23	02/10/2023	WV005661	Stephenson	Bradley	E	
24	02/16/2023	WV005662	Boone	James	David	JR.
25	03/14/2023	WV005663	Hillegas	Zachary		
26	03/30/2023	WV005664	Newell	Chad	M	
27	04/14/2023	WV005665	Newman	Timothy	Dowling	
28	05/01/2023	WV005666	Richardson	Sara		
29	05/18/2023	WV005667	LENGYEL	SAMANTHA	ANN	
30	06/05/2023	WV005668	Price	Stephen	Wayne	JR.
31	06/05/2023	WV005669	Shuman	Connie		

	Certify Date	License No.	Last Name	First Name	Middle Name	Suffix
32	06/06/2023	WV005670	JIANG	YUAN		
33	06/10/2023	WV005671	Jordan	Michael	Joseph	
34	06/10/2023	WV005672	Mullins	Jared	Wesley	

Exhibit C

CPA Examination

In April 2004, the Board implemented the computer-based American Institute of Certified Public Accountants (AICPA) examination given in four separate testing windows throughout the year. Subjects covered by the uniform examination were Business Environment and Concepts (BEC), Auditing and Attestation (AUD), Regulation (REG), and Financial Accounting & Reporting (FAR).

In January 2024, CPA Evolution was implemented, which marked the end of the core CPA exam section Business Environment and Concepts (BEC). The CPA Evolution initiative transforms the CPA licensure model to recognize the rapidly changing skills and competencies the practice of accounting requires today and will require in the future. The start of CPA Evolution is the most significant change to the CPA Exam since computerization. The new CPA licensure model is a core plus discipline licensure model. The model starts with a deep and strong core in accounting, auditing, tax and technology that all candidates will be required to complete. Then, each candidate will choose a discipline in which to demonstrate deeper skills and knowledge. The Core CPA exam sections now are: Auditing and Attestation (AUD), Regulation (REG), and Financial Accounting & Reporting (FAR). As part of CPA Evolution, new Exam Disciplines will be available for candidates to take. The new Disciplines reflect three pillars of the CPA profession: Business analysis and reporting (BAR), Information systems and controls (ISC) and Tax compliance and planning (TCP).

This year the Board 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 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 to those seeking licensure as a CPA, the change became effective on March 29, 2024.

Candidates may sit for the required Test Sections individually and in any order and are required to attain a score greater than or equal to 75 in each examination subject before he or she will be declared to have passed the examination. Credit for any Test Sections passed are valid for thirty months from the actual date of notification of passing score results. The Candidate must pass all four Test Sections of the Uniform CPA Examination within a rolling thirty -month period. The candidate will lose credit for any Test Sections passed outside the thirty -month period.

- 186 Candidates sat for 380 parts of the Exam from July 1, 2023, to June 30, 2024
- 132 Candidates sat for 266 parts of the Exam from July 1, 2022, to June 30, 2023
- 21 Candidates passed the Exam in FY 2024
- 24 Candidates passed the Exam in FY 2023

Additional statistical information regarding West Virginia CPA Exam Candidates as well as a listing of Successful Exam Candidates are available on the following pages.

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

Successful Exam Candidates
July 1, 2022 through June 30, 2023
Exhibit C

	Exam Passed Date	Last Name	First Name	Middle Name	Suffix	State
1	07/11/2022	PALMER	AARON	ROBERT		SC
2	08/06/2022	LOWERY	DANNY	RAY	JR.	WV
3	09/06/2022	Muncy	Jordan	M		WV
4	09/07/2022	Shrewsbury	Carter	Evan		WV
5	09/30/2022	Booker	Eric	Michael		WV
6	10/22/2022	Hartwell	Garrison			WV
7	11/07/2022	Bogges	Zachary	Daniel		WV
8	11/11/2022	Wright	Colten	Shane		WV
9	11/12/2022	Freeland	Olivia			WV
10	11/22/2022	Gyovai	Karl			WV
11	12/06/2022	BURGESS	BROOKE	E		WV
12	12/31/2022	Fawley	Zachary	W.		WV
13	12/31/2022	Holstine	Brooke	GIANNA		WV
14	01/21/2023	Boone	James	David	JR.	WV
15	01/31/2023	Newell	Chad	M		OH
16	02/07/2023	WILLIAMS	Allyson	Brooke		NC
17	03/04/2023	Seckman	Conner	Adam		WV
18	04/19/2023	LENGYEL	SAMANTHA	ANN		WV
19	05/24/2023	Esguerra	Sheralynn			WV
20	05/24/2023	Mullins	Jared	Wesley		WV
21	05/24/2023	Price	Stephen	Wayne	JR.	WV
22	06/16/2023	George	Kara			WV
23	06/16/2023	Hicks	Mary	Katherine		WV
24	06/20/2023	Hunter	DYLAN	Anthony		WV

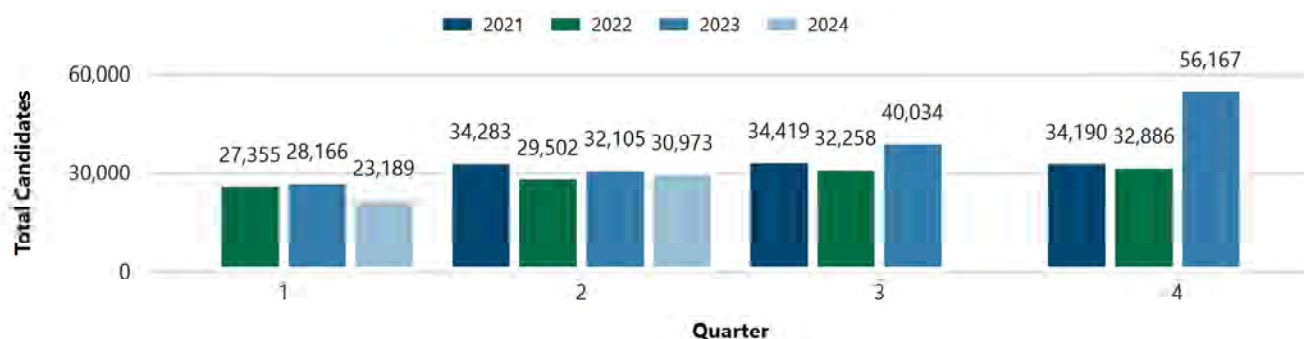
Quarterly CPA Examination Report: Overall Performance - All

Jurisdiction: Overall

		Exam Type		Exam Section												
	Overall	FT	RE	AUD	FAR	REG	BAR	ISC	TCP							
Candidates	30,973	23,196	9,166	10,103	12,246	10,038	1,694	1,110	1,155							
Sections	36,346	26,514	9,832	10,103	12,246	10,038	1,694	1,110	1,155							
% Pass	50.2%	55.2%	36.7%	46.6%	40.6%	63.4%	40.3%	57.9%	75.7%							
Average Score	70.8	72.0	67.6	70.9	66.1	75.1	68.9	75.8	80.0							
Average Age	28.8	28.0	31.0	28.6	28.7	28.4	30.5	28.7	32.1							
	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	14,341	14,580	2,052	21,550	4,416	5,007	6,084	2,183	616	387	656	7,733	5,621	3,780	2,887	10,446
Sections	16,797	17,077	2,472	25,262	5,263	5,821	7,011	2,483	689	426	783	9,442	6,356	4,292	3,351	12,101
% Pass	46.7%	53.3%	52.6%	49.4%	53.5%	50.5%	47.8%	50.1%	41.2%	39.9%	67.0%	59.6%	48.1%	47.2%	47.7%	44.5%
Average Score	69.5	72.0	71.6	70.5	72.1	71.1	68.2	71.7	69.2	68.0	75.6	73.6	70.1	69.7	70.0	69.3
Average Age	29.2	28.5	28.0	28.5	28.4	30.3	27.2	28.3	29.0	30.6	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.



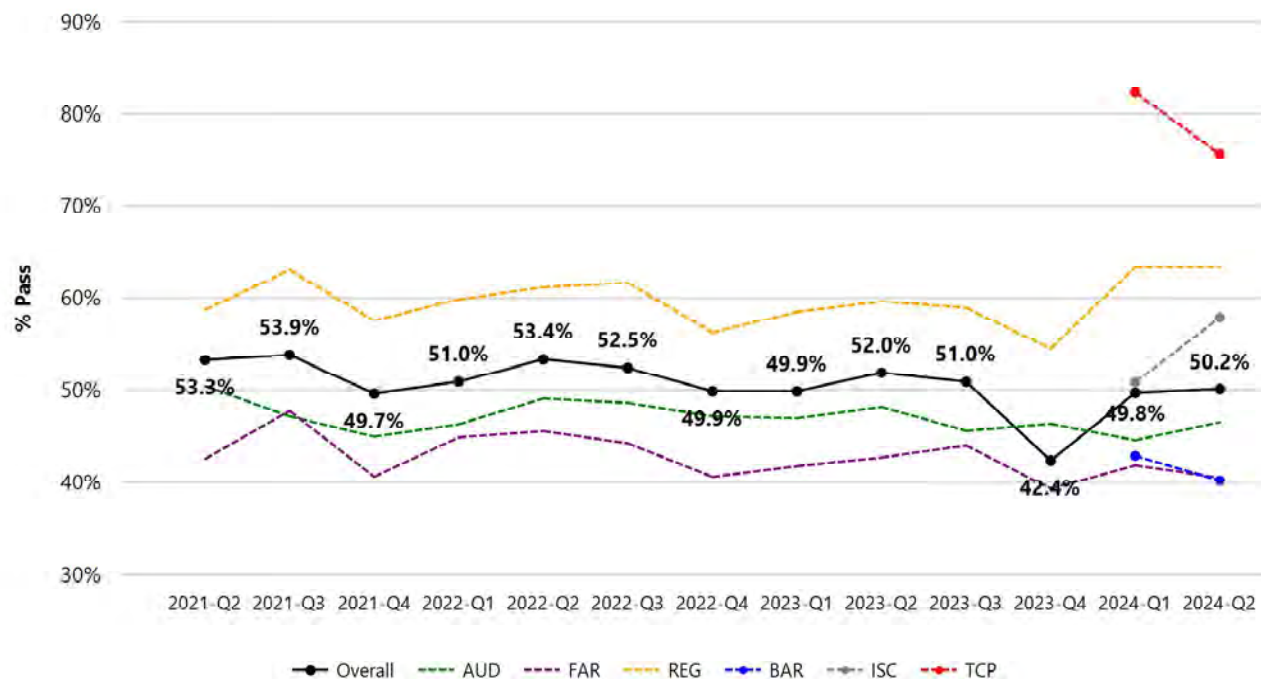
Total Sections by Section Type*

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.



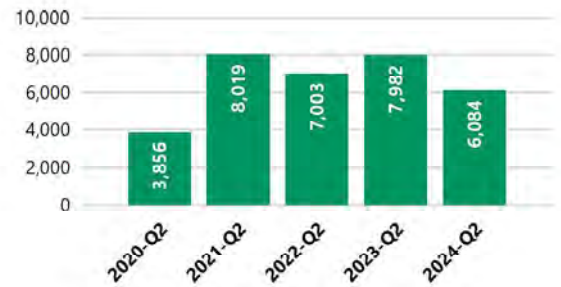
Year-Quarter	Overall Pass Rate	AUD	FAR	REG	BAR	ISC	TCP
2024-Q2	50.2%	46.6%	40.6%	63.4%	40.3%	57.9%	75.7%
2024-Q1	49.8%	44.6%	41.9%	63.4%	42.9%	50.9%	82.4%
2023-Q4	42.4%	46.4%	39.4%	54.6%	-	-	-
2023-Q3	51.0%	45.6%	44.1%	59.0%	-	-	-
2023-Q2	52.0%	48.2%	42.8%	59.7%	-	-	-
2023-Q1	49.9%	47.0%	41.8%	58.5%	-	-	-
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%	-	-	-
2021-Q2	53.3%	50.5%	42.6%	58.8%	-	-	-

Quarterly CPA Examination Report: Overall Performance - First Time

Jurisdiction: Overall

	Exam Type		Exam Section						
	Overall	FT	RE	AUD	FAR	REG	BAR	ISC	TCP
Candidates	23,196	23,196	-	6,774	8,327	7,670	1,582	1,053	1,108
Sections	26,514	26,514	-	6,774	8,327	7,670	1,582	1,053	1,108
% Pass	55.2%	55.2%	-	51.4%	46.3%	67.5%	41.2%	58.7%	76.5%
Average Score	72.0	72.0	-	71.6	67.3	76.2	68.9	76.0	80.2
Average Age	28.0	28.0	-	27.5	27.7	27.6	30.2	28.6	32.0

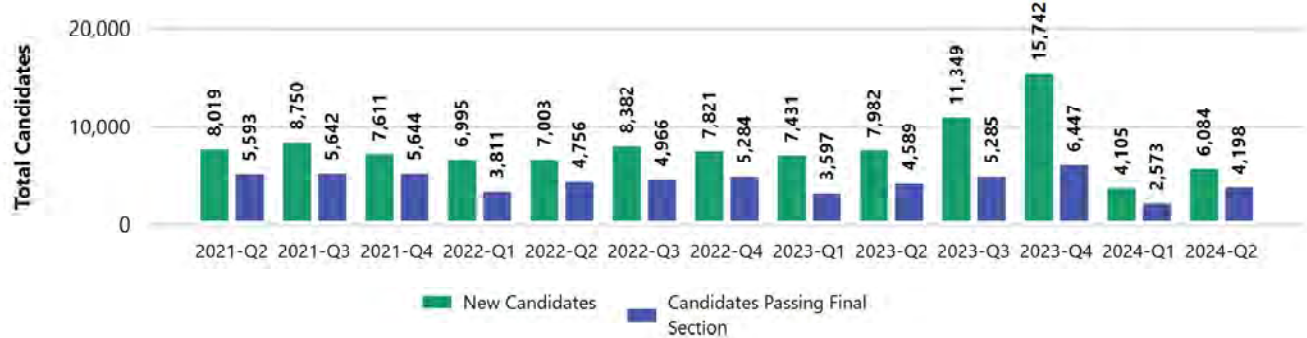
Cohort Size Trend



	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	10,520	11,078	1,598	15,958	3,285	3,953	6,084	1,505	301	162	641	7,005	4,128	2,613	1,968	6,950
Sections	11,982	12,666	1,866	18,238	3,831	4,445	7,011	1,614	312	167	760	8,399	4,549	2,881	2,188	7,718
% Pass	51.5%	58.2%	58.3%	54.2%	60.3%	54.8%	47.8%	57.1%	45.8%	44.9%	67.5%	61.8%	51.5%	51.0%	53.6%	50.9%
Average Score	70.5	73.2	73.0	71.5	73.8	72.1	68.2	73.4	70.7	69.2	75.7	74.1	70.8	70.4	71.3	70.7
Average Age	28.4	27.7	27.4	27.7	27.4	29.7	27.2	28.5	28.6	30.3	20.9	22.6	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.



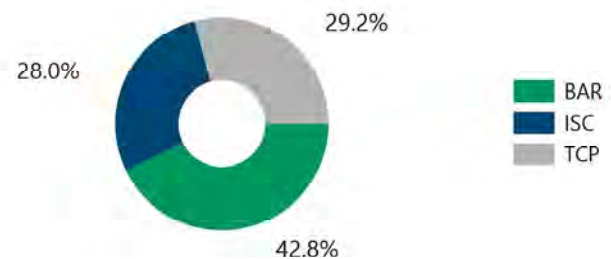
Degree Type

Highest degree listed for a candidate

	Candidates	% Total
Bachelor's Degree	18,920	61.1%
Advanced Degree	6,046	19.5%
Enrolled / Other	6,007	19.4%

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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CPA Exam Performance Summary: 2023 Q-3

Overall

Overall Performance

Unique Candidates	40,044
New Candidates	11,349
Total Sections	53,459
Passing 4th Section	5,244
Sections / Candidates	1.34
Pass Rate	50.96%
Average Score	71.91

Section Performance

	Sections	Score	% Pass
First-Time	14,278	71.36	53.49%
Re-Exam	39,035	72.12	50.06%
AUD	12,188	70.71	45.64%
BEC	19,948	74.27	54.90%
FAR	12,391	68.11	44.08%
REG	8,932	73.53	58.99%

Most Candidates

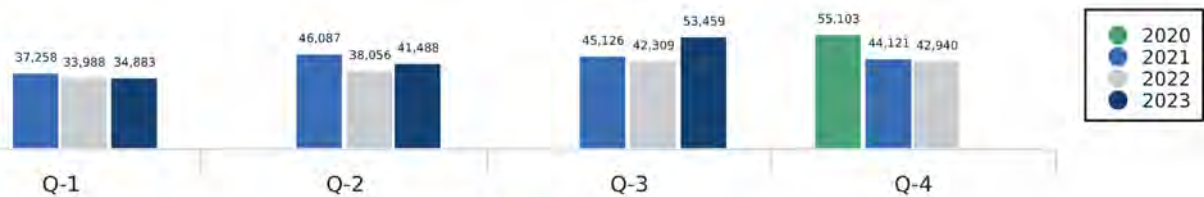
1. California	5,267
2. New York	4,319
3. Texas	2,849

Top 3 Jurisdictions

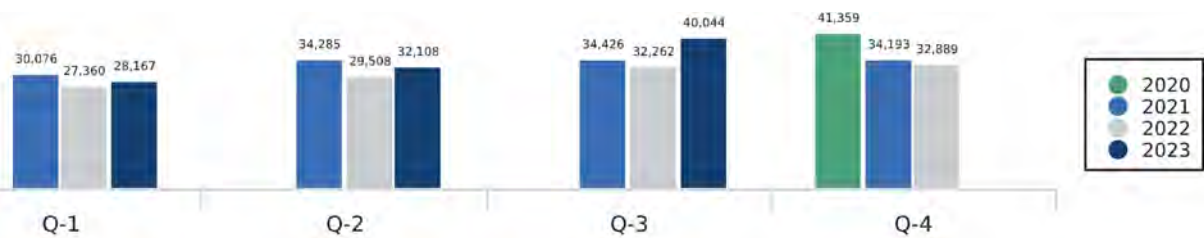
Highest Pass Rate

1. South Dakota	65.85%
2. Nebraska	64.81%
3. Iowa	62.38%

Sections



Candidates



Average Age



% Pass



CPA Exam Performance Summary: 2023 Q-3

Overall

	<u>Degree Type</u>			<u>Residency</u>	
	Candidates	% Total		Candidates	% Total
Bachelor's Degree	26,339	65.8%	In-State Address	27,787	69.39%
Advanced Degree	9,432	23.6%	Out-of-State Address	5,635	14.07%
Enrolled / Other	4,273	10.7%	Foreign Address	6,622	16.54%

Gender



New Candidates vs Candidates Passing 4th Section



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.
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Quarterly Candidate Performance: Overall Performance - All Jurisdictions

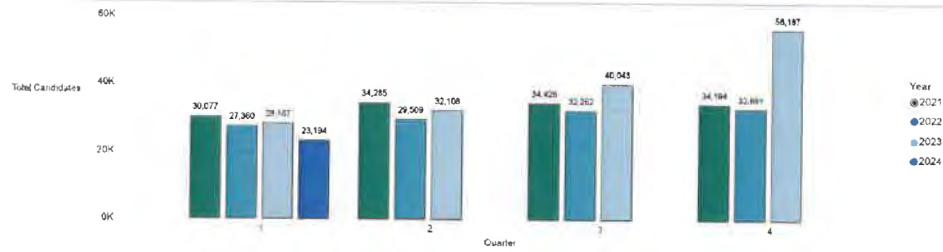
Year/Quarter: 2024-Q1 Jurisdiction: All Period: 2024-Q1 Jurisdiction: All Jurisdictions

	Overall	Exam Type		Exam Section					
		FT	RE	AUD	FAR	REG	BAR	ISC	TCP
Candidates	23,194	15,587	8,435	8,184	9,294	7,124	702	379	687
Sections	26,270	17,432	8,938	8,184	9,294	7,124	702	379	687
% Pass	49.7%	56.0%	37.5%	44.8%	41.8%	63.3%	42.9%	50.7%	82.2%
Average Score	70.7	72.2	67.8	70.7	66.5	75.0	70.8	73.8	81.8
Average Age	29.0	27.9	31.1	28.8	28.7	26.9	31.8	30.2	32.2

	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	10,492	11,097	1,605	18,222	3,258	3,714	4,108	1,285	448	256	523	9,812	3,874	2,790	2,133	8,187
Sections	11,815	12,895	1,860	18,448	3,800	4,232	4,730	1,409	490	284	624	9,785	4,220	3,094	2,408	9,220
% Pass	46.4%	52.7%	50.6%	48.8%	53.1%	50.8%	50.4%	52.8%	34.6%	38.8%	67.5%	56.6%	44.9%	47.8%	46.2%	46.6%
Average Score	69.6	71.8	70.8	70.4	72.1	70.9	69.0	72.0	67.3	68.7	76.9	72.8	69.4	70.3	70.7	69.7
Average Age	29.4	28.7	28.1	28.8	29.0	30.8	28.9	28.7	30.6	30.3	20.6	22.8	24.4	25.5	28.8	37.4

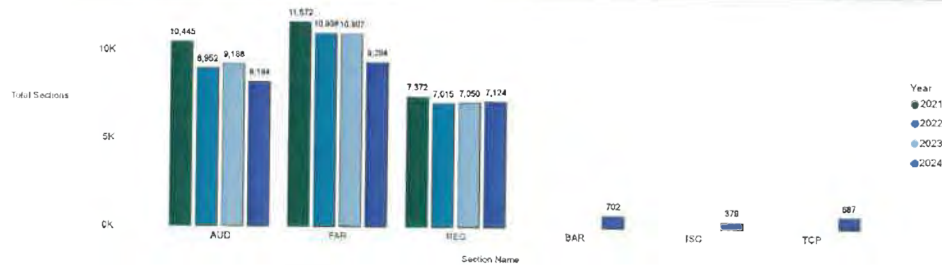
Total Candidates by Quarter

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



Total Sections by Section Type*

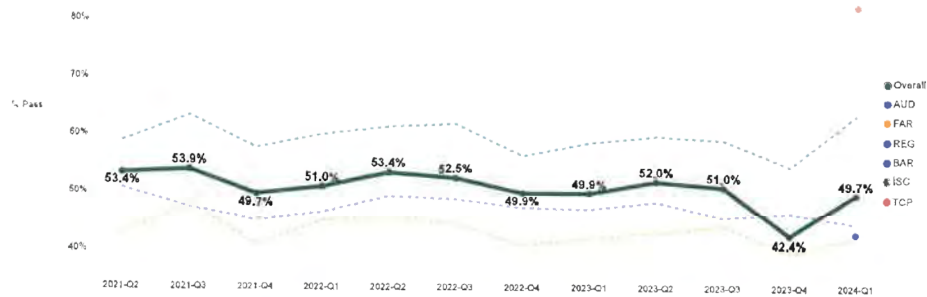
The total of Examination sections for which candidates received scores in the current quarter and the same quarter over the past 4 years.



*AUD, FAR and REG after 2023 represent the new core sections.

% 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-Q1	49.7%	44.8%	41.8%	63.3%	42.9%	50.7%	82.2%
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%	50.7%	-	-	-
2023-Q1	49.9%	47.2%	40.7%	41.8%	-	-	-
2022-Q4	49.9%	44.3%	45.6%	61.2%	-	-	-
2022-Q3	52.5%	48.7%	45.6%	61.2%	-	-	-
2022-Q2	53.4%	48.1%	45.6%	61.2%	-	-	-
2022-Q1	51.0%	46.4%	45.0%	50.9%	-	-	-
2021-Q4	49.7%	45.0%	40.7%	57.6%	-	-	-
2021-Q3	53.9%	47.2%	47.8%	63.1%	-	-	-
2021-Q2	53.4%	50.5%	42.6%	58.8%	-	-	-

Quarterly Candidate Performance Report: Overall Performance - First Time (FT)

Year/Quarter

2024-Q1

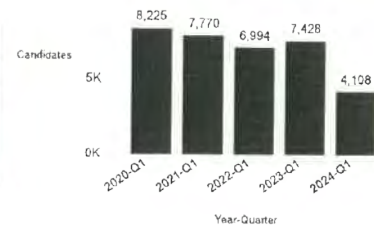
Jurisdiction

All

Period: **2024-Q1**

Jurisdiction: **All Jurisdictions**

Cohort Size Trend

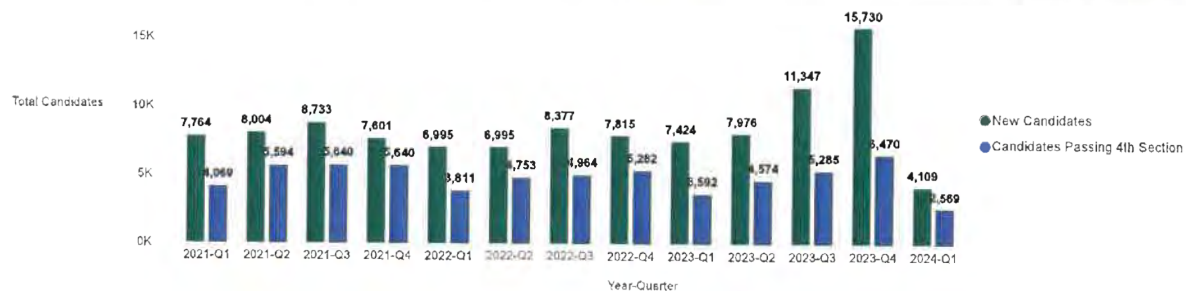


	Exam Type			Exam Section					
	Overall	FT	RE	AUD	FAR	REG	BAR	ISC	TCP
Candidates	15,567	15,567	-	4,792	5,938	4,834	702	379	687
Sections	17,432	17,432	-	4,782	5,938	4,834	702	379	687
% Pass	56.0%	56.0%	-	49.5%	50.1%	68.0%	42.9%	50.7%	82.2%
Average Score	72.2	72.2	-	71.3	68.6	76.3	70.8	73.9	81.8
Average Age	27.9	27.9	-	27.2	27.2	28.0	31.8	30.2	32.2

	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	6,883	7,515	1,169	10,848	2,194	2,525	4,108	725	173	87	481	4,069	2,499	1,712	1,290	4,655
Sections	7,847	8,467	1,318	12,186	2,456	2,780	4,730	759	183	92	581	5,773	2,685	1,870	1,410	5,104
% Pass	52.4%	59.3%	55.6%	54.8%	61.2%	56.7%	50.4%	80.3%	33.9%	47.6%	69.6%	59.7%	50.1%	53.7%	55.2%	54.4%
Average Score	70.9	73.5	71.8	71.9	74.1	72.3	69.0	74.6	67.5	70.0	76.3	73.5	70.4	71.4	72.4	71.6
Average Age	28.3	27.7	27.4	27.5	27.5	28.8	26.9	28.8	31.5	30.4	20.7	22.5	24.4	26.5	28.5	37.0

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

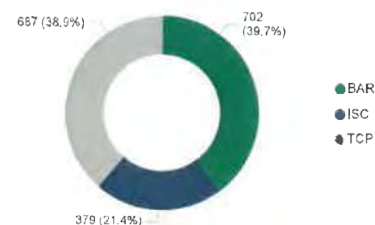
Highest degree listed for a candidate.

	Candidates	% Total
Bachelor's Degree	13,857	59.7%
Advanced Degree	4,731	20.4%
Enrolled / Other	4,608	18.9%

NOTE: Degree Type and Disciplines data includes both FT and RE candidates

Disciplines

Breakdown of what percentage of candidates are taking which discipline.



Notes:

- 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.
- The demographic data related to age, gender, and degree type is provided by the individual candidates and may not be 100% accurate.
- Some jurisdictions do not require candidates to report certain demographic data nor complete surveys gathering such data on a voluntary basis.
- 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.
- The CPA Exam introduced a new Exam on January 1, 2024. AUD, FAR, and REG after 2023 represent the new core sections.

CPA Exam Performance Summary: 2023 Q-4

Overall

Overall Performance

Unique Candidates	56,186
New Candidates	15,731
Total Sections	74,358
Passing 4th Section	6,442
Sections / Candidates	1.32
Pass Rate	42.43%
Average Score	69.24

Section Performance

	Sections	Score	% Pass
First-Time	14,267	67.75	43.49%
Re-Exam	59,899	69.6	42.19%
AUD	15,802	70.58	46.42%
BEC	37,726	68.50	38.18%
FAR	10,221	66.88	39.36%
REG	10,609	72.15	54.60%

Most Candidates

1. California	8,064
2. New York	5,973
3. Texas	3,731

Top 3 Jurisdictions

Highest Pass Rate

1. Utah	55.57%
2. Iowa	51.90%
3. Nebraska	50.79%

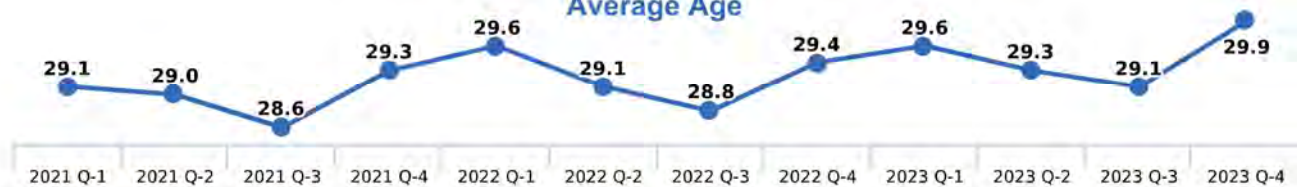
Sections



Candidates



Average Age



% Pass



CPA Exam Performance Summary: 2023 Q-4

Overall

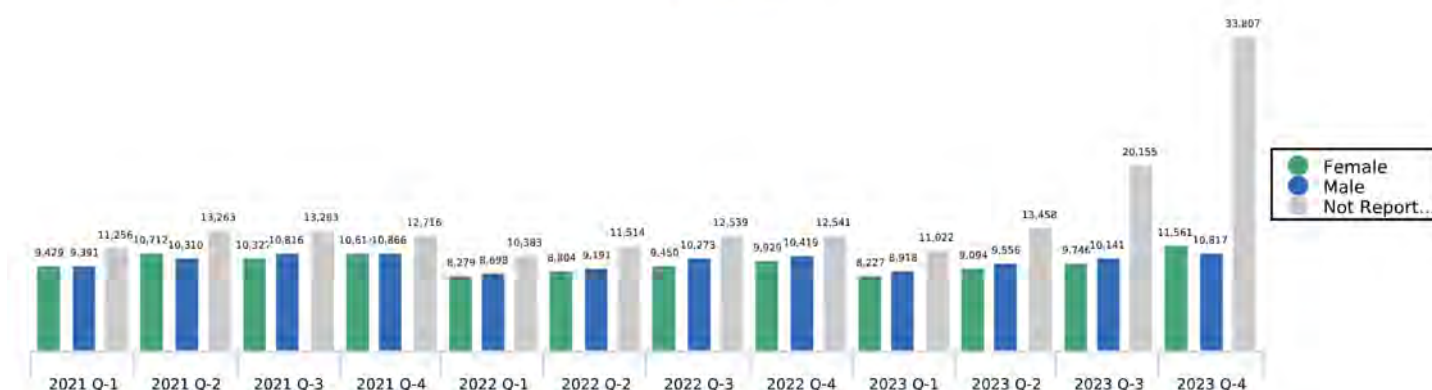
Degree Type

	Candidates	% Total
Bachelor's Degree	32,908	58.6%
Advanced Degree	11,950	21.3%
Enrolled / Other	11,327	20.2%

Residency

	Candidates	% Total
In-State Address	38,934	69.3%
Out-of-State Address	7,263	12.93%
Foreign Address	9,988	17.78%

Gender



New Candidates vs Candidates Passing 4th Section



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.
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Exhibit D

COMPLAINT AND DISCIPLINARY ACTION STATUS

All complaints against a license are referred to the Complaint Committee within the Board of Accountancy. The Committee reviews all the information, monitors consent order compliance, monitors Peer Review matters and makes recommendations to the Board for resolution.

A listing of all new and open complaints during the above referenced fiscal period is provided on the following pages.

FY Ended June 30, 2022			
Complaint Number	Dates	Complaint	Resolution
2023-01	Filed: 09/10/2022	Unprofessional Conduct / Estate Mishandling	On March 7, 2023 an Informal Conference was held with the CPA due to lack of response to the Compliant. All information was obtained by the Complaint Review Committee. At the April 28, 2023 meeting the Board determined, after careful consideration, this case is a legal matter and out of the jurisdiction of the Board. The Board voted to close this complaint
2023-02	Filed:10/28/2022	Failure to submit State Tax	At the January 27, 2023 meeting the Board determined, after careful consideration, this case is a legal matter and out of the jurisdiction of the Board. The Board voted to close this complaint
2023-03	Filed: 11/28/2022	Unprofessional Conduct	At the April 28, 2023 meeting the Board determined, after careful consideration, this case is a legal matter and out of the jurisdiction of the Board. The Board voted to close this complaint
2023-04	Filed: 02/08/2023	Professional Negligence	At the July 21, 2023 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
2023-05	Filed: 03/03/2023	Unprofessional Conduct	At the April 28, 2023 meeting the Board determined, after careful consideration, this case is a legal matter and out of the jurisdiction of the Board. The Board voted to close this complaint
2023-06	Filed: 04/28/2023	Falsifying CPE Report	At the July 21, 2023 meeting, the Board voted to reprimand the licensee for his actions in this matter. In order to settle, the Respondent was offered a Consent Agreement and Order (Order) The Respondent signed and return the Order within thirty days of receipt. The Consent Agreement and Order: revoked license for a period of three (3) years from the date of the entry of the Order, cease using CPA on all accountant credential on all documents
2023-07	Filed: 05/03/2023	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
2023-08	Filed: 05/05/2023	Failure to submit Quarterly Taxes	At the October 5, 2023 meeting the Board determined, after careful consideration, the Board found no probable cause for a violation of its statutes or regulations. The Board voted to dismiss the complaint.

2023-09	Filed: 05/22/2023	Unethical/Unprofessional Conduct	At the January 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
2023-10	Filed: 06/05/2023	Unprofessional Conduct / Signage	At the October 5, 2023 meeting the Board found this matter has been resolved and no probable cause for a violation of its statutes or regulations. Therefore, the Board voted to dismiss the complaint.
2023-11	Filed: 06/12/2023	Professional Negligence	At the January 26, 2024 meeting the Board found no probable cause for a violation of its statutes (Complainant submitted a request to withdraw the complaint) Therefore, the Board voted to dismiss the complaint.
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	Under investigation; will be included in FY2025 Report
2024-03	Filed: 02/14/2024	Failure to Enroll in the Peer Review Program	Under investigation; will be included in FY2025 Report
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	Under investigation; will be included in FY2025 Report

Exhibit E

Firm Permits, Accounting Corporations, and Professional Limited Liability Companies

In order for a West Virginia business to practice public accounting, the firm must first apply for a Firm Permit. Firms may organize as a proprietorship, partnership, accounting corporation, professional limited liability company, or a limited liability partnership whose characteristics conform with Board rules. Accounting Corporations and Professional Limited Liability Companies must file the appropriate application for approval by the Board in order to transact business in West Virginia. All Accounting Corporations and Professional Limited Liability Companies approved by the Board must file an application with the Secretary of State's Business Division. Annual renewal of the Firm Permit is required to continue practicing as an accounting firm.

A listing of all Firm Permits, Accounting Corporations, and Professional Limited Liability Companies Approved by the Board for the time period indicated are listed in the following pages.

	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

**AC, PLLC, and Firm Permit Approvals for
July 1, 2022 through June 30, 2023
Exhibit E**

	Registration Date	Firm No.	Firm Name	City	State
1	07/19/2022	F00722	Anders Minkler Huber & Helm LLP	St. Louis	MO
2	07/25/2022	F0049	JOHN W PREECE CPA AC	DELBARTON	WV
3	07/25/2022	F00723	BODINE PERRY, PLLC	NAPLES	FL
4	07/28/2022	F00724	J. Schaefer & Company, LLC	Cleveland	OH
5	09/22/2022	F00725	STROUD, ROSS & ASSOCIATES, CPAS	Beckley	WV
6	12/20/2022	F00726	SM Magnone CPA, PLLC	Weirton	WV
7	12/20/2022	F00727	ECKLEBERRY ACCOUNTING CORPORATION	CHESTER	WV
8	01/03/2023	F00728	S.R. Snodgrass, P.C. DBA S.R. Snodgrass, A.C.	Wheeling	WV
9	01/09/2023	F00729	ALVAREZ MENDOZA LABOUNTY, CPA	Doral	FL
10	02/02/2023	F00730	Edward Magee Consulting, PLLC	Charleston	WV
11	03/20/2023	F00731	Erica Sloan Accounting, PLLC dba DOPE CFO Certified Advisor	Charles Town	WV
12	03/30/2023	F00732	HoganTaylor LLP	Tulsa	OK

Exhibit F

Application for Authorization to Perform Attest/Compilation Services

Sole Practitioners and firms who provide attest and compilation services to the public must first apply for an Authorization to do so. Before approval, the firm or individual must show verification that he/she is enrolled in a Peer Review Program approved by the Board. Annual renewal is required to continue providing these services. A listing of firms and individuals granted an initial authorization are provided on the following pages

	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

Firm and Individual Authorizations Approved
July 1, 2022 through June 30, 2023
Exhibit F

	Registration Date	Firm Number	Firm Name	City	State
1	07/19/2022	F00722	Anders Minkler Huber & Helm LLP	St. Louis	MO
2	07/25/2022	F00723	BODINE PERRY, PLLC	NAPLES	FL
3	07/28/2022	F00724	J. Schaefer & Company, LLC	Cleveland	OH
4	01/03/2023	F00728	S.R. Snodgrass, P.C. DBA S.R. Snodgrass, A.C.	Wheeling	WV
5	01/09/2023	F00729	ALVAREZ MENDOZA LABOUNTY, CPA	Doral	FL
6	02/02/2023	F00730	Edward Magee Consulting, PLLC	Charleston	WV
7	03/30/2023	F00732	HoganTaylor LLP	Tulsa	OK

Exhibit G

LICENSEE AND FIRMS BY COUNTY OF PRACTICE

A listing of the number of Active CPAs, Inactive-CPAs, and Active Firms by West Virginia County of practice and for out-of-state licensees by state of residence.

ACTIVE CPA LICENSES BY COUNTY

County	Licensees	County	Licensees
Barbour	10	Mineral	3
Berkeley	29	Mingo	3
Boone	2	Monongalia	157
Braxton	3	Monroe	3
Brooke	3	Morgan	6
Cabell	141	Nicholas	23
Calhoun	0	Ohio	99
Clay	1	Pendleton	5
Doddridge	1	Pleasants	3
Fayette	10	Pocahontas	0
Gilmer	4	Preston	18
Grant	1	Putnam	34
Greenbrier	12	Raleigh	52
Hampshire	6	Randolph	23
Hancock	6	Ritchie	2
Hardy	8	Roane	3
Harrison	80	Summers	2
Jackson	8	Taylor	1
Jefferson	34	Tucker	2
Kanawha	496	Tyler	0
Lewis	7	Upshur	15
Lincoln	9	Wayne	8
Logan	7	Webster	2
Marion	47	Wetzel	2
Marshall	7	Wirt	1
Mason	9	Wood	86
McDowell	1	Wyoming	4
Mercer	43	Out-of-Country	8
Out-of-State	512	Total	2062

* Based on Business Address

ACTIVE CPA LICENSES BY STATE

State	Licensees	State	Licensees
Alabama	1	Montana	0
Alaska	1	Nebraska	0
Arizona	3	Nevada	3
Arkansas	0	New Hampshire	2
California	11	New Jersey	0
Colorado	8	New Mexico	0
Connecticut	0	New York	7
District of Columbia	6	North Carolina	47
Delaware	0	North Dakota	0
Florida	40	Ohio	70
Georgia	16	Oklahoma	0
Hawaii	0	Oregon	1
Idaho	1	Pennsylvania	73
Illinois	2	Rhode Island	0
Indiana	4	South Carolina	18
Iowa	1	South Dakota	0
Kansas	1	Tennessee	10
Kentucky	23	Texas	19
Louisiana	0	Utah	1
Maine	0	Vermont	0
Maryland	39	Virginia	86
Massachusetts	3	Washington	7
Michigan	1	West Virginia	1543
Minnesota	1	Wisconsin	1
Mississippi		Wyoming	2
Missouri	2	Out-of-Country	8
		Total	2062

* Based on Home Address

ACTIVE FIRMS BY COUNTY

County	Firms	County	Firms
Barbour	2	Mineral	2
Berkeley	11	Mingo	2
Boone	0	Monongalia	12
Braxton	0	Monroe	0
Brooke	0	Morgan	2
Cabell	17	Nicholas	2
Calhoun	0	Ohio	15
Clay	0	Pendleton	0
Doddridge	0	Pleasants	1
Fayette	1	Pocahontas	0
Gilmer	1	Preston	4
Grant	1	Putnam	4
Greenbrier	3	Raleigh	10
Hampshire	1	Randolph	6
Hancock	3	Ritchie	1
Hardy	1	Roane	1
Harrison	6	Summers	0
Jackson	3	Taylor	0
Jefferson	8	Tucker	0
Kanawha	39	Tyler	0
Lewis	1	Upshur	2
Lincoln	2	Wayne	0
Logan	2	Webster	0
Marion	7	Wetzel	1
Marshall	2	Wirt	0
Mason	1	Wood	9
McDowell	0	Wyoming	1
Mercer	7	Out-of-Country	0
Out-of State	150	Total	344

* 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	8	New Jersey	2
Colorado	1	New Mexico	0
Connecticut	0	New York	13
District of Columbia	1	North Carolina	7
Delaware	0	North Dakota	1
Florida	8	Ohio	17
Georgia	8	Oklahoma	1
Hawaii	0	Oregon	0
Idaho	0	Pennsylvania	23
Illinois	6	Rhode Island	0
Indiana	4	South Carolina	2
Iowa	1	South Dakota	0
Kansas	0	Tennessee	4
Kentucky	6	Texas	4
Louisiana	0	Utah	0
Maine	1	Vermont	0
Maryland	7	Virginia	12
Massachusetts	0	Washington	1
Michigan	2	West Virginia	194
Minnesota	1	Wisconsin	1
Mississippi	1	Wyoming	0
Missouri	3	Total	344

* Based on Business Address

CPA-INACTIVE LICENSES BY COUNTY

County	Licensees	County	Licensees
Barbour	0	Mineral	0
Berkeley	4	Mingo	0
Boone	1	Monongalia	19
Braxton	0	Monroe	0
Brooke	0	Morgan	0
Cabell	15	Nicholas	2
Calhoun	0	Ohio	9
Clay	1	Pendleton	1
Doddridge	0	Pleasants	0
Fayette	5	Pocahontas	0
Gilmer	0	Preston	1
Grant	0	Putnam	2
Greenbrier	2	Raleigh	13
Hampshire	0	Randolph	0
Hancock	0	Ritchie	0
Hardy	0	Roane	0
Harrison	6	Summers	0
Jackson	4	Taylor	1
Jefferson	1	Tucker	0
Kanawha	31	Tyler	0
Lewis	1	Upshur	1
Lincoln	0	Wayne	0
Logan	0	Webster	0
Marion	8	Wetzel	0
Marshall	2	Wirt	0
Mason	1	Wood	9
McDowell	0	Wyoming	0
Mercer	3	Out-of-Country	0
Out-of State	94	Total	237

* 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	4	New Jersey	1
Colorado	0	New Mexico	1
Connecticut	0	New York	2
District of Columbia	3	North Carolina	10
Delaware	1	North Dakota	0
Florida	8	Ohio	12
Georgia	0	Oklahoma	1
Hawaii	0	Oregon	0
Idaho	0	Pennsylvania	12
Illinois	0	Rhode Island	0
Indiana	2	South Carolina	3
Iowa	0	South Dakota	0
Kansas	0	Tennessee	6
Kentucky	2	Texas	6
Louisiana	1	Utah	0
Maine	1	Vermont	0
Maryland	6	Virginia	8
Massachusetts	1	Washington	2
Michigan	1	West Virginia	140
Minnesota	2	Wisconsin	0
Mississippi	0	Wyoming	0
Missouri	0	Out-of-Country	
		Total	237

* 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, 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

Board Meetings from July 1, 2022 to June 30, 2023

Date	Location
April 28, 2023	In Person - WVBOA Office
January 27, 2023	Teleconference
September 30, 2022	Univesity of Charleston
July 22, 2022	In Person - WVBOA Office

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

Kristi A. Justice, Executive Director

Friday, April 26, 2024, 9:30 a.m. Board Meeting Minutes 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	Jason P. Staats, CPA
Keith D. Fisher, Esq. - V. President	Richard A. Riley, CPA, PhD, CFE, CFF
Virginia C. Slack, CPA - Secretary	Brian D. Wadsworth, CPA
Richard A. Hudson, CPA – Assist. Secretary	JoAnne Vella, Esq.

Others in Attendance were:

Kristi A. Justice, Executive Director	Stefani D. Young, Board Staff
Megan Kueck, Incoming CEO WV Society of CPAs	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

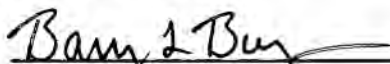
10. Quarterly Reports

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

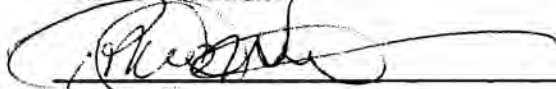
- I. Exam Candidates Who Sat
- II. Approved Exam Candidates
- III. Approved Firms
- IV. Approved Licensees
- V. Candidate Care Report

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.



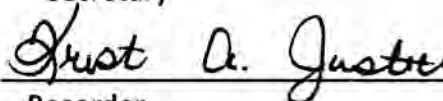
Board President



Assistant Secretary



Secretary



Recorder

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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

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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 – Assist. 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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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

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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.



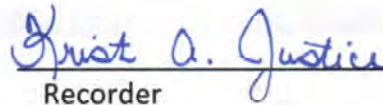
Board President



Secretary



Assistant Secretary



Recorder

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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

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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

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Accountancy, WV Board of Accountancy, WV Board of
Date/Time: 4/28/2023 -- 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 : 2/1/2023 10:25:44 AM

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Wednesday, February 1, 2023 — 10:26 AM

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Friday, April 28, 2023 9:30 a.m.

AGENDA

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CALL TO ORDER**1. APPROVAL OF MINUTES**

- ▶ January 27, 2023

2. COMPLAINTS/EXECUTIVE SESSION

2023-01	Peer Review Matters	WVBOA Staff Compensation
2023-03	CPE Audit Issues	
2023-04 (New)	CPA Activation App.	
2023-05 (New)		

3. LEGISLATIVE MATTERS

- ▶ WVBOA Legislative Update/ Rule 1CSR1 Update (SB361)
- ▶ ARPL Update

4. CPA EXAMINATION

- ▶ Approve 2023 Q1 Successful Exam Candidates
- ▶ Review NASBA 2022 Q4 Candidate Performance Reports

5. FINANCIAL REPORT / P-CARD

- ▶ Receive *Receipts & Disbursements Report* for fiscal period ending March 31, 2023
- ▶ 2023 Q1 P-Card Expenditure Report for Board ratification

6. LICENSING / CPE / FIRMS

- ▶ WVBOA School Course Spreadsheet
- ▶ CHRC - Application Process
- ▶ CPE Update

7. NASBA / AICPA

- ▶ Uniform Accountancy Act (UAA) Model Rules Proposed Amendments Update
- ▶ NASBA - Updates/ Upcoming Meetings

8. OTHER

- ▶ FY2024 Budget Approval
- ▶ Discuss WVBOA 1CSR1 Rule Changes
- ▶ FY2024 - Election of Officers & Committees
- ▶ Board Office & Board Member Update

FUTURE BOARD MEETINGS

- ▶ July 14, 2023; October 6, 2023; January 26, 2024; April 26, 2024

2023 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

Jim Justice, Governor



Board Members:
Theodore A. Lopez, CPA – President
Barry L. Burgess, CPA – Vice President
Keith D. Fisher, Esq., Public Member- Secretary
Horace W. Emery, CPA-Assit. Sec.
Richard A. Hudson, CPA
Virginia C. Slack, CPA
Jason P. Staats, CPA

Kristi A. Justice, Executive Director

Friday, April 28, 2023, 9:30 a.m.

Board Meeting Minutes

Page 1 of 4

The Board of Accountancy met on Friday, April 28, 2023, at 9:30 at the Board Office.

Board Members in Attendance were:

Theodore A. Lopez, CPA - President
Barry L. Burgess, CPA - V. President
Keith D. Fisher, Esq. - Secretary (Virtual)
Horace W. Emery, CPA – Assist. Secretary
Richard A. Hudson, CPA (Virtual)
Virginia C. Slack, CPA
Jason P. Staats, CPA

Others in Attendance were:

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

The meeting was called to order at 9:41 a.m. by Ted Lopez, Board President, for which the following actions were recorded.

1. Approval of Minutes

Upon motion by Horace Emery and second by Barry Burgess the Minutes of the January 27, 2023 meeting, were approved as presented. Motion carried.

2. Complaints/Executive Session

Upon motion by Barry Burgess and second by Horace Emery, 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 Horace Emery and second by Virginia Slack, the Board came out of Executive Session at 12:05 p.m. and made the following actions part of the record:

2023-01: Upon motion by Barry Burgess and second by Horace Emery, The Board voted to dismiss this matter. The Board found no probable cause for a violation of its statutes or regulations. Motion carried.

2023-03: Upon motion by Barry Burgess and second by Horace Emery, The Board voted to dismiss this matter. The Board found no probable cause for a violation of its statutes or regulations. Motion carried.

2023-04: The Complaint Committee reported this matter is still under investigation.

2023-05: Upon motion by Barry Burgess 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. Virginia Slack recused herself from the vote.

2023-06: WVBOA Board initiated complaint: Upon motion by Barry Burgess and second by Jason Staats, The Board voted to open a complaint on this matter. Motion carried.

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

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

WVBOA Staff Compensation: Upon motion by Horace Emery and second by Barry Burgess, The Board voted to provide staff with a cost of living raise as directed by the Executive Director. Motion Carried.

3. Legislative Matters

Executive Director provided the Board with an update of the 2023 WV Legislative Session. SB361 (Authorizing Board of Accountancy to promulgate legislative rule relating to board rules of professional conduct) passed with an effective date of April 1, 2023.

Kristi Justice provided the Board an update on the virtual meetings she has attended with ARPL (Alliance for Responsible Professional Licensing).

4. CPA Examination

Upon motion by Barry Burgess and second by Virginia Slack, the four exam candidates for 2023 Q1 were approved. Motion carried.

The Board reviewed the exam candidate performance reports provided by NASBA for 2022 Q4.

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	\$ 57,690.00
Total Disbursements	\$(216,238.08)
Ending Cash Balance, March 31, 2023	\$ 338,801.80

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

Upon motion by Richard Hudson and second by Barry Burgess, the Board ratified the P-Card purchases for 2023 Q1. Motion Carried.

6. Licensing / CPE / Firms

The Board discussed the WVBOA School Course Spreadsheet and will table this matter until a later date.

Kristi Justice, Executive Director, provided the Board with an overview of the Criminal History Record Check process.

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

7. NASBA / AICPA

Kristi Justice, Executive Director, provided the Board correspondence regarding the CPA Exam Model Rule Amendment.

NASBA's Regional Meeting will be held in Savannah Georgia. Executive Director and incoming Board President will attend the regional meeting. Executive Director applied through NASBA's scholarship program for new board members, Virginia Slack and Jason Staats, to attend the regional meeting. NASBA approved the new board member scholarships.

8. Other

Executive Director provided the Board a copy of the FY2024 proposed Budget for approval. Upon motion by Horace Emery and second by Virginia Slack, the Board approved the FY2024 Budget. Motion Carried.

The Board discussed The Uniform Accountancy Act (UAA) Model Rules adoption of the amendment pertaining to the Uniform CPA Examination (Exam), increasing the conditional credit from 18 months to 30 months. Upon motion by Horace Emery and second by Barry Burgess, the Board will submit a Legislative Rule change to increase the length for the CPA exam test section credit from 18 months to 30 months on the date scores are released. Motion Carried.

Board President, Ted Lopez, presented the following slate of officers for the fiscal year beginning July 1, 2023:

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

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

Virginia Slack and Jason Staats will serve on the WVBOA Legislative Committee.

Upon motion by Horace Emery and second by Virginia Slack, the Board approved the slate of officers as presented. Motion carried.

The Board discussed updates to the current online database system from Albertson, Inc. A discussion was held regarding the WVBOA process of application approvals.

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

9. Future Board Meetings

July 21, 2023; October 6, 2023; January 24, 2024; April 26, 2024

10. Quarterly Reports

The following reports were made part of the quarterly record and available to each member for 2023 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 Horace Emery and second by Barry Burgess, the meeting was adjourned at 2:46 p.m.

We certify that this is a true copy of the Minutes of the West Virginia Board of Accountancy for April 28, 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: 1/27/2023 -- 9:30 AM
Location: This meeting will be held virtually. Please, contact the Board office for virtually information.
Purpose: To Review Complaints and conduct regularly scheduled business regarding the Board of Accountancy.
Notes:
Meeting was approved : 10/4/2022 12:52:08 PM

[Back to Meeting Notices](#)

Tuesday, October 4, 2022 — 12:52 PM

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Friday, January 27, 2023 9:30 a.m.

AGENDA

Page 1 of 2

CALL TO ORDER**1. APPROVAL OF MINUTES**

- ▶ September 30, 2022

2. COMPLAINTS/EXECUTIVE SESSION

2023-01 (New)	Peer Review Matters	CPE Audit Issues
2023-02 (New)		Other Matters
2023-03 (New)		

3. LEGISLATIVE MATTERS

- ▶ WVBOA Legislative Update/ Rule 1CSR1 Update (HB2692 and SB361)
- ▶ ARPL Update

4. CPA EXAMINATION

- ▶ Approve 2022 Q4 Successful Exam Candidates
- ▶ Review NASBA 2022 Q3 Candidate Performance Reports

5. FINANCIAL REPORT / P-CARD

- ▶ Receive *Receipts & Disbursements Report* for fiscal period ending December 31, 2022
- ▶ 2022 Q4 P-Card Expenditure Report for Board ratification

6. LICENSING / CPE / FIRMS

- ▶ Consider CPA Exam Application Request
- ▶ Principal Place of Business Question
- ▶ Firm - PLLC Question
- ▶ CPE Update /Discussion

7. NASBA / AICPA

- ▶ AICPA Unveils Blueprint for Redesign CPA Exam
- ▶ Message from NASBA & AICPA Leadership
- ▶ NASBA Correspondence regarding Pathway to CPA
- ▶ NASBA - AICPA Draft 8-Point Plan to Address the CPA Pipeline
- ▶ NASBA - Enforcement Resources Committee (Kristi Appt.)
- ▶ NASBA - Ethical Leadership Training
- ▶ NASBA - Past and Upcoming Meetings

8. OTHER

- ▶ Article - Choosing the Gatekeepers
- ▶ Response to WVBOA Newsletter
- ▶ WVBOA Database Update / Application approval process
- ▶ UC Thank You
- ▶ Board Office & Board Member Update

FUTURE BOARD MEETINGS

- ▶ April 28, 2023

WEST VIRGINIA BOARD OF ACCOUNTANCY

405 Capitol Street, Suite 908, Charleston, WV 25301

Friday, January 27, 2023 9:30 a.m.

AGENDA

Page 2 of 2

2022 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:
Theodore A. Lopez, CPA – President
Barry L. Burgess, CPA – Vice President
Keith D. Fisher, Esq., Public Member- Secretary
Horace W. Emery, CPA-Assit. Sec.
Richard A. Hudson, CPA
Virginia C. Slack, CPA
Jason P. Staats, CPA

Kristi A. Justice, Executive Director

Friday, January 27, 2023, 9:30 a.m. Board Meeting Minutes Page 1 of 4
The Board of Accountancy met on Friday, January 27, 2023 at 9:30 a.m. virtually.

Board Members in Attendance were:

Theodore A. Lopez, CPA - President
Barry L. Burgess, CPA - V. President
Keith D. Fisher, Esq. - Secretary
Horace W. Emery, CPA – Assist. Secretary
Richard A. Hudson, CPA
Virginia C. Slack, CPA- via Zoom
Jason P. Staats, CPA

Others in Attendance were:

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

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

1. Approval of Minutes

Upon motion by Horace Emery and second by Barry Burgess the Minutes of the September 30, 2022 meeting, were approved as presented. Motion carried.

2. Complaints/Executive Session

Upon motion by Barry Burgess and second by Keith Fisher, the Board went into Executive Session at 9:40 a.m. to consider disciplinary matters pursuant to W. Va. Code § 6-9A-4. Motion carried.

Upon motion by Horace Emery and second by Virginia Slack, the Board came out of Executive Session at 11:15 a.m. and made the following actions part of the record:

2023-01: The Complaint Committee reported this matter is still under investigation. Upon motion by Horace Emery and second by Richard Hudson, the Board will request an informal conference with the licensee. Motion Carried.

2023-02: Upon motion by Virginia Slack and second by Horace Emery, The Board voted to dismiss this matter. The Board found no probable cause for a violation of its statutes or regulations. Motion carried.

2023-03: The Compliant Committee reported this matter is still under investigation.

Peer Review Matters: The Complaint Committee reported Peer Review Matters are being monitored.

CPE Audit Incompliance Matters: Letters will be sent to licensees who were noncompliant with the CPE audit requesting additional information.

3. Legislative Matters

Executive Director provided the Board on update regarding the 2023 WV Legislative Session. SB361 and HB2692(Authorizing Board of Accountancy to promulgate legislative rule relating to board rules of professional conduct) have been introduced. A member from the WVBOA Legislative Committee and Kristi Justice will attend the committee meeting when appropriate.

Kristi Justice provide the Board an update regarding the virtual meetings with ARPL (Alliance for Responsible Professional Licensing).

4. CPA Examination

Upon motion by Horace Emery and second by Virginia Slack, the six exam candidates for 2022 Q4 were approved. Motion carried.

The Board reviewed the exam candidate performance reports provided by NASBA for 2022 Q3.

5. Financial Report / P Card / Budget

The Board received the *Receipts and Disbursements Report* for the period ending December 31, 2022, as follows:

Beginning Cash Balance, July 1, 2022	\$ 555,039.88
Total Receipts	\$ 39,530.00
Total Disbursements	\$(187,140.89)
Ending Cash Balance, September 19, 2022	\$ 407,428.99

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

Upon motion by Horace Emery and second by Keith Fisher, the Board ratified the P-Card purchases for 2022 Q4. Motion Carried.

6. Licensing / CPE / Firms

The Board reviewed an email and considered a request regarding an exam candidate's education credit hours obtained. Upon motion by Horace Emery and seconded by Virginia Slack, the request was denied. Motion carried.

The Board reviewed an email received regarding Principal Place of Business for firms and individual licensees. The Board recommended Kristi Justice, Executive Director, respond to the email and provide the language in WV Code 30-9-16 *Substantial equivalency practice privileges and 1CSR1* (Board Rules and Rules of Professional Conduct) 1-1-10. *Substantial Equivalency Practice Privileges*.

The Board discussed a firm matter regarding a PLLC having one CPA on staff and the requirements of a firm permit. According to West Virginia Chapter 30 Code the definition of firm is the following: §30-9-2. *Definitions. (16) "Firm" means any business entity, including, but not limited to, accounting corporations and professional limited liability companies, in which two or more certified public accountants or public accountants hold an ownership or membership interest, in terms of the financial interests and voting rights of all partners, officers, shareholders, members or managers, and the primary business activity of which is the provision of professional services to the public by certified public accountants or public accountants.*

Stefani Young, CPE Coordinator, provided the Board an update of the results of the FY2021 CPE audit, as well as, a status report of current CPE reporting by licensees.

7. NASBA / AICPA

Kristi Justice, Executive Director, provided the Board a document with a message from NASBA and AICPA Leadership.

Kristi Justice, Executive Director, provided the Board the press release of the updated Uniform CPA Examination Blueprint for the redesign of the CPA Exam.

Kristi Justice, Executive Director, provided the Board correspondence from NASBA regarding the pathway to CPA.

The NASBA Annual Meeting was held on October 30 – November 2, 2022 in San Diego, California. Executive Director and Board President attended the annual meeting.

Kristi Justice, Executive Director, provided the Board a letter from NASBA of her appointment to the NASBA Enforcement Resource Committee for 2022-23.

8. Other

Executive Director provided the Board feedback from the WVBOA newsletter.

The Board discussed updates to the current online database system from Albertson, Inc. A discussion was held regarding the WVBOA process of application approvals.

Executive Director provided the Board an oral and written Office Report for October 1 to December 31, 2022.

9. Future Board Meetings

April 28, 2023

10. Quarterly Reports

The following reports were made part of the quarterly record and available to each member for 2022 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 Keith Fisher and second by Barry Burgess, the meeting was adjourned at 1:40 p.m.

We certify that this is a true copy of the Minutes of the West Virginia Board of Accountancy for January 27, 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: 9/30/2022 -- 9:30 AM
Location: University of Charleston 2300 MacCorkle Ave SE Charleston, WV 25304
Purpose: To Review Complaints and conduct regularly scheduled business regarding the Board of Accountancy.
Notes:
Meeting was approved : 7/27/2022 9:51:16 AM

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Wednesday, July 27, 2022 — 9:51 AM

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Friday, September 30, 2022 9:30 a.m.

AGENDA

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CALL TO ORDER**1. APPROVAL OF MINUTES**

- ▶ July 15, 2022

2. COMPLAINTS/EXECUTIVE SESSION

2023-01 (New)

Firms - Without Firm Permit

Peer Review Matters

3. LEGISLATIVE MATTERS

- ▶ WVBOA Legislative Rule 1CSR1 Update

4. CPA EXAMINATION

- ▶ Approve 2022 Q3 Successful Exam Candidates
- ▶ Review NASBA 2022 Q2 Candidate Performance Reports

5. FINANCIAL REPORT / P-CARD

- ▶ Receive *Receipts & Disbursements Report* for fiscal period ending September 30, 2022
- ▶ 2022 Q3 P-Card Expenditure Report for Board ratification

6. LICENSING / CPE / FIRMS

- ▶ CPA Experience Question Response
- ▶ Exam Extension Request
- ▶ CPA / Firm Question
- ▶ Duplicate Wall Certificate Request
- ▶ CPE Audit Update

7. NASBA / AICPA

- ▶ NASBA Annual Meeting
- ▶ NASBA - Regional Directors' Focus Questions
- ▶ NASBA - Enforcement Training Seminars

8. OTHER

- ▶ WVBOA FY2022 Annual Report
- ▶ Board Office & Board Member Update

FUTURE BOARD MEETINGS

- ▶ January 27, 2023; April 28, 2023

2022 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:
Theodore A. Lopez, CPA – President
Barry L. Burgess, CPA – Vice President
Keith D. Fisher, Esq., Public Member- Secretary
Horace W. Emery, CPA-Assit. Sec.
Richard A. Hudson, CPA
Virginia C. Slack, CPA
Jason P. Staats, CPA

Kristi A. Justice, Executive Director

Friday, September 30 2022, 9:30 a.m. Board Meeting Minutes Page 1 of 4
The Board of Accountancy met on Friday, September 30, 2022 at 9:30 a.m. in the Erma Byrd Art Gallery at the University of Charleston.

Board Members in Attendance were:
Theodore A. Lopez, CPA - President
Barry L. Burgess, CPA - V. President
Keith D. Fisher, Esq. - Secretary
Horace W. Emery, CPA – Assist. Secretary
Richard A. Hudson, CPA
Virginia C. Slack, CPA- via Zoom
Jason P. Staats, CPA

Others in Attendance were:
Kristi A. Justice, Executive Director
Stefani D. Young, Board Staff
Sara B. Short, Board Staff
Judy Proctor, WVSCPA
UC Students
Suzanne King

The meeting was called to order at 9:36 a.m. by Ted Lopez, Board President, for which the following actions were recorded.

1. Approval of Minutes

Upon motion by Barry Burgess and second by Horace Emery the Minutes of the July 15, 2022 meeting, were approved as presented. Motion carried.

2. Complaints/Executive Session

Upon motion by Horace Emery and second by Barry Burgess, the Board went into Executive Session at 9:42 a.m. to consider disciplinary matters pursuant to W. Va. Code § 6-9A-4. Motion carried.

Upon motion by Horace Emery and second by Keith Fisher, the Board came out of Executive Session at 10:13 a.m. and made the following actions part of the record:

2023-01: The Compliant Committee reported this matter is awaiting response from licensee.

Peer Review Matters: The Complaint Committee reported Peer Review Matters are being monitored and will provide an update at the January 2023 meeting.

3. Legislative Matters

Horace Emery provided the Board an update from the WV Legislative Rule-Making Review Committee meeting held on September 15, 2022 regarding Board Rules and Rules of Professional Conduct (1-01). The Legislative Rule-Making Review Committee recommended

that the WV Legislature authorize the agency to promulgate the Legislative rule as originally filed.

4. CPA Examination

Upon motion by Horace Emery and second by Richard Hudson, the three exam candidates for 2022 Q3 were approved. Motion carried.

The Board reviewed the exam candidate performance reports provided by NASBA for 2022 Q2.

5. Financial Report / P Card / Budget

The Board received the *Receipts and Disbursements Report* for the period ending September 19, 2022, as follows:

Beginning Cash Balance, July 1, 2022	\$ 555,039.88
Total Receipts	\$ 27,420.00
Total Disbursements	\$(89,600.70)
Ending Cash Balance, September 19, 2022	\$ 492,859.18

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

Upon motion by Horace Emery and second by Barry Burgess, the Board ratified the P-Card purchases for 2022 Q3. Motion Carried.

6. Licensing / CPE / Firms

The Board reviewed an email response from a successful exam candidate regarding experience verification.

The Board reviewed and considered a request to extend an exam candidate's exam score expiration date. Upon motion by Barry Burgess and second by Horace Emery, the exam score extension request was approved. Motion carried.

The Board reviewed and considered a question regarding if a firm permit is needed to use the CPA title from an individual whose license is in Retired Status. Upon motion by Horace Emery and second by Keith Fisher the individual will not need a firm permit, but will need to reinstate his CPA license to use the CPA title. Motion Carried. Richard Hudson recused himself from the vote.

The Board reviewed an email for a duplicate wall certificate request from an individual who has an Inactive – CPA license. Upon motion by Horace Emery and second by Barry Burgess the request was approved. Motion carried.

The Board reviewed an email request from a licensee who has been selected for the random CPE audit. Upon motion by Richard Hudson and second by Keith Fisher, a 3-month extension was granted to the licensee to comply with the CPE audit request. Motion carried.

Stefani Young, CPE Coordinator, provided the Board an update on the FY2021 CPE audit.

7. NASBA / AICPA

The NASBA Annual Meeting will be held on October 30 – November 2, 2022 in San Diego, California. Executive Director and Board President will be attending the in person annual meeting.

Kristi Justice, Executive Director, discussed the NASBA Regional Directors' Focus Questions with the Board. Executive Director will submit the responses prior to the deadline on October 3, 2022.

Kristi Justice, Executive Director, reported she attended an in-person meeting for Executive Directors in September at NASBA Headquarters in Nashville, TN. Executive Director provided the Board an update of the meeting.

Kristi Justice, Executive Director, provided the Board information on the NASBA Enforcement Training Webinar Series. The enforcement training is provided to Executive Directors about regulatory disciplinary procedures and enforcement options.

8. Other

Kristi Justice, Executive Director, provided the Board content for the FY2022 Annual Report. NASBA is assisting in compiling the report in a nice format. Upon motion by Jason Staats and second by Barry Burgess, Kristi Justice will be assisted by Horace Emery in finalizing the FY2022 WVBOA Annual Report. Motion carried,

Executive Director provided the Board an oral and written Office Report for July 1 to September 30, 2022.

Board members held a roundtable discussion with the University of Charleston students.

9. Future Board Meetings

January 27, 2023 (Virtual Meeting); April 28, 2023

10. Quarterly Reports

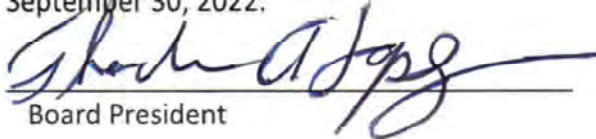
The following reports were made part of the quarterly record and available to each member for 2022 Q3:

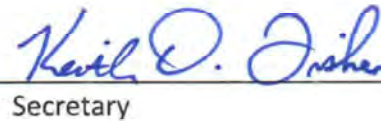
- I. Exam Candidates Who Sat
- II. Approved Exam Candidates

- III. Approved Firms
- IV. Approved Licensees
- V. Candidate Care Report

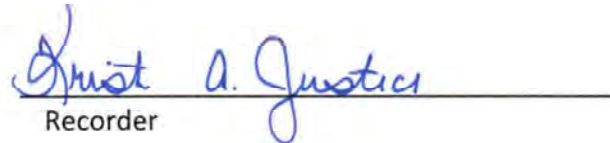
With no further business to come before the Board, upon motion made by Barry Burgess and second by Keith Fisher, the meeting was adjourned at 1:47 p.m.

We certify that this is a true copy of the Minutes of the West Virginia Board of Accountancy for September 30, 2022.


Board President


Secretary


Assistant Secretary


Recorder

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Meeting Notice Detail

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WV Board of Accountancy <i>WV Board of Accountancy</i>
Date/Time: 7/15/2022 -- 9:30 AM
Location: WVBOA Office - Charleston, WV
Purpose: To conduct a regular scheduled business meeting and discuss complaints. Agenda is available 3 days prior to the meeting by contacting the Board Office.
Notes:
Meeting was approved : 5/11/2022 10:10:37 AM

[Back to Meeting Notices](#)

Wednesday, May 11, 2022 — 10:11 AM

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Friday, July 15, 2022 9:30 a.m.

AGENDA

Page 1 of 1

CALL TO ORDER**1. APPROVAL OF MINUTES**

- ▶ April 29, 2022

2. COMPLAINTS/EXECUTIVE SESSION

Unlicensed Practice

Firms - Without Firm Permit

3. LEGISLATIVE MATTERS

- ▶ WV Legislative Auditor Data Collection Update
- ▶ WVBOA Legislative Rule 1CSR1 Public Comments

4. CPA EXAMINATION

- ▶ Approve 2022 Q2 Successful Exam Candidates
- ▶ Review NASBA 2022 Q1 Candidate Performance Reports

5. FINANCIAL REPORT / P-CARD

- ▶ Receive *Receipts & Disbursements Report* for fiscal period ending June 30, 2022
- ▶ 2022 Q2 P-Card Expenditure Report for Board ratification

6. LICENSING / CPE / FIRMS

- ▶ CPA Evolution Transition Recommendation
- ▶ CPA Experience Question
- ▶ Transcript/Course Question
- ▶ Exam Extension Request
- ▶ Firm Questions
- ▶ CPE Report

7. NASBA / AICPA

- ▶ NASBA Regional Meeting Reflection / Principle Place of Business Discussion
- ▶ The Center for the Public Trust Professional Program Presentation

8. OTHER

- ▶ Discuss Board Office Refrigerator Purchase
- ▶ Discuss possibility of WVBOA Board meeting held on a College Campus
- ▶ Board Office & Board Member Update

FUTURE BOARD MEETINGS

- ▶ October 21, 2022; January 27, 2023; April 28, 2023

2022 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:
Theodore A. Lopez, CPA – President
Barry L. Burgess, CPA – Vice President
Keith D. Fisher, Esq., Public Member- Secretary
Horace W. Emery, CPA-Assit. Sec.
Richard A. Hudson, CPA
Virginia C. Slack, CPA
Jason P. Staats, CPA

Kristi A. Justice, Executive Director

Friday, July 15, 2022, 9:30 a.m.

Board Meeting Minutes

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The Board of Accountancy met on Friday, July 15, 2022 at 9:30 a.m. in the conference room at Suttle & Stanlnaker, PLLC.

Board Members in Attendance were:

Theodore A. Lopez, CPA - President
Barry L. Burgess, CPA - V. President
Keith D. Fisher, Esq. - Secretary
Horace W. Emery, CPA – Assist. Secretary
Richard A. Hudson, CPA - via Zoom
Virginia C. Slack, CPA
Jason P. Staats, CPA

Others in Attendance were:

Kristi A. Justice, Executive Director
Stefani D. Young, Board Staff
Sara B. Short, Board Staff
Judy Proctor, WVSCPA via Zoom

The meeting was called to order at 9:33 a.m. by Ted Lopez, Board President, for which the following actions were recorded.

1. Approval of Minutes

Upon motion by Barry Burgess and second by Horace Emery the Minutes of the April 29, 2022 meeting, were approved as presented. Motion carried.

2. Complaints/Executive Session

Upon motion by Horace Emery and second by Barry Burgess, 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 Horace Emery and second by Keith Fisher, the Board came out of Executive Session at 10:33 a.m. and made the following actions part of the record:

Unlicensed Practice: 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. On motion by Horace Emery and second by Keith Fisher, the board dismissed this matter. Motion carried.

WV Firm- Firm Permit: On a motion by Barry Burgess and second by Keith Fisher the Board voted for Kristi Justice, Executive Director, to contact the firm and inform them of the requirements needed for compliance. Kristi is to receive guidance from JoAnne Vella, Legal Counsel with the WV Office of Attorney General, regarding this matter. Motion carried.

3. Legislative Matters

The Board reviewed the WV Legislative Auditor's Post Audit report of the analysis of all Chapter 30 licensing boards. This report assessed Chapter 30 licensing boards' utilization of IT services and web functionalities.

Executive Director, Kristi Justice, provided the Board comments received during the public comment period of the proposed Legislative Rule change to Series 1 Rule – Board of Accountancy Board Rules and Rules of Professional Conduct. Kristi Justice will respond to the comments.

The Board discussed the WVBOA Legislative Committee to assist Kristi Justice with legislative matters. Horace Emery and Virginia Slack will be members on the committee for FY 2023.

4. CPA Examination

Upon motion by Horace Emery and second by Barry Burgess, the four exam candidates for 2022 Q2 were approved. Motion carried.

The Board reviewed the exam candidate performance reports provided by NASBA for 2022 Q1.

5. Financial Report / P Card / Budget

The Board received the *Receipts and Disbursements Report* for the period ending June 30, 2022, as follows:

Beginning Cash Balance, July 1, 2021	\$ 552,125.26
Total Receipts	\$335,336.63
Total Disbursements	\$(332,422.01)
Ending Cash Balance, June 30, 2022	\$ 555,039.88

Upon motion by Horace Emery and second by Barry Burgess, the Board approved the financial report. Motion carried.

Upon motion by Barry Burgess and second by Keith Fisher, the Board ratified the P-Card purchases for 2022 Q2. Motion Carried.

6. Licensing / CPE / Firms

The Board reviewed the NASBA CPA Evolution Transition Recommendation. Upon motion by Horace Emery and second by Richard Hudson, the NASBA CPA Evolution Transition Recommendation was adopted by the Board. Motion Carried.

The Board reviewed a request by a successful exam candidate with work experience verification under an Inactive-CPA whose status was Active when working under the licensee. The Board discussed the request. Upon motion by Keith Fisher and second by Jason Staats, Executive

Director will email the individual the language in the West Virginia Board of Accountancy Series 1 Rule section 1-1-4.1.c Certification Experience. Motion Carried.

The Board reviewed an email question from an individual regarding an education course. Upon motion by Horace Emery and second by Barry Burgess, to provide the individual the two options discussed by the Board. Motion carried.

The Board reviewed and considered a request to extend an exam application and exam candidate's exam score expiration date. Upon motion by Barry Burgess and second by Jason Staats, the exam score extension request was approved for a one time nine-month extension. Motion carried.

The Board reviewed and considered a question regarding a firm name of an individual who is getting married. Upon motion by Barry Burgess and second by Richard Hudson, Executive Director will contact the firm and provide the WVBOA Statue §30-9-26. (d) regarding firm name. Motion Carried.

The Board reviewed and considered a question from a licensee who inquired about opening a business in West Virginia only performing tax resolutions for individuals and businesses. The individual will exclude their name and CPA from the new company. Upon motion by Barry Burgess and second by Richard Hudson the board approved the request as long as they exclude "CPA" from the company including all advertisement. Motion Carried.

The Board reviewed and considered a question from a firm regarding a potential new client. Upon motion by Keith Fisher and second by Horace Emery, the Board determined this matter is out of the jurisdiction of the Board and that the firm may wish to consider seeking legal advice. Motion Carried.

Stefani Young, CPE Coordinator, provided the Board a CPE report.

7. NASBA / AICPA

The NASBA Regional Meeting was held in West Virginia during June 2022. Five board members and Executive Director attended the meeting. Board members provided feedback regarding the meeting.

NASBA Center for Public Trust Professional Program provided a virtual presentation to the Board. The program is designed to help practitioners recognize ethical issues, resolve ethical dilemmas, and create positive ethical behavior in each state.

Kristi Justice, Executive Director, attended an In-person meeting of the NASBA Enforcement Committee in May 2022 in Nashville, TN. Executive Director provided the Board an update of the meeting.

The NASBA Annual Meeting will be held the end of October 2022 in San Diego, CA. The board discussed the Board President and Executive Director attending the meeting.

8. Other

The Board welcomed the new board member appointments of Virginia Slack, Richard Hudson, Jason Staats and the reappointment of Keith Fisher, Public Member, to the West Virginia Board of Accountancy effective July 11, 2022.

The Board discussed potentially holding the September 30, 2022 board meeting on the University of Charleston campus.

Executive Director provided the Board an oral and written Office Report for April 1 to June 30, 2022.

9. Future Board Meetings

September 30, 2022; January 27, 2023; April 28, 2023

10. Quarterly Reports

The following reports were made part of the quarterly record and available to each member for 2022 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 Barry Burgess and second by Keith Fisher, the meeting was adjourned at 2:00 p.m.

We certify that this is a true copy of the Minutes of the West Virginia Board of Accountancy for July 15, 2022.

 _____ Board President	 _____ Secretary
 _____ Assistant Secretary	 _____ Recorder