

West Virginia Board of Accountancy

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

Patrick Morrissey, Governor



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

Kristi A. Justice, Executive Director

Friday, September 19, 2025, 10:00 a.m. Board Meeting Minutes Page 1 of 3

The Board of Accountancy met on Friday, September 19, 2025, at 10:00 a.m. on the Campus of WVU in Morgantown, WV.

Board Members in Attendance were:

Virginia C. Slack, CPA – President
Keith D. Fisher, Esq. – Secretary
Brian D. Wadsworth, CPA – Asst. Secretary
Richard A. Hudson, CPA, Esq (Virtual)

Barry L. Burgess, CPA
Richard A. Riley, CPA, PhD, CFE, CFF
JoAnne Vella, Esq. (Virtual)

Others in Attendance were:

John Johnson NASBA
Megan Kueck, WV Society of CPAs
WVU Accounting Students
Kristi A. Justice, Executive Director
Sara Short, Board Staff (Virtual)

The meeting was called to order at 10:02 a.m. by Virginia Slack, Board President, for which the following actions were recorded.

1. Approval of Minutes

Upon motion by Brian Wadsworth and seconded by Richard Riley, the minutes of the July 8, 2025, meeting were approved as presented. *Motion carried.*

2. Complaints/Executive Session

Upon motion by Keith Fisher, seconded by Barry Burgess, the Board entered Executive Session at 10:07 a.m. to consider disciplinary matters in accordance with W. Va. Code § 6-9A-4. *Motion carried.*

Upon motion by Barry Burgess, seconded by Brian Wadsworth, the Board exited Executive Session at 10:32 a.m. The following actions were taken and made part of the official record:

- **Case 2025-02:** Consent Agreement and Order was discussed by the Board.
- **Peer Review Matters:** None to report.

3. Legislative Matters

John Johnson, NASBA Vice President, Legislative and Governmental Affairs provided updates on national mobility and pathways initiatives.

The Board discussed potential amendments to WV Code Chapter 30, Article 9 to allow for an additional education pathway to CPA licensure. An update was given on recent joint meetings with the West Virginia Society of CPAs regarding these proposed changes. Committee meetings will continue.

4. CPA Examination

Upon motion by Barry Burgess, seconded by Brian Wadsworth, the Board approved six examination candidates for the third quarter of 2025. *Motion carried.*

The Board reviewed the NASBA 2025 Q2 Candidate Performance Report.

The Board discussed new information regarding changes for 529 Savers

5. Financial Report / P Card / Budget

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

- **Beginning Cash Balance (July 1, 2024):** \$455,928.03
- **Total Receipts:** \$35,982.50
- **Total Disbursements:** \$(87,507.47)
- **Ending Cash Balance (June 30, 2025):** \$404,403.06

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

Upon motion by Richard Riley, seconded by Barry Burgess, the Board ratified the P-Card purchases for the first quarter of 2026. *Motion carried.*

6. Licensing / CPE / Firms

The Board received an update on the status of the ongoing CPE Audit.

Discussion was held regarding the process for completing the Verification of Eligibility (VOE) with the WV Secretary of State when registering CPA firms.

7. NASBA / AICPA

NASBA Annual Meeting – Executive Director Kristi Justice informed the Board of the upcoming 118th NASBA Annual Meeting, scheduled for October 26–29, 2025, in Chicago, Illinois. NASBA has provided scholarships for the Executive Director, Board President, and Dr. Richard Riley.

NASBA Accountancy Licensure Database (ALD) – Update presented by Kristi Justice.

8. Other

The Executive Director presented oral and written Office Reports covering the period from July 1 through August 31, 2025.

A roundtable discussion was held with Board members and WVU accounting students.

Future Board Meetings

- January 23, 2026 - Virtually
- May 8, 2026 - WVBOA Office

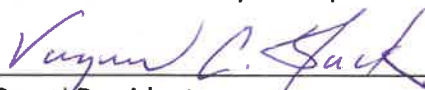
10. Quarterly Reports

The following quarterly reports for Q3 2025 were distributed and made part of the official record:

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

With no further business, upon motion by Brian Wadsworth and second by Keith Fisher, the meeting adjourned at **2:34 p.m.**

We hereby certify that this is a true and accurate copy of the Minutes of the West Virginia Board of Accountancy for September 19, 2025.



Board President



Secretary



Assistant Secretary



Recorder

