

# WEST VIRGINIA BOARD OF ACCOUNTANCY

FOR THE RECORD . . .

Spring Edition 2026



## Board Members

Virginia C. Slack, CPA (Elkview) – President  
Jason P. Staats, CPA (Hurricane) – Vice President  
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## Assistant Attorney General Representative

JoAnn Vella

## Board Staff

Kristi A. Justice – Executive Director  
Stefani D. Young – CPE Coordinator/Applications

## Contact Information

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## A MESSAGE FROM OUR BOARD PRESIDENT



Virginia C. Slack, CPA

We did it!!! As of March 2, House Bill 4088 was signed by Governor Morrisey and became part of the West Virginia CPA law. As of the effective date of May 24, 2026, there will exist three educational pathways to become a Certified Public Accountant in the state. West Virginia will join 38 other states in this nationwide initiative to remove some of the time requirements and expensive barriers for students in their efforts to become a part of the profession.

When my tenure for President of the WV Accountancy Board occurred this year, I had no idea I would be a part of this worthwhile and exciting process. Much gratitude goes to the WV Society and all their front-end work on this Bill contacting legislators that made the introduction of this Bill, legislative hearings and floor votes go so smoothly. Additionally, many thanks go to the great group of CPAs who kept showing up numerous times at the Capitol each time this Bill was appearing in the legislative process to show our support, because we all knew the importance of its passage.

As President for this year, I have not only been so honored to have been a part of this Bill passage, but also to lead this Board of Accountancy. This Board is comprised of such a group of hard-working, dedicated professionals who believe in the protection of the public and the reputation of the CPA profession in this state. Issues before the Board are always dealt with through thoughtful discussions and attention to details.

However, my greatest appreciation goes to the 2-person staff of the Accountancy Board office. Their dedication to handling the requirements of the office with such professionalism is impressive. Additionally, their daily interaction with students, CPAs, the public, state and national groups, with always the thought of protecting the West Virginia CPA profession, is so gratifying. It definitely makes the job of being President easy!

As I look to the end of my term soon, I will always remember this time with wonderful memories, fabulous friends and the humble honor of serving the CPA professionals in this great state of West Virginia.

Virginia C. Slack, CPA  
President, West Virginia Board of Accountancy

## CPA LICENSE RENEWAL: MARK YOUR CALENDARS

All Certified Public Accountant (CPA) licenses expire annually on **June 30**. To remain in good standing, licensees must complete their renewal by this deadline.

Late renewals will be accepted from **July 1 through July 31**, subject to an additional **\$50 late fee**. After July 31, licensees must apply for reinstatement.



A MEMBER OF

NASBA



Kristi Justice

## FROM THE EXECUTIVE DIRECTOR: HB 4088 SIGNED INTO LAW — NEW PATHWAYS TO CPA LICENSURE IN WEST VIRGINIA

As Executive Director of the West Virginia Board of Accountancy, I am pleased to share important news that marks a meaningful step forward for our profession.

On March 2, 2026, Governor Patrick Morrisey signed House Bill 4088 into law. Effective May 24, 2026, this legislation creates an additional pathway to CPA licensure in West Virginia while maintaining the requirement that all candidates successfully pass the Uniform Certified Public Accountant (CPA) Examination.

A key highlight of the new law is the added flexibility in meeting educational requirements. Applicants may now qualify through one of the following pathways, provided the degree is earned from an institution acceptable to the Board and includes an accounting concentration or its equivalent, as determined by Board rule:

- A post-baccalaureate degree
- A bachelor's degree plus 30 additional semester credit hours
- A bachelor's degree

The statute also removes references to the long-standing 120- and 150-hour benchmarks, shifting instead to a broader focus on bachelor's and master's degree pathways. In response, the Board will submit proposed legislative rule changes to update Series 1 Board Rules and the Rules of Professional Conduct to align with these statutory revisions.

The law further establishes experience requirements tied to the selected educational pathway. Candidates qualifying with a post-baccalaureate degree or a bachelor's degree plus 30 additional credit hours must complete one year of relevant experience. Those qualifying with a bachelor's degree must complete two years.

Qualifying experience must involve the application of accounting-related skills—such as attest, compilation, management advisory, financial advisory, tax, or consulting services—and may be obtained in public practice, industry, government, academia, or not-for-profit organizations. All experience must be verified by a licensed CPA and meet any additional requirements established by the Board.

I would like to extend my sincere appreciation to the many individuals and organizations who contributed to the passage of this legislation. The board members of the West Virginia Board of Accountancy were instrumental throughout the legislative session, diligently tracking bills and attending committee meetings to support this effort. I also want to thank the West Virginia Society of CPAs for their continued partnership and support—this achievement would not have been possible without their collaboration and advocacy.

This legislation reflects a thoughtful approach to expanding access to CPA licensure while preserving the high standards that define our profession. I am confident it will strengthen the pipeline of future CPAs and support the continued growth and integrity of public accounting in West Virginia.

Kristi Justice  
Executive Director  
West Virginia Board of Accountancy

# WEST VIRGINIA BOARD OF ACCOUNTANCY

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## RENEWAL NOTIFICATIONS

The Board will send email reminders to assist licensees with timely renewal and reporting. Please ensure your contact information is current.

### Online License Renewal Notifications:

- First reminder: First week of May
- Weekly reminders: Second week of May through July 31
- Additional reminders may be sent periodically during this timeframe

### CPE Reporting Notifications:

- First reminder: First week of December
- Weekly reminders: January 1 through January 31

### Important Deadlines

- CPE Completion Deadline: December 31
- CPE Reporting Deadline: January 31
- License Renewal Period: First week of May through June 30
- Late Renewal Period: July 1 through July 31 (includes \$50 late fee)

### Retiring CPAs

Licensees planning to retire at the end of the calendar year must submit a written request for Retired/Inactive status within 30 days of the effective date. Requests may be emailed to [wvboa@wv.gov](mailto:wvboa@wv.gov).

To qualify for inactive status (defined as being in good standing with the Board), licensees must complete and report all Continuing Professional Education (CPE) requirements for their final full calendar year of licensure.

## CPA EXAM SCORE RELEASE DATES (2026)

### Core Sections

(Continuous Testing – Rolling Releases)

Exam Data Received By	Target Score Release
March 31	April 9
April 23	May 7
May 16	May 27
June 8	June 16
June 30	July 10
July 23	August 7
August 15	August 25
September 7	September 15
September 30	October 9
October 23	November 10
November 15	November 24
December 8	December 16
December 31	January 12, 2027

### Discipline Sections

(Quarterly Testing Windows)

Testing Window	Target Score Release
January 1 – 31	March 13
April 1 – 30	June 16
July 1 – 31	September 11
October 1 – 31	December 15

## CPE CORNER

By Stefani D. Young, CPE Coordinator

In my role as CPE Coordinator for the West Virginia Board of Accountancy, I receive many of the same questions each year. I hope the following Q&A helps address some of the most common inquiries.

### Q: I cannot log into the online CPE Reporting Form—it says my information does not match. What should I do?

A: Please make sure you are using the email address listed as your business email and that your license number is entered correctly. Be sure to include the "WV00" prefix (or "WV000" for some older licenses) along with your four-digit certificate number. If you continue to experience issues, contact the Board office as soon as possible at [wvboa@wv.gov](mailto:wvboa@wv.gov).

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## CPE CORNER CONTINUED

**Q: I did not complete the required CPE hours for this calendar year. Can I change my license status to Inactive?**

A: No. The Board does not allow licensees to switch to "Inactive" status to avoid meeting CPE requirements. If you were actively licensed for the full calendar year, you must meet CPE compliance. Inactive status is reserved for licensees who have met their CPE requirements for their final full year and have notified the Board of their intent not to renew.

**Q: I did not complete enough CPE hours but want to remain actively licensed. What are my options?**

A: You may submit a CPE Extension Request Form through the Board's website along with the \$75 fee. This allows you to complete your required hours after the calendar year ends and apply them to the prior reporting year. You have until June 15 to complete and report your CPE and still renew your license on time.

**Q: I did not receive a reminder to report my CPE and now my filing is late. Can the \$150 late fee be waived?**

A: The Board sends all correspondence via email, including multiple renewal and reporting reminders. During the most recent renewal period (June 1–July 31), sixteen reminders were sent. It is essential to keep your contact information up to date. Any changes to your personal or employer information must be reported within 30 days using the Change of Information form on the Board's website.

**Q: How can I tell if a course qualifies for CPE credit?**

A: The Board accepts courses from NASBA-approved sponsors, the AICPA, and State CPA Societies. Many providers include their NASBA registry number on completion certificates. You can also verify sponsors at: <https://www.nasbaregistry.org/sponsor-list>

If you are unsure whether a course qualifies, please email the following information for review:

- Timed agenda
- Detailed course/session description
- Speaker biography(ies)

Send materials to [Stefani.D.Young@wv.gov](mailto:Stefani.D.Young@wv.gov).

**Q: What is the difference between "In-House" training and "On-the-Job" training?**

A:

- On-the-Job training is informal instruction provided during regular work activities, typically by a supervisor or colleague. This type of training does not qualify for CPE credit under Board Rule 1CSR1.7.3.b.4.
- In-House training is a formal program provided by an employer with defined learning objectives, scheduled times, and a qualified instructor. Attendance must be tracked (e.g., sign-in sheet), and certificates of completion should be issued.

**Q: I was selected for a random CPE audit. What if I am missing certificates?**

A: Licensees must retain all CPE documentation for four calendar years. If a certificate is missing, contact the course provider to request a duplicate. Since 2021, the Board has conducted annual random audits. If selected, you will receive email instructions, including submission deadlines.

Please submit certificates as PDF files directly to the CPE Coordinator. Do not send ZIP files, as they are blocked by the state firewall. You will receive confirmation once your documents are received.

**Q: My CPE certificates show fractional credits (e.g., 1.2, 1.6, 0.5), and I was notified of a deficiency. Why?**

A: Board Rule 7.3.d.2 states that one hour of credit is awarded for each 50 minutes of participation. Credits are rounded down to the nearest half-hour, and no credit is given for programs under 50 minutes.

When calculating your total hours, be sure to apply this rule. Your CPE Compliance Confirmation email will outline your required hours (including ethics) for the next year—retain this along with your documentation for four years.

If rounding results in a deficiency, you may submit a CPE Extension Request to complete the remaining credits before license renewal.

If you have additional questions not covered here, please feel free to contact me directly at [Stefani.D.Young@wv.gov](mailto:Stefani.D.Young@wv.gov).

# WEST VIRGINIA BOARD OF ACCOUNTANCY

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## UPCOMING BOARD OFFICE CLOSURE DATES

In accordance with the holiday schedule adopted by the State of West Virginia, the Board office will be closed on the following dates:

May 12 – Primary Election Day  
May 25 – Memorial Day  
June 19 – West Virginia Day (observed)  
July 3 – Independence Day (observed)  
September 7 – Labor Day  
October 12 – Columbus Day  
November 3 – General Election Day  
November 11 – Veterans Day  
November 26 – 27 – Thanksgiving Holiday  
December 24 – 25 – Christmas Holiday

## PLEASE UPDATE ANY NAME OR ADDRESS CHANGES

To ensure timely and accurate delivery of licensure correspondence, all licensees and CPA Examination candidates are required to notify the Board in writing within thirty (30) days of any changes to their contact information. This includes changes to email address, employment, mailing address, or legal name.

Updates may be submitted by completing the online CPA Change of Information form at: <https://www.boa.wv.gov/changeinfo/CPA/index.asp> or by emailing the Board office at: [wvboa@wv.gov](mailto:wvboa@wv.gov)

### **Name Changes**

If your name has changed, you must provide a copy of the legal document supporting the change. Acceptable documentation includes a marriage certificate or a divorce decree. Divorce documentation must include the Civil Action Number and the page indicating the name change.

### **Firm Reporting Requirements**

CPA firms are required to notify the Board in writing if any of the following occur:

- Formation of a new firm
- Addition of a partner, member, manager, or shareholder
- Retirement, withdrawal, or death of a partner, member, manager, or shareholder
- Change in the name of the firm
- Dissolution of the firm
- Change in management of any branch office within the state
- Establishment, closure, or relocation of a branch office within the state
- Any event resulting in the firm's noncompliance with Accountancy Rules or Rules of Professional Conduct

### **Submission of Firm Updates**

Firms may submit notifications by email to [wvboa@wv.gov](mailto:wvboa@wv.gov) or by mail to:

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

Maintaining current contact information is essential to ensure compliance with Board requirements and receipt of important communications.



# Congratulations!

## NEW LICENSEES JANUARY 1, 2025 – DECEMBER 31, 2025

Nicholas Amore  
David A. Brauer  
Taylor A. Buonamici  
Jamie L. Chambers  
Morgan T. Clay  
Lucas Costello  
John H. Craig  
Amanda J. Emrick  
Anthony J. Ferch, II  
Jack Fuentes  
Rachel A. Gaspar  
Garrison Hartwell

Loraine Heckenberg  
John R. Jones  
Isabelle R. Karnes  
Morgan Kinder  
Phyllis A. Kotwicki  
Robert Leonard  
Olivia W. Lewis  
Ellis Lilly  
Muruvet B. Manay  
Alijah T. Martin  
Marcus Mason  
Olivia K. Mensore

Andrew G. Michael  
Sabrina Millner  
Tammy Montroso  
Colten Moore  
Joseph P. Mowery  
James W. Murray  
James M. O'Brien, II  
Shawn M. Peters  
Don A. Potesta  
Cameron Queen  
Cody C. Reeves  
Jeffrey A. Rheiner

Savanna Ross  
Curtis M. Sams, III  
Olivia D. Schrader  
Kaylee Stengel  
Alexandra Tennant  
Michael A. Valentine  
Ericka P. Vance  
Christopher Venuto  
Amanda M. Welsh  
Maraya Williamson  
Shelby L. Zerkle

## SUCCESSFUL EXAM CANDIDATES JANUARY 1, 2025 – DECEMBER 31, 2025

Nicholas Amore  
Madison P. Beatson  
Samantha L. Berrett  
John C. Bober, IV  
Taylor A. Buonamici  
Trevor Cantrell  
Jamie L. Chambers  
Morgan T. Clay  
Lucas Costello  
John H. Craig

Sydney M. Cunningham  
Amanda J. Emrick  
Anthony J. Ferch, II  
Jack Fuentes  
Rachel A. Gaspar  
John R. Jones  
Zachary Katzenstein  
Morgan Kinder  
Brandi L. Lambka  
Olivia W. Lewis

Ellis Lilly  
Marcus Mason  
Olivia K. Mensore  
Andrew G. Michael  
Colten Moore  
James M. O'Brien, II  
Shawn M. Peters  
Don A. Potesta  
Cameron Queen  
Trey Ritchie

Savanna Ross  
Curtis M. Sams, III  
Kaylee Stengel  
Alexandra Tennant  
Michael A. Valentine  
Ericka P. Vance  
Maraya Williamson  
Rylee M. Witmer  
Shelby L. Zerkle