

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, January 23, 2026, 9:30 a.m. Board Meeting Minutes Page 1 of 3

The Board of Accountancy met on Friday, January 23, 2026, at 9:30 a.m. virtually.

Board Members in Attendance were:

Virginia C. Slack, CPA – President
Jason P. Staats, CPA – Vice President
Keith D. Fisher, Esq. – Secretary
Brian D. Wadsworth, CPA – Asst. Secretary

Barry L. Burgess, CPA
Richard A. Hudson, CPA, Esq
Richard A. Riley, CPA, PhD, CFE, CFF

Others in Attendance were:

JoAnne Vella, Esq.
Kristi A. Justice, Executive Director
Stefani Young, Board Staff
Megan Kueck, WV Society of CPAs

The meeting was called to order at 9:32 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 October 21, 2025, meeting were approved as presented. *Motion carried.*

2. Complaints/Executive Session

Upon motion by Rick Hudson, seconded by Barry Burgess, the Board entered Executive Session at 9:35 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 10:57 a.m. The following actions were taken and made part of the official record:

- **Case 2026-01:** This matter is still under investigation
- **Case 2026-02:** This matter is still under investigation
- **Case 2026-03:** Upon motion by Barry Burgess and second by Richard Riley, The Board voted to open Complaint #2026-03 on this matter. *Motion carried.*
- **Peer Review Matters:** None to report.

- **Unlicensed Practice Matters:** Two matters remain under investigation.

3. Legislative Matters

The Board discussed HB 4088 and Senate Bill 532, which propose amendments to WV Code Chapter 30, Article 9 to allow an additional education pathway to CPA licensure.

Three Board members testified before the House Government Administration Committee on January 20, 2026, regarding HB 4088.

Kristi A. Justice, Executive Director, provided information from NASBA regarding similar legislation enacted in other states.

Megan Kueck, Executive Director of the West Virginia Society of CPAs, provided an update on CPA Day at the Legislature and other Society activities during the FY 2026 Legislative Session.

4. CPA Examination

Upon motion by Richard Riley, seconded by Jason Staats, the Board approved twelve examination candidates for the fourth quarter of 2025. *Motion carried.*

The Board reviewed the NASBA 2025 Q3 & Q4 Candidate Performance Report.

5. Financial Report / P Card / Budget

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

- **Beginning Cash Balance (July 1, 2025):** \$414,430.37
- **Total Receipts:** \$43,114.55
- **Total Disbursements:** \$(162,849.63)
- **Ending Cash Balance (December 31, 2025):** \$294,695.29

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

Upon motion by Barry Burgess, seconded by Keith Fisher, the Board ratified the P-Card purchases for the second quarter of FY2026. *Motion carried.*

6. Licensing / CPE / Firms

The Board discussed an inquiry received by the Executive Director regarding the use of the CPA title.

The Board also discussed a recently registered CPA firm and issues related to the firm's name.

7. NASBA / AICPA

President Virginia Slack provided an update on the 118th NASBA Annual Meeting, held in Chicago, Illinois, noting that NASBA awarded scholarships for the Executive Director, Board President, and Dr. Richard Riley to attend.

The Board reviewed and discussed:

- NASBA's Private Equity Task Force White Paper
- NASBA and AICPA articles regarding the "Professional Degree" in the CPA profession

Kristi A. Justice reported that she has been approved for a NASBA scholarship to attend the 44th Annual Conference for State Board Executive Directors.

President Slack also recognized the NASBA committees to which Ms. Justice has been appointed.

8. Other

The Executive Director presented the results of the 2025 State of West Virginia Purchasing Audit, which reported no material findings.

Ms. Justice also presented a draft WVBOA Financial Internal Control Policy. President Slack requested that Jason Staats review the draft with the Executive Director and provide feedback at the May 2026 Board meeting.

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

Future Board Meetings

- May 8, 2026 - WVBOA Office

10. Quarterly Reports

The following quarterly reports for Q4 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

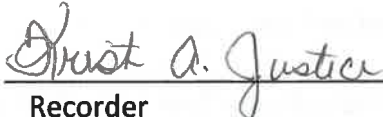
With no further business, upon motion by Brian Wadsworth and second by Keith Fisher, the meeting adjourned at **12:39 p.m.**

We hereby certify that this is a true and accurate copy of the Minutes of the West Virginia Board of Accountancy for January 23, 2026.


Board President


Secretary


Assistant Secretary


Recorder