**West Virginia**
**Board of Accountancy**

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

**Patrick Morrisey, Governor**

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

**Kristi A. Justice, Executive Director**



The Board of Accountancy met on Friday, May 8, 2026, at 9:30 a.m.

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
Richard A. Hudson, CPA, Esq.
Richard A. Riley, CPA, PhD, CFE, CFF

Others in Attendance were:
Kristi A. Justice, Executive Director
Stefani Young, Board Staff
Megan Kueck, WV Society of CPAs
Michael C. Ellis, CPA

President Virginia Slack called the meeting to order at 9:30 a.m., and the following actions were recorded.

**1. Approval of Minutes**
Upon motion by Richard Hudson and seconded by Richard Riley, the minutes of the January 23, 2026, meeting were approved as presented. Motion carried.

**2. Complaints/Executive Session**
Upon motion by Rick Hudson, seconded by Richard Riley, the Board entered Executive Session at 9:34 a.m. to consider disciplinary matters in accordance with W. Va. Code § 6-9A-4. *Motion carried.*

Upon motion by Jason Staats, seconded by Brian Wadsworth, the Board exited Executive Session at 1:28 p.m. The following actions were taken and made part of the official record:

**Case 2026-01:** Upon motion by Richard Riley and second by Richard Hudson, The Board voted to dismiss the complaint. Motion carried.

**Case 2026**-02: This matter is still under investigation

**Case 2026-03**: Upon motion by Brian Wadsworth and seconded by Richard Riley, the Board voted to offer the Respondent a Consent Agreement and Order reprimanding her and requiring her to:

- Reimburse the Board, within six months of the entry date of the Order, for expenses incurred in the investigation and disposition of the complaint; and

- Complete the Professional Ethical Leadership Training Program through the National Association of State Boards of Accountancy Center for the Public Trust ("NASBA CPT") and provide proof of completion.

This program shall not count toward continuing professional education requirements for license renewal. The Respondent must sign and return the Order within thirty days of receipt. If the Respondent fails to agree to the Order, the matter will be set for hearing. Motion carried.

**Case 2026-04:** This matter is still under investigation.

**Case 2026-05:** Upon motion by Brian Wadsworth and second by Richard Riley, The Board voted to dismiss the complaint. Motion carried.

**Peer Review Matters**: None to report.

**Unlicensed Practice Matters:** These matters remain under investigation.

**Personnel Matters**: Upon motion by Richard Hudson and seconded by Keith Fisher, the Board approved salary adjustments for Board staff. Motion carried. President Virginia Slack will communicate the details to Kristi Justice, Executive Director.

**3. Legislative Matters**

The Board discussed the passage of HB 4088, effective May 24, 2026, and SB 916, effective July 1, 2026.

The Board also discussed proposed amendments to Legislative Rule 1CSR1 – Series 1 Board Rules, which will be filed with the West Virginia Secretary of State's Office. These changes reflect the passage of HB 4088 regarding pathways to CPA licensure through education and experience requirements.

Additionally, the Board discussed aligning requirements with the Uniform Accountancy Act (UAA) and surrounding states regarding minimum accounting and business concentration hours.

Upon motion by Richard Riley and seconded by Brian Wadsworth, the Board voted to approve the legislative rule updates for filing with the West Virginia Secretary of State's Office. Motion carried.

**4. CPA Examination**

Upon motion by Jason Staats, seconded by Keith Fisher, the Board approved fourteen successful examination candidates for the first quarter of 2026. *Motion carried.*

The Board reviewed the NASBA 2026 Q1 Candidate Performance Report.

**5. Financial Report / P Card / Budget**

The Board received the Receipts and Disbursements Report for the period ending March 31, 2026:

- **Beginning Cash Balance (July 1, 2025):** $414,430.37
- **Total Receipts:** $62,939.55
- **Total Disbursements:** $(235,681.09)
- **Ending Cash Balance (December 31, 2025):** $241,688.83

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

Upon motion by Jason Staats and seconded by Brian Wadsworth, the Board ratified the P-Card purchases for the third quarter of FY2026. Motion carried.

Upon motion by Keith Fisher and seconded by Richard Riley, the Board accepted the FY2027 annual budget. Motion carried.

**6. Licensing / CPE / Firms**

Stefani Young, CPE Coordinator, provided the Board with an update regarding licensees' CPE compliance status.

Kristi Justice, Executive Director, provided an update on the license renewal process. Renewals opened on May 1, 2026. The deadline to renew without a late fee is June 30, 2026, and with a late fee is July 31, 2026. After that date, individuals and firms must submit a reinstatement application.

The Board discussed an inquiry regarding a firm and an alternative practice structure.

**7. NASBA / AICPA**

President Virginia Slack reported that the Board reviewed and discussed:

- The AICPA Professional Ethics Division Exposure Draft regarding proposed revisions related to alternative practice structures, with comments due April 30, 2026;
- NASBA's Exposure Draft Response; and
- The WV Board of Accountancy draft response to the Exposure Draft.

Upon motion by Brian Wadsworth and seconded by Richard Riley, the Board voted to submit the Board's response to the AICPA regarding the Exposure Draft. Motion carried.

Kristi Justice reported that she received a NASBA scholarship to attend the Regional Meeting.

Kristi Justice also provided the Board with the meeting dates for the NASBA Annual Meeting in Litchfield Park, Arizona, scheduled for October 25–28, 2026.

**8. Other**

The Executive Director presented a quote from Albertson, Inc. (Big Picture) regarding federal WCAG AA accessibility requirements. The original compliance deadline of April 2026 has been extended to April 2028. The Executive Director is seeking guidance from the West Virginia Office of Technology and the West Virginia Purchasing Division. An update will be provided at the July 2026 quarterly Board meeting.

Ms. Justice presented the final draft of the WVBOA Financial Internal Control Policy, which Jason Staats reviewed with the Executive Director. Upon motion by Richard Riley and seconded by Brian Wadsworth, the Board accepted the WVBOA Financial Internal Control Policy. Motion carried.

The Executive Director presented oral and written office reports covering the period from January 1 through March 31, 2026.

Future Board Meetings

- Monday, July 20, 2026 - WVBOA Office

**9. Quarterly Reports**

The following quarterly reports for Q1 2026 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 3:10 p.m.

We hereby certify that this is a true and accurate copy of the Minutes of the West Virginia Board of Accountancy for May 8, 2026.

Virginia Stuck
Board President

Keith D. Fisher
Secretary

B. Wadsworth
Assistant Secretary

Kristi A. Justice
Recorder