Annual Report FY 2026



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

Patrick Morrisey, Governor

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

Kristi A. Justice, Executive Director

October 9, 2026

The Honorable Patrick Morrisey, Governor
State Capitol Complex
1900 Kanawha Boulevard East
Charleston, WV 25305

Dear Governor Morrisey,

Pursuant to W.Va. Code §30-1-12(b), the West Virginia Board of Accountancy respectfully submits its Annual Report for the fiscal years ending June 30, 2025, and June 30, 2026.

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

The Board remains committed to fostering excellence in the profession while ensuring that West Virginians can have confidence in the accounting services, they rely upon. We appreciate your continued support of the Board and the vital work it performs on behalf of the citizens of our state.

We hereby certify that the information contained in the 2025–2026 Annual Report of the West Virginia Board of Accountancy is true and correct to the best of our knowledge.

Sincerely,

Jason P. Staats, CPA

Brian D. Wadsworth, 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, 2026

Board Member	City	Term Ending	Appointment	Date
Virginia C. Slack, CPA - President	Elkview	06/30/25	Appointed	07/11/22
Jason Staats, CPA - Vice President	Hurricane	06/30/25	Appointed	07/11/22
Keith Fisher, Esq., Public Member - Secretary	Charleston	06/30/25	Reappointed	07/11/22
Brian D. Wadsworth, CPA- Assisstant Secretary	South Charleston	06/30/26	Appointed	07/01/23
Richard A. Hudson, CPA	Vienna	06/30/25	Appointed	07/11/22
Richard A Riley, Jr., CPA, PH.D, CFE, CFF	Morgantown	06/30/26	Appointed	07/01/23
Barry Burgess, CPA	Huntington	6/30/2027	Reappointed	09/24/24

Period Ending June 30, 2025

Board Member	City	Term Ending	Appointment	Date
Barry Burgess, CPA - President	Huntington	06/30/27	Reappointed	09/24/24
Virginia C. Slack, CPA - Vice President	Elkview	06/30/25	Appointed	07/11/22
Keith Fisher, Esq., Public Member - Secretary	Charleston	06/30/25	Reappointed	07/11/22
Richard A. Hudson, CPA - Assisstant Secrtary	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	06/30/26	Appointed	07/01/23

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

Pursuant to the Accountancy Law, all fees and other monies received by the West Virginia Board of Accountancy, excluding administrative fines, are deposited into a Special Revenue Fund maintained by the Office of the West Virginia State Treasurer. All operating expenses incurred by the Board are paid from and charged to this Fund.

The following schedules present the receipts and disbursements of the Fund for the fiscal years ending June 30, 2025, and June 30, 2026.

West Virginia Board of Accountancy
Schedule of Receipts and Disbursements
Through Period June 30, 2026
Exhibit A

FY 2026

$414,430.37

Period Ending:	9/30/2025	12/31/2025	3/31/2026	6/30/2026	Y-T-D Receipts
Renewals/Activations/Inactives	13,750.00	0.00	0.00	167,561.91	181,311.91
Firm Permits and AC/PLLC Approvals	3,600.00	1,100.00	500.00	31,200.00	36,400.00
Firm & Individual Authorizations	3,400.00	300.00	900.00	40,700.00	45,300.00
Firm Name Change	0.00	25.00	50.00	25.00	100.00
Reinstatements	255.00	390.00	475.00	305.00	1,425.00
New Licensee Certificates	1,115.00	1,200.00	1,080.00	1,560.00	4,955.00
Reciprocal Certificates	200.00	800.00	1,000.00	200.00	2,200.00
Exam Fees	5,020.00	4,110.00	3,580.00	3,950.00	16,660.00
CPE Late & Extension Fees	1,125.00	1,725.00	12,000.00	4,125.00	18,975.00
Late Fees	3,600.00	0.00	0.00	0.00	3,600.00
Disciplinary	859.55	0.00	0.00	0.00	859.55
Verifications	330.00	210.00	240.00	120.00	900.00
Transfer Credit	0.00	0.00	0.00	0.00	0.00
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	70.00	70.00
IET Amounts	0.00	0.00	0.00	0.00	0.00
Total Receipts	**33,254.55**	**9,860.00**	**19,825.00**	**249,816.91**	**312,756.46**

Item Codes		9/30/2025	12/31/2025	3/31/2026	6/30/2026	Y-T-D Disbursements
Personal Services / Payroll	1200	47,454.57	44,835.14	34,820.35	40,623.73	167,733.79
Per Diem / Temporary	1201	1,800.00	3,150.00	1,650.00	1,650.00	8,250.00
Annual Increment	1206	1,500.00	0.00	0.00	0.00	1,500.00
PEIA Insurance Fees	2200	157.50	0.00	0.00	0.00	157.50
Personnel Admin Fees	2201	0.00	0.00	0.00	0.00	0.00
Social Security Matching	2202	3,474.95	3,323.67	2,473.05	2,917.19	12,188.86
Public Employees Insurance	2203	9,209.82	7,273.86	6,305.88	6,305.88	29,095.44
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	4,405.92	4,035.19	3,133.86	3,656.17	15,231.14
OPEB Contribution	2208	108.00	84.00	72.00	72.00	336.00
Office Expenses	3200	95.11	162.90	295.64	43.78	597.43
Printing & Binding	3201	0.00	0.00	0.00	0.00	0.00
Rental Expense	3202	4,916.76	3,407.84	4,916.76	6,425.68	19,667.04
Utilities	3203	0.00	0.00	0.00	0.00	0.00
Telecommunication	3204	156.15	194.18	260.25	202.45	813.03
Internet Services	3205	0.00	34.55	108.00	300.00	442.55
Contractual (service ongoing)	3206	170.00	0.00	144.50	144.50	459.00
State's Attorney	3207	1,633.91	2,521.86	1,547.00	2,912.00	8,614.77
NASBA ADA Fees	3207	0.00	0.00	1,769.31	122.85	1,892.16
WV Dept. of Admin(Shared Services)	3207	0.00	0.00	380.25	267.79	648.04
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	1,373.62	235.89	0.00	490.04	2,099.55
Travel Non Employee	3212	436.80	0.00	0.00	226.20	663.00
Computer Services (Internal)	3213	1,164.98	521.76	680.00	510.00	2,876.74
Computer Services (External)	3214	2,313.25	2,182.10	2,644.31	2,818.51	9,958.17
Vehicle Rental	3216	0.00	0.00	0.00	0.00	0.00
Rental (Machine & Miscellaneous)	3217	0.00	0.00	0.00	0.00	0.00
Association Dues	3218	0.00	4,310.20	350.00	0.00	4,660.20
Fire/Auto/Bond/Other Ins	3219	791.00	791.00	791.00	791.00	3,164.00
Food Products	3220	61.20	73.20	100.00	61.45	295.85
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	119.73	0.00	31.84	227.10	378.67
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	0.00	480.00	150.00	175.00	805.00
Training & Development (out-of-state)	3243	0.00	0.00	0.00	0.00	0.00
Postal	3244	89.61	323.30	212.46	246.36	871.73
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	0.00	0.00	0.00	0.00	0.00
Computer Equipment	3248	0.00	6.39	0.00	1,920.00	1,926.39
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	0.00	0.00	0.00	0.00	0.00
Bank Costs	3263	3,387.37	82.35	0.00	0.00	3,469.72
PEIA Reserve Transfer	3272	0.00	0.00	0.00	1,509.00	1,509.00
Computer Software	8203	0.00	0.00	9,995.00	0.00	9,995.00
Total Disbursements		**84,820.25**	**78,029.38**	**72,831.46**	**74,918.68**	**310,599.77**

Excess Receipts / Disbursements	**$2,156.69**
Ending Cash Balance, June 30, 2026	**$416,587.06**

West Virginia Board of Accountancy
Schedule of Receipts and Disbursements
Through Period June 30, 2025
Exhibit A

FY 2025

$455,928.03

Period Ending:	9/30/2024	12/31/2024	3/31/2025	6/30/2025	Y-T-D Receipts
Renewals/Activations/Inactives	15,555.00	85.00	255.00	171,125.00	187,020.00
Firm Permits and AC/PLLC Approvals	3,800.00	800.00	700.00	31,400.00	36,700.00
Firm & Individual Authorizations	4,000.00	1,300.00	600.00	41,755.00	47,655.00
Firm Name Change	25.00	0.00	25.00	25.00	75.00
Reinstatements	340.00	85.00	170.00	255.00	850.00
New Licensee Certificates	875.00	1,285.00	1,115.00	1,080.00	4,355.00
Reciprocal Certificates	200.00	1,000.00	800.00	1,000.00	3,000.00
Exam Fees	4,665.00	3,260.00	3,910.00	4,650.00	16,485.00
CPE Late & Extension Fees	975.00	1,800.00	12,510.00	5,040.00	20,325.00
Late Fees	4,500.00	50.00	100.00	150.00	4,800.00
Disciplinary	0.00	0.00	0.00	0.00	0.00
Verifications	210.00	180.00	150.00	150.00	690.00
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	135.97	0.00	135.97
IET Amounts	507.50	1,120.00	1,890.00	1,540.00	5,057.50
Total Receipts	**35,982.50**	**10,965.00**	**22,360.97**	**258,170.00**	**327,478.47**

Item Codes		9/30/2024	12/31/2024	3/31/2025	6/30/2025	Y-T-D Disbursements
Personal Services / Payroll	1200	47,120.00	55,363.66	47,454.54	55,363.68	205,301.88
Per Diem / Temporary	1201	1,200.00	2,100.00	2,550.00	1,500.00	7,350.00
Annual Increment	1206	1,320.00	0.00	0.00	0.00	1,320.00
PEIA Insurance Fees	2200	150.00	0.00	0.00	0.00	150.00
Personnel Admin Fees	2201	0.00	0.00	0.00	0.00	0.00
Social Security Matching	2202	3,476.43	4,064.48	3,493.87	4,018.59	15,053.37
Public Employees Insurance	2203	7,820.82	7,820.82	7,820.82	7,820.82	31,283.28
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	4,359.61	4,982.74	4,270.92	4,982.74	18,596.01
OPEB Contribution	2208	306.00	306.00	306.00	306.00	1,224.00
Office Expenses	3200	90.26	214.78	144.66	132.72	582.42
Printing & Binding	3201	0.00	0.00	0.00	0.00	0.00
Rental Expense	3202	9,828.91	3,407.84	6,555.68	4,916.76	24,709.19
Utilities	3203	0.00	0.00	0.00	0.00	0.00
Telecommunication	3204	266.51	180.04	373.41	369.44	1,189.40
Internet Services	3205	0.00	0.00	0.00	0.00	0.00
Contractual (service ongoing)	3206	68.00	85.00	127.50	144.50	425.00
State's Attorney	3207	3,123.27	3,513.42	7,727.42	2,014.94	16,379.05
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	786.29	2,272.05	0.00	123.62	3,181.96
Travel Non Employee	3212	0.00	0.00	0.00	0.00	0.00
Computer Services (Internal)	3213	1,367.22	363.48	726.96	726.96	3,184.62
Computer Services (External)	3214	2,271.99	1,962.00	2,540.75	3,080.39	9,855.13
Vehicle Rental	3216	0.00	0.00	0.00	0.00	0.00
Rental (Machine & Miscellaneous)	3217	0.00	0.00	0.00	0.00	0.00
Association Dues	3218	0.00	4,240.00	0.00	0.00	4,240.00
Fire/Auto/Bond/Other Ins	3219	685.00	685.00	685.00	685.00	2,740.00
Food Products	3220	71.00	71.00	76.50	50.25	268.75
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	95.44	160.11	0.00	142.19	397.74
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	200.00	240.00	0.00	175.00	615.00
Training & Development (out-of-state)	3243	0.00	850.00	0.00	0.00	850.00
Postal	3244	189.69	152.17	171.98	242.09	755.93
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	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00	0.00
Bank Costs	3263	2,711.03	196.42	429.53	3,072.82	6,409.80
PEIA Reserve Transfer	3272	0.00	0.00	0.00	2,056.00	2,056.00
Computer Software	8203	0.00	417.60	10,140.00	0.00	10,557.60
Total Disbursements		**87,507.47**	**93,648.61**	**95,595.54**	**92,224.51**	**368,976.13**

Excess Receipts / Disbursements	**-$41,497.66**
Ending Cash Balance, June 30, 2025	**$414,430.37**

Traveler	Mileage Costs	Per Diem	Total Expenses
FY2026			
Virginia C. Slack	$209.30	$1,500.00	
Jason Staats	$0.00	$1,350.00	
Keith D. Fisher	$218.40	$1,500.00	
Brian Wadsworth	$235.20	$1,650.00	
Richard Riley	$663.00	$0.00	
Barry L. Burgess	$251.58	$900.00	
Richard Hudson	$370.87	$1,350.00	
Board Staff	$100.00		
Totals	**$2,048.35**	**$8,250.00**	**$10,298.35**
FY2025			
Barry L. Burgess	$501.80	$1,500.00	
Keith D. Fisher	$0.00	$1,500.00	
Virginia C. Slack	$22.78	$1,650.00	
Richard Hudson	$248.24	$900.00	
Jason Staats	$0.00	$1,800.00	
Richard Riley	$430.14	$0.00	
Brian Wadsworth	$0.00	$1,650.00	
Board Staff	$320.00	$0.00	
Totals	**$1,522.96**	**$9,000.00**	**$10,522.96**

Exhibit B

Certification and Application for CPA Licensure

Applicants may obtain a CPA license in West Virginia through the following pathways:

1. Initial Certification – Applicants must successfully complete all four sections of the Uniform CPA Examination administered by the AICPA, meet the applicable education requirements, and complete the required qualifying professional experience.
2. Reciprocal Certification – CPAs who have satisfied the applicable examination, education, and experience requirements and hold an active license in another jurisdiction may apply for reciprocal licensure in West Virginia.

To maintain an active CPA license in West Virginia, licensees must complete the required annual Continuing Professional Education (CPE) and renew their license annually. These requirements must be satisfied to maintain the credential and continue to use the CPA designation.

A listing of all newly certified and reciprocally licensed CPAs for the current and prior fiscal years is provided on the following pages.

	Certify Date	License No.	Last Name	First Name	Middle Name	Suffix
1	04/06/2026	WV005797	Bailey-Short	Elissa	Dale	
2	01/13/2026	WV005783	Berghahn	Martha	Ann	
3	02/18/2026	WV005787	Berrett	Samantha	Leigh	
4	07/23/2025	WV005761	Buonamici	Taylor	Ann	
5	03/19/2026	WV005792	Cantrell	Trevor		
6	01/12/2026	WV005781	Chapman	Nicholas	Scott	
7	10/22/2025	WV005771	Clay	Morgan	Thomas	
8	02/04/2026	WV005786	Cunningham	Sydney	Michelle	
9	05/09/2026	WV005801	Dhamee	Fawwad	Hamid	
10	12/17/2025	WV005778	Ferch	Anthony	James	II
11	03/26/2026	WV005795	Fields	Brady	C.	
12	10/22/2025	WV005770	Fuentes	Jack		
13	03/04/2026	WV005790	Grass	Katelynn	Danielle	
14	01/30/2026	WV005784	Gross-Balzano	Olga	V	
15	03/12/2026	WV005791	Harriman	Michael	Elliott	
16	04/06/2026	WV005796	Haley	Evan	Michael	
17	11/01/2025	WV005772	Heckenberg	Loraine		
18	10/20/2025	WV005769	Jones	John	Russell	
19	03/26/2026	WV005793	Karnes	Emma	Coral	
20	02/04/2026	WV005785	Khan	Ali	Jalil	
21	07/28/2025	WV005763	Kinder	Morgan		
22	08/14/2025	WV005765	Kotwicki	Phyllis	Ann	
23	12/11/2025	WV005777	Leonard	Robert		
24	04/14/2026	WV005798	Mohamed	Mohamed	Ahmed Abdelaziz Ali	
25	07/10/2025	WV005759	Manay	Muruvet	Burcu	
26	10/20/2025	WV005768	Martin	Alijah	Tynil	
27	08/03/2025	WV005764	Mason	Marcus		
28	07/15/2025	WV005760	Mensore	Olivia	Katlyn	
29	11/07/2025	WV005773	Michael	Andrew	Gary	
30	09/04/2025	WV005766	Peters	Shawn	Matthew	
31	07/10/2025	WV005758	Queen	Cameron		
32	01/13/2026	WV005782	Rogers	JOHN	William	
33	12/09/2025	WV005776	Ross	Savanna		
34	11/20/2025	WV005774	Sams	Curtis	Milton	III
35	03/01/2026	WV005788	Smith	Christopher	Joseph	
36	09/07/2025	WV005767	Tennant	Alexandra		
37	12/06/2025	WV005775	Venuto	Christopher		
38	04/23/2026	WV005800	Walp	Lacey		
39	07/23/2025	WV005762	Williamson	Maraya		
40	11/28/2025	WV005779	Welsh	Amanda	Michelle	
41	03/26/2026	WV005794	Wiechart	Sabrina	Qihang Liu	
42	01/12/2026	WV005780	Witmer	Rylee	Marie	
43	04/14/2026	WV005799	Wright	Lucas		

	Certify Date	License No.	Last Name	First Name	Middle Name	Suffix
1	07/11/2024	WV005710	Smith	Ashlee	Claire	
2	07/22/2024	WV005712	Coffelt	Roxanne		
3	07/22/2024	WV005711	LeGore	Rachel	D.	
4	07/30/2024	WV005713	Quinlan	Alyssa	Nicole	
5	08/16/2024	WV005714	Chapman	John	Ethan	
6	08/19/2024	WV005715	McAboy	Christopher	Scott	
7	08/27/2024	WV005716	Craig	Hunter	Ryan	
8	09/16/2024	WV005717	Westfall	Jeanne	M	
9	09/20/2024	WV005718	Carr	Ean	DAVIS	
10	10/28/2024	WV005719	Ellis	Jacob		
11	11/07/2024	WV005720	Proffitt	Travis	A.	
12	11/07/2024	WV005721	SIMMONS	Stacy	Leigh	
13	11/13/2024	WV005723	Foster	Dylan	Keith	
14	11/13/2024	WV005724	Prince	Sydney	LeighAnn	
15	11/13/2024	WV005722	Reeves	Tyler	Jacob	
16	11/15/2024	WV005725	Sexton	Elizabeth		
17	11/21/2024	WV005726	NEAL	KELSIE		
18	11/21/2024	WV005727	Ratliff	Brittany	Starr	
19	11/22/2024	WV005728	Petry	Kayla		
20	12/09/2024	WV005729	French	Bryson		
21	12/10/2024	WV005730	Frontino	Sherri		
22	12/16/2024	WV005731	Patel	Yogi		
23	12/23/2024	WV005732	Cunningham	Daniel	Paul	
24	01/02/2025	WV005734	MURRAY	JAMES	W	
25	01/13/2025	WV005733	Karnes	Isabelle	Rae	
26	02/10/2025	WV005736	Schrader	Olivia	Dawn	
27	02/10/2025	WV005735	Vance	Ericka	Paige	
28	02/11/2025	WV005737	Lewis	Olivia	Weaver	
29	02/18/2025	WV005738	Emrick	Amanda	Jeanette	
30	02/25/2025	WV005739	Moore	Colten		
31	03/04/2025	WV005740	Gaspar	Rachel	Ann	
32	03/04/2025	WV005741	Reeves	CODY	Christopher	
33	03/10/2025	WV005742	Hartwell	Garrison		
34	03/10/2025	WV005743	Millner	Sabrina		
35	03/25/2025	WV005744	Potesta	Don	Angelo	
36	03/25/2025	WV005745	Rheiner	Jeffrey	Allen	

	Certify Date	License No.	Last Name	First Name	Middle Name	Suffix
37	03/27/2025	WV005746	Montroso	Tammy		
38	04/14/2025	WV005747	Costello	Lucas		
39	04/22/2025	WV005748	Craig	John	Herbert	
40	05/20/2025	WV005749	CHAMBERS	JAMIE	LENORE	
41	05/20/2025	WV005750	O'Brien	James	Michael	II
42	05/30/2025	WV005751	Valentine	Michael	Anthony	
43	06/09/2025	WV005752	Amore	Nicholas		
44	06/09/2025	WV005753	ZERKLE	SHELBY	LYNN	
45	06/10/2025	WV005754	Stengel	Kaylee		
46	06/12/2025	WV005755	Brauer	David	Alan	
47	06/24/2025	WV005756	Lilly	Ellis		
48	06/30/2025	WV005757	Mowery	Joseph	Parker	

Exhibit C

CPA Examination

In April 2004, the Board implemented the computer-based Uniform CPA Examination developed by the American Institute of Certified Public Accountants (AICPA). The Exam was initially offered in four annual testing windows and consisted of four sections: Business Environment and Concepts (BEC), Auditing and Attestation (AUD), Regulation (REG), and Financial Accounting & Reporting (FAR).

In January 2024, the **CPA Evolution** initiative was launched, marking the most significant change to the Exam since computerization. Under this new model, the BEC section was retired, and the licensure structure shifted to a **core plus discipline** format:

- **Core Sections (all candidates must complete):**
  - Auditing and Attestation (AUD)
  - Regulation (REG)
  - Financial Accounting & Reporting (FAR)
- **Discipline Sections (candidates select one):**
  - Business Analysis and Reporting (BAR)
  - Information Systems and Controls (ISC)
  - Tax Compliance and Planning (TCP)

This updated model reflects the evolving skills and knowledge required in the accounting profession and provides candidates with the opportunity to demonstrate deeper expertise in a chosen discipline area.

In March 2024, the Board proposed amendments to its **Series 1 Rule – Board Rules and Rules of Professional Conduct** to extend the credit retention period for passed Exam sections. Under the amendment, credit for a passed section is now valid for **30 months** (an increase from 18 months) from the date of notification of passing. Once a candidate passes one section, they have 30 rolling months to complete the remaining sections. Any sections not passed within this timeframe will expire.

Exam Requirements

- Candidates may take Exam sections individually and in any order.
- A minimum score of **75** is required to pass each section.
- All four required sections must be passed within the 30-month rolling period.

Exam Activity

- **179 candidates** sat for **365 parts** of the Exam from July 1, 2025 – June 30, 2026
- **178 candidates** sat for **331 parts** of the Exam from July 1, 2024 – June 30, 2025
- **41 candidates** successfully passed the Exam in FY 2026
- **39 candidates** successfully passed the Exam in FY 2025

Additional statistical details on West Virginia CPA Exam candidates, as well as a listing of successful candidates, are provided in the following pages.

	Exam Passed Date	Last Name	First Name	Middle Name	Suffix	State
1	07/10/2025	Buonamici	Taylor	Ann		WV
2	07/10/2025	Mason	Marcus			WV
3	07/10/2025	Peters	Shawn	Matthew		WV
4	07/16/2025	Kinder	Morgan			WV
5	07/16/2025	Williamson	Maraya			WV
6	08/26/2025	Tennant	Alexandra			WV
7	09/16/2025	Fuentes	Jack			WV
8	10/08/2025	Clay	Morgan	Thomas		WV
9	10/08/2025	Jones	John	Russell		WV
10	10/08/2025	Michael	Andrew	Gary		WV
11	10/09/2025	Sams	Curtis	Milton	III	WV
12	10/18/2025	Ferch	Anthony	James	II	WV
13	11/24/2025	Ross	Savanna			WV
14	12/15/2025	Berrett	Samantha	Leigh		WV
15	12/15/2025	Bober	John	Charles	IV	WV
16	12/15/2025	Lambka	Brandi	Lyn		WV
17	12/15/2025	Ritchie	Trey			WV
18	12/15/2025	Witmer	Rylee	Marie		OH
19	12/29/2025	Cunningham	Sydney	Michelle		WV
20	01/16/2026	Karnes	Emma	Coral		WV
21	01/20/2026	Catlett	Joseph	Tyler		WV
22	01/23/2026	Fields	Brady	C.		WV
23	01/30/2026	Bailey-Short	Elissa	Dale		WV
24	01/31/2026	McCoy	Abigail	Claire		WV
25	01/31/2026	Wright	Lucas			WV
26	02/03/2026	Grass	Katelynn	Danielle		FL
27	02/07/2026	Harriman	Michael	Elliot		FL
28	03/06/2026	Duvall	Ali	Adrian		WV
29	03/07/2026	Haley	Evan	Michael		WV
30	03/09/2026	Rager	Trevor	Daniel		WV
31	03/28/2026	Dhamee	Fawwad	Hamid		MD
32	03/30/2026	Mohamed	Mohamed	Ahmed Abdelaziz Ali		WV
33	03/30/2026	Walp	Lacey			WV
34	04/21/2026	Kuhns	WILLIAM	Thomas		WV
35	05/27/2026	Shrewsbury	Kyleigh	Ruth		WV
36	06/15/2026	Blansett	Hannah	Nicole		WV
37	06/15/2026	Bragg	Olivia			WV
38	06/15/2026	Petry	MacKenzie	L		WV
39	06/15/2026	Piercy	Allyson			WV
40	06/15/2026	Wickramasinghe	Lahini	Nimaya		WV
41	06/26/2026	Fuller	Robert	Trent		WV

	Exam Passed Date	Last Name	First Name	Middle Name	Suffix	State
1	07/30/2024	Carr	Ean	DAVIS		WV
2	07/30/2024	Chapman	John	Ethan		WV
3	07/30/2024	Craig	Hunter	Ryan		WV
4	07/30/2024	Karnes	Isabelle	Rae		WV
5	07/30/2024	Martin	Alijah	Tynil		WV
6	07/30/2024	McAboy	Christopher	Scott		MD
7	10/30/2024	Foster	Dylan	Keith		WV
8	10/30/2024	French	Bryson			WV
9	10/30/2024	Lowery	James	Wesley	III	KY
10	10/30/2024	NEAL	KELSIE			WV
11	10/30/2024	Petry	Kayla			WV
12	10/30/2024	Prince	Sydney	LeighAnn		WV
13	10/30/2024	Ratliff	Brittany	Starr		WV
14	10/30/2024	Reeves	Tyler	Jacob		WV
15	10/30/2024	SIMMONS	Stacy	Leigh		WV
16	10/30/2024	Schrantz	Andrew	Jacob		NY
17	10/30/2024	Sexton	Elizabeth			WV
18	12/09/2024	Cunningham	Daniel	Paul		WV
19	12/09/2024	Schrader	Olivia	Dawn		WV
20	01/28/2025	Lewis	Olivia	Weaver		WV
21	01/28/2025	Moore	Colten			WV
22	01/28/2025	Vance	Ericka	Paige		WV
23	02/06/2025	Emrick	Amanda	Jeanette		WV
24	02/24/2025	Gaspar	Rachel	Ann		WV
25	03/13/2025	Potesta	Don	Angelo		WV
26	03/18/2025	Cantrell	Trevor			NC
27	04/09/2025	Costello	Lucas			WV
28	04/09/2025	Craig	John	Herbert		WV
29	05/08/2025	CHAMBERS	JAMIE	LENORE		WV
30	05/08/2025	O'Brien	James	Michael	II	WV
31	05/16/2025	BEATSON	Madison	Peyton		UT
32	05/16/2025	Valentine	Michael	Anthony		WV
33	05/28/2025	Amore	Nicholas			WV
34	05/28/2025	Stengel	Kaylee			WV
35	05/28/2025	ZERKLE	SHELBY	LYNN		WV
36	06/17/2025	KATZENSTEIN	ZACCHARY			Canada

37	06/17/2025	Lilly	Ellis		WV
38	06/17/2025	Mensore	Olivia	Katlyn	FL
39	06/17/2025	Queen	Cameron		KY

NASBA

Overall Statistics by Jurisdiction

Year-Quarter: 2026-Q2

Summary of Examination data for each Jurisdiction with 15* or more candidates.

Jurisdiction	Total Candidates	Total Exam Sections	Sections FT	Sections RE	Average Pass Rate	Average Score	Average Age
Alabama	425	539	366	173	61.4%	73.8	26.5
Alaska	1,277	1,531	983	548	52.8%	72.8	31.7
Arizona	445	543	334	209	52.1%	71.7	29.8
Arkansas	229	269	166	103	56.9%	72.5	26.8
California	5,271	6,520	3,935	2,585	51.5%	71.0	29.9
Colorado	543	675	427	248	59.0%	74.1	29.1
Connecticut	422	529	300	229	49.3%	70.9	28.6
Delaware	79	91	40	51	39.6%	68.6	34.3
District of Columbia	120	150	112	38	66.7%	73.7	27.5
Florida	1,510	1,843	1,155	688	58.7%	73.7	28.9
Georgia	1,071	1,345	834	511	55.2%	72.9	28.8
Guam	1,879	2,168	1,437	731	55.8%	72.7	28.6
Hawaii	93	105	61	44	55.2%	73.2	30.5
Idaho	142	165	100	65	49.1%	72.8	30.2
Illinois	1,937	2,410	1,636	774	58.2%	73.5	26.9
Indiana	496	602	397	205	56.8%	73.0	27.0
Iowa	334	444	325	119	65.5%	76.1	24.7
Kansas	80	97	67	30	53.6%	72.4	28.0
Kentucky	230	272	166	106	54.8%	72.2	28.8
Louisiana	283	321	197	124	53.6%	72.0	28.2
Maine	344	433	275	158	53.1%	71.8	34.3

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Jurisdiction	Total Candidates	Total Exam Sections	Sections FT	Sections RE	Average Pass Rate	Average Score	Average Age
Maryland	430	516	258	258	42.8%	68.6	30.6
Massachusetts	1,047	1,296	827	469	60.0%	74.5	26.5
Michigan	807	1,001	588	413	57.1%	73.3	27.4
Minnesota	572	701	460	241	58.8%	73.9	26.3
Mississippi	182	237	147	90	49.8%	70.4	26.9
Missouri	668	872	584	288	60.2%	74.8	26.0
Montana	591	762	517	245	58.5%	73.6	29.1
Nebraska	164	201	152	49	69.7%	76.7	26.0
Nevada	191	241	135	106	53.9%	71.0	30.5
New Hampshire	160	191	79	112	38.7%	68.8	34.6
New Jersey	960	1,191	628	563	47.4%	69.3	28.8
New Mexico	60	72	36	36	45.8%	70.0	33.8
New York	3,624	4,452	2,616	1,836	54.8%	72.7	27.9
North Carolina	960	1,210	819	391	57.9%	72.9	27.3
North Dakota	274	337	226	111	57.6%	72.9	28.0
Ohio	1,061	1,282	803	479	53.7%	72.4	26.8
Oklahoma	270	342	204	138	52.0%	71.8	28.4
Oregon	249	304	174	130	58.6%	73.4	30.1
Pennsylvania	1,546	1,865	1,199	666	55.1%	72.3	27.3
Puerto Rico	256	284	148	136	43.7%	67.3	29.0
Rhode Island	70	86	49	37	55.8%	74.7	28.9
South Carolina	262	315	215	100	59.4%	74.2	28.5
South Dakota	65	86	53	33	51.2%	71.2	26.3

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Jurisdiction	Total Candidates	Total Exam Sections	Sections FT	Sections RE	Average Pass Rate	Average Score	Average Age
Tennessee	726	915	622	293	61.1%	74.4	27.4
Texas	3,247	4,280	2,802	1,478	57.8%	73.5	28.4
Utah	487	585	412	173	65.6%	76.1	29.0
Vermont	70	98	62	36	59.2%	74.3	27.4
Virginia	1,025	1,273	783	490	56.3%	73.1	29.8
Washington	1,844	2,176	1,507	669	60.3%	74.6	31.6
West Virginia	76	97	51	46	41.2%	66.3	30.2
Wisconsin	346	403	278	125	61.5%	75.2	26.0
Wyoming	33	38	24	14	65.8%	73.6	28.9

**30 or more candidates is the cutoff for the annual performance report.*

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Year-Quarter: 2026-Q2

Quarterly CPA Examination Report: Overall Performance - All

Jurisdiction: West Virginia

		Exam Type		Exam Section					
	Overall	FT	RE	AUD	FAR	REG	BAR	ISC	TCP
Candidates	76	46	34	24	35	18		4	11
Sections	97	51	46	27	36	19		4	11
% Pass	41.2%	47.1%	34.8%	37.0%	27.8%	47.4%		50.0%	81.8%
Average Score	66.3	65.5	67.2	66.9	59.4	67.7		75.3	81.6
Average Age	30.2	26.5	34.4	32.1	29.1	29.2		28.8	31.7

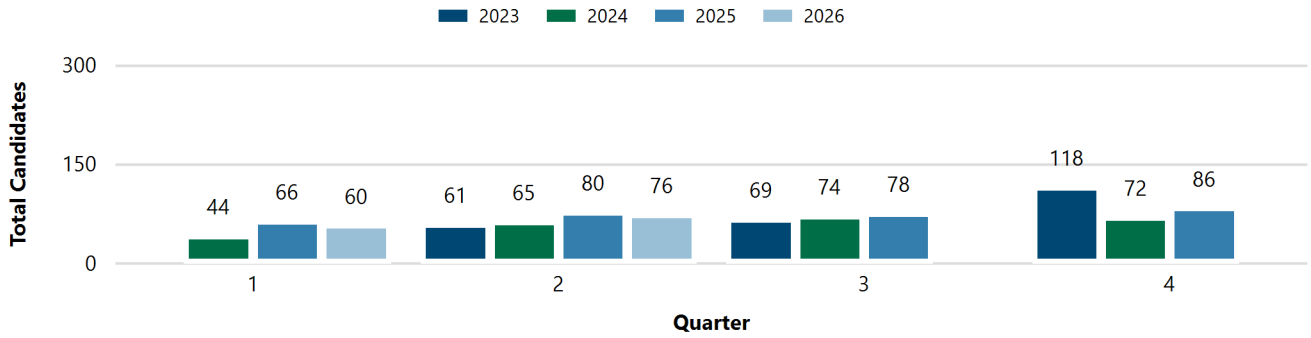
Jurisdiction Ranking

51 Overall Pass Rate	**53** Overall Avg. Score
53 Core Pass Rate	**27** Discipline Pass Rate

	Gender			Residency			Cohort Year				Age at Time of Examination					
	F	M	U	In-State	Out-of-State	Int'l	2026	2025	2024	2023	<22	22-23	24-25	26-27	28-29	30+
Candidates	35	38	3	66	9	1	14	6	1		1	17	20	15	2	22
Sections	45	49	3	82	14	1	16	8	2		1	20	25	19	2	30
% Pass	33.3%	46.9%	66.7%	43.9%	28.6%	0.0%	37.5%	37.5%	50.0%		100.0%	25.0%	32.0%	57.9%	100.0%	43.3%
Average Score	64.1	68.0	72.3	67.0	61.9	66.0	61.7	72.3	75.5		79.0	55.5	60.0	76.1	78.5	71.3
Average Age	30.5	30.1	28.7	28.8	39.0	25.0	24.1	25.8	25.0		21.0	22.6	24.6	26.3	28.5	43.0

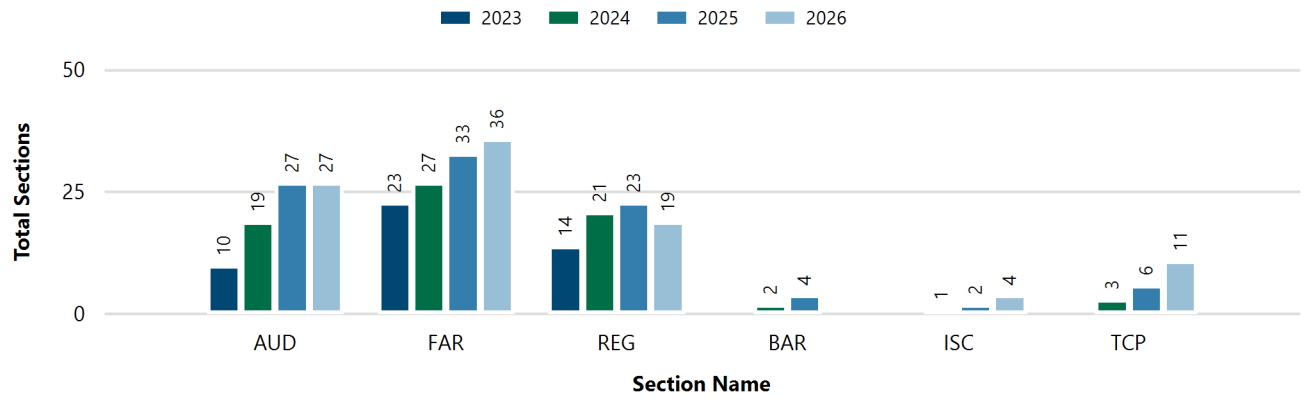
Total Candidates by Quarter

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.



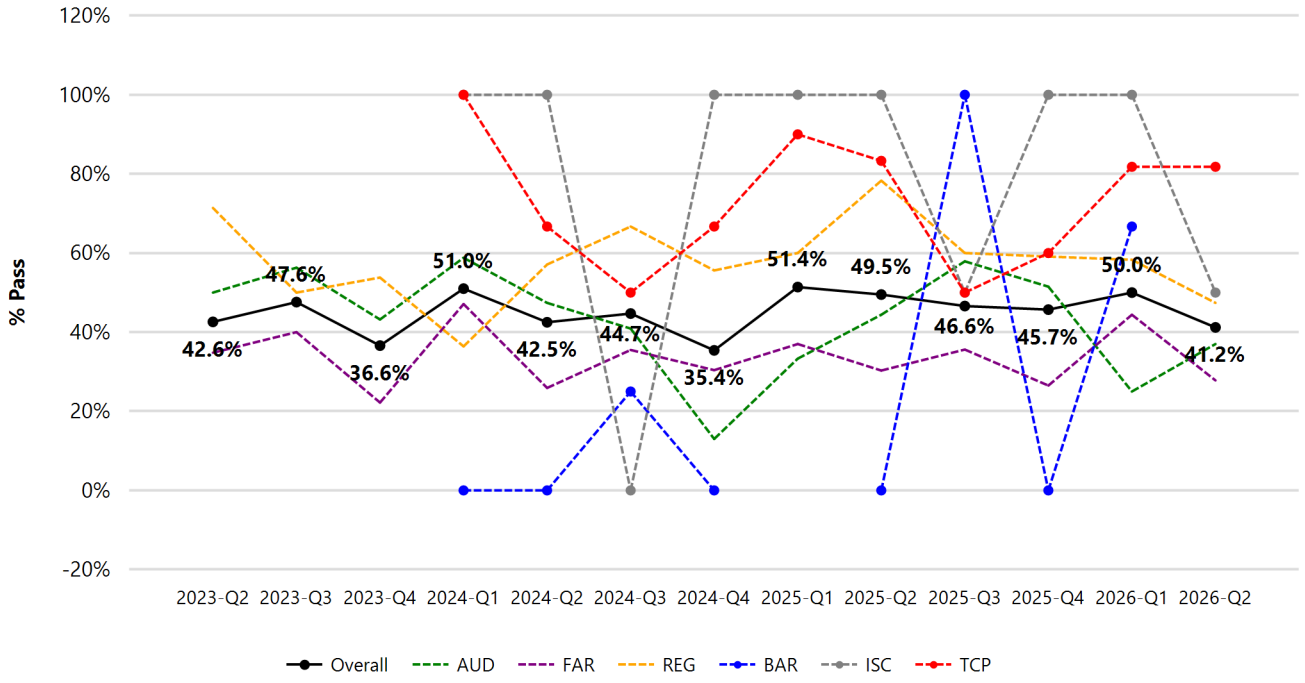
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Year-Quarter: 2026-Q2

% 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
2026-Q2	41.2%	37.0%	27.8%	47.4%	-	50.0%	81.8%
2026-Q1	50.0%	25.0%	44.4%	58.3%	66.7%	100.0%	81.8%
2025-Q4	45.7%	51.5%	26.5%	59.1%	0.0%	100.0%	60.0%
2025-Q3	46.6%	57.9%	35.6%	60.0%	100.0%	50.0%	50.0%
2025-Q2	49.5%	44.4%	30.3%	78.3%	0.0%	100.0%	83.3%
2025-Q1	51.4%	33.3%	37.0%	60.0%	-	100.0%	90.0%
2024-Q4	35.4%	13.0%	30.4%	55.6%	0.0%	100.0%	66.7%
2024-Q3	44.7%	40.9%	35.5%	66.7%	25.0%	0.0%	50.0%
2024-Q2	42.5%	47.4%	25.9%	57.1%	0.0%	100.0%	66.7%
2024-Q1	51.0%	58.8%	47.1%	36.4%	0.0%	100.0%	100.0%
2023-Q4	36.6%	43.2%	22.2%	53.8%	-	-	-
2023-Q3	47.6%	56.3%	40.0%	50.0%	-	-	-
2023-Q2	42.6%	50.0%	34.8%	71.4%	-	-	-

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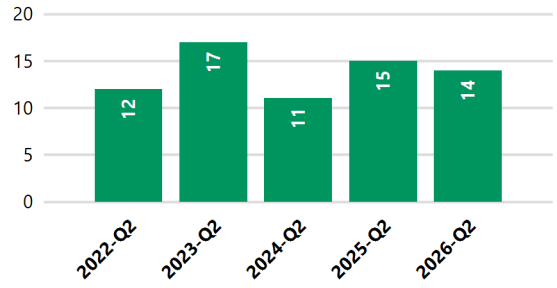
Year-Quarter: 2026-Q2

Quarterly CPA Examination Report: Overall Performance - First Time

Jurisdiction: West Virginia

		Exam Type		Exam Section					
	Overall	FT	RE	AUD	FAR	REG	BAR	ISC	TCP
Candidates	-	46	-	14	17	11		2	7
Sections	-	51	-	14	17	11		2	7
% Pass	-	47.1%	-	28.6%	29.4%	54.5%		100.0%	100.0%
Average Score	-	65.5	-	62.7	54.2	71.8		79.5	84.6
Average Age	-	26.5	-	29.2	23.9	26.9		32.0	25.1

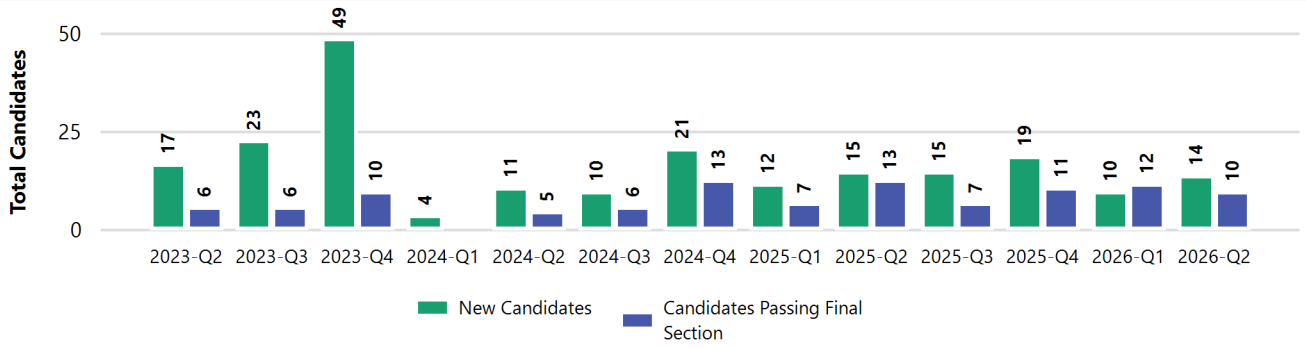
Cohort Size Trend



	Gender			Residency			Cohort Year				Age at Time of Examination					
	F	M	U	In-State	Out-of-State	Int'l	2026	2025	2024	2023	<22	22-23	24-25	26-27	28-29	30+
Candidates	20	25	1	41	4	1	14	6	1		1	13	14	9		9
Sections	23	27	1	44	6	1	16	8	2		1	15	14	11		10
% Pass	47.8%	44.4%	100.0 %	50.0%	33.3%	0.0%	37.5%	37.5%	50.0%		100.0%	26.7%	28.6%	72.7%		70.0%
Average Score	62.4	67.8	76.0	67.5	51.2	66.0	61.7	72.3	75.5		79.0	55.7	57.5	79.2		75.0
Average Age	27.2	25.9	27.0	25.9	31.0	25.0	24.1	25.8	25.0		21.0	22.5	24.6	26.2		36.1

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.



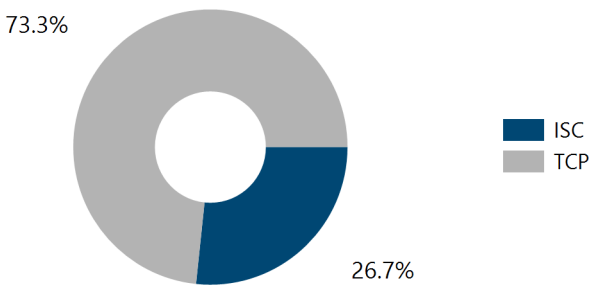
Degree Type

Highest degree listed for a candidate

	Candidates	% Total
Bachelor's Degree	56	73.7%
Advanced Degree	20	26.3%
Enrolled/Other		

Disciplines

Breakdown of what percentage of candidates are taking which disciplines



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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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Overall Statistics by Jurisdiction

Year-Quarter: 2026-Q1

Summary of Examination data for each Jurisdiction with 15* or more candidates.

Jurisdiction	Total Candidates	Total Exam Sections	Sections FT	Sections RE	Average Pass Rate	Average Score	Average Age
Alabama	430	559	418	141	63.3%	74.3	25.6
Alaska	1,153	1,335	863	472	56.3%	73.1	31.8
Arizona	393	472	280	192	50.8%	71.2	29.4
Arkansas	265	334	218	116	61.4%	74.6	26.0
California	4,674	5,510	3,308	2,202	50.7%	70.9	29.8
Colorado	485	562	348	214	57.7%	73.6	29.0
Connecticut	369	452	241	211	46.5%	70.5	28.3
Delaware	74	79	36	43	39.2%	67.7	34.1
District of Columbia	96	123	75	48	48.8%	70.3	26.8
Florida	1,306	1,537	986	551	56.5%	73.4	28.6
Georgia	951	1,138	747	391	54.7%	72.1	28.1
Guam	1,634	1,884	1,264	620	54.4%	72.1	28.8
Hawaii	86	114	59	55	51.8%	70.8	28.8
Idaho	132	153	86	67	47.1%	70.9	31.1
Illinois	1,612	1,875	1,281	594	57.5%	72.7	27.3
Indiana	388	424	276	148	55.2%	72.2	27.5
Iowa	288	355	279	76	66.2%	76.0	24.9
Kansas	70	75	50	25	60.0%	73.8	27.7
Kentucky	229	272	168	104	57.4%	72.6	28.0
Louisiana	260	297	167	130	43.8%	68.8	29.1
Maine	323	382	230	152	59.7%	73.3	34.2

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Jurisdiction	Total Candidates	Total Exam Sections	Sections FT	Sections RE	Average Pass Rate	Average Score	Average Age
Maryland	386	442	259	183	45.5%	69.0	30.9
Massachusetts	920	1,050	683	367	60.4%	74.2	26.6
Michigan	681	788	471	317	52.9%	71.4	27.7
Minnesota	493	559	360	199	60.8%	73.8	26.2
Mississippi	176	222	134	88	59.5%	75.2	27.1
Missouri	565	688	454	234	57.3%	73.0	26.0
Montana	557	673	438	235	56.5%	73.2	28.6
Nebraska	124	140	103	37	65.7%	77.2	26.1
Nevada	196	226	128	98	48.7%	69.5	31.7
New Hampshire	166	184	75	109	41.3%	68.2	35.4
New Jersey	924	1,098	604	494	46.8%	69.8	28.5
New Mexico	80	89	43	46	47.2%	70.2	32.7
New York	3,479	4,067	2,443	1,624	53.1%	71.8	27.9
North Carolina	823	990	705	285	56.3%	72.9	27.1
North Dakota	223	256	171	85	48.4%	70.0	28.2
Ohio	947	1,088	686	402	55.8%	72.7	26.9
Oklahoma	245	296	183	113	46.6%	70.1	29.2
Oregon	261	290	199	91	58.3%	73.2	30.7
Pennsylvania	1,285	1,482	957	525	51.8%	71.1	27.2
Puerto Rico	252	282	140	142	44.7%	66.8	28.7
Rhode Island	70	80	48	32	48.8%	71.2	29.3
South Carolina	230	278	175	103	57.2%	72.7	27.1
South Dakota	61	67	52	15	62.7%	72.4	27.0

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Jurisdiction	Total Candidates	Total Exam Sections	Sections FT	Sections RE	Average Pass Rate	Average Score	Average Age
Tennessee	625	745	488	257	56.5%	73.4	27.5
Texas	2,903	3,580	2,413	1,167	56.2%	72.6	28.6
Utah	444	511	347	164	60.5%	74.3	28.8
Vermont	78	94	56	38	56.4%	73.3	28.0
Virginia	979	1,170	676	494	53.4%	71.9	29.5
Washington	1,654	1,903	1,299	604	60.7%	74.1	31.8
West Virginia	60	70	44	26	50.0%	69.1	28.1
Wisconsin	332	366	249	117	61.5%	74.6	25.6
Wyoming	28	31	16	15	45.2%	67.7	27.4

**30 or more candidates is the cutoff for the annual performance report.*

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NASBA

Year-Quarter: 2026-Q1

Quarterly CPA Examination Report: Overall Performance - All

Jurisdiction: West Virginia

		Exam Type		Exam Section					
	Overall	FT	RE	AUD	FAR	REG	BAR	ISC	TCP
Candidates	60	39	23	14	26	12	3	1	11
Sections	70	44	26	16	27	12	3	1	11
% Pass	50.0%	61.4%	30.8%	25.0%	44.4%	58.3%	66.7%	100.0%	81.8%
Average Score	69.1	71.0	65.8	60.8	64.7	70.0	79.7	79.0	87.1
Average Age	28.1	27.5	29.0	29.3	28.4	28.0	29.7	27.0	25.2

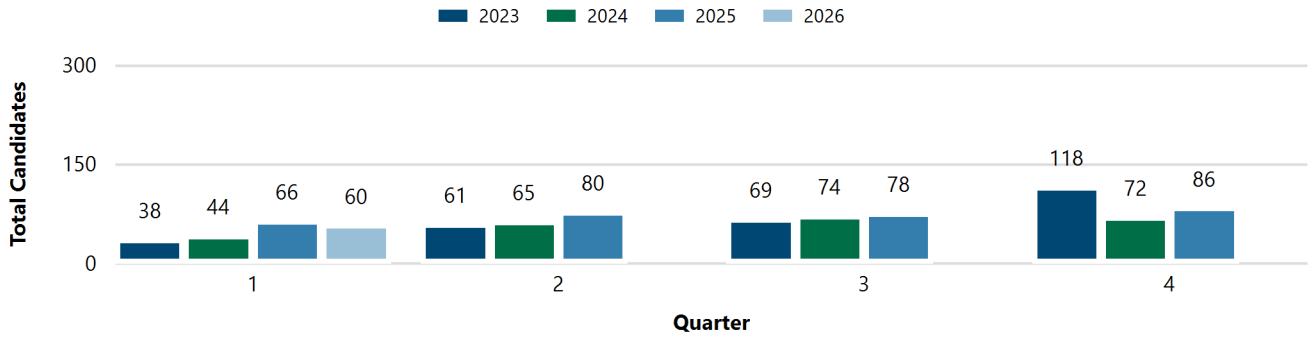
Jurisdiction Ranking

38 Overall Pass Rate	**47** Overall Avg. Score
46 Core Pass Rate	**6** Discipline Pass Rate

	Gender			Residency			Cohort Year				Age at Time of Examination					
	F	M	U	In-State	Out-of-State	Int'l	2026	2025	2024	2023	<22	22-23	24-25	26-27	28-29	30+
Candidates	30	29	1	51	9		10	2		1	2	16	9	12	5	16
Sections	33	36	1	59	11		11	2		1	3	21	10	12	5	19
% Pass	45.5%	55.6%	0.0%	52.5%	36.4%		9.1%	50.0%		100.0%	100.0%	52.4%	40.0%	58.3%	40.0%	42.1%
Average Score	68.3	69.9	62.0	69.2	68.3		46.5	75.0		89.0	83.0	68.3	62.2	75.2	69.0	67.5
Average Age	28.5	27.6	31.0	27.1	33.5		26.2	26.0		27.0	21.0	22.5	24.4	26.4	28.6	38.2

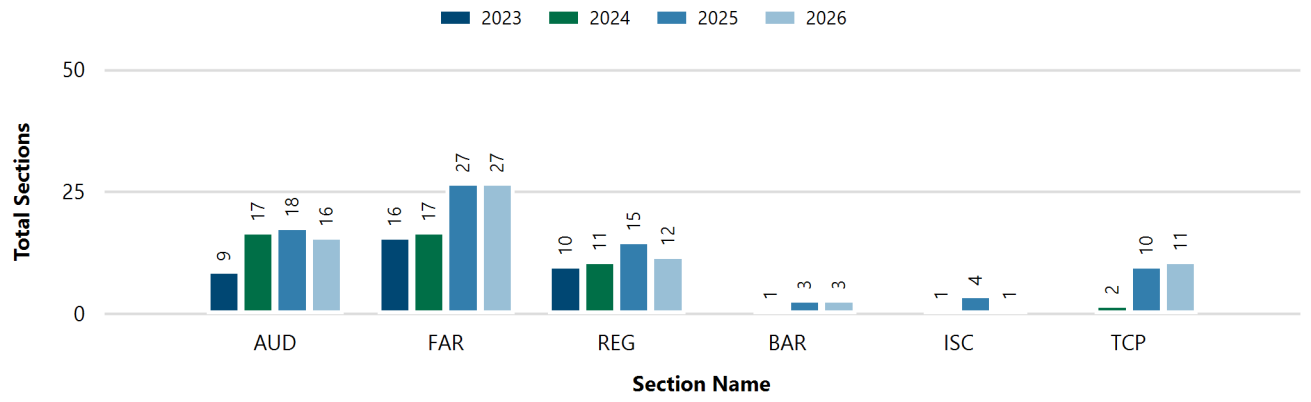
Total Candidates by Quarter

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.



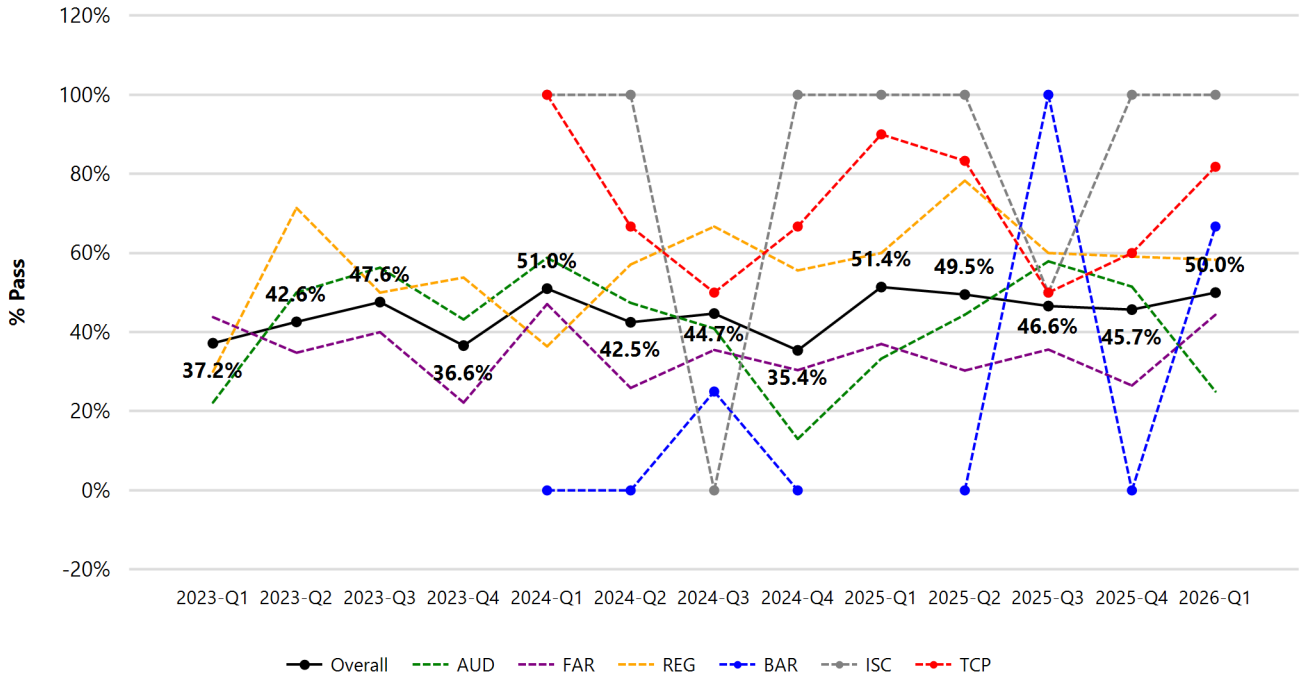
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NASBA

Year-Quarter: 2026-Q1

% 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
2026-Q1	50.0%	25.0%	44.4%	58.3%	66.7%	100.0%	81.8%
2025-Q4	45.7%	51.5%	26.5%	59.1%	0.0%	100.0%	60.0%
2025-Q3	46.6%	57.9%	35.6%	60.0%	100.0%	50.0%	50.0%
2025-Q2	49.5%	44.4%	30.3%	78.3%	0.0%	100.0%	83.3%
2025-Q1	51.4%	33.3%	37.0%	60.0%	-	100.0%	90.0%
2024-Q4	35.4%	13.0%	30.4%	55.6%	0.0%	100.0%	66.7%
2024-Q3	44.7%	40.9%	35.5%	66.7%	25.0%	0.0%	50.0%
2024-Q2	42.5%	47.4%	25.9%	57.1%	0.0%	100.0%	66.7%
2024-Q1	51.0%	58.8%	47.1%	36.4%	0.0%	100.0%	100.0%
2023-Q4	36.6%	43.2%	22.2%	53.8%	-	-	-
2023-Q3	47.6%	56.3%	40.0%	50.0%	-	-	-
2023-Q2	42.6%	50.0%	34.8%	71.4%	-	-	-
2023-Q1	37.2%	22.2%	43.8%	30.0%	-	-	-

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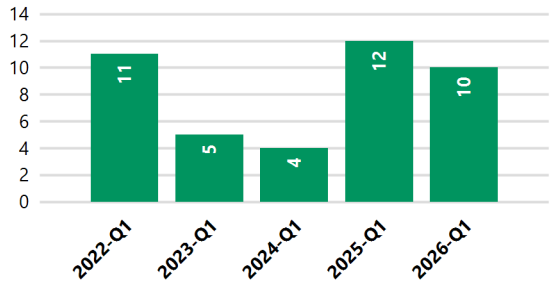
Year-Quarter: 2026-Q1

Quarterly CPA Examination Report: Overall Performance - First Time

Jurisdiction: West Virginia

		Exam Type		Exam Section					
	Overall	FT	RE	AUD	FAR	REG	BAR	ISC	TCP
Candidates	-	39	-	9	12	10	2	1	10
Sections	-	44	-	9	12	10	2	1	10
% Pass	-	61.4%	-	22.2%	58.3%	60.0%	100.0%	100.0%	90.0%
Average Score	-	71.0	-	53.8	66.4	69.9	83.5	79.0	89.7
Average Age	-	27.5	-	28.0	30.2	25.6	31.5	27.0	25.0

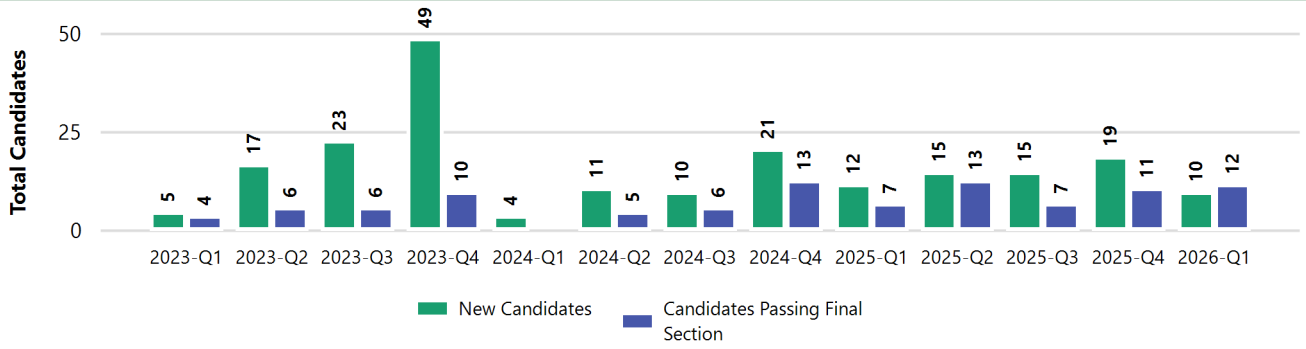
Cohort Size Trend



	Gender			Residency			Cohort Year				Age at Time of Examination					
	F	M	U	In-State	Out-of-State	Int'l	2026	2025	2024	2023	<22	22-23	24-25	26-27	28-29	30+
Candidates	22	17		34	5		10	2		1	2	13	5	7	3	9
Sections	23	21		39	5		11	2		1	2	17	5	7	3	10
% Pass	56.5%	66.7%		61.5%	60.0%		9.1%	50.0%		100.0%	100.0%	58.8%	40.0%	71.4%	33.3%	70.0%
Average Score	70.1	71.9		71.4	67.6		46.5	75.0		89.0	85.5	69.4	58.6	81.0	70.3	70.1
Average Age	27.3	27.7		26.5	35.0		26.2	26.0		27.0	21.0	22.5	24.6	26.3	28.7	39.3

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.



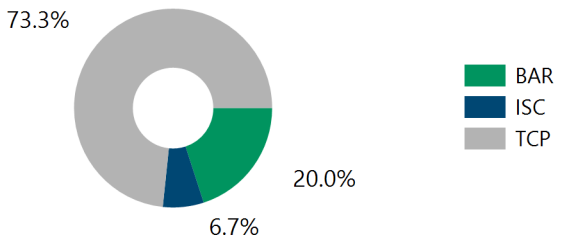
Degree Type

Highest degree listed for a candidate

	Candidates	% Total
Bachelor's Degree	47	78.3%
Advanced Degree	13	21.7%
Enrolled/Other		

Disciplines

Breakdown of what percentage of candidates are taking which disciplines



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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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Overall Statistics by Jurisdiction

Year-Quarter: 2025-Q4

Summary of Examination data for each Jurisdiction with 15* or more candidates.

Jurisdiction	Total Candidates	Total Exam Sections	Sections FT	Sections RE	Average Pass Rate	Average Score	Average Age
Alabama	469	573	393	180	57.4%	72.9	25.8
Alaska	1,234	1,473	954	519	53.0%	72.2	31.9
Arizona	459	587	356	231	50.6%	70.9	29.7
Arkansas	317	408	271	137	56.6%	72.8	26.2
California	4,965	6,084	3,691	2,393	50.8%	71.0	29.7
Colorado	536	668	428	240	53.1%	72.7	28.8
Connecticut	501	610	335	275	45.7%	69.5	27.6
Delaware	89	101	55	46	38.6%	66.5	34.2
District of Columbia	95	114	72	42	59.6%	72.4	27.6
Florida	1,594	1,906	1,256	650	54.2%	71.9	29.1
Georgia	1,090	1,325	829	496	50.6%	70.5	28.7
Guam	1,802	2,122	1,384	738	53.4%	71.5	29.0
Hawaii	127	172	102	70	50.6%	72.0	29.1
Idaho	182	238	155	83	56.7%	72.7	30.0
Illinois	1,887	2,360	1,423	937	52.8%	71.2	27.2
Indiana	631	805	464	341	47.3%	70.6	27.6
Iowa	296	363	225	138	58.4%	73.9	25.6
Kansas	91	111	75	36	64.0%	75.4	27.5
Kentucky	270	322	199	123	51.2%	70.0	28.4
Louisiana	311	366	226	140	49.7%	70.5	28.7
Maine	382	480	285	195	52.5%	71.7	34.0

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Jurisdiction	Total Candidates	Total Exam Sections	Sections FT	Sections RE	Average Pass Rate	Average Score	Average Age
Maryland	469	558	315	243	42.1%	67.7	29.5
Massachusetts	1,193	1,449	898	551	56.4%	73.3	26.4
Michigan	945	1,174	698	476	49.1%	70.7	27.6
Minnesota	616	774	467	307	55.6%	72.6	26.2
Mississippi	197	228	123	105	47.4%	70.9	27.6
Missouri	654	798	469	329	48.1%	70.8	26.5
Montana	673	848	583	265	56.6%	73.2	29.0
Nebraska	187	234	158	76	61.1%	74.0	25.6
Nevada	226	283	150	133	45.2%	69.0	30.2
New Hampshire	200	240	111	129	44.2%	69.9	34.1
New Jersey	1,054	1,319	696	623	46.6%	69.4	28.3
New Mexico	84	109	54	55	39.4%	69.3	33.2
New York	3,868	4,720	2,729	1,991	51.5%	71.3	27.8
North Carolina	950	1,170	766	404	54.4%	71.7	27.4
North Dakota	263	314	209	105	46.2%	69.9	28.2
Ohio	1,193	1,490	891	599	51.3%	71.0	27.0
Oklahoma	303	367	224	143	49.6%	71.0	28.5
Oregon	367	455	304	151	58.0%	73.8	29.7
Pennsylvania	1,556	1,840	1,157	683	48.9%	70.2	27.4
Puerto Rico	304	345	182	163	38.6%	66.2	28.3
Rhode Island	88	113	58	55	49.6%	70.8	28.9
South Carolina	253	313	188	125	47.9%	71.0	28.7
South Dakota	66	77	55	22	55.8%	71.0	27.0

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Jurisdiction	Total Candidates	Total Exam Sections	Sections FT	Sections RE	Average Pass Rate	Average Score	Average Age
Tennessee	721	878	577	301	57.7%	73.3	27.6
Texas	2,914	3,583	2,090	1,493	49.0%	70.4	29.6
Utah	514	638	418	220	61.6%	74.8	29.3
Vermont	93	117	71	46	57.3%	72.6	28.7
Virginia	1,107	1,375	778	597	49.7%	71.1	29.7
Washington	1,956	2,346	1,605	741	55.7%	73.0	31.2
West Virginia	86	105	66	39	45.7%	68.9	27.9
Wisconsin	425	515	344	171	54.6%	72.5	25.9
Wyoming	33	41	28	13	48.8%	68.4	28.4

**30 or more candidates is the cutoff for the annual performance report.*

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NASBA

Year-Quarter: 2025-Q4

Quarterly CPA Examination Report: Overall Performance - All

Jurisdiction: West Virginia

		Exam Type		Exam Section					
	Overall	FT	RE	AUD	FAR	REG	BAR	ISC	TCP
Candidates	86	60	34	31	30	22	3	3	10
Sections	105	66	39	33	34	22	3	3	10
% Pass	45.7%	54.5%	30.8%	51.5%	26.5%	59.1%	0.0%	100.0%	60.0%
Average Score	68.9	69.9	67.1	71.8	57.8	75.2	66.0	81.7	79.8
Average Age	27.9	26.8	29.9	28.3	27.4	26.8	25.3	26.7	32.2

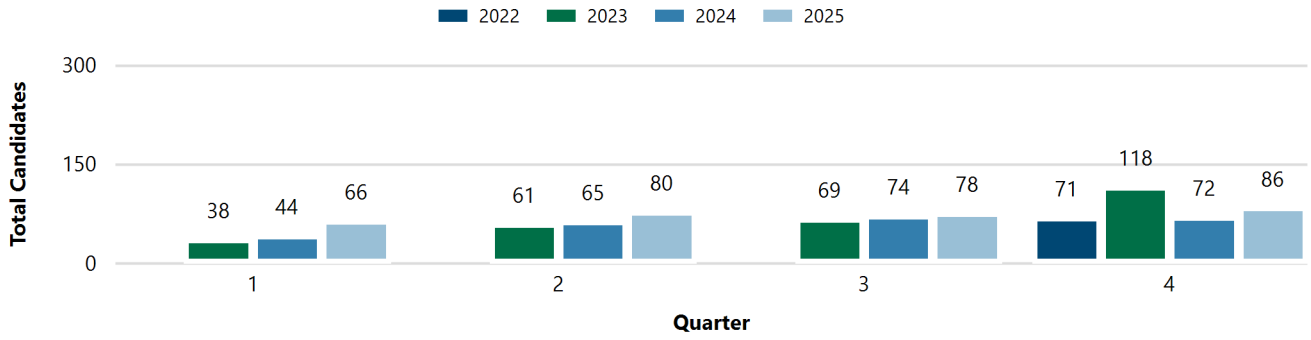
Jurisdiction Ranking

47 Overall Pass Rate	**49** Overall Avg. Score
40 Core Pass Rate	**47** Discipline Pass Rate

	Gender			Residency			Cohort Year				Age at Time of Examination					
	F	M	U	In-State	Out-of-State	Int'l	2025	2024	2023	2022	<22	22-23	24-25	26-27	28-29	30+
Candidates	41	41	4	79	6	1	19	11	7		2	21	25	14	7	17
Sections	51	50	4	95	9	1	22	12	9		4	26	28	16	9	22
% Pass	43.1%	48.0%	50.0%	48.4%	11.1%	100.0%	36.4%	58.3%	44.4%		75.0%	42.3%	46.4%	56.3%	33.3%	40.9%
Average Score	66.2	71.8	67.0	69.0	66.1	78.0	57.4	74.3	73.0		85.5	65.0	68.4	73.5	69.1	67.5
Average Age	27.5	28.3	29.5	27.3	34.9	24.0	25.4	24.5	25.0		21.0	22.7	24.4	26.4	28.4	40.8

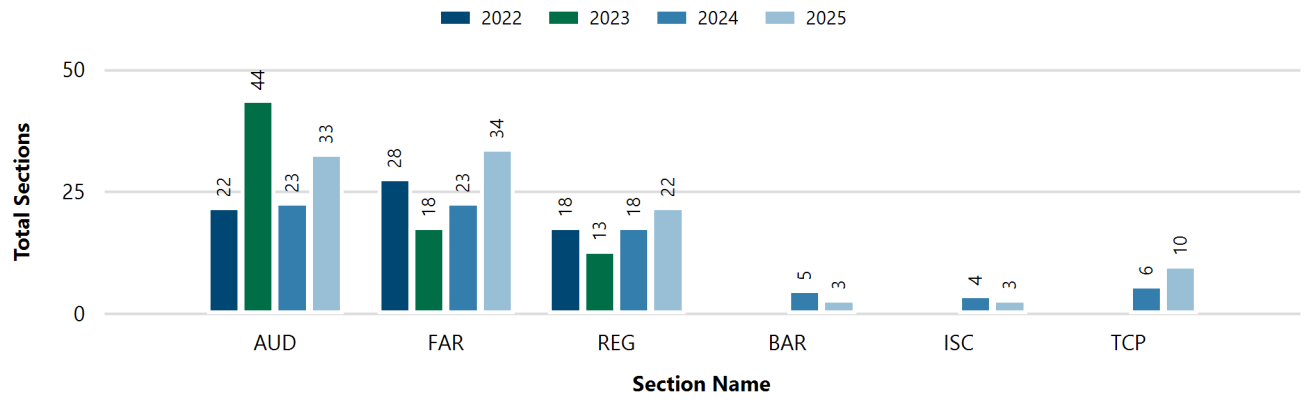
Total Candidates by Quarter

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.



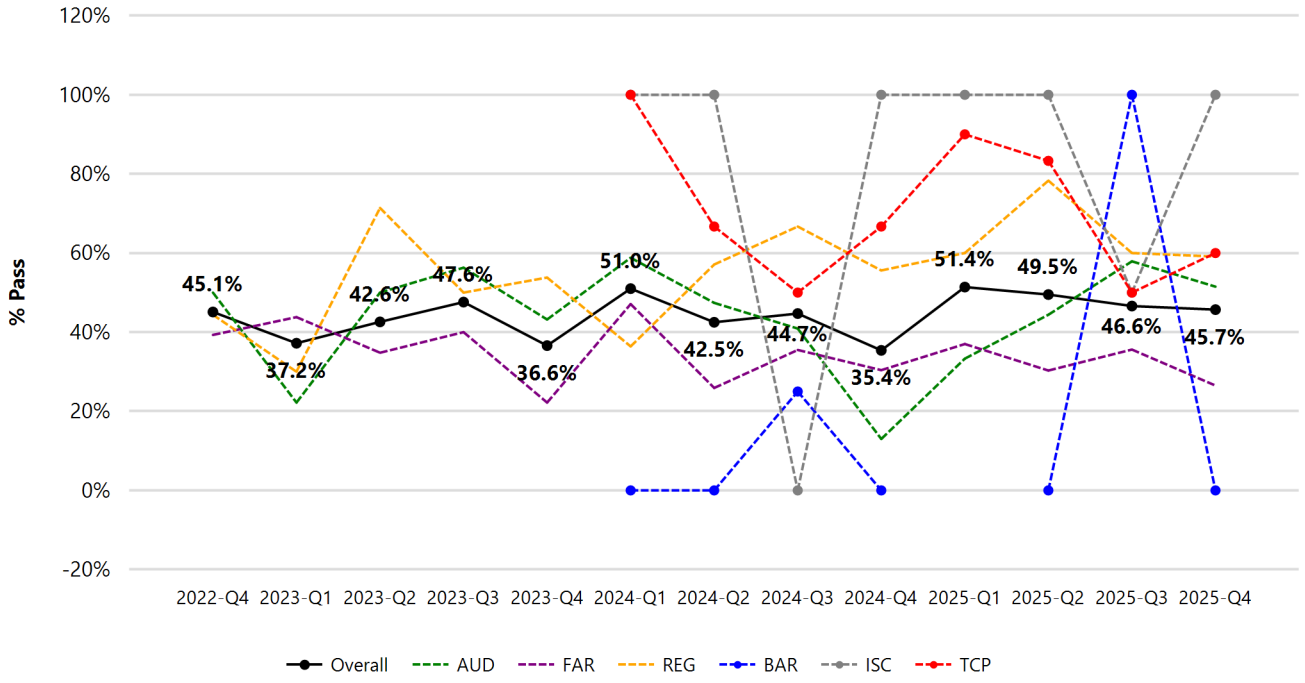
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NASBA

Year-Quarter: 2025-Q4

% 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
2025-Q4	45.7%	51.5%	26.5%	59.1%	0.0%	100.0%	60.0%
2025-Q3	46.6%	57.9%	35.6%	60.0%	100.0%	50.0%	50.0%
2025-Q2	49.5%	44.4%	30.3%	78.3%	0.0%	100.0%	83.3%
2025-Q1	51.4%	33.3%	37.0%	60.0%	-	100.0%	90.0%
2024-Q4	35.4%	13.0%	30.4%	55.6%	0.0%	100.0%	66.7%
2024-Q3	44.7%	40.9%	35.5%	66.7%	25.0%	0.0%	50.0%
2024-Q2	42.5%	47.4%	25.9%	57.1%	0.0%	100.0%	66.7%
2024-Q1	51.0%	58.8%	47.1%	36.4%	0.0%	100.0%	100.0%
2023-Q4	36.6%	43.2%	22.2%	53.8%	-	-	-
2023-Q3	47.6%	56.3%	40.0%	50.0%	-	-	-
2023-Q2	42.6%	50.0%	34.8%	71.4%	-	-	-
2023-Q1	37.2%	22.2%	43.8%	30.0%	-	-	-
2022-Q4	45.1%	50.0%	39.3%	44.4%	-	-	-

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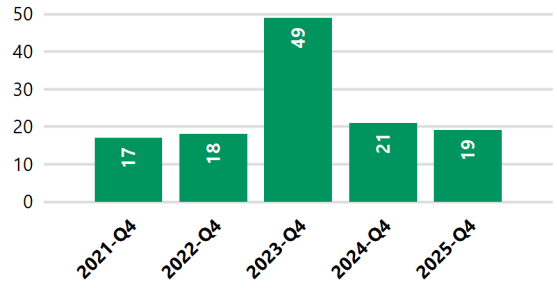
Year-Quarter: 2025-Q4

Quarterly CPA Examination Report: Overall Performance - First Time

Jurisdiction: West Virginia

		Exam Type		Exam Section					
	Overall	FT	RE	AUD	FAR	REG	BAR	ISC	TCP
Candidates	-	60	-	16	18	17	3	3	9
Sections	-	66	-	16	18	17	3	3	9
% Pass	-	54.5%	-	62.5%	27.8%	70.6%	0.0%	100.0%	66.7%
Average Score	-	69.9	-	72.9	52.6	78.2	66.0	81.7	80.8
Average Age	-	26.8	-	27.4	26.5	25.0	25.3	26.7	30.0

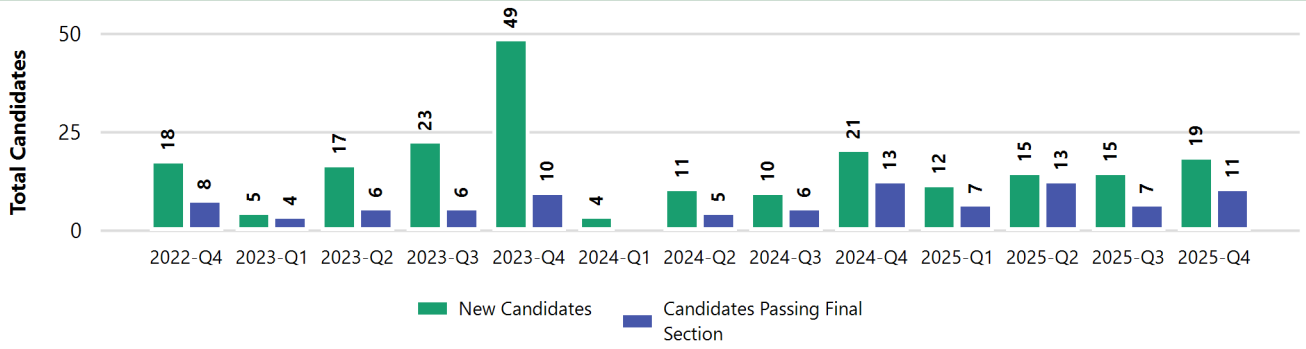
Cohort Size Trend



	Gender			Residency			Cohort Year				Age at Time of Examination					
	F	M	U	In-State	Out-of-State	Int'l	2025	2024	2023	2022	<22	22-23	24-25	26-27	28-29	30+
Candidates	28	30	2	58	1	1	19	11	7		1	17	16	9	5	12
Sections	33	31	2	64	1	1	22	12	9		3	20	16	9	6	12
% Pass	48.5%	61.3%	50.0%	54.7%	0.0%	100.0%	36.4%	58.3%	44.4%		100.0%	45.0%	62.5%	66.7%	50.0%	41.7%
Average Score	66.5	73.3	74.0	69.8	67.0	78.0	57.4	74.3	73.0		90.0	64.5	71.1	76.0	74.0	65.8
Average Age	26.2	27.2	30.0	26.7	34.0	24.0	25.4	24.5	25.0		21.0	22.7	24.4	26.2	28.7	37.8

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.



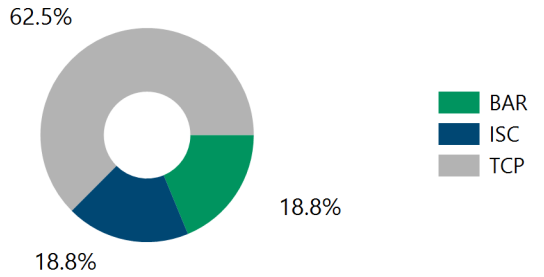
Degree Type

Highest degree listed for a candidate

	Candidates	% Total
Bachelor's Degree	62	72.1%
Advanced Degree	24	27.9%
Enrolled/Other		

Disciplines

Breakdown of what percentage of candidates are taking which disciplines



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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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NASBA

Overall Statistics by Jurisdiction

Year-Quarter: 2025-Q3

Summary of Examination data for each Jurisdiction with 15* or more candidates.

Jurisdiction	Total Candidates	Total Exam Sections	Sections FT	Sections RE	Average Pass Rate	Average Score	Average Age
Alabama	380	478	271	207	56.3%	73.1	26.5
Alaska	1,089	1,267	781	486	51.0%	71.4	31.9
Arizona	428	555	332	223	54.8%	72.4	29.6
Arkansas	282	330	207	123	51.8%	69.4	26.8
California	4,680	5,724	3,551	2,173	51.1%	70.7	29.3
Colorado	504	614	391	223	53.7%	73.1	27.8
Connecticut	442	566	305	261	49.3%	70.9	27.6
Delaware	85	97	51	46	30.9%	65.6	33.5
District of Columbia	108	135	80	55	58.5%	74.0	27.2
Florida	1,333	1,615	979	636	56.7%	73.0	29.2
Georgia	942	1,165	708	457	53.6%	71.8	28.6
Guam	1,663	1,961	1,294	667	51.1%	70.9	28.4
Hawaii	118	152	100	52	55.3%	73.2	27.5
Idaho	162	201	128	73	52.7%	71.2	29.4
Illinois	1,696	2,221	1,484	737	56.6%	72.9	26.4
Indiana	572	768	477	291	58.9%	73.5	26.5
Iowa	304	375	253	122	60.0%	73.9	24.9
Kansas	74	91	61	30	64.8%	75.8	27.6
Kentucky	259	327	196	131	53.8%	71.8	27.9
Louisiana	319	391	214	177	50.1%	70.5	28.1
Maine	335	414	247	167	47.8%	69.8	33.7

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Jurisdiction	Total Candidates	Total Exam Sections	Sections FT	Sections RE	Average Pass Rate	Average Score	Average Age
Maryland	404	483	269	214	40.4%	68.1	29.4
Massachusetts	999	1,240	801	439	57.8%	73.6	25.9
Michigan	831	1,045	597	448	51.0%	71.1	27.2
Minnesota	659	852	564	288	55.4%	72.4	25.7
Mississippi	209	261	130	131	47.9%	70.5	26.9
Missouri	640	837	535	302	55.3%	72.6	25.6
Montana	688	870	547	323	57.7%	74.1	29.4
Nebraska	185	242	189	53	67.8%	76.8	25.4
Nevada	206	256	135	121	44.9%	69.7	30.9
New Hampshire	168	195	84	111	48.7%	70.6	33.7
New Jersey	937	1,180	601	579	45.4%	69.4	28.6
New Mexico	75	86	41	45	44.2%	69.9	34.2
New York	3,497	4,340	2,540	1,800	50.0%	71.2	27.6
North Carolina	885	1,130	723	407	57.2%	73.3	27.1
North Dakota	233	274	195	79	47.1%	69.2	27.6
Ohio	1,069	1,405	880	525	55.1%	72.4	26.3
Oklahoma	240	305	174	131	48.5%	71.2	28.6
Oregon	298	367	223	144	61.0%	74.8	29.9
Overall	37,340	46,375	28,545	17,830	53.1%	71.8	28.3
Pennsylvania	1,381	1,724	1,073	651	52.5%	71.6	27.1
Puerto Rico	228	262	138	124	38.9%	65.2	28.7
Rhode Island	69	88	53	35	45.5%	70.1	28.0
South Carolina	229	264	161	103	49.6%	71.2	28.4

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Jurisdiction	Total Candidates	Total Exam Sections	Sections FT	Sections RE	Average Pass Rate	Average Score	Average Age
South Dakota	62	80	48	32	65.0%	74.8	26.8
Tennessee	658	815	461	354	56.4%	73.2	27.5
Texas	2,809	3,497	2,069	1,428	51.9%	71.3	29.2
Utah	495	627	448	179	64.0%	75.8	28.8
Vermont	90	129	84	45	58.9%	74.4	28.4
Virginia	1,044	1,313	804	509	52.6%	72.2	29.1
Washington	1,763	2,123	1,450	673	57.6%	73.2	30.9
West Virginia	78	88	50	38	46.6%	67.7	29.1
Wisconsin	405	510	341	169	61.8%	75.2	25.2
Wyoming	33	40	27	13	57.5%	72.8	29.1

**30 or more candidates is the cutoff for the annual performance report.*

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NASBA

Year-Quarter: 2025-Q3

Quarterly CPA Examination Report: Overall Performance - All

Jurisdiction: West Virginia

		Exam Type		Exam Section					
	Overall	FT	RE	AUD	FAR	REG	BAR	ISC	TCP
Candidates	78	46	37	18	44	15	1	4	4
Sections	88	50	38	19	45	15	1	4	4
% Pass	46.6%	48.0%	44.7%	57.9%	35.6%	60.0%	100.0%	50.0%	50.0%
Average Score	67.7	68.6	66.5	71.7	62.3	71.4	84.0	82.8	76.0
Average Age	29.1	28.6	29.7	25.2	30.1	28.5	40.0	24.0	40.5

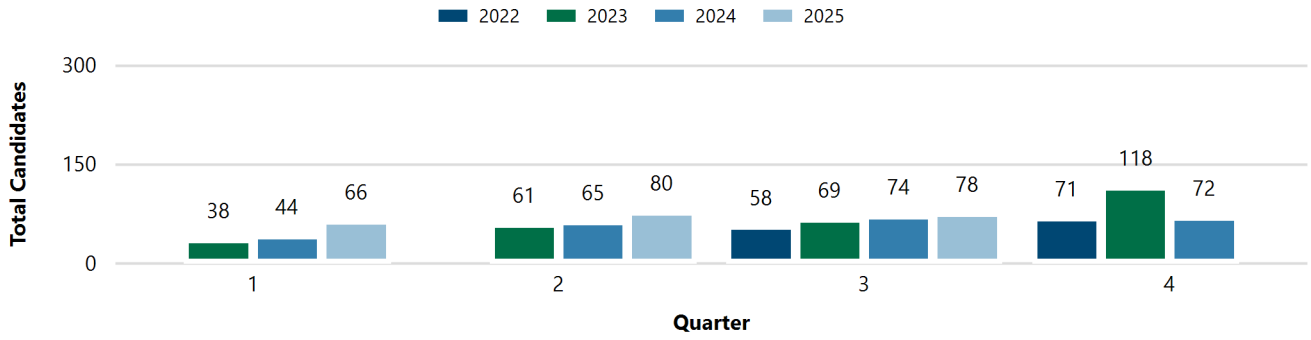
Jurisdiction Ranking

46 Overall Pass Rate	**51** Overall Avg. Score
44 Core Pass Rate	**-** Discipline Pass Rate

	Gender			Residency			Cohort Year				Age at Time of Examination					
	F	M	U	In-State	Out-of-State	Int'l	2025	2024	2023	2022	<22	22-23	24-25	26-27	28-29	30+
Candidates	43	34	1	70	8		15	2	5		1	15	24	12	6	20
Sections	45	42	1	79	9		17	2	5		1	17	26	14	7	23
% Pass	44.4%	50.0%	0.0%	49.4%	22.2%		47.1%	100.0%	60.0%		0.0%	58.8%	46.2%	57.1%	42.9%	34.8%
Average Score	67.6	68.6	34.0	68.1	64.3		63.6	84.0	73.8		59.0	70.9	70.8	68.8	58.4	64.3
Average Age	28.8	29.4	26.0	28.2	37.0		24.2	31.0	24.2		21.0	22.7	24.5	26.5	28.4	41.1

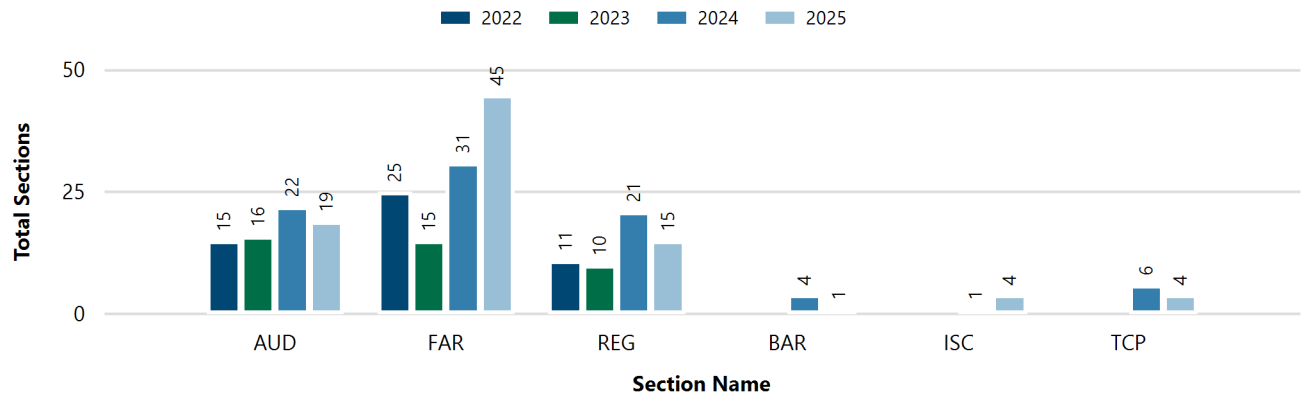
Total Candidates by Quarter

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.



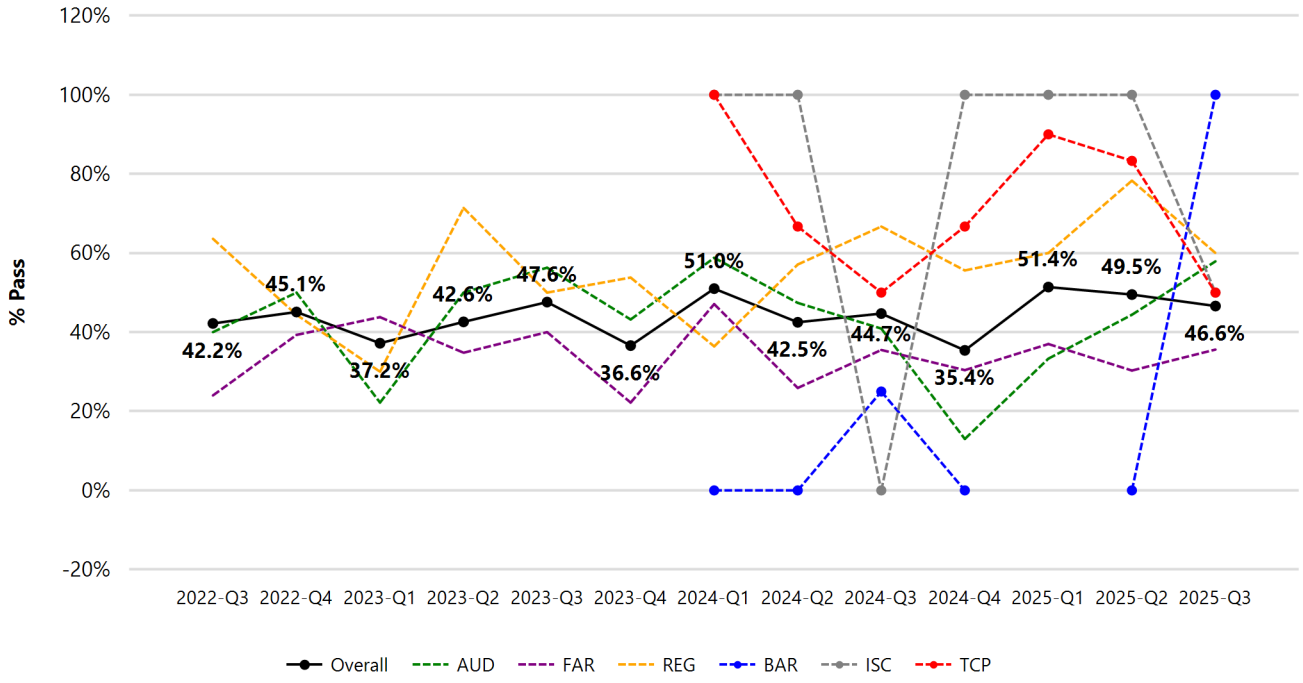
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NASBA

Year-Quarter: 2025-Q3

% 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
2025-Q3	46.6%	57.9%	35.6%	60.0%	100.0%	50.0%	50.0%
2025-Q2	49.5%	44.4%	30.3%	78.3%	0.0%	100.0%	83.3%
2025-Q1	51.4%	33.3%	37.0%	60.0%	-	100.0%	90.0%
2024-Q4	35.4%	13.0%	30.4%	55.6%	0.0%	100.0%	66.7%
2024-Q3	44.7%	40.9%	35.5%	66.7%	25.0%	0.0%	50.0%
2024-Q2	42.5%	47.4%	25.9%	57.1%	0.0%	100.0%	66.7%
2024-Q1	51.0%	58.8%	47.1%	36.4%	0.0%	100.0%	100.0%
2023-Q4	36.6%	43.2%	22.2%	53.8%	-	-	-
2023-Q3	47.6%	56.3%	40.0%	50.0%	-	-	-
2023-Q2	42.6%	50.0%	34.8%	71.4%	-	-	-
2023-Q1	37.2%	22.2%	43.8%	30.0%	-	-	-
2022-Q4	45.1%	50.0%	39.3%	44.4%	-	-	-
2022-Q3	42.2%	40.0%	24.0%	63.6%	-	-	-

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NASBA

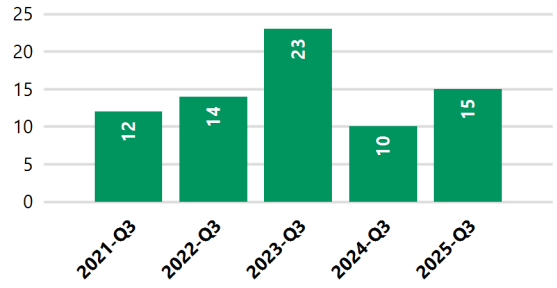
Year-Quarter: 2025-Q3

Quarterly CPA Examination Report: Overall Performance - First Time

Jurisdiction: West Virginia

		Exam Type		Exam Section					
	Overall	FT	RE	AUD	FAR	REG	BAR	ISC	TCP
Candidates	-	46	-	9	22	12	1	4	2
Sections	-	50	-	9	22	12	1	4	2
% Pass	-	48.0%	-	66.7%	27.3%	58.3%	100.0%	50.0%	100.0%
Average Score	-	68.6	-	78.4	58.3	71.5	84.0	82.8	84.5
Average Age	-	28.6	-	24.0	30.3	29.5	40.0	24.0	29.5

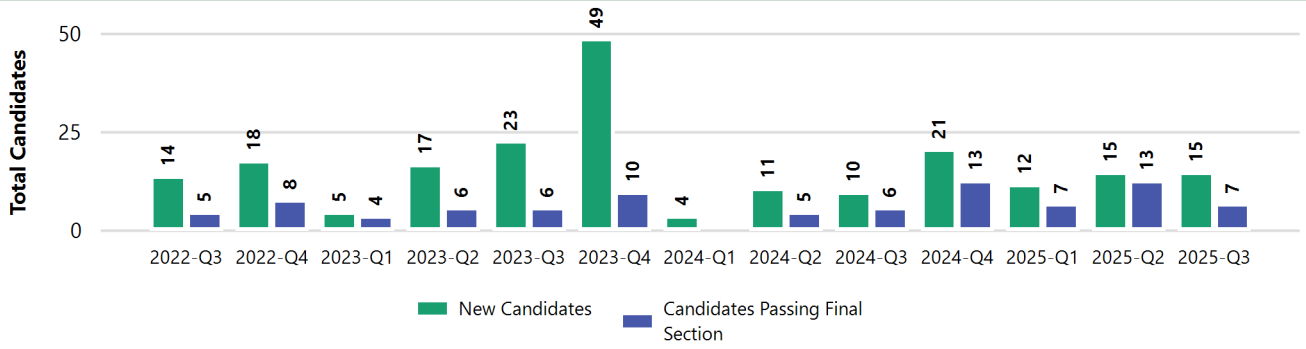
Cohort Size Trend



	Gender			Residency			Cohort Year				Age at Time of Examination					
	F	M	U	In-State	Out-of-State	Int'l	2025	2024	2023	2022	<22	22-23	24-25	26-27	28-29	30+
Candidates	26	19	1	42	4		15	2	5		1	10	14	7	4	10
Sections	27	22	1	46	4		17	2	5		1	11	15	7	4	12
% Pass	48.1%	50.0%	0.0%	50.0%	25.0%		47.1%	100.0%	60.0%		0.0%	63.6%	40.0%	42.9%	50.0%	50.0%
Average Score	68.4	70.4	34.0	68.8	66.5		63.6	84.0	73.8		59.0	73.2	69.6	64.1	61.3	69.0
Average Age	28.3	29.1	26.0	27.9	36.5		24.2	31.0	24.2		21.0	22.7	24.6	26.4	28.5	41.0

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.



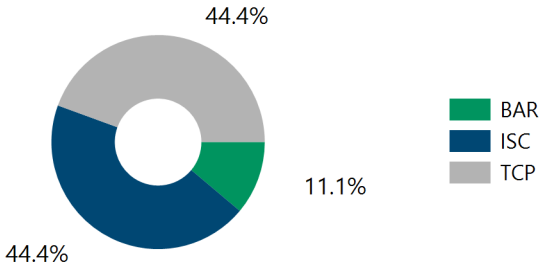
Degree Type

Highest degree listed for a candidate

	Candidates	% Total
Bachelor's Degree	59	75.6%
Advanced Degree	19	24.4%
Enrolled/Other		

Disciplines

Breakdown of what percentage of candidates are taking which disciplines



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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.
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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.
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Exhibit D

COMPLAINT AND DISCIPLINARY ACTION STATUS

All complaints filed against licensed individuals are referred to the Board of Accountancy's Complaint Committee. The Committee reviews each case, monitors compliance with consent orders, oversees Peer Review matters, and provides recommendations to the full Board for resolution.

The following pages provide a detailed listing of all new and ongoing complaints for the referenced fiscal period.

FY Ended June 30, 2025			
Complaint Number	**Dates**	**Complaint**	**Resolution**
2025-01	Filed: 08/05/2024	Failure to file Taxes	At the October 7,2024 meeting the Board reviewed all information including correspondence from the complainant that the matter has been resolved, therefore the Board took no further action on this matter. The Board voted to dismiss this complaint**.**
2025-02	Filed: 09/09/2024	Failure to file Taxes	At the January 24, 2025 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: required him to, within 6 months of the date of entry of the *Order*, reimburse the Board for the expenses incurred in the investigation and disposition of the matter, complete the Professional Ethical Leadership Training Program through the National Association of State Boards of Accountancy Center ("NASBA") for the Public Trust ("CPT"). Respondent must provide proof that he completed the program. This program will not count towards the continuing education requirement for license renewal. The Board voted at the October 21, 2025 meeting to close this matter based upon compliance of the Consent Agreement and Order.
2025-03	Filed: 09/18/2024	Failure to return Documents	At the January 24, 2025 meeting the Board reviewed all the information regarding this matter. After careful consideration, the Board found no probable cause for a violation of its statutes or regulations. The Board voted to dismiss this complaint at the January 24, 2025 meeting.
2025-04	Filed: 03/20/2025	Computer Fraud and Abuse; Direct violation to State & Federal Law	At the July 8, 2025 meeting the Board reviewed all the information including the correspondence from Licensee and his attorney. After careful consideration, the Board found no probable cause for a violation of its statutes or regulations Therefore, the Board voted to dismiss the complaint during the July 8, 2025 meeting**.**
2025-05	Filed: 05/28/2025	The WVBOA received a referral from the Department of Labor regarding identified	At the July 8, 2025 meeting the Board reviewed all the information regarding this matter. After careful consideration, the Board found no probable cause for a

		deficiencies with an audit conducted	violation of its statutes or regulations. The Board voted to dismiss this complaint.
2026-01	Filed: 10/30/2025	Failure to file Taxes	At the May 8, 2026 meeting the Board reviewed all information including correspondence from the complainant requesting to withdraw the complaint, therefore the Board determined that there is no probable cause to believe a violaton of its statues or regulations occurred. The Board voted to dismiss this complaint**.**
2026-02	Filed: 12/11/2025	Failure to file Taxes, Accounts payables and Audits	Under investigation; will be included in FY2027 Report
2026-03	Filed: 02/09/2026	Violation of West Virginia Code §30-1-8(a), § 30-9-20(a)(7) and § 30-9-20(a)(9.	Under investigation; will be included in the FY2027 Report
2026-04	Filed: 02/19/2026	Failure to file taxes, accounts payables and complete Audits	Under investigation; will be included in the FY2027 Report.
2026-05	Filed: 03/30/2026	No Cooling Off Period	At the May 8, 2026 meeting the Board reviewed all information including correspondence indicating the complainant did not file the complaint and wished to withdraw the matter. The Board determined that there is no probable cause to believe a violation of its statues or regulations occurred. The Board voted to dismiss this complaint.

Exhibit E

Firm Permits, Accounting Corporations, and Professional Limited Liability Companies

Any business seeking to engage in the practice of public accounting in West Virginia must first obtain a Firm Permit issued by the Board of Accountancy. Firms may be organized as a sole proprietorship, partnership, accounting corporation, professional limited liability company (PLLC), or limited liability partnership (LLP), provided their structure complies with Board rules and regulations.

Accounting Corporations and Professional Limited Liability Companies are required to apply for Board approval prior to conducting business in the state. Upon approval, these entities must also register with the West Virginia Secretary of State's Business Division.

All firms must maintain an active Firm Permit through annual renewal in order to legally continue the practice of public accounting in West Virginia.

The following pages contain a complete listing of all Firm Permits, Accounting Corporations, and Professional Limited Liability Companies approved by the Board during the reporting period.

AC, PLLC, and Firm Permit Approvals for
July 1, 2025 through June 30, 2026
Exhibit E

	Registration Date	Firm No.	Business Name	City	State
1	2/11/2005	F00775	Roger A Murray CPA, AC	BRIDGEPORT	WV
2	12/11/2006	F00774	Costanzo & Associates, PLLC	Wheeling	WV
3	07/15/2025	F00761	BeallLaw & Consulting, PLLC DBA Beall Law & CPAS, PLLC	Davis	WV
4	07/16/2025	F00762	Clearpoint CPAs PC	Johnson City	TN
5	07/24/2025	F00763	Brauer & Co., PC	Calabasas	CA
6	07/30/2025	F00764	Messer & Company LLC	Beaufort	SC
7	08/05/2025	F00766	Kirsch CPA Group	Hamilton	OH
8	08/13/2025	F00765	David Howell CPAs AC	Belle	WV
9	09/08/2025	F00767	Gordon Advisors, P.C.	Troy	MI
10	09/25/2025	F00768	Boner CPA Services PLLC DBA Breeze CPA Services PLLC	Dunbar	WV
11	09/25/2025	F00769	WITHUMSMITH+BROWN, CORP	Princeton	NJ
12	10/06/2025	F00770	Michael Coglianese CPA, P.C.	Lincolnshire	IL
13	11/04/2025	F00771	Seldomridge & Boone CPAs PLLC	Lewisburg	WV
14	11/12/2025	F00772	Holsinger, P.C.	Wexford	PA
15	11/17/2025	F00773	Heckenberg CPA, PLLC DBA Tomorrows Path Tax and Advisory, PLLC	Martinsburg	WV
16	01/08/2026	F00776	Arehart Associates, Ltd.	Waynesboro	VA
17	01/13/2026	F00777	Romine PLLC	Shepherdstown	WV
18	01/26/2026	F00778	McBride, Lock & Associates, LLC	Kansas City	MO
19	03/02/2026	F00779	Virginia Emmer CPA PLLC DBA Rooted Advisory LLC	Charles Town	WV
20	03/03/2026	F00780	PriceKubecka, PLLC	Addison	TX
21	04/13/2026	F00781	Mauldin & Jenkins, LLC	Atlanta	GA
22	06/04/2026	F00782	JM Hager CPA PLLC	Hurricane	WV
23	06/16/2026	F00783	Jackson Thornton, Inc.	Montgomery	AL
24	06/24/2026	F00784	Sorren CPAS, P.C.	Meridian	ID

AC, PLLC, and Firm Permit Approvals for
July 1, 2024 through June 30, 2025
Exhibit E

	Registration Date	Firm No.	Business Name	City	State
1	9/18/2003	F0258	DAVID A LEVY CPA LLC	Needham	MA
2	08/09/2024	F00743	Frank, Rimerman & Co. LLP	SAN JOSE	CA
3	09/25/2024	F00744	KURT ONEILL CPA LLC DBA KURT ONEILL CPA PLLC	Falling Waters	WV
4	09/30/2024	F00745	Jessica Heldman, CPA	Marietta	OH
5	10/03/2024	F00746	Charles E. Harris & Associates, Inc.	Parma	OH
6	10/31/2024	F00747	Bryan K Seldomridge CPA PLLC	Lewisburg	WV
7	11/06/2024	F00748	Cunningham & Associates, CPA's, Inc.	Broadview Hts.	OH
8	11/19/2024	F00749	PROFFITT & ASSOCIATES	Beckley	WV
9	12/02/2024	F00750	ALEXANDRIA CROWE CPA, PLLC DBA CROWE CPA PLLC	Charleston	WV
10	12/09/2024	F00751	Balestra & Company, PLLC	South Shore	KY
11	12/19/2024	F00752	BDMP Assurance, LLP	Charleston	WV
12	01/21/2025	F00753	Wayne R Thompson CPA PC	Valley Stream	NY
13	01/23/2025	F00754	SAVERINE & CO, LLC DBA SAVERINE & CO, PLLC	Wardensville	WV
14	01/30/2025	F00756	Newman Certified Public Accountant PC	CARLSBAD	CA
15	02/21/2025	F00755	Joshua L. O'Dell, CPA, PLLC	Hurricane	WV
16	03/14/2025	F00757	Platform CPAS, LLP	Holladay	UT
17	05/08/2025	F00758	GGM Associates	Chicago	IL
18	05/09/2025	F00759	Eckman Efficiency Group, PLLC	Wheeling	WV
19	05/26/2025	F00760	Queen Accounting Group PLLC	Bridgeport	WV

Exhibit F

Application for Authorization to Perform Attest/Compilation Services

Any sole practitioner or firm offering attest or compilation services to the public is required to obtain authorization from the Board prior to providing such services. Approval is contingent upon verification of active enrollment in a Board-approved Peer Review Program. To maintain authorization, annual renewal is required. A list of firms and individuals granted initial authorization is included on the following pages.

Firm and Individual Authorizations Approved
July 1, 2025 through June 30, 2026
Exhibit F

	Registration Date	Firm No.	Firm Name	City	State
1	07/16/2025	F00762	Clearpoint CPAs PC	Johnson City	TN
2	07/24/2025	F00763	Brauer & Co., PC	Calabasas	CA
3	08/05/2025	F00766	Kirsch CPA Group	Hamilton	OH
4	09/08/2025	F00767	Gordon Advisors, P.C.	Troy	MI
5	09/25/2025	F00769	WITHUMSMITH+BROWN, CORP	Princeton	NJ
6	10/06/2025	F00770	Michael Coglianese CPA, P.C.	Lincolnshire	IL
7	11/12/2025	F00772	Holsinger, P.C.	Wexford	PA
8	01/08/2026	F00776	Arehart Associates, Ltd.	Waynesboro	VA
9	01/26/2026	F00778	McBride, Lock & Associates, LLC	Kansas City	MO
10	03/03/2026	F00780	PriceKubecka, PLLC	Addison	TX
11	04/13/2026	F00781	Mauldin & Jenkins, LLC	Atlanta	GA
12	06/16/2026	F00783	Jackson Thornton, Inc.	Montgomery	AL
13	06/24/2026	F00784	Sorren CPAS, P.C.	Meridian	ID

Firm and Individual Authorizations Approved
July 1, 2024 through June 30, 2025
Exhibit F

	Registration Date	Firm No.	Firm Name	City	State
1	08/09/2024	F00743	Frank, Rimerman & Co. LLP	SAN JOSE	CA
2	09/30/2024	F00745	Jessica Heldman, CPA	Marietta	OH
3	10/03/2024	F00746	Charles E. Harris & Associates, Inc.	Parma	OH
4	11/06/2024	F00748	Cunningham & Associates, CPA's, Inc.	Broadview Hts.	OH
5	11/19/2024	F00749	PROFFITT & ASSOCIATES	Beckley	WV
6	12/09/2024	F00751	Balestra & Company, PLLC	South Shore	KY
7	12/19/2024	F00752	BDMP Assurance, LLP	Charleston	WV
8	01/30/2025	F00756	Newman Certified Public Accountant PC	CARLSBAD	CA
9	03/14/2025	F00757	Platform CPAS, LLP	Holladay	UT
10	05/08/2025	F00758	GGM Associates	Chicago	IL

Exhibit G

LICENSEE AND FIRMS BY COUNTY OF PRACTICE

A summary of CPA licensees and accounting firms is provided by county of practice within West Virginia. This includes counts of Active Certified Public Accountants (CPAs), Inactive CPAs, and Active firms. Licensees residing outside West Virginia are reported by state of residence. The information illustrates the geographic distribution of the profession and supports the Board's oversight of licensure and firm activity across the state.

ACTIVE CPA LICENSES BY COUNTY

County	Licensees		County	Licensees
Barbour	5		Mineral	7
Berkeley	60		Mingo	3
Boone	5		Monongalia	138
Braxton	2		Monroe	5
Brooke	11		Morgan	7
Cabell	106		Nicholas	25
Calhoun	2		Ohio	87
Clay	2		Pendleton	5
Doddridge	0		Pleasants	1
Fayette	16		Pocahontas	1
Gilmer	3		Preston	21
Grant	6		Putnam	133
Greenbrier	13		Raleigh	65
Hampshire	7		Randolph	19
Hancock	11		Ritchie	6
Hardy	5		Roane	6
Harrison	86		Summers	3
Jackson	16		Taylor	10
Jefferson	32		Tucker	2
Kanawha	327		Tyler	0
Lewis	8		Upshur	14
Lincoln	9		Wayne	15
Logan	10		Webster	0
Marion	57		Wetzel	3
Marshall	12		Wirt	0
Mason	9		Wood	68
McDowell	1		Wyoming	1
Mercer	38		Out-of-Country	5
Out-of-State	504		Total	**2013**

*** Based on Business Address**

ACTIVE CPA LICENSES BY STATE

State	Licensees		State	
Alabama	1		Montana	0
Alaska	1		Nebraska	0
Arizona	2		Nevada	2
Arkansas	1		New Hampshire	1
California	7		New Jersey	4
Colorado	5		New Mexico	1
Connecticut	1		New York	1
District of Columbia	1		North Carolina	49
Delaware	2		North Dakota	0
Florida	47		Ohio	106
Georgia	19		Oklahoma	0
Hawaii	0		Oregon	1
Idaho	0		Pennsylvania	62
Illinois	1		Rhode Island	0
Indiana	4		South Carolina	25
Iowa	1		South Dakota	0
Kansas	0		Tennessee	16
Kentucky	29		Texas	23
Louisiana	1		Utah	0
Maine	1		Vermont	0
Maryland	21		Virginia	59
Massachusetts	2		Washington	3
Michigan	0		West Virginia	1504
Minnesota	1		Wisconsin	2
Mississippi	0		Wyoming	0
Missouri	1		Out-of-Country	5
			Total	2013

*** Based on Home Address**

ACTIVE FIRMS BY COUNTY

County	Firms		County	Firms
Barbour	2		Mineral	2
Berkeley	13		Mingo	1
Boone	0		Monongalia	12
Braxton	0		Monroe	1
Brooke	0		Morgan	2
Cabell	15		Nicholas	2
Calhoun	0		Ohio	17
Clay	0		Pendleton	0
Doddridge	0		Pleasants	1
Fayette	1		Pocahontas	0
Gilmer	1		Preston	4
Grant	1		Putnam	5
Greenbrier	3		Raleigh	11
Hampshire	1		Randolph	6
Hancock	2		Ritchie	1
Hardy	2		Roane	1
Harrison	8		Summers	0
Jackson	1		Taylor	0
Jefferson	11		Tucker	1
Kanawha	46		Tyler	0
Lewis	1		Upshur	2
Lincoln	2		Wayne	0
Logan	2		Webster	0
Marion	6		Wetzel	1
Marshall	2		Wirt	0
Mason	1		Wood	9
McDowell	0		Wyoming	1
Mercer	6		Out-of-Country	0
Out-of State	151		Total	**350**

*** 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	11		New Jersey	3
Colorado	1		New Mexico	0
Connecticut	0		New York	8
District of Columbia	1		North Carolina	6
Delaware	0		North Dakota	1
Florida	8		Ohio	20
Georgia	8		Oklahoma	1
Hawaii	0		Oregon	0
Idaho	0		Pennsylvania	21
Illinois	6		Rhode Island	0
Indiana	4		South Carolina	2
Iowa	1		South Dakota	0
Kansas	0		Tennessee	4
Kentucky	6		Texas	6
Louisiana	0		Utah	1
Maine	0		Vermont	0
Maryland	7		Virginia	12
Massachusetts	1		Washington	0
Michigan	2		West Virginia	199
Minnesota	1		Wisconsin	1
Mississippi	1		Wyoming	0
Missouri	3		Total	350

*** Based on Business Address**

CPA-INACTIVE LICENSES BY COUNTY

County	Licensees		County	Licensees
Barbour	0		Mineral	0
Berkeley	4		Mingo	0
Boone	1		Monongalia	13
Braxton	1		Monroe	0
Brooke	0		Morgan	0
Cabell	7		Nicholas	2
Calhoun	0		Ohio	3
Clay	1		Pendleton	0
Doddridge	0		Pleasants	0
Fayette	5		Pocahontas	0
Gilmer	0		Preston	1
Grant	2		Putnam	6
Greenbrier	3		Raleigh	10
Hampshire	0		Randolph	1
Hancock	0		Ritchie	0
Hardy	0		Roane	0
Harrison	8		Summers	0
Jackson	5		Taylor	1
Jefferson	2		Tucker	0
Kanawha	29		Tyler	0
Lewis	1		Upshur	3
Lincoln	0		Wayne	2
Logan	0		Webster	0
Marion	9		Wetzel	0
Marshall	2		Wirt	1
Mason	3		Wood	7
McDowell	0		Wyoming	0
Mercer	1		Out-of-Country	0
Out-of State	101		Total	**235**

*** 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	3		New Jersey	1
Colorado	0		New Mexico	1
Connecticut	1		New York	1
District of Columbia	1		North Carolina	9
Delaware	1		North Dakota	0
Florida	10		Ohio	18
Georgia	2		Oklahoma	1
Hawaii	0		Oregon	0
Idaho	0		Pennsylvania	11
Illinois	0		Rhode Island	0
Indiana	0		South Carolina	5
Iowa	0		South Dakota	0
Kansas	0		Tennessee	7
Kentucky	4		Texas	6
Louisiana	1		Utah	0
Maine	0		Vermont	0
Maryland	6		Virginia	7
Massachusetts	0		Washington	2
Michigan	1		West Virginia	134
Minnesota	1		Wisconsin	0
Mississippi	0		Wyoming	0
Misssouri	0		Out-of-Country	
			Total	**235**

*** Based on Home Address**

Exhibit H

CONTINUING EDUCIATION (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 2024 are included in the following report.

	License No.	First Name	Middle Initial	Last Name	Suffix	Completed	Compliant
1	WV004596	MARK		GANDOLFI		Yes	Yes
2	WV005157	MICHAEL	A.	DIETZ		Yes	Yes
3	WV003414	LINDA	H.	ALBRIGHT		Yes	Yes
4	WV003442	DAVID	M	HILL		Yes	Yes
5	WV003906	KAREN	K	DEFFINBAUGH		Yes	Yes
6	WV004973	NICOLA	A.	BARRETT		Yes	Yes
7	WV003124	RICK	D	GAINER		Yes	Yes
8	WV005248	JIMENA	M.	LAGOS		Yes	Yes
9	WV002717	KIMBERLY	D.	COVERT		Yes	Yes
10	WV005030	TIMOTHY	M.	COPELAND		Yes	Yes
11	WV005112	BRENT	T.	WALLS		Yes	Yes
12	WV002912	LEIGH	A.	OWENS		Yes	Yes
13	WV003654	KAREN	S.	CUMMINGS		Yes	Yes
14	WV004711	ALLISON	M.	MORGAN		Yes	Yes
15	WV004480	CHRISTINE	D.	STURTEVANT		Yes	Yes
16	WV002855	GREGORY	M.	CARO		Yes	Yes
17	WV005512	James	R.	Baird	III	Yes	Yes
18	WV005000	DANIEL	E.	SPRIGGS		Yes	Yes
19	WV004574	CHARLES	M.	HOLM		Yes	Yes
20	WV000967	WILLIAM	T.	CUPPETT		Yes	Yes
21	WV005068	KRISTA	A.	CASTO		Yes	Yes
22	WV002647	KELLY	G	HARBOUR		Yes	Yes
23	WV001237	LAURA	G.	GARDNER		Yes	Yes
24	WV000916	LOUIS	J.	COSTANZO	III	Yes	Yes
25	WV005145	CODY	R.	NIEMAN		Yes	Yes
26	WV005480	Jason		Rhoades		Yes	Yes
27	WV004579	THERESA	M.	PHIPPS		Yes	Yes
28	WV005554	Jessica	T.	WOOTEN		Yes	Yes
29	WV005047	EMILY	F.	ECKMAN		Yes	Yes
30	WV003581	LAURA	G.	PATE		Yes	Yes
31	WV005136	JAMES	M.	TAYLOR		Yes	Yes
32	WV005628	BRIANA	M.	BONER		Yes	Yes
33	WV001991	JAMES	I.	LINKOUS		Yes	Yes
34	WV005245	CASEY	J.	SPAGNUOLO		Yes	Yes
35	WV001311	DAVID	W.	MCHENRY		Yes	Yes
36	WV004218	RANDY	H.	WILLIAMS		Yes	Yes
37	WV001686	ROBERT	N.	STEPHENS		Yes	Yes
38	WV004663	MONICA	L.	NELSON		Yes	Yes
39	WV005397	Joseph	S.	DePergola	JR.	Yes	Yes
40	WV003522	JAMES	C.	HOWAT		Yes	Yes
41	WV005495	MORGAN	B.	HUNT		Yes	Yes
42	WV001989	TIMOTHY	E.	KNOTTS		Yes	Yes
43	WV003710	SHERRI	A.	DAVIS		Yes	Yes
44	WV004501	CINDA	S.	BOWLING HEWITT		Yes	Yes

45	WV005071	MICHAEL	R.	DAVIS		Yes	Yes
46	WV004866	AMBER	L.	SHIRKEY		Yes	Yes
47	WV004462	RYAN	D.	BECKER		Yes	Yes
48	WV003796	STEPHANIE	R.	BAILES		Yes	Yes
49	WV005344	NANCY	F.	GRAY		Yes	Yes
50	WV003726	MALISSA	D.	HOHMANN		Yes	Yes
51	WV002304	MATTHEW	E.	JONES		Yes	Yes
52	WV005614	Alasdair		Forsythe		Yes	Yes
53	WV005265	EVAN	M.	SHAMBLIN		Yes	Yes
54	WV004610	IRINA		BRAVERMAN		Yes	Yes
55	WV004542	TROY	M.	WELLING		Yes	Yes
56	WV004869	JARED	M.	GILLESPIE		Yes	Yes
57	WV005436	TAYLOR	M.	RANGER		Yes	Yes
58	WV005469	Ian	D.	Gillmeister		Yes	Yes
59	WV003812	STEPHEN		MUSGRAVE		Yes	Yes
60	WV004098	SHIRLEY	M.	SMITH		Yes	Yes
61	WV004891	VINCENT	J.	DICHIACCHIO		Yes	Yes
62	WV005307	NICHOLAS	P.	KEY		Yes	Yes
63	WV005188	CHRIS	D.	DOYEL		Yes	Yes
64	WV005622	Jonathan	B.	Watson		Yes	Yes
65	WV004560	LORI	L.	KUBIC		Yes	Yes
66	WV002188	TOMI	J.	WEBER		Yes	Yes
67	WV003662	SAUNDRA	H.	UY		Yes	Yes
68	WV002635	PHYLLIS	E.	BROWN		Yes	Yes
69	WV005116	ADRIENNE	E.	CLAYPOLE		Yes	Yes
70	WV003201	TODD	E.	DLUGOS		Yes	Yes
71	WV004313	TAMMY	S.	RICHMOND		Yes	Yes
72	WV005185	KEJAL	A.	DOSHI		Yes	Yes
73	WV004198	LISA	D.	JENNINGS		Yes	Yes
74	WV003041	CAROLYN	S.	GORRELL		Yes	Yes
75	WV004757	REBECCA	L.	KING		Yes	Yes
76	WV004111	DON	E.	WISEMAN		Yes	Yes
77	WV002179	MICHAEL	E.	SIZEMORE		Yes	Yes
78	WV004645	TERRY	L.	RINE		Yes	Yes
79	WV005408	ALBERT	L.	WILSON		Yes	Yes
80	WV003922	SUSAN	M.	MCCARTHY		Yes	Yes
81	WV005654	Colten	S.	Wright		Yes	Yes
82	WV005235	ELIOTT		BORRIS		Yes	Yes
83	WV004201	ANGELA	D.	LESHON		Yes	Yes
84	WV005510	Frank	A.	Hotlosz		Yes	Yes
85	WV004825	SCOTT	A.	DEPRIEST		Yes	Yes
86	WV002156	NORMAN	C.	MOSRIE		Yes	Yes
87	WV003365	TIMOTHY	G.	HUNTER		Yes	Yes
88	WV002484	DENIA	N.	LEISHMAN		Yes	Yes
89	WV004903	CHRISTOPHER	L.	RAWLINGS		Yes	Yes
90	WV005115	SAMANTHA	D.	HEFLIN		Yes	Yes

91	WV003638	LOUIS	P.	HART		Yes	Yes
92	WV004665	CASEY	D.	CASTO		Yes	Yes
93	WV004947	TIFFANY	L.	TATUM		Yes	Yes
94	WV004332	RADHA	D.	HERTZ		Yes	Yes
95	WV001208	CHARLES	S.	SMITH		Yes	Yes
96	WV003587	BETH	A.	GRIBBLE		Yes	Yes
97	WV003889	CHUCK	W.	YOUNG		Yes	Yes
98	WV004799	CHRISTOPHER	J.	BIANCHI		Yes	Yes
99	WV005033	ANTHONY	L.	CARPENTER		Yes	Yes
100	WV003834	CARY	A.	HEVENER		Yes	Yes
101	WV003910	JANET	M.	GUNTHER		Yes	Yes
102	WV004377	ZACHARY	D.	DOBBINS		Yes	Yes
103	WV004694	MELANIE	R.	MEADOWS		Yes	Yes
104	WV002979	RICHARD	H.	LIGHTNER		Yes	Yes
105	WV004961	MICHAEL	P.	SWEARINGEN		Yes	Yes
106	WV002933	KELLIE	R.	WRIGHT		Yes	Yes
107	WV001995	JOYCE	A.	TURPEN		Yes	Yes
108	WV002637	MARIE	E.	CALTRIDER		Yes	Yes
109	WV004914	GLENN		CUNNINGHAM		Yes	Yes
110	WV005170	JUSTIN	W.	JORNS		Yes	Yes
111	WV001454	ROSALIE	E.	THOMAS		Yes	Yes
112	WV003698	STEPHEN	M.	VANSCOY		Yes	Yes
113	WV004570	TABITHA	J.	CRIST		Yes	Yes
114	WV005017	GEORGIA	K.	ROSS		Yes	Yes
115	WV004579	Theresa	M.	Phipps		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, 2025 to June 30, 2026

Date	Location
May 8, 2026	In Person - WVBOA Office
January 23, 2026	Teleconference
October 21, 2025	Teleconference
September 19, 2025	WVU- John Chambers College of Busines
July 8, 2025	In Person - WVBOA Office

Board Meetings from July 1, 2024 to June 30, 2025

Date	Location
May 9, 2025	In Person - WVBOA Office
February 20, 2025	Teleconference
January 24, 2025	Teleconference
October 17, 2024	WVSU - Erickson Alumni Center
July 12, 2024	In Person - WVBOA Office

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Meeting Notice Detail

Back to Meeting Notices

Accountancy, WV Board of ***Accountancy, WV Board of***
Date/Time: 5/8/2026 -- 9:30 AM
Location: WV Board of Accountancy Board Office. 405 Capitol Street, 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 : 2/11/2026 11:00:07 AM

Back to Meeting Notices

Wednesday, February 11, 2026 — 11:06 AM

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West Virginia Board of Accountancy
WVBOA Board Office

Friday, May 8, 2026, 9:30 AM AGENDA

CALL TO ORDER

1. **APPROVAL OF MINUTES**
   January 23, 2026

2. **COMPLAINTS/EXECUTIVE SESSION**

2026-01	2026-04 (New Complaint)	Other Matters (Unlicensed Practice)
2026-02	2026-05 (New Complaint)	Peer Review Matters
2026-03		

   Personnel Matters

3. **LEGISLATIVE MATTERS**
   Update HB4088 – Effective May 24, 2026
   SB916 – Effective July 1, 2026
   Discussion of 1CSR1 - Series 1 Board Rule Updates

4. **CPA EXAMINATION**
   Approve 2026 Q1 Successful Exam Candidates
   Review NASBA 2025 Q4 Candidate Performance Reports

5. **FINANCIAL REPORT / P-CARD**
   Receipts & Disbursements Report for fiscal period ending March 31, 2026
   2026 Q1 P-Card Expenditure Report for Board ratification
   FY2027 Budget Approval

6. **LICENSING / CPE / FIRMS**
   CPE Update
   CPA Renewal Update
   Discuss Firm – Alternative Practice Question

7. **NASBA / AICPA**
   NASBA – Private Equity Task Force Update
   Discuss NASBA's Wall Certificate Service
   NASBA - Updates/ Upcoming Meetings

8. **OTHER**
   Discuss Albertson, Inc Quote – WCAG AA Accessibility
   Approve WVBOA Financial Internal Control Policy
   Board Office & Board Member Update
   Future Board Meetings

9. **2026 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

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_ S
Assistant Secretary

Kristi A. Justice
Recorder

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Meeting Notice Detail

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Accountancy, WV Board of ***Accountancy, WV Board of***
Date/Time: 1/23/2026 -- 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 : 11/4/2025 9:52:55 AM

Back to Meeting Notices

Tuesday, November 4, 2025 — 9:59 AM

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West Virginia Board of Accountancy
Virtual Meeting

Friday, January 23, 2026 9:30 AM AGENDA

CALL TO ORDER

1. **APPROVAL OF MINUTES**
   October 21, 2025

2. **COMPLAINTS/EXECUTIVE SESSION**
   2026-01 Peer Review Matters Other Matters (Unlicensed)
   2026-02

3. **LEGISLATIVE MATTERS**
   Update – W.Va. Code § 30-9 Potential Changes (HB4088 & SB532)
   Discuss Legislative Rule Changes for FY2027 Legislative Session
   NASBA – Legislation Summary

4. **CPA EXAMINATION**
   Approve 2025 Q4 Successful Exam Candidates
   Review NASBA 2025 Q3 Candidate Performance Reports

5. **FINANCIAL REPORT / P-CARD**
   Receipts & Disbursements Report for fiscal period ending December 31, 2025
   2025 Q4 P-Card Expenditure Report for Board ratification

6. **LICENSING / CPE / FIRMS**
   CPA Title Question
   CPA Firm Name Discussion

7. **NASBA / AICPA**
   NABA – Private Equity Task Force White Paper
   Review and Discuss – CPA Licensure "Professional Degree"
   NASBA - Updates/ Committees/Upcoming Meetings

8. **OTHER**
   WVBOA Purchasing Audit 2025
   Discuss WVBOA Financial Internal Control Policy
   WVBOA Board Members Reappointment Update
   Board Office & Board Member Update
   Future Board Meetings - May 8, 2026 (Board Office)

9. 2025 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

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, 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 1**2:39 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

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Meeting Notice Detail

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Accountancy, WV Board of ***Accountancy, WV Board of***
Date/Time: 10/21/2025 -- 2:30 PM
Location: This meeting will be held virtually. Please, contact the Board Office for meeting information.
Purpose: To Review Complaints, Discuss Personal Matters and conduct regularly scheduled business regarding the Board of Accountancy.
Notes:
Meeting was accepted : 10/8/2025 1:17:19 PM

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Wednesday, October 8, 2025 — 1:18 PM

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West Virginia Board of Accountancy
WVBOA Board Office (Virtual)

Tuesday, October 21, 2025, 2:30 AM AGENDA

CALL TO ORDER

1. **APPROVAL OF MINUTES**
   September 19, 2025

2. **COMPLAINTS/EXECUTIVE SESSION**
   2025-02
   CPE Audit (Non-Responders)
   Personnel Matters

3. **LEGISLATIVE MATTERS**
   Discuss Chapter 30 Article 9 Modifications for FY2026 Legislative Session

4. **OTHER**
   Discussion of Firm Name
   Discuss updating Office Computers
   Discuss and approve P-Card Policies & Procedures
   WV State Auditors Annual Training for Chapter 30 Boards

ADJOURN

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 Tuesday, October 21, 2025, at 2:30 p.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
Richard A. Hudson, CPA, Esq
Barry L. Burgess, CPA
Richard A. Riley, CPA, PhD, CFE, CFF
JoAnne Vella, Esq.

Others in Attendance were:
Kristi A. Justice, Executive Director
Stefani Young, Board Staff

The meeting was called to order at 2:32 p.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 Rick Hudson, the minutes of the September 19, 2025, meeting were approved as presented. *Motion carried.*

2. Complaints/Executive Session/Personal Matters
Upon motion by Richard Hudson, seconded by Barry Burgess, the Board entered Executive Session at 2:33 p.m. to consider disciplinary matters in accordance with W. Va. Code § 6-9A-4. *Motion carried.*

Upon motion by Richard Riley, seconded by Brian Wadsworth, the Board exited Executive Session at 2:48 p.m. The following actions were taken and made part of the official record:

- **Case 2025-02:** The Board discussed the ongoing fulfillment of the Consent Agreement and Order.
- **CPE Audit Status:** Stefani Young, CPE Coordinator, provided an update on the current CPE audit. Two active CPAs have not yet responded. The CPE Coordinator, Executive Director, and Joanne Vella (Attorney General Representative) will follow up with certified letters to the licensees.
- **Personal Matters:** Kristi Justice, Executive Director, informed the Board that one staff member has resigned to accept an advanced position within the State of West Virginia. She also provided an overview of how staff responsibilities are being reassigned during the transition period.

3. Legislative Matters

The Board discussed at length proposed modifications to Chapter 30, Article 9 for the FY2026 West Virginia Legislative Session. Keith Fisher raised several questions for further review, which the Executive Director will research and report back on. Kristi Justice and Brian Wadsworth will meet with the Executive Director of the West Virginia Society of CPAs to present the Board's feedback regarding the proposed code revisions.

4. Other

Discussion of Firm Name: The Executive Director provided information and correspondence regarding a potential West Virginia firm name change that may present a trade name conflict. The Board advised the Executive Director to consult with the Board President and Joanne Vella for guidance as needed.

Discussing of Updating Office Computers: The Executive Director presented an update on the office's computer equipment, noting that all units are aging and have limited storage capacity. Upon motion by Jason Staats, seconded by Richard Hudson, the Board approved the purchase of one new computer and accessories. *Motion carried.* Additional computer replacements will be considered in the FY2027 budget.

Discuss and Approve WVBOA P-Card Policies & Procedures: Upon motion by Keith Fisher, seconded by Richard Riley, the Board approved the updated WVBOA Policies & Procedures document. *Motion carried.*

State of West Virginia Auditors – Chapter 30 Boards Training: The Executive Director provided details of the West Virginia Annual Seminar for Chapter 30 Licensing Boards, scheduled for November 6, 2025 at the Holiday Inn & Suites Conference Center in South Charleston. Virginia Slack and Richard Hudson confirmed attendance, while Keith Fisher will check his availability. The Executive Director will register all confirmed attendees.

With no further business, upon motion by Brian Wadsworth and second by Keith Fisher, the meeting adjourned at 3:59 p.m.

We hereby certify that this is a true and accurate copy of the Minutes of the West Virginia Board of Accountancy for October 21, 2025.

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: 9/19/2025 -- 10:00 AM
Location: West Virginia University; John Chambers College of Business & Economics
Purpose: To Review Complaints and conduct regularly scheduled business regarding the Board of Accountancy.
Notes:
Meeting was accepted : 7/10/2025 2:03:53 PM

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Thursday, July 10, 2025 — 2:07 PM

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West Virginia Board of Accountancy
WVU Campus

Friday, September 19, 2025 10:00 AM AGENDA

CALL TO ORDER

1. **APPROVAL OF MINUTES**
   July 8, 2025

2. **COMPLAINTS/EXECUTIVE SESSION**
   2025-02 Peer Review Matters Other Matters

3. **LEGISLATIVE MATTERS**
   Joint Committee Update – W.Va. Code § 30-9 Potential Changes
   NASBA – Legislation Summary (John Johnson)

4. **CPA EXAMINATION**
   Approve 2025 Q3 Successful Exam Candidates
   Review NASBA 2025 Q2 Candidate Performance Reports
   Discuss 529 Savers Article

5. **FINANCIAL REPORT / P-CARD**
   Receipts & Disbursements Report for fiscal period ending August 31, 2025
   2025 Q3 P-Card Expenditure Report for Board ratification

6. **LICENSING / CPE / FIRMS**
   Update on CPE Audit
   Accounting Corporation (AC)/VOE Discussion

7. **NASBA / AICPA**
   NASBA - Updates/ Upcoming Meetings
   AICPA -Cooperative Enforcement Agreement
   ALD (Accountancy Licensee Database) Update

8. **OTHER**
   Review & Discuss FY2025 WVBOA Annual Report
   WVBOA Board Members Reappointment Update
   WVBOA P-Card Policies & Procedures Review
   Board Office & Board Member Update
   Future Board Meetings - January 23, 2026 (Virtually) & May 8, 2026 (Board Office)
   Roundtable Discussion with WVU Students

9. **2025 Q3 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

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, 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

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Meeting Notice Detail

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Accountancy, WV Board of ***Accountancy, WV Board of***
Date/Time: 7/8/2025 -- 9:30 AM
Location: WV Board of Accountancy Board Office, 405 Capitol Street, 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 : 5/13/2025 12:54:11 PM

Back to Meeting Notices

Tuesday, May 13, 2025 — 12:54 PM

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West Virginia Board of Accountancy
WVBOA Board Office

Tuesday, July 8, 2025, 9:30 AM AGENDA

CALL TO ORDER

1. **APPROVAL OF MINUTES**
   May 9, 2025

2. **COMPLAINTS/EXECUTIVE SESSION**

2024-03	2025-04	Peer Review Matters
2025-02	2025-05	Other Matters

3. **LEGISLATIVE MATTERS**
   ARPL Update
   NASBA – Legislation Summary

4. **CPA EXAMINATION**
   Approve 2025 Q2 Successful Exam Candidates
   Review NASBA 2025 Q1 Candidate Performance Reports
   Discuss Exam Candidates Extension Requests (2)
   Discuss Exam Candidate Testing Accommodations Request

5. **FINANCIAL REPORT / P-CARD**
   Receipts & Disbursements Report for fiscal period ending June 30, 2025
   2025 Q2 P-Card Expenditure Report for Board ratification
   Discussion of WVBOA Finances

6. **LICENSING / CPE / FIRMS**
   Annual Renewal Update

7. **NASBA / AICPA**
   NASBA - Updates/ Upcoming Meetings

8. **OTHER**
   FY2026- Election of Officers & Committees
   WVBOA Board Members Reappointment Update
   Board Office & Board Member Update
   Working Committee – W.Va. Code § 30-9 Potential Changes
   Future Board Meetings

9. 2025 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

Patrick Morrisey, Governor

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

Kristi A. Justice, Executive Director

The Board of Accountancy met on Tuesday July 8, 2025, at 9:30 a.m. at the Board Office.

Board Members in Attendance were:
Barry L. Burgess, CPA – President
Virginia C. Slack, CPA – Vice President
Keith D. Fisher, Esq. – Secretary
Richard A. Hudson, CPA, Esq. – Asst. Secretary
Jason P. Staats, CPA
Brian D. Wadsworth CPA
Richard A. Riley, CPA, PhD, CFE, CFF
JoAnne Vella, Esq.

Others in Attendance were:
Kristi A. Justice, Executive Director
Stefani Young, CPE Coordinator
Sara Short, Board Staff

The meeting was called to order at 9:32 a.m. by Barry Burgess, Board President, for which the following actions were recorded.

1. Approval of Minutes
Upon motion by Jason Staats and seconded by Brian Wadsworth, the minutes of the May 9, 2025, meeting were approved as presented. *Motion carried.*

2. Complaints/Executive Session
Upon motion by Richard Riley, seconded by Virginia Slack, the Board entered Executive Session at 9:37 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 10:28 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.
- **Case 2025-04:** Upon motion by Jason Staats and seconded by Richard Riley, the Board voted to dismiss the complaint. *Motion carried.*
- **Case 2025-05:** Upon motion by Richard Riley and seconded by Brian Wadsworth, the Board voted to dismiss the complaint. *Motion carried.*

Peer Review Matters: None to report.

3. Legislative Matters
The Executive Director updated the Board on recent developments involving the Alliance for Responsible Professional Licensing (ARPL).

The Board reviewed and discussed information provided by NASBA regarding CPA Pathways to Licensure and mobility legislation filed in other states.

4. CPA Examination
Upon motion by Richard Riley, seconded by Virginia Slack, the Board approved thirteen examination candidates for the second quarter of 2025. *Motion carried.*

The Board reviewed the NASBA 2025 Q1 Candidate Performance Report.

Upon motion by Keith Fisher, seconded by Richard Riley, the Board approved a three-month extension for an exam section. *Motion carried.*

The Board discussed a CPA testing accommodation request form received from an exam candidate.

5. Financial Report / P Card / Budget
The Board received the Receipts and Disbursements Report for the period ending June 30, 2025:

- **Beginning Cash Balance (July 1, 2024):** $455,928.03
- **Total Receipts:** $327,478.47
- **Total Disbursements:** $(368,976.13)
- **Ending Cash Balance (June 30, 2025):** $414,430.66

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

Upon motion by Keith Fisher, seconded by Virginia Slack, the Board ratified the P-Card purchases for the second quarter of 2025. *Motion carried.*

The Board reviewed financial revenue and expenditures for the past five fiscal years.

6. Licensing / CPE / Firms
The Board received an update on the status of CPA license renewals, including a report on any licensees who have not yet renewed.

An update was also provided on the processing of Continuing Professional Education (CPE) reports submitted for the 2024 calendar year.

7. NASBA / AICPA

Kristi Justice, Executive Director, informed the Board of upcoming NASBA events. The 118th NASBA Annual Meeting will be held in Chicago, Illinois, from October 26–29, 2025. Kristi stated she will apply for one NASBA scholarship to attend. The Board President is also scheduled to attend.

Barry Burgess, Board President, provided an update on the NASBA Eastern Regional Meeting. WVBOA staff and Board members participated in the meeting virtually at no cost.

8. Other

The Executive Director presented oral and written Office Reports covering the period from April 1 through June 30, 2025.

Board members provided an update regarding a joint meeting held with members of the West Virginia Society of CPAs to discuss potential updates to CPA education requirements under West Virginia Code Chapter 30, Article 9. The committee will continue to meet regularly.

Election of Officers and Committees

Barry Burgess presented the following slate of officers for the fiscal year beginning July 9, 2025:

- **President:** Virginia Slack
- **Vice President:** Jason Staats
- **Secretary:** Keith Fisher
- **Assistant Secretary:** Brian Wadsworth

Committee Appointments:

- **Complaint Committee:** Jason Staats and Keith Fisher
- **Legislative Committee:** Virginia Slack, Jason Staats, Brian Wadsworth
- **Exam and Licensure Review Committee:** Barry Burgess, Brian Wadsworth, Richard Riley, Richard Hudson

Upon motion by Richard Riley, seconded by Brian Wadsworth, the Board approved the slate of officers and committee appointments as presented. *Motion carried.*

9. Future Board Meetings

- September 19, 2025 – WVU Campus
- January 23, 2026 - Virtually
- May 8, 2026 - WVBOA Office

10. Quarterly Reports

The following quarterly reports for Q2 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 **1:44 p.m.**

We hereby certify that this is a true and accurate copy of the Minutes of the West Virginia Board of Accountancy for July 8, 2025.

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: 5/9/2025 -- 9:30 AM
Location: WV Board of Accountancy Board Office. 405 Capitol Street, 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 : 1/27/2025 12:08:22 PM

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Monday, January 27, 2025 — 12:09 PM

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West Virginia Board of Accountancy
WVBOA Board Office

Friday, May 9, 2025, 9:30 AM AGENDA

CALL TO ORDER

1. **APPROVAL OF MINUTES**
   January 24, 2025
   February 20, 2025

2. **COMPLAINTS/EXECUTIVE SESSION**

2024-03	2025-04 (New Complaint)	Other Matters
2025-02	Peer Review Matters	

3. **LEGISLATIVE MATTERS**
   ARPL Update
   Executive Order Updates
   NASBA – Legislation Summary

4. **CPA EXAMINATION**
   Approve 2025 Q1 Successful Exam Candidates
   Review NASBA 2024 Q4 Candidate Performance Reports
   Discuss Exam Candidate's Question
   Discuss Experience Requirement Question

5. **FINANCIAL REPORT / P-CARD**
   Receipts & Disbursements Report for fiscal period ending March 31, 2025
   2025 Q1 P-Card Expenditure Report for Board ratification
   FY2026 Budget Approval

6. **LICENSING / CPE / FIRMS**
   CPE Update

7. **NASBA / AICPA**
   2025-UAA-Exposure-Draft-Proposed-Changes
   NASBA - Updates/ Upcoming Meetings

8. **OTHER**
   VOE Form Discussion
   Board Office & Board Member Update
   Working Committee – W.Va. Code § 30-9 Potential Changes
   Future Board Meetings

9. 2025 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

Patrick Morrisey, Governor

Board Members:
Barry L. Burgess, CPA– President
Virginia C. Slack, CPA-Vice President
Keith D. Fisher, Esq., Public Member – Secretary
Richard 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

The Board of Accountancy met on Friday, May 9, 2025, at 9:30 a.m. at the Board Office.

Board Members in Attendance were:

Barry L. Burgess, CPA – President
Virginia C. Slack, CPA – Vice President
Keith D. Fisher, Esq. – Secretary
Richard A. Hudson, CPA, Esq. – Asst. Secretary
Jason P. Staats, CPA
Brian D. Wadsworth *CPA*
Richard A. Riley, CPA, PhD, CFE, CFF
JoAnne Vella, Esq.

Others in Attendance were:

Kristi A. Justice, Executive Director
Sara Short, Board Staff

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

1. Approval of Minutes

Upon motion by Richard Riley and second by Jason Staats, the Minutes of the January 24, 2025, meeting, were approved as presented. Motion carried.

Upon motion by Rick Hudson and second by Brian Wadsworth, the Minutes of the February 20, 2025, meeting, were approved as presented. Motion carried.

2. Complaints/Executive Session

Upon motion by Brian Wadsworth, seconded by Jason Staats, the Board entered Executive Session at 9:40 a.m. to consider disciplinary matters in accordance with W. Va. Code § 6-9A-4. Motion carried.

Upon motion by Virginia Slack, seconded by Richard Riley, the Board exited Executive Session at 10:48 a.m. The following actions were taken and made part of the official record:

2024-03: WVBOA vs. Freddie M. Boone, Jr. & Blake & Boone AC – The Final Order was signed and sent to Licensee.

2025-02: Consent Agreement and Order was signed by WVBOA Board President and Licensee.

2025-04: This matter is still under investigation.

Peer Review Matters: None to Report

Other Matters: Upon motion by Richard Riley and second by Jason Staats, The Board voted to open Complaint #2025-05 on this matter. Motion carried.

3. Legislative Matters

The Executive Director updated the Board on recent developments involving the Alliance for Responsible Professional Licensing (ARPL).

The Board reviewed and discussed the Executive Orders issued by Governor Patrick Morrisey on January 14, 2025. In response, the Board submitted formal replies, with assistance from Board members in drafting the responses.

4. CPA Examination

On a motion by Richard Riley, seconded by Richard Hudson, the Board approved seven examination candidates for the first quarter of 2025. *Motion carried.*

The Board reviewed the NASBA 2024 Q4 Candidate Performance Report.

Upon a motion by Keith Fisher, seconded by Richard Riley, the Board approved a one-time six-month extension for an exam section. *Motion carried.*

The Board also discussed experience verification, referencing 1CSR1 Board Rules and the Rules of Professional Conduct.

5. Financial Report / P Card / Budget

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

- **Beginning Cash Balance (July 1, 2024):** $455,928.03
- **Total Receipts:** $69,308.47
- **Total Disbursements:** $(276,751.62)
- **Ending Cash Balance (March 31, 2025):** $248,484.88

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

On a motion by Richard Riley, seconded by Keith Fisher, the Board ratified the P-Card purchases for the first quarter of 2025. *Motion carried.*

On a motion by Jason Staats, seconded by Richard Riley, the Board approved the Fiscal Year 2026 Budget. *Motion carried.*

6. Licensing / CPE / Firms

The Board received an update on the Continuing Professional Education (CPE) reports processed for calendar year 2024.

7. NASBA / AICPA

Kristi Justice, Executive Director, reported on her attendance at the NASBA Executive Directors' Meeting held March 25–27, 2025. Kristi received a NASBA scholarship to attend this event.

Upcoming NASBA meeting dates were shared with the Board.

The Board reviewed the exposure draft of the CPA Competency-Based Experience Pathway and discussed alternative licensure pathways. Reference was made to legislative actions in other states, as reported by NASBA, introducing similar pathways.

8. Other

The Executive Director presented both oral and written Office Reports covering the period from January 1 through March 31, 2025.

The Board reviewed West Virginia Code Chapter 30, Article 9, and discussed potential updates to the education requirements for CPA licensure in the state.

9. Future Board Meetings

- July 8, 2025
- September 19, 2025 (to be held on the WVU Campus)

10. Quarterly Reports

The following quarterly reports for Q1 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 Keith Fisher and second by Richard Riley, the meeting adjourned at 1:17 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 9, 2025.

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: 2/20/2025 -- 9:00 AM
Location: Via Teleconference, Contact the WVBOA for the meeting information (304-558-3557).
Purpose: To Review Discipline Matters and conduct business regarding the WV Board of Accountancy.
Notes:
Meeting was accepted : 2/10/2025 11:00:37 AM

Back to Meeting Notices

Monday, February 10, 2025 — 11:03 AM

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West Virginia Board of Accountancy
Virtual Meeting

CALL TO ORDER

1. **COMPLAINTS/EXECUTIVE SESSION**
   - 2024-03 Unlicensed Practice
   - 2025-02 Other Disciplinary Matters

2. **LEGISLATIVE MATTERS**
   - ARPL & WV Legislature Update
   - Executive Orders Update

ADJOURN

West Virginia
Board of Accountancy

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

Patrick Morrisey, Governor

Board Members:
Barry L. Burgess, CPA– President
Virginia C. Slack, CPA-Vice President
Keith D. Fisher, Esq., Public Member – Secretary
Richard 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

The Board of Accountancy met on Thursday February 20, 2025, at 9:00 a.m. and was held virtually.

Board Members in Attendance were:
Barry L. Burgess, CPA – President
Virginia C. Slack, CPA – Vice President
Keith D. Fisher, Esq. – Secretary
Richard A. Hudson, CPA, Esq. – Asst. Secretary
Jason P. Staats, CPA
Brian D. Wadsworth CPA
JoAnne Vella, Esq.

Others in Attendance were:
Kristi A. Justice, Executive Director

The meeting was called to order at 9:00 a.m. by Barry Burgess, Board President, for which the following actions were recorded.

1. Complaints/Executive Session

Upon motion by Virginia Slack and second by Brian Wadsworth, the Board went into Executive Session at 9:03 a.m. to consider disciplinary matters pursuant to W. Va. Code § 6-9A-4. Motion carried.

Upon motion by Virginia Slack and second by Keith Fisher, the Board came out of Executive Session at 10:02 a.m. and made the following actions part of the record:

Unlicensed Practice: This matter is under investigation

Other Disciplinary Matter: This individual is not a licensed CPA, so no action is to be taken by the Board.

2. Legislative Matters
Executive Director provided the Board with an update on Alliance for Responsible Professional Licensing (ARPL)

Board members discussed the Executive Orders issued by Governor Patrick Morrisey on January 14, 2025 for which the Board will need to submit responses. Executive Director, Kristi Justice, shared with the Board the response for Executive Order No. 4-25. After review by Board members the response will be submitted on Friday, February 21, 2025. Board members

volunteered to assist Kristi Justice, Executive Director, with the responses for the remaining Executive Orders.

With no further business to come before the Board, upon motion made by Jason Staats and second by Virginia Slack, the meeting was adjourned at 10:32 a.m.

We certify that this is a true copy of the Minutes of the West Virginia Board of Accountancy for February 20, 2025.

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: 1/24/2025 -- 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 : 11/14/2024 11:48:08 AM

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Thursday, November 14, 2024 — 11:49 AM

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West Virginia Board of Accountancy
Virtual Meeting

CALL TO ORDER

1. **APPROVAL OF MINUTES**
   October 17, 2024

2. **COMPLAINTS/EXECUTIVE SESSION**
   2024-03 2025-03
   2025-02 Peer Review Matters

3. **LEGISLATIVE MATTERS**
   ARPL & WV Legislature Update
   NASBA – Legislation Summary

4. **CPA EXAMINATION**
   Approve 2024 Q4 Successful Exam Candidates
   Review NASBA 2024 Q3 Candidate Performance Reports
   Discuss Potential Exam Candidate's Question

5. **FINANCIAL REPORT / P-CARD**
   Receive Receipts & Disbursements Report for fiscal period ending December 31, 2024
   2024 Q4 P-Card Expenditure Report for Board ratification

6. **LICENSING / CPE / FIRMS**
   Discussion CPA Education Requirements
   Firm Name Discussion
   CPE Update

7. **NASBA / AICPA**
   NASBA - Updates/ Upcoming Meetings
   Update - CPA Competency Based Experience Pathway

8. **OTHER**
   Board Office & Board Member Update
   Future Board Meetings

9. 2024 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

Patrick Morrisey, Governor

Board Members:
Barry L. Burgess, CPA– President
Virginia C. Slack, CPA-Vice President
Keith D. Fisher, Esq., Public Member – Secretary
Richard 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

The Board of Accountancy met on Friday, January 24, 2025, at 9:30 a.m. and was held virtually.

Board Members in Attendance were:
Barry L. Burgess, CPA – President
Virginia C. Slack, CPA – Vice President
Keith D. Fisher, Esq. – Secretary
Richard A. Hudson, CPA, Esq. – Asst. Secretary
Jason P. Staats, CPA
Brian D. Wadsworth CPA
Richard A. Riley, CPA, PhD, CFE, CFF
JoAnne Vella, Esq.

Others in Attendance were:
Kristi A. Justice, Executive Director
Stefani D. Young, Board Staff

The meeting was called to order at 9:35 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 Richard Riley, the Minutes of the October 17, 2024, meeting, were approved as presented. Motion carried.

2. Complaints/Executive Session

Upon motion by Virginia Slack and second by Keith Fisher, the Board went into Executive Session at 9:38 a.m. to consider disciplinary matters pursuant to W. Va. Code § 6-9A-4. Motion carried.

Upon motion by Richard Hudson and second by Brian Wadsworth, the Board came out of Executive Session at 12:02 p.m. and made the following actions part of the record:

2024-03: WVBOA vs. Freddie M. Boone, Jr. and Blake & Boone AC – Upon motion by Brian Wadsworth and seconded by Richard Riley, the Board voted to accept the Hearing Examiner's Recommended Decision and to enter a Final Order:

1. Revoking Mr. Boone's license;
2. Revoking Blake & Boone, AC's firm permit;
3. Instructing Mr. Boone to cease using the C.P.A. or Certified Public Accountant credential on all documents, and to remove the Certified Public Accountant or CPA credential from all venues;
4. Levying the administrative costs of $1,606.15 which includes cost for the

hearing examiner, court reporter, and certified mail charges for letters mailed to Mr. Boone and Blake & Boone, AC;

5. Instructing Mr. Boone to return his Certified Public Accountant license and wall certificate to the West Virginia Board of Accountancy. Motion Carried.

2025-02: Upon motion by Brian Wadsworth and second by Richard Riley, the Board will offer the Respondent a *Consent Agreement and Order* which reprimands him and requires him to, within 6 months of the date of entry of the *Order*, reimburse the Board for the expenses incurred in the investigation and disposition of the matter, complete the Professional Ethical Leadership Training Program through the National Association of State Boards of Accountancy Center ("NASBA") for the Public Trust ("CPT"). Respondent must provide proof that he completed the program. This program will not count towards the continuing education requirement for license renewal. The Respondent must sign and return the Order within thirty days of receipt. If Respondent fails to agree to the Order, the matter will be sent for hearing. Motion carried.

2025-03: Upon motion by Jason Staats and second by Richard Riley, The Board voted to dismiss the complaint. Motion carried.

3. Legislative Matters

Executive Director provided the Board with an update on Alliance for Responsible Professional Licensing (ARPL)

Board members discussed the Executive Orders issued by Governor Patrick Morrisey on January 14, 2025 for which the Board will need to submit responses. Board members volunteered to assist Kristi Justice, Executive Director, with the preparation of the responses.

4. CPA Examination

Upon motion by Richard Riley and second by Keith Fisher, the thirteen exam candidates for 2024 Q4 were approved. Motion carried.

The Board reviewed the NASBA 2024 Q3 Candidate Performance Report

5. Financial Report / P Card / Budget

The Board received the *Receipts and Disbursements Report* for the period ending December 31, 2024, as follows:

Beginning Cash Balance, July 1, 2024	$ 455,928.03
Total Receipts	$ 46,947.50
Total Disbursements	$(181,156.08)
Ending Cash Balance, December 31, 2024	$ 321,719.45

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

Upon motion by Virgina Slack and second by Keith Fisher, the Board ratified the P-Card purchases for 2024 Q4. Motion Carried.

6. Licensing / CPE / Firms

Barry Burgess, WVBOA Board President, discussed with board members the language in W. Va. Code § 30-9-1 in refence to CPA firm names. This matter will be further reviewed in the near future.

Stefani Young, CPE Coordinator, provided the Board with an update of the CPE reporting process for calendar year 2024.

7. NASBA / AICPA

The NASBA Executive Director Meeting will be held March 25-27, 2025. Kristi Justice will be applying for a scholarship to attend the meeting.

The Board discussed the exposure draft of the CPA Competency Based Experience Pathway. Board members discussed pathways to CPA licensure and referenced information provided by NASBA of other states introducing legislation for an additional pathway to licensure. The WVBOA will discuss this at the May 2025 board meeting.

8. Other

Executive Director provided the Board with an oral and written Office Report from October 1 to December 31, 2024.

9. Future Board Meetings

May 9, 2025

10. Quarterly Reports

The following reports were made part of the quarterly record and available to each member for 2024 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 Jason Staats and second by Virginia Slack, the meeting was adjourned at 2:03 p.m.

We certify that this is a true copy of the Minutes of the West Virginia Board of Accountancy for January 24, 2025.

Board President

Secretary

Assistant Secretary

Recorder

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Accountancy, WV Board of ***Accountancy, WV Board of***
Date/Time: 10/17/2024 -- 9:30 AM
Location: West Virginia State University; Erickson Alumni Center - Grand Hall. 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 : 9/4/2024 3:28:04 PM

Back to Meeting Notices

Wednesday, September 4, 2024 — 3:29 PM

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West Virginia Board of Accountancy
The Campus of West Virginia State University

Thursday, October 17, 2024, 9:30 AM AGENDA

CALL TO ORDER

1. **APPROVAL OF MINUTES**
   July 12, 2024

2. **COMPLAINTS/EXECUTIVE SESSION**
   2024-03 2025-02
   2025-01 2025-03 Peer Review Matters

3. **LEGISLATIVE MATTERS**
   ARPL & WV Legislature Update

4. **CPA EXAMINATION**
   Approve 2024 Q3 Successful Exam Candidates
   Review NASBA 2024 Q1 and Q2 Candidate Performance Reports

5. **FINANCIAL REPORT / P-CARD**
   Receive Receipts & Disbursements Report for fiscal period ending September 30, 2024
   2024 Q3 P-Card Expenditure Report for Board ratification

6. **LICENSING / CPE / FIRMS**
   CPE Audit Update
   BOI (Beneficial Ownership Information) Discussion

7. **NASBA / AICPA**
   NASBA - Updates/ Upcoming Meetings
   Discuss CPA Competency Based Experience Pathway
   NASBA – Review the Hazards of Redefining Mobility
   NASBA – Article Getting Picked for Private Equity
   AICPA & NASBA – Seek Input on Proposed UAA Changes

8. **OTHER**
   Board Office & Board Member Update
   FY2024 WVBOA Annual Report Approval
   Annual Seminar for Chapter 30 Licensing Boards – November 7, 2024
   Future Board Meetings – January 24, 2025 (virtual); April 25, 2025
   Roundtable Discussion with WV State University Students

9. 2024 Q3 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
Virginia C. Slack, CPA-Vice President
Keith D. Fisher, Esq., Public Member – Secretary
Richard 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

The Board of Accountancy met on Thursday October 17, 2024 at 9:30 a.m. at West Virginia State University.

Board Members in Attendance were:
Barry L. Burgess, CPA – President
Virginia C. Slack, CPA – Vice President
Richard A. Hudson, CPA, Esq. – Asst. Secretary
Jason P. Staats, CPA
Brian D. Wadsworth CPA
Richard A. Riley, CPA, PhD, CFE, CFF
JoAnne Vella, Esq.

Others in Attendance were:
Kristi A. Justice, Executive Director
Megan Kueck, CEO WV Society of CPAs
WV State University Faculty and Students
Stefani D. Young, Board Staff
Sara B. Short, Board Staff

The meeting was called to order at 9:35 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 July 12, 2024, meeting, were approved as presented. Motion carried.

2. Complaints/Executive Session

Upon motion by Brian Wadsworth and second by Richard Riley, the Board went into Executive Session at 9:39 a.m. to consider disciplinary matters pursuant to W. Va. Code § 6-9A-4. Motion carried.

Upon motion by Richard Riley and second by Richard Hudson, the Board came out of Executive Session at 10:55 a.m. and made the following actions part of the record:

2024-03: The Complaint Committee reported this matter is still under investigation.

2025-01: Upon motion by Brian Wadsworth and second by Richard Riley, The Board voted to dismiss the complaint. Motion carried.

2025-02: The Complaint Committee reported this matter is still under investigation.

2025-03: The Complaint Committee reported this matter is still under investigation.

Peer Review Matters: None to report currently.

3. Legislative Matters

Executive Director provided the Board an update on Alliance for Responsible Professional Licensing (ARPL) and the in-person meeting that will be held on October 29, 2024 in Charleston. Board members will be provided information for the meeting.

4. CPA Examination

Upon motion by Jason Staats and second by Richard Riley, the six exam candidates for 2024 Q3 were approved. Motion carried.

The Board reviewed the NASBA 2024 Q1 and Q2 Candidate Performance Report

5. Financial Report / P Card / Budget

The Board received the *Receipts and Disbursements Report* for the period ending September 30, 2024, as follows:

Beginning Cash Balance, July 1, 2024	$ 455,928.03
Total Receipts	$ 35,982.50
Total Disbursements	$ (87,597.47)
Ending Cash Balance, September 30, 2024	$ 404,403.06

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

Upon motion by Brian Wadsworth and second by Virginia Slack, the Board ratified the P-Card purchases for 2024 Q3. Motion Carried.

6. Licensing / CPE / Firms

Stefani Young, CPE Coordinator, provided the Board with an update of the recent random CPE Audit for calendar year 2023.

The Board discussed BOI (Beneficial Ownership Information), licensees have inquired regarding this matter. Executive Director will provide information from AICPA and for further guidance it was recommended a licensee contact legal counsel and/or their limit liability insurance company.

7. NASBA / AICPA

The NASBA 117th Annual Meeting will be held October 27-30, 2024. Barry Burgess and Kristi Justice will be attending the meeting.

The Board discussed the exposure draft proposals of the CPA Competency Based Experience Pathway. Executive Director will provide all the information to Board members who will

provide feedback for Barry Burgess, Board President, to respond to the exposure draft by the deadline of December 6, 2024. Kristi Justice, Executive Director, will provide board members a copy of the response.

The Board reviewed the NASBA articles: *Review the Hazards of Redefining Mobility and Getting Picked for Private Equity*

8. Other

The Board and staff participated in a roundtable discussion with students from WV State University Accounting and Business Department. The students joined board members for lunch to continue one on one discussions.

Executive Director provided the Board an oral and written Office Report for July 1 to September 30, 2024.

9. Future Board Meetings

January 24, 2025 (virtual); May 9, 2025

10. Quarterly Reports

The following reports were made part of the quarterly record and available to each member for 2024 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 Jason Staats and second by Richard Riley, the meeting was adjourned at 2:13 p.m.

We certify that this is a true copy of the Minutes of the West Virginia Board of Accountancy for October 17, 2024.

Barry L. Burgess
Board President

Keith D. Dials
Secretary

Assistant Secretary

Kristi A. Justice
Recorder

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Accountancy, WV Board of ***Accountancy, WV Board of***
Date/Time: 7/12/2024 -- 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 : 5/29/2024 11:01:01 AM

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Wednesday, May 29, 2024 — 11:02 AM

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West Virginia Board of Accountancy
Charleston, West Virginia

Friday, July 12, 2024, 9:30 AM AGENDA

CALL TO ORDER

1. **APPROVAL OF MINUTES**
   April 26, 2024

2. **COMPLAINTS/EXECUTIVE SESSION**
   2024-02 2024-05
   2024-03 Peer Review Matters

3. **LEGISLATIVE MATTERS**
   ARPL & WV Legislature Update

4. **CPA EXAMINATION**
   Approve 2024 Q2 Successful Exam Candidates
   Review NASBA 2023 Q4 Candidate Performance Report

5. **FINANCIAL REPORT / P-CARD**
   Receive Receipts & Disbursements Report for fiscal period ending June 30, 2024
   2024 Q2 P-Card Expenditure Report for Board ratification

6. **LICENSING / CPE / FIRMS**
   CPA Renewal Update
   CPE Update/Reciprocity Discussion
   Discuss CPE Waiver Request

7. **NASBA / AICPA**
   NASBA - Updates/ Upcoming Meetings
   Discuss Pathways to CPA Licensure

8. **OTHER**
   Board Office & Board Member Update
   Discuss and Review of MOU
   FY2025- Election of Officers & Committees
   Future Board Meetings –October 18 or 25, 2024; January 17, 2025; April 25 or May 9, 2025

9. 2024 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:
Barry L. Burgess, CPA– President
Virginia C. Slack, CPA-Vice President
Keith D. Fisher, Esq., Public Member – Secretary
Richard 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

The Board of Accountancy met on Friday, July 12, 2024 at 9:30 am at the WVBOA Board Office.

Board Members in Attendance were:

Barry L. Burgess, CPA – President
Keith D. Fisher, Esq. - V. President
Virginia C. Slack, CPA - Secretary
Richard A. Riley, CPA, PhD, CFE, CFF
Brian D. Wadsworth CPA
JoAnne Vella, Esq.

Others in Attendance were:

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

The meeting was called to order at 9:43 a.m. by Barry Burgess, Board President, for which the following actions were recorded.

Election of Officers and Committees

Richard Riley, presented the following slate of officers for the fiscal year beginning July 1, 2024:

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

Virginia Slack and Keith Fisher will serve on the Complaint Committee.
Jason Staats and Brian Wadsworth will serve on the WVBOA Legislative Committee.

Upon motion by Richard Riley and second by Brian Wadsworth, the Board approved the slate of officers as presented. Motion carried.

1. Approval of Minutes

Upon motion by Brian Wadsworth and second by Richard Riley, the Minutes of the April 26, 2024, meeting, were approved as presented. Motion carried.

2. Complaints/Executive Session

Upon motion by Brian Wadsworth and second by Richard Riley, the Board went into Executive Session at 9:47 a.m. to consider disciplinary matters pursuant to W. Va. Code § 6-9A-4. Motion carried.

Upon motion by Brian Wadsworth and second by Virginia Slack, the Board came out of Executive Session at 10:48 a.m. and made the following actions part of the record:

2024-02: Upon motion by Richard Riley and second by Brian Wadsworth, The Board voted to dismiss the complaint. Motion carried.

2024-03: The Complaint Committee reported this matter is still under investigation.

2024-05: 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 currently.

3. Legislative Matters

Executive Director provided the Board an update on Alliance for Responsible Professional Licensing (ARPL) meetings.

4. CPA Examination

Upon motion by Virginia Slack and second by Brian Wadsworth, the six exam candidates for 2024 Q2 were approved. Motion carried.

The Board reviewed the NASBA 2023 Q4 Candidate Performance Report

5. Financial Report / P Card / Budget

The Board received the *Receipts and Disbursements Report* for the period ending June 30, 2024, as follows:

Beginning Cash Balance, July 1, 2023	$ 510,849.27
Total Receipts	$ 306,094.00
Total Disbursements	$(361,015.24)
Ending Cash Balance, June 30, 2024	$ 455,926.03

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

Upon motion by Keith Fisher and second by Brian Wadsworth, the Board ratified the P-Card purchases for 2024 Q2. Motion Carried.

6. Licensing / CPE / Firms

Kristi Justice, Executive Director, provided the Board with an update of the recent renewal process which was available May 1, 2024 – June 30, 2024.

The Board discussed the current CPE process and potential rule changes that would be necessary to move towards CPE Reciprocity for West Virginia.

Stefani Young, CPE Coordinator, provided the Board with a status report on CPE.

The Board considered a medical waiver request for reporting CPE. The individual will renew with the CPA- Inactive status. Upon motion by Richard Riley and second by Brian Wadsworth, the Board voted to approve the request. Motion carried.

7. NASBA / AICPA

The Board discussed the draft proposals for the pathway to CPA licensure that was sent to the Executive Director from the National Pipeline Advisory Group and NASBA's Professional Licensure Task Force.

Brian Wadsworth provided the Board an update of his attendance and participation at the NASBA Western Regional meeting and the new board member training. Kristi Justice attended the NASBA Eastern Regional meeting and provided an update.

The NASBA 117th Annual Meeting will be held October 27-30, 2024. Barry Burgess and Kristi Justice are proposed to attend the meeting.

8. Other

Executive Director provided the Board an oral and written Office Report for April 1 to June 30, 2024.

9. Future Board Meetings

October 17, 2024; January 24, 2025

10. Quarterly Reports

The following reports were made part of the quarterly record and available to each member for 2024 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 Brian Wadsworth and second by Virginia Slack, the meeting was adjourned at 1:38 p.m.

We certify that this is a true copy of the Minutes of the West Virginia Board of Accountancy for July 12, 2024.

Board President

Secretary

Assistant Secretary

Recorder