



THE WEST VIRGINIA CPA



Spring is in Bloom

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[COMMITTEE DAY NEWS](#)



WVSCPA Annual Meeting Registration Form

June 19-22, 2024

Registration deadline is May 31, 2024



Name: _____ Email: _____
 Firm/Employer: _____
 Address: _____
 City: _____ State: _____ Zip: _____ Phone: _____

REGISTRATION INSTRUCTIONS – PLEASE READ FIRST

For our most accurate count, please check mark **ALL** individual events you plan to attend during the Annual Meeting, **even if you are purchasing a Full Registration**. This includes guest registration as well. We will not process incomplete registration forms without checked events. For special dietary needs/meals, **you must** contact the Society office in advance at 304-342-5461 so that your needs may be met.

\$480.00 Full Registration: (Must check all you will attend)

Wednesday CPE (3.5 hours) Thursday Sponsor Reception
 Wednesday Welcome Reception Friday CPE (4.5 hours)
 Thursday CPE (4.5 hours) Friday Golf Scramble ♣ - Start Time – 12:30 pm
 Thursday Golf Tournament ♣ Start Time – 12:30 pm Friday Installation Reception & Dinner
 Thursday Croquet Tournament – Must sign up below Saturday CPE (2 hours)

À la Carte CPE Registration: (Must check all you will attend)

Wed. (3.5 hr): **\$90.00** Fri. (4.5 hr): **\$120.00**
 Thur. (4.5 hr): **\$120.00** Sat. (2 hr): **\$70.00**

ADDITIONAL ACTIVITIES & GUEST(S)

For our most accurate count, please check mark **ALL** individual events your guest(s) will attend during the Annual Meeting

Spouse/Guests (Must be non-WVSCPA member):

Initial Guest Name: (Receives events below for \$175 with full member registration above)	Adult	Youth
_____	<input type="checkbox"/>	<input type="checkbox"/>

A. Wednesday Welcome Reception | \$45/adult or \$25/youth (5-12 year olds)
 B. Thursday Sponsor Reception | \$25
 C. Thursday Golf Tournament ♣ Paid to Greenbrier – Start 12:30 pm
 D. Thursday Croquet Tournament | FREE! Must Check Box to Sign Up
 E. Friday Golf Scramble ♣ Paid to Greenbrier – Start 12:30 pm
 F. Friday Installation Reception/Dinner | \$165/adult or \$50/youth (5-12 year olds)
Professional photos will be taken during the reception.

Additional guests:

Individual Guest Names:	Adult	Youth	A	B	C	D	E	F
_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

All fees include tax.

❖ Guest room, greens fees, cart/club rentals, additional activities/dining fees are the responsibility of each registrant and are paid directly to The Greenbrier Resort. Late golf cancellation fees may be charged to the credit card provided.

TOTAL REGISTRATION PAYMENT:	\$ _____	(NO refunds issued after June 1, 2024)
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Paid Online Check payable to WVSCPA Credit Card (Amex, Visa, MasterCard, Discover)

Name on Card: _____
 Billing Address: _____
 Card #: _____ Exp. Date: _____ Security Code: _____

Scan & Email registration form to wvscpa@wvscpa.org or mail a hard copy to:
 WVSCPA, 216 Brooks St., Suite 201, Charleston, WV 25301 - Payment **must** accompany registration or be paid online.

President

Susan Barber
Community Bank of Parkersburg
631 Juliana Street
Parkersburg, WV 26101

President-Elect

Akia Rice
Hayflich CPAs
300 8th St.
Huntington, WV 25701

Secretary

Mendy Aluise
Somerville & Co., PLLC
501 5th Avenue
Huntington, WV 25721

Treasurer

Emily Signorelli
Brown Edwards & Company, LLP
707 Virginia Street East, Ste 300
Charleston, WV 25301

Immediate Past President

Mike Costanzo
Costanzo, Woomer & Nistendirk, PLLC
1341 National Road
Wheeling, WV 26003

Directors-at-Large

Wallace F Suttle, II 2024
Jennifer Benn 2024
Scott Fleming 2025
Nancy Lankton 2025
Melissa Boggs 2025
Benjamin Poling 2025
Justin Pastorius 2026
Michael Bumgarner 2026
Cassi Baylous 2026

AICPA Council Members

Chris Deweese 2022-2025
Susan Barber 2023-2024
Kathy G. Eddy Past AICPA Chair

Chief Executive Officer

Judy A. Proctor, CPA, CGMA

Layout & Design

Inside Out Creative

West Virginia Society of CPAs

216 Brooks St., Suite 201
Charleston, WV 25301
304-342-5461
wvscpa@wvscpa.org
www.wvscpa.org

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The West Virginia CPA is owned by the West Virginia Society of Certified Public Accountants and is published to provide information, news and trends in the profession of accounting. It is distributed quarterly as a regular service to the members of the WVSCPA. Opinions expressed by correspondents and contributors are not necessarily those of the Society.



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West Virginia
and part of
your community**



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Let's connect [bakertilly.com](https://www.bakertilly.com)

west virginia offices

Charleston
Bridgeport
Buckhannon
Morgantown



WVCPA Society Launches New Website!

WVSCPA.ORG



On January 2, 2024, the Society launched a new website. There are a lot of additional features that come with this site that we want to point out to our members!

New Logon Process

The new website allows you to use your email address instead of your WVSCPA membership number as your log on id.

Password Reset

If you have forgotten your password, you can now reset your own password without having to contact the Society office.

CPE Tracker

If you attend a course or event where the CPE is provided by the WVSCPA, it will automatically appear in your CPE Tracker. You can also keep track of other CPE that you attend by entering that information into the CPE Tracker.

CPE Transcript

You can print a complete listing of all CPE taken from the WVSCPA or entered by you into the CPE Tracker.

Certificate of Attendance Download

You now have the ability to print your own Certificate of Attendance for WVSCPA CPE events.

Accounting Education Foundation Contributions

You can contribute to AEF via the website when paying your WVSCPA membership and Chapter dues online.

Find a CPA

You can be listed on our website under Find a CPA which allows members and non-members to search for CPAs across the state, either by geographical area or by services provided.

2024-2025 BOARD NOMINEES NAMED

Under the chairmanship of Immediate Past President Michael Costanzo, the 2023-2024 Nominating Committee of the WVSCPA met in January to nominate officers and directors-at-large for the 2024-2025 year. In addition to Mike Costanzo, the current Nominating Committee members are vice-chair, WVSCPA President Susan Barber, Barry Burgess, David Hill and Gayle Mason. The following are the Committee's recommendations:



Akia
Rice

PRESIDENT



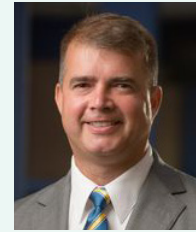
Mendy
Aluise

PRESIDENT ELECT



Emily
Signorelli

SECRETARY



Scott
Fleming

TREASURER

Directors-At-Large: Jennifer Benn and Wallace F. (Wally) Suttle, II have been nominated to serve a second three-year term on the Board of Directors. These terms would expire in 2027. Anna Ford has been nominated to serve a three-year term on the Board of Directors. This term would expire in 2027.



Jennifer
Benn



Wallace F.
Suttle, II



Anna
Ford

The WVSCPA's bylaws state that nominees for officers and directors-at-large shall be submitted to the Secretary of the Society at least 60 days prior to the Annual Membership Meeting. Additional nominations may be made in writing, signed by at least ten members of the Society, and submitted to the Secretary of the Society at least 30 days prior to the Annual Meeting election, which will be held on Friday, June 21st, 2024 at The Greenbrier.

The 2024-2025 Board of Directors, pending the election during the 2024 Annual Meeting, will be as follows:

Akia Rice, Mendy Aluise, Emily Signorelli, Scott Fleming, Susan Barber, Cassi Baylous, Jenn Benn, Melissa Boggs, Michael Bumgarner, Anna Ford, Nancy Lankton, Justin Pastorius, Ben Poling, Wally Suttle, and Chris Deweese (the current three-year elected member of AICPA Council).



ACCOUNTING & AUDITING *Update*

By: Kristin Moody
Chair of the A&A Committee

Committee Objectives

The Accounting & Auditing Committee consists of individuals with diverse backgrounds and experience areas. If you encounter a situation requiring consultation on a general accounting or auditing matter, we may be able to guide you in the right direction. In addition, we regularly communicate with state and local government leaders regarding audit and financial reporting issues, so please let us know if there are concerns you feel we need to address in these communications. Please contact Kristin Moody, Chair of the Accounting & Auditing Committee at kmooody@suttlecpas.com.

FINANCIAL ACCOUNTING STANDARDS BOARD (FASB) ACCOUNTING STANDARD UPDATES (ASU)


Accounting Standards Update (ASU) No. 2023-07: Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures

The FASB issued ASU 2023-07 which improves the disclosures about a public entity's reportable segments by, among other things, addressing requests from investors and other allocators of capital for additional, more detailed information about a reportable segment's expenses.

The key amendments include:

- Requiring that a public entity disclose, on an annual and interim basis, significant segment expenses that are regularly provided to the chief operating decision maker (CODM) and included within each reported measure of segment profit or loss.

- Requiring that a public entity disclose, on an annual and interim basis, an amount for other segment items by reportable segment and a description of its composition; the other segment items category is the difference between segment revenue less the significant expenses disclosed and each reported measure of segment profit or loss.
- Requiring that a public entity provide all annual disclosures about a reportable segment's profit or loss and assets currently required by Topic 280, *Segment Reporting*, in interim periods.
- Clarifying that if the CODM uses more than one measure of a segment's profit or loss in assessing segment performance and deciding how to allocate resources, a public entity may report one or more of those additional measures of segment profit. However, at least one of the reported segment profit or loss measures (or the single reported measure if only one is disclosed) should be the measure that is most consistent with the measurement principles used in measuring the corresponding amounts in the public entity's consolidated financial statements.
- Requiring that a public entity disclose the title and position of the CODM, together with an explanation of how the CODM uses the reported measure(s) of segment profit or loss in assessing segment performance and deciding how to allocate resources.
- Requiring that a public entity with a single reportable segment provide all the disclosures required by the amendments in the ASU and all existing segment disclosures in Topic 280.



This ASU applies to all public entities that are required to report segment information in accordance with Topic 280. The amendments in this ASU are effective for fiscal years beginning after December 15, 2023, and for interim periods within fiscal years beginning after December 15, 2024, with early adoption permitted. A public entity should apply the amendments in this ASU retrospectively to all prior periods presented in the financial statements. Summary provided by Beth Farley, CPA.

Accounting Standards Update (ASU) No. 2023-08: Intangibles-Goodwill and Other-Crypto Assets (Subtopic 350-60): Accounting for and Disclosure of Crypto Assets

The FASB has finalized ASU No. 2023-08: *Intangibles-Goodwill and Other-Crypto Assets* (Subtopic 350-60): Accounting for and Disclosure of Crypto Assets.

The amendments in this Update apply to all entities holding assets that meet all the following criteria:

1. Meet the definition of *intangible* asset as defined in the Codification
2. Do not provide the asset holder with enforceable rights to, or claims on, underlying goods, service, or other assets
3. Are created or reside on a distributed ledger based on blockchain or similar technology
4. Are secured through cryptography
5. Are fungible
6. Are not created or issued by the reporting entity or its related parties.

The amendments in this Update require an entity to present crypto assets, measured at fair value, separately from other intangible assets in the balance sheet and changes from the remeasurement of crypto assets separately from changes in carrying amounts of other intangible assets in the income statement.

The amendments also require that an entity provide enhanced disclosures for both annual and interim reporting periods to provide investors with relevant information to analyze and assess the exposure and risk of significant individual crypto asset holdings.

The amendments in this Update are effective for all entities for fiscal years beginning after December 15, 2024, including interim periods within those fiscal years, and require an adjustment to the opening balance of retained earnings as of the beginning of the annual reporting period in which the entity adopts the proposed amendments. Early adoption is permitted. Summary provided by Rick Montgomery CPA, CGMA.

Accounting Standards Update (ASU) No. 2023-09: Income Taxes (Topic 740): Improvements to Income Tax Disclosures

The FASB issued ASU No. 2023-09 regarding Topic 740, *Income Taxes*, to improve transparency and usefulness of income tax disclosures. Enhancements related to rate reconciliation disclosures and information about income taxes paid address specific investor requests. Most notably, the ASU requires (1) consistent categories and greater disaggregation of information in rate reconciliations and (2) disaggregation by jurisdiction of income taxes paid.

The amendments in this ASU apply to all entities subject to Topic 740, and certain disclosures required by the ASU are only required for public business entities. The ASU is effective for annual periods beginning after December 15, 2024 and December 15, 2025 for public business entities and non-public entities, respectively. Summary provided by Sarah Crouse, CPA.

PROPOSED STANDARDS & EXPOSURE DRAFTS

Proposed Accounting Standards Update (ASU) No. 2023-ED600: Debt-Debt with Conversion and Other Options (Subtopic 470-20): Induced Conversions of Convertible Debt Instruments (a consensus of the Emerging Issues Task Force)

The FASB issued this proposed ASU to improve the application and relevance of guidance related to induced conversions of convertible debt instruments. Since the existing guidance was originally issued,



convertible debt instruments with cash conversion and other features have become more prevalent. The proposal attempts to clarify the requirements for determining whether settlements of convertible debt instruments should be accounted for as induced conversions. The FASB has also included questions for stakeholders to consider. Comments are due March 18, 2024. *Summary provided by Kristin Moody, CPA.*

Exposure Draft (ED) No. 2023-ED700: Proposed Statement of Financial Accounting Concepts No. 8-Conceptual Framework for Financial Reporting-Chapter 6: Measurement

Note: FASB Concept Statements set forth objectives and concepts to guide the selection for information reported in financial statements and for accounting principles. However, they do not establish accounting or financial reporting standards.

Issued on December 21, 2023, the purpose of this proposed chapter is to set forth concepts on how to measure items recognized in financial statements and provide guidance on what measurement system to use. The conceptual premise of any measurement system is that reported amounts of assets should not be more than what is recoverable, by disposition or use, and the reported amounts of liabilities should not be less than what is settle-able, by transfer or satisfaction.

Measurement is anchored in prices because they objectively measure the effects of a transaction. There are two relevant measurement systems: entry price the price paid/received to acquire an asset/assume a liability; and exit price the price received/paid to sell and asset/settle a liability. Choosing which system to use should be based on what best meets the objective of general purpose financial reporting for a particular asset or liability being measured. Financial information must be reported faithfully and represent relevant phenomena. The enhancing qualitative characteristics (comparability, verifiability, timeliness, and understandability) should also be considered when determining which system should be used.

The Board has outlined specific questions for respondents to consider in the exposure draft and comments are due March 20, 2024. *Summary provided by Sean Woody, CPA*

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB)

Statement No. 102: Certain Risk Disclosures

The objective of this Statement is to provide users of government financial statements with information about risks due to certain concentrations and constraints common in the governmental environment. Under this Statement, governments are required to assess whether any concentrations or constraints increase the government’s vulnerability to significant impacts, and whether events associated with concentrations and/or constraints have occurred or are more likely than not to occur within one year of issuance of the financial statements.

Further, additional detailed disclosures may be required in certain situations. Disclosures should include descriptions of the following:


- The concentration or constraint
- Each event associated with the concentration or constraint that could cause a substantial impact if the event had occurred or had begun to occur prior to the issuance of the financial statements
- Actions taken by the government prior to the issuance of the financial statements to mitigate the risk

The requirements of this Statement are effective for fiscal years beginning after June 15, 2024, and all reporting periods thereafter. Earlier application is encouraged. *Summary provided by Sarah Crouse, CPA.*

AICPA EXPOSURE DRAFTS

Exposure Draft: Proposed Peer Review Standards Update No. 2, Reviewing a Firm’s System of Quality Management and Omnibus Technical Enhancements

The AICPA has issued this Exposure Draft to solicit input from stakeholders regarding proposed changes to the AICPA Standards for Performing and Reporting on Peer Reviews, issued by the AICPA Peer Review Board.



By way of background, the AICPA Peer Review Program monitors the quality of reviewed firms' accounting and auditing engagements and evaluates the systems of quality control under which those engagements are performed. Participation in the program is mandatory for AICPA membership, and peer reviews are now required for licensure in nearly all state licensing jurisdictions.

The AICPA Peer Review Board proposed revisions to the following quality management standards, for purposes of conforming and enhancing updates:

- Statement on Quality Management Standards (SQMS) No. 1, *A Firm's System of Quality Management*;
- SQMS No. 2, *Engagement Quality Reviews*;
- Statement on Auditing Standards (SAS) No. 146, *Quality Management for an Engagement Conducted in Accordance With Generally Accepted Auditing Standards*; and
- Statement on Standards for Accounting and Review Services (SSARS) No. 26, *Quality Management for an Engagement Conducted in Accordance With Statements on Standards for Accounting and Review Services*

Comments on this Exposure Draft are due by May 31, 2024. Summary provided by Ericka Vance.

Exposure Draft: Proposed Criteria for the Presentation of the Sufficiency of Assets for Redemption: Specific to Asset-backed Fiat-pegged Tokens

There is currently no common framework for the presentation of the sufficiency of assets for redemption when reporting on asset-backed tokens. This exposure draft was issued on December 1, 2023 to provide better consistency, transparency, and trust among stakeholders in the digital asset space. The AICPA Assurance Service Executive Committee has developed criteria specific to the presentation of the sufficiency of assets for redemption for asset-backed fiat-pegged tokens.

Asset-backed tokens are digital assets supported by tangible or intangible assets like cash or commodities, whose value fluctuates with that of their backing asset. A fiat-pegged asset-backed token, specifically, is backed by a government currency. The focus of this exposure draft is solely on presentation criteria for fiat-pegged tokens.

The draft proposes criteria for reporting on the adequacy of cash, cash equivalents, or other assets to redeem outstanding asset-backed fiat-pegged tokens per the issuer's terms. These criteria are divided into three main areas:

- a. Token issuer's redeemable tokens outstanding and related disclosures
- b. Redemption assets available to redeem redeemable tokens outstanding and related disclosures
- c. Comparison of the balance of redemption assets available to redeem tokens and the token issuer's redeemable tokens outstanding and related disclosures

The exposure draft period concluded on January 29th, 2024. Summary provided by Tony Withrow, CPA.

ACCOUNTING & AUDIT GUIDES

In December 2023 the AICPA issued the newest edition of the Employee Benefit Plans Audit and Accounting Guide. Then, in January 2024 the AICPA issued the newest edition of the Investment Companies Audit and Accounting Guide. The Guides are updated to reflect new authoritative guidance and give practical tips and illustrative examples.

TECHNICAL QUESTIONS & ANSWERS

In early 2024 the AICPA responded to a selected questions. In Section 100: Independence, a question was added related to the use of software on public blockchain. A new ethics section, Section 320: Breach if an Independence Interpretation was added addressing four questions regarding communication to and with various parties in the event of an independence breach.

JOIN US FOR *Committee Day!*

MAY 3, 2024



**CHARLESTON
MARRIOTT HOTEL
8:45 AM – 1:30 PM**

The 2024 Committee Day will be here before you know it. Be sure to sign up for the Resource Group that best represents your work segment. Resource Groups will meet following the General Session. And sign up for the Committees that you wish to participate on for the 2024-2025 year!

**REGISTER
ONLINE HERE!**



AVAILABLE RESOURCE GROUPS:

Large Firms
Small Firms
Government, Industry & Non-Profit

AVAILABLE COMMITTEES:

Accounting & Auditing Standards
Awards
Banking, Industry & Government
Recruiting & Career Opportunities
Small Firm & Practitioner Development
Taxation
Young CPAs

If you or your firm would like to sponsor this event, please contact the Society office at 304-342-5461 or via email at wvscpa@wvscpa.org.



MEMBERSHIP REMINDER

ANNUAL DUES RENEWAL INVOICES

The 2024-2025 WVSCPA membership dues invoices will be sent out VIA EMAIL the week of March 18th, 2024. If your email address has changed and you have NOT notified the Society of the change, please update this information as soon as possible. You can update your contact information via our website, or you can always send updates to wvscpa@wvscpa.org and we will update it for you.

Please Note - If you have not received your dues renewal invoice by the end of March 2024, please contact us and we can resend it to you!

Please review and update your profile information when you pay your membership dues each year. This will ensure that you receive current information and updates from the Society. You should also contact us during the year if you experience any of the following changes:

- Name change due to marriage or divorce.
- Change in membership status (i.e., you go from student to associate member, or you obtain your CPA license and go from associate to regular member).
- Contact information changes (i.e., your phone number, work or personal email address).
- Change in employer.

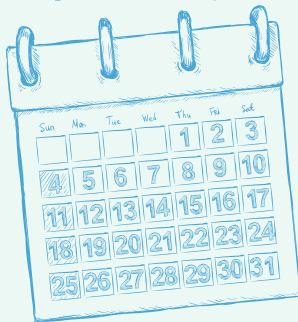
Please contact us at 304-342-5461 if you have any questions.

REMINDER You can easily pay your dues online via our new website. If you pay by check, please be sure to send it to the address listed below:

WVSCPA
216 BROOKS STREET, SUITE 201
CHARLESTON, WV 25301



MARK YOUR *Calendars*



COMMITTEE DAY

MAY 3, 2024

8:45 AM - 1:30 PM

CHARLESTON MARRIOTT HOTEL

IN-PERSON EVENT

3 HOURS CPE

FINANCIAL & ESTATE PLANNING SEMINAR

MAY 16, 2024

8:15 AM - 5:00 PM

REGISTER AT:

WVBANKERS.ORG

EDGEWOOD COUNTRY CLUB,
CHARLESTON

IN-PERSON EVENT

TBD HOURS CPE

ANNUAL MEETING WITH STATE TAX DEPARTMENT

JUNE 4, 2024

2:00 PM - 4:00 PM

VIRTUAL EVENT VIA ZOOM

2 HOURS CPE

106TH ANNUAL MEETING

JUNE 19 - 22, 2024

THE GREENBRIER RESORT

IN-PERSON EVENT

KICK-OFF CLASSIC

TBD

THIS IS IT!

TBD

SMALL FIRM ROUNDTABLES

HELD IN NOVEMBER 2024

SEE WEBSITE FOR TIMES

& HOURS OF CPE WHEN AVAILABLE

IN-PERSON EVENTS

- LEWISBURG ROUNDTABLE
- WHEELING ROUNDTABLE
- PARKERSBURG ROUNDTABLE
- CHARLESTON ROUNDTABLE

TWO-DAY FEDERAL TAX UPDATE

WITH RON ROBERSON

DECEMBER 5TH

& DECEMBER 6TH, 2024

8:00 AM - 4:00 PM EACH DAY

VIRTUAL EVENT VIA ZOOM

16 HOURS CPE



ATTENTION!

TAKE ADVANTAGE OF THIS SPECIAL OPPORTUNITY!

Newly Licensed CPAs who obtained their WV License between February 1, 2023, and January 31, 2024, will receive an invitation via email from the WV Society of CPAs to attend Committee Day and a portion of the Annual Meeting at no cost!

Please watch for this invitation and reply to our office by the specified deadline!

Outstanding Accounting Student Award

APPLY BY MARCH 15, 2024

Each year, the Recruiting and Career Opportunities Committee of the WVSCPA recognizes students majoring in accounting from colleges and universities across the state of West Virginia with the OAS Award and a CASH Prize. You **MUST** be a Student Member of the Society and be attending a college or university in the state of West Virginia to win. All applications are due no later than March 15, 2024 – no exceptions!

For eligibility and submittal form, visit wvscpa.org.

PLEASE NOTE: To win this award, you must not have been a prior winner.

Welcome NEW MEMBERS

REGULAR MEMBERS

Kara Goerge

Grossberg Company, LLP
Morgantown, WV

Sushmita Thapa

Brown Edwards & Company, LLP
Charleston, WV

Joshua O'Dell

Walls & Associates, PLLC
Milton, WV

ASSOCIATE MEMBER

Kyleigh R. Shrewsbury

Brown Edwards & Company, LLP
Charleston, WV

STUDENT MEMBER

Brianna Burruss

West Liberty University
Toronto, OH



Legacy Giving

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Please contact us to explore the benefits of partnering with The Foundation for your clients' planned giving needs.

United Methodist Foundation of West Virginia, Inc.
304-342-2113 | umfwv.org | info@umfwv.org

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Classifieds

MARCH 2024

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GROSS REVENUES SHOWN:

Far Eastern Panhandle, WV CPA Practice \$140K

Southern West Virginia CPA Practice \$740K

New Listings Coming Soon!

For more information call 800-397-0249 or
visit www.APS.net.

THINKING OF SELLING YOUR PRACTICE?

Accounting Practice Sales is the leading marketer of accounting and tax practices in North America. We have a large pool of buyers, both individuals and firms, looking for practices now. We also have the experience to help you find the right fit for your firm and negotiate the best price and terms. To learn more about our risk-free and confidential services, call Bradley Holmes at 1-800-397-0249 or email Bradley@apsholmesgroup.com.

WV BOA SUCCESSFUL EXAM CANDIDATES

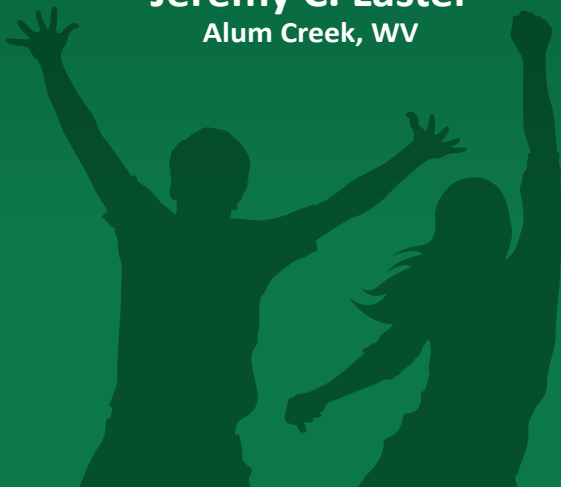
NOVEMBER 2023 - FEBRUARY 2024

Kayla Lowe

Missouri City, TX

Jeremy C. Laster

Alum Creek, WV





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Apply online today:
huntingtonfederal.com



Huntington Federal
SAVINGS BANK

Main Office | East Hills Branch | Camden Road Branch
Huntington Mall Branch | Putnam Village Branch

Call a Mortgage Officer:
304-528-6230

Contact Huntington Federal Savings Bank for specific eligibility requirements and guidelines. This is not a pre-approval or a commitment to lend. Mortgage loans are subject to credit review and approval. Huntington Federal Savings Bank, 1049 Fifth Avenue, Huntington, WV 25701. Member FDIC. LENDER

WVSCPA'S TECHNOLOGY PARTNER



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Hurricane | Parkersburg | Morgantown

- Managed IT Services
- Cybersecurity
- VoIP Unified Communications
- Security Cameras
- Access Control Cabling
- Data Backup
- Disaster Recovery
- Business Continuity



304-562-4700 | netranom.com | contactus@netranom.com