

JUNE 2024 | VOLUME 75, ISSUE 2



# THE WEST VIRGINIA CPA



WELCOME  
*Summertime*

A&A UPDATE

OAS, MERIT AWARD & AEF WINNERS

COMMITTEE DAY





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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.

# PRESIDENTIAL FAREWELL

It has been an honor serving as the President of the West Virginia Society of Certified Public Accountants. This year flew by and I enjoyed traveling the State and speaking with many colleagues and students. The focus of my Presidency centered around CPA Pipeline issues. Nationally, there are many CPAs retiring and fewer candidates to replace them. Businesses and governmental institutions alike are feeling the impact of a smaller candidate pool.

My Presidential address focused on the AICPA's Pipeline Acceleration Plan and several current initiatives contained within the Plan. The immediate calls to action in the Pipeline program focused on rolling out a pilot Experience, Learn and Earn program, amendment to the Uniform Accountancy Act to allow 30 months to pass the exam, the CPA Evolution and lobbying efforts to recognize accounting in STEM under Technology. The CPA Evolution is already seeing results. At the 2024 Spring regional council meeting, the AICPA reported that there has already been a 30% increase in test sections from 2023.

The AICPA has also created a National Pipeline Advisory Group consisting of members representing all sizes of firms, academia, CPA state societies, regulatory bodies and professional associations. The Advisory Group has conducted a national survey and is working on developing a slate of potential strategies. Top themes of the survey include the following as items of focus:

- Tell a more compelling story
- Address the cost and time of education
- Make the academic experience more engaging
- Provide better support to CPA exam candidates
- Enhance employee experience
- Expand paths for the under-represented

While groups such as the AICPA are spearheading these efforts, we as a membership must do a better job of promoting the profession, attracting and retaining young talent, and helping our future leaders to succeed.

Thank you again for your confidence in allowing me to serve as your President. It has been an honor to serve in this capacity and "give back" to the profession that has afforded me wonderful opportunities.



*Susan Barber*  
PRESIDENT





# 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 [kmoody@suttlecpcas.com](mailto:kmoody@suttlecpcas.com).

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

### Accounting Standards Update (ASU) No. 2024-01: Compensation-Stock Compensation (Topic 718): Scope Application of Profits Interest and Similar Awards

The FASB issued ASU 2024-01 in an effort to improve generally accepted accounting principles by adding illustrative examples to demonstrate how to apply the existing guidance to determine if profits interest and similar awards should be accounted for under Topic 718 or if they fall within the scope of Topic 710. The update amends language in the scope and scope exceptions section of the topic to further improve clarity.

To align compensation with operating performance and provide an opportunity to participate in future profits or appreciation of an entity, some entities may provide employees (or nonemployees) with profits interest awards. Profits interest remains undefined in generally accepted accounting principles, but is differentiated from capital interests of investors with rights held in existing net assets of a partnership or similar entity. Profits interest holders only participate in future profits and/or equity appreciation, which created complexity in determining if the awards are considered a share-based payment, or are more similar to a cash bonus or profit-sharing arrangement.

The ASU illustrates four different fact patterns to determine whether a profits interest award should be accounted for under this topic and does not change the underlying guidance.

This Update is effective for public entities for annual periods beginning after December 15, 2024, and for all other entities for annual periods beginning after December 15, 2025. Early adoption is permitted. The amendments may be applied either retrospectively or prospectively. *Summary provided by Kristin Moody, CPA.*

### Accounting Standards Update (ASU) No. 2024-02: Codification Improvements-Amendments to Remove References to the Concept Statements

The FASB finalized ASU No. 2024-02: *Codification Improvements-Amendments to Remove References to the Concept Statements.*

This Update is part of an ongoing project. The amendments in this Update remove references to various Concept Statements, which in most instances are extraneous or not necessary to understand and apply the guidance. FASB Concept Statements are non-authoritative and references to them within the Codification could imply otherwise. Additionally, some Concept Statements have been superseded.

The amendments in this Update are not intended to result in a significant accounting change for most entities. The amendments are effective for all public entities for fiscal years beginning after December 15, 2024, and all other entities for fiscal years beginning after December 15, 2025. Early adoption is permitted. *Summary provided by Thomas Moody, CPA*

## TECHNICAL QUESTIONS & ANSWERS

In February 2024 the AICPA responded to a question in Section 6000: Specialized Industry Problems related to other reporting issues.

# OAS AWARD WINNERS



**STACY BUTLER**  
FIRST PLACE

Stacy Butler, a recent graduate of Marshall University, completed a BBA in Accounting in December 2022 and an MS in Accountancy in December 2023. While in school, Stacy had the opportunity to experience multiple sectors within the profession as she took on various internship roles in tax, audit, and governmental accounting. In September 2023, Stacy began a full-time position as a Cost Management Analyst at Toyota's Manufacturing Plant in Buffalo, WV. Though she is thriving in her industry role, Stacy is still well on her way to becoming a CPA with two passing scores under her belt. She feels lucky to be part of the profession and looks forward to growing in her career.



**MAKENZIE HOLLEY**  
SECOND PLACE

"As I begin a new chapter of my life, I am excited that accounting will pave the way. I am determined to get my CPA license so I can start my life down the right road. I am thankful for all the guidance I have received in the previous years, and I am thankful for the WVSCPA for all the networking it has provided me. I know West Virginia is in great hands and I am grateful I get to be a part of the future in accounting in West Virginia."



**AMBERLIE WILSON**  
THIRD PLACE

"I am thrilled to embark on a career in accounting where I can apply my passion for numbers and analysis to help businesses thrive. The dynamic and ever-evolving nature of the field excites me, and I look forward to obtaining my CPA license after I graduate from Concord University in December."



**NICK CHAPMAN - 2023 MERIT AWARD WINNER**

Nick Chapman is a Tax and Accounting Service Senior Associate with Smith Elliott Kearns & Company, LLC (SEK CPAs and Advisors). Nick works with small to mid-size business and individual clients on tax compliance, tax planning, and accounting service. Nick graduated from Shepherd University with a Bachelor of Science in Accounting in 2022 and was awarded the McMurrin Scholar designation, the highest academic award for the University. Nick's experience includes three years of private sector accounting work prior to joining SEK full-time after graduation.



# Recruiting & Career Opportunities Update

BY JARED PROCTOR, RCO COMMITTEE CHAIR



Our committee serves as a bridge between high school and college students and the accounting profession. We aim to educate students about the advantages of a career in accounting, introduce them to professionals within the industry, and aid in their entry into the workforce. We have an exciting year planned!

## Annual Recruiting Fair

You do not want to miss out on the annual in-person recruiting fair! The WVSCPA Recruiting Fair allows candidates to meet face-to-face with a wide range of potential employers in one, all-day “round robin” of interviews. Many great members of the Society got their first job offer through this recruiting fair.

To participate, students must be members of the Society and adhere to strict GPA requirements. This ensures that employers are meeting with the best and brightest students in the state.

All companies participating in the event will be included in the Recruiting Fair Directory. This directory will include basic background information and provide students with a list of potential employers that they can rank on their submissions. Participating employers will also be able to select their top prospects for interviews. All employer information must be submitted by Monday, July 31st. All student participants’ information is due to the WVSCPA on Tuesday, September 5th.

The Recruiting Fair will be held on Friday, September 20th at the India Center in South Charleston. Lunch will be provided. Students and employers are also strongly encouraged to participate in the mixer taking place from 5:00pm – 6:30pm on Thursday, September 19th. This is a great opportunity for students to make first impressions

and employers to introduce themselves. At 6:30pm, members of the RCO committee will meet with students to share tips and advice.

## Outstanding Accounting Student (OAS) Awards

Each year, the RCO committee recognizes the top accounting students in the state of West Virginia. The top 3 applicants receive monetary awards of \$1,000, \$750, and \$500, respectively. Students from colleges across the state submitted applications for this year’s award. This year’s winners were recognized at Committee Day in May. Congratulations to Stacy Butler (\$1,000), MaKenzie Holley (\$750), and Amberlie Wilson (\$500).

For more information on the OAS awards, please contact Kim Mick at the WVSCPA office at [kim@wvscpa.org](mailto:kim@wvscpa.org), or Jared Proctor at [jproctor@ggmcpcpa.net](mailto:jproctor@ggmcpcpa.net).

## Student Outreach

The RCO committee is always looking for opportunities to meet with students on college and high school campuses. In the past year, we have had several opportunities to get in front of students and educate them on the advantages of a career in accounting. Despite the profession’s need for a steady pipeline of accountants in the workforce, many students are unaware of what accountants actually do on a day-to-day basis. Every time we are able to discuss our profession with these students, they are surprised to learn just how many opportunities an accounting degree and a CPA license can provide. We hope that this continued outreach by the volunteers within our committee can lead to an increase in the number of accounting majors in our state.

If you would like to volunteer to speak and one of these events, or you know a teacher/professor that would like to have us speak to their classrooms, please reach out to the WVSCPA office.

# JUDY'S FAREWELL

June 30th will mark a very significant moment in my life - a moment of transition, reflection, and gratitude. As I stand at the threshold of retirement, I have mixed emotions. On one hand, I feel a sense of excitement as I look forward to what lies ahead in this next chapter of my life. On the other hand, there is a touch of sadness as I say farewell to a career that has spanned over forty years of my life!

Little did I know that years I spent as a CPA in industry, non-profit and public accounting were preparing me to serve as the CEO of this organization. I am reminded of the many late nights during my first few years learning the ins and outs of the various responsibilities of the Society and the stress that can arise during the legislative sessions. The challenges our profession has faced that we have worked together to fight or embrace have strengthened our organization and shaped the Society into what it is today. From my first days in this office to the present moment, I have continued to grow both personally and professionally. I have always been proud to be a CPA and that pride has only increased during my time as CEO of the Society.

To Kim Mick who has been with me since day one, it is impossible for me to express the depth of my gratitude and appreciation to you. We have spent more time with each other than we have with our families these past thirteen years. I am so thankful to have had you as my coworker and even more thankful to consider you part of my family. To a few select people who have served as leaders of the Society, both before and during my tenure as CEO, thank you for always being there when I needed advice or help. Your support, friendship and encouragement have made this journey easier. And to those of you who continued your membership or who became members of the Society during my time here, thank you for your support and participation. Our members are the most important part of this organization because we don't exist without you!

***I wish you all success, good health and happiness. And may the legacy of our profession continue to thrive long into the future.***



*Judy*





# New Regulatory Resource Available for Vendor Management

By: Kelly Shafer, CPA, Suttle & Stalnaker, PLLC

Changing technology combined with increased regulatory and financial reporting demands have led to banks placing more reliance than ever on outside vendors for various services. While outsourcing certain functions to third parties has brought efficiency and innovation to service delivery, the practice reduces the bank's control over those functions. Management has the same responsibility to oversee the services as if the bank were performing the activity itself, opening banks up to operational, compliance, and strategic risks that must be managed.

In response to this increased focus on vendor management practices the Federal Reserve Board, the FDIC, and the OCC (collectively, the Agencies) came together in May 2024 to issue Third Party Risk Management: A Guide for Community Banks (the Guide). The Guide is a resource that assists banks in developing and implementing third-party risk management practices in accordance with the Interagency Guidance on Third Party Relationships: Risk Management, that was issued by the Agencies last year.

The Guide offers various practical examples that can be used when designing third-party risk management policies. Resources that banks may find valuable include a list of questions and concepts to consider at each stage of the vendor management process and examples of documents and information to obtain from vendors during the process.

The Guide focuses on five key elements of sound vendor management: planning, due diligence, contract negotiation, ongoing monitoring, and termination of the vendor relationship.

## Planning

As part of the planning stage a bank evaluates how to manage risks before entering into a third-party relationship. Considerations include an awareness of the bank and third party's respective roles in the activities, legal and compliance requirements, financial implications, information security, and how the third-party technology will integrate with the bank's existing applications.

## Due Diligence

During the due diligence process management obtains information from the vendor to assess their ability to perform the desired activity, adhere to bank policies, comply with laws and regulations, and conduct the activity in a safe and sound manner with the goal of selecting capable and reliable vendors.

## Contract Negotiation

Vendor contracts should facilitate effective risk management and oversight and clearly specify the expectations and obligations of both parties. At this point in the process, it is crucial to understand any limitations on the bank that may result in risk exposure if there is limited negotiating power.

## Ongoing Monitoring

Monitoring throughout the contract term allows management to evaluate a third party's ability to perform as required under the agreement. Information gathered during the monitoring process can be valuable in adjusting the bank's risk management practices. Examples of vendor issues that may indicate an increased risk to a bank's operations or data include control deficiencies, repeat audit findings, security breaches, data loss, and service interruptions.

## Termination

Vendor relationships may be terminated for a variety of reasons, such as failure to perform under the contract, cost reduction efforts, a decision to bring the activity in-house, or simply expiration of the contract term. Regardless of the reason for termination it is important to minimize the impact on the bank's critical activities. Understanding the impact termination will have on the bank's operations, compliance, customer experience, and access to systems and data will help to efficiently manage the transition.

For additional details on developing and implementing third-party risk management practices consult the Agencies' Guide, Third Party Risk Management: A Guide for Community Banks.

*Suttle & Stalnaker, PLLC is ready to help. If you would like more information on how this applies to you, contact Kelly Shafer, CPA at [kshafer@suttlecpas.com](mailto:kshafer@suttlecpas.com) or 304.343.4126.*





CHARLESTON MARRIOTT | MAY 3, 2024



# Our Committee Day



JARED PROCTOR, President's Award for Outstanding Service



## NEWLY LICENSED CPAS







## The WVSCPA's 3 Guys After Committee Day Event

After the conclusion of the Society's Committee Day luncheon, those of us who registered to attend the WVSCPA's very own 3 Guys After Committee Day event had the privilege of participating in an incredibly unique, entertaining, and informative experience! Tony Caridi, Brad Howe and Hoppy Kercheval are very knowledgeable about lots of different things and they talked about national politics, West Virginia politics, WVU sports, NIL programs, national athletic conferences' realignments, and many other things of interest to the audience. This event was even better than expected and those of us in attendance thoroughly enjoyed ourselves at what may have been a once in a lifetime opportunity! Those of you who were not there truly missed out on a great time! Thank you to Suttle & Stalnaker, PLLC, for helping sponsor this event!



**THE 3 GUYS**

Tony Caridi, Brad Howe & Hoppy Kercheval



**JUDY & THE 3 GUYS**



**ATTENTION!**

## 2024 ACCOUNTING EDUCATION FOUNDATION SCHOLARSHIP WINNERS ANNOUNCED

The mission of the AEF Scholarship is to provide financial assistance to individuals enrolled for undergraduate and graduate studies with an emphasis in accounting in community colleges, colleges, and universities.

The AEF awards scholarships are based on a comprehensive process. Areas that are reviewed by the committee include but are not limited to the following: Academic Accomplishments, Community Service, References and Personal Essay. Scholarships are awarded annually in the amount of **\$1,000**.

**KENDRA GREEN**  
UNIVERSITY OF CHARLESTON

**ALYSSA HUDSON**  
MARSHALL UNIVERSITY

**KARIS SHANNON**  
MARSHALL UNIVERSITY

**VALENTINA TIPPY**  
UNIVERSITY OF CHARLESTON



Left to Right: Alyssa Hudson, Valentina Tippy, and Karis Shannon

## MEMBERSHIP DUES REMINDER



The 2024-2025 WVSCPA membership dues payments were due May 31st. If you have not yet paid your membership dues, you will now incur a \$30.00 late fee. Please make your payments as soon as possible to remain in as a member in good standing.

If you have had any changes to your contact information, such as change in employer, change in email address, please notify the society office at [wvscpa@wvscpa.org](mailto:wvscpa@wvscpa.org) and we will update for you.

Payments for outstanding membership dues invoices may be made online at [wvscpa.org](http://wvscpa.org) or a check can be mailed to: **WVSCPA 216 Brooks Street, Suite 201, Charleston, WV 25301.**

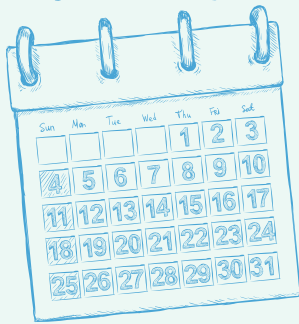
**Please Note** – If you no longer wish to maintain your membership with the Society, please contact our office to resign. It is better to resign your membership rather than to be terminated and incur a penalty fee should you want to reinstate your membership in the future.

IN MEMORIAM *John William Preece*

**Delbarton, WV**  
Deceased – December 16, 2023  
Member since 1985



# MARK YOUR Calendars



## 106TH ANNUAL MEETING

**JUNE 19 - 22, 2024**

THE GREENBRIER RESORT

IN-PERSON EVENT

## RECRUITING FAIR

Participating Employers Needed

**SEPTEMBER 20, 2024**

THE INDIA CENTER

IN-PERSON EVENT

## KICK-OFF CLASSIC

**TBD**

THIS IS IT!

**THURS. OCTOBER 31, 2024**

VIRTUAL VIA ZOOM

FREE TO MEMBERS

## SMALL FIRM ROUNDTABLES

IN-PERSON EVENTS

- LEWISBURG ROUNDTABLE  
**WED. NOVEMBER 6, 2024**
- WHEELING ROUNDTABLE  
**FRI. NOVEMBER 8, 2024**
- PARKERSBURG ROUNDTABLE  
**FRI. NOVEMBER 20, 2024**
- CHARLESTON ROUNDTABLE  
**FRI. NOVEMBER 22, 2024**

## TWO-DAY FEDERAL TAX UPDATE

WITH RON ROBERSON

**DECEMBER 5 & 6, 2024**

**8:00 AM – 4:00 PM EACH DAY**

VIRTUAL EVENT VIA ZOOM

16 HOURS CPE

## EDUCATOR'S CONFERENCE

WV Council of Accounting Educator's 21ST Annual Conference

**THURS. SEPTEMBER 26 - SAT. SEPTEMBER 28, 2024**

**THEME: Applying Technology in Teaching**

WVCAE would like to honor any faculty who have retired over the past year or will be retiring in the coming academic year. Please send names of retirees to Amanda Meadows at [meadowsa@marshall.edu](mailto:meadowsa@marshall.edu).

Also, if your school has been implementing AI or other technology in the classroom that you would like to present at this conference, we encourage you to contact Amanda. The agenda will be finalized over the summer.

**MARSHALL UNIVERSITY - Brad D. Smith Center for Business & Innovation**

**IN-PERSON EVENT**

# Welcome NEW MEMBERS

## REGULAR MEMBERS

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Fairmont, WV

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### Barbara Gencel

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### Jamie Chambers

WV BTI  
Ashford, WV

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Canonsburg, PA

### Noah J. Thompson

Marshall University  
Eleanor, WV

### Levi M. Paxton

University of Charleston  
Elkview, WV

### Joseph Garrett Beller

Marshall University  
Winfield, WV

### Kendra F. Green

University of Charleston  
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### Reece M. Lawson

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### Dylan J. Wilson

West Virginia University  
New Creek, WV

### Emily E. Britton

Wheeling University  
Bethesda, MD

## REINSTATED MEMBER

### Daniel J. Powell, Sr.

Cunningham Powell Alexander, AC  
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## NON-RESIDENT MEMBER

### Nathan A. Shreve

Univ. of Florida Health Systems  
Gainesville, FL

## PROFESSIONAL AFFILIATE MEMBER

### Meredith Roberts

Suttle & Stalnaker, PLLC  
Ripley, WV



## WV BOA SUCCESSFUL EXAM CANDIDATE

FEBRUARY 2024 - MAY 2024

**Ryan Campbell**

**FELTONCPAs**

Moundsville, WV



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JUNE 2024

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Southern West Virginia CPA Practice \$740K

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## CPA JOB Opportunity

Seeking Accountant/CPA for fast-paced accounting business in Southern WV. Experience required in areas including tax prep, Quickbooks, and/or payroll-related functions. Candidate must be motivated and be able to work with multiple clients on a daily basis. To inquire call 304-661-6160.



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