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Akia C. Rice



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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 ADDRESS



It is with great enthusiasm and a deep sense of responsibility that I step into the role of President of our esteemed society.

As I begin this journey, I want to express my heartfelt gratitude for the trust you have placed in me and the opportunity to serve this incredible community of professionals.

I would also like to extend a sincere thank you to our former President, Susan Barber. Her leadership and dedication have made a lasting impact on our society, and I am committed to building upon the strong foundation she has laid.

For those of you who may not know me well, I graduated from Marshall University in 2006 and began my career at Hayflich CPAs PLLC in 2007 as a staff accountant. Today, I am proud to be a Member of the firm, where I have had the privilege of growing both professionally and personally. Beyond my work at Hayflich, I also serve as the treasurer of Alchemy Theatre Troupe in Huntington, WV. My involvement with Alchemy extends beyond the books; I am frequently found on stage as a cast member in many of the productions. You might even find me touring an educational Shakespeare series to high schools across the state. These experiences have enriched my life and given me a broader perspective that I hope to bring to our society.

To our board members, staff, chapter boards, committee leadership, and each of you—thank you for the dedication and hard work you put into this profession. Your efforts inspire me every day, and I am honored to work alongside you as we continue to advance our profession in West Virginia.

Turning our focus to the current landscape of the CPA profession, both within West Virginia and beyond, we recognize that we are in a period of significant change and opportunity. The demands on our profession are intensifying, as businesses, governments, and individuals increasingly rely on our expertise to navigate an ever-complex financial environment.

CPAs play a crucial role in fostering economic stability and growth. Whether it's through guiding businesses, ensuring compliance with regulatory changes, or providing critical financial advice to individuals, the work we do is vital to the well-being of our communities. Yet, with these responsibilities come challenges that we must address head-on.

We are navigating a rapidly evolving regulatory landscape, advancements in technology that are reshaping how we work, and a pressing need to attract and retain the next generation of professionals. The integrity, trust, and expertise that define CPAs have never been more in demand.

Our profession stands at a crossroads. The decisions we make today will shape the future of our practice. It is up to us to embrace innovation, continue our commitment to lifelong learning, and ensure that we remain at the forefront of the financial world. The West Virginia Society of CPAs is here to support you in this journey, providing the resources, education, and community that will help us all rise to meet these challenges.



Looking ahead, my vision for the West Virginia Society of CPAs is rooted in three key priorities: inspiring the next generation, fostering mentorship, and reshaping the narrative around our profession.

Inspiring the Next Generation:

My goal is to encourage young people to consider a career in accounting. Our profession offers great opportunities for financial success and personal growth. By engaging with students and young professionals, we can show them the value of becoming CPAs—not just for their futures, but for the strength of our communities. I am committed to working with schools and community groups to promote accounting as a rewarding career path.

Fostering Mentorship:

Mentorship is key to the future of our profession. I encourage all members to actively mentor those studying for the CPA exam. Whether through formal programs or informal guidance, our shared experience can help aspiring CPAs reach their goals. By supporting them, we strengthen our profession and ensure that the values of excellence and integrity are passed on.

Reshaping the Narrative:

It's time to change how we view our profession. While the work can be challenging, accounting offers incredible opportunities—especially for young people from diverse backgrounds. I, myself, am a first generation college graduate. As leaders, we must highlight the pathways to success that a career in accounting can provide. By sharing our success stories, we can inspire others to see the CPA profession as a gateway to a fulfilling career.

The strength of our profession lies in our collective efforts. By working together to inspire the next generation, mentor aspiring CPAs, and reshape the narrative around our work, we can ensure a bright future for accounting in West Virginia. I encourage each of you to stay engaged, share your ideas, and continue to contribute to the growth and success of our society.

Serving as your President is an honor. I look forward to the year ahead and to all that we will accomplish together.

Akia C. Rice

Akia C. Rice, CPA, MST



WVSCPA 2024-2025 Leadership

Akia C. Rice, CPA, has been elected President of the West Virginia Society of Certified Public Accountants for the 2024-2025 year. She was installed during the Society's 106th Annual Meeting held at The Greenbrier in June and is the 106th President of the WVSCPA. Akia is a partner with Hayflich CPAs in Huntington, WV.

In addition to Akia Rice, the other members of the Society's Executive Committee are President-Elect Mendy A. Aluise, CPA of Huntington; Secretary Emily S. Signorelli, CPA of Charleston; Dr. Scott Fleming, CPA of Elkins; and Immediate Past President Susan A. Barber, CPA, of Parkersburg.

Serving as Directors for the coming year are Cassandra J. Baylous, CPA, Jennifer L. Benn, CPA, Melissa F. Boggs, CPA, Michael T. Bumgarner, CPA, Anna Ford, CPA Nancy L. Lankton, CPA, Justin M. Pastorius, CPA, Benjamin M. Poling, CPA, and Wallace F. Suttle, II, CPA. Christopher D. Deweese, CPA, also serves on the Board as the WVSCPA's current three-year elected member of AICPA Council.

2024 ANNUAL MEETING



Proclamation from Governor Jim Justice



Installation Certificate



Akia Rice, Incoming President



2024-2025 Board of Directors



2024-2025 Executive Committee
Emily Signorelli (Not Pictured)



Past Presidents in Attendance at the 106th Annual Meeting



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 kmoodys@uttlecpas.com.

FINANCIAL ACCOUNTING STANDARDS BOARD (FASB) CONCEPT STATEMENTS

Statement of Financial Accounting Concepts No. 8—Conceptual Framework for Financial Reporting—Chapter 6: Measurement

The FASB has issued Statement of Financial Accounting Concepts No. 8—Conceptual Framework for Financial Reporting—Chapter 6: Measurement, a new chapter of its Conceptual Framework related to the measurement of items recognized in financial statements. The new chapter, establishes concepts that the FASB uses to develop standards of financial accounting and reporting that satisfy the objective of financial reporting.

The new chapter provides concepts for the FASB to consider when choosing a measurement system for an asset or a liability recognized in general purpose financial statements. It describes: (1) Two relevant and representationally faithful measurement systems: the entry price system and the exit price system; and (2) Considerations when selecting a measurement system. *Summary provided by Beth Farley, CPA.*

PROPOSED STANDARDS/ EXPOSURE DRAFTS

Proposed Accounting Standards Update (ASU) No. 2024-ED100: Derivatives and Hedging (Topic 815) and Revenue from Contracts with Customers (Topic 606): Derivatives Scope Refinements and Scope Clarification for a Share-Based Payment from a Customer in a Revenue Contract

The FASB issued this proposed update issued on July 23, 2024, and it will be open for comment until October 21, 2024. The effective date has not been released at this time.

This proposed ASU would provide additional guidance about share-based payments from a customer. Topic 606 will now more clearly state noncash consideration guidance, as well as the application of Topic 815 and Topic 321 to share-based payments. The proposed ASU will also address derivative accounting as it pertains to contracts with features based on operations. This will allow companies to replace the existing correlation analysis with a fair value assessment to determine which underlying variable is predominate within the contract. *Summary provided by Liz Sexton.*

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB)

Statement No. 103: Financial Reporting Model Improvements

The objective of this Statement is to provide additional guidance and clarity to certain aspects of the reporting model. The focus of the improvements are to the presentation of:

- 1) management's discussion and analysis;
- 2) unusual or infrequent items;
- 3) proprietary fund statement of revenues, expenses, and changes in net position;
- 4) major component unit information, and;
- 5) budgetary comparison information.

The statement aims to improve financial reporting. It clarifies that management's discussion and analysis should be limited to only topics in the existing sections and stresses that the detailed analyses section should provide clear explanation of why balances or results changed rather than simply presenting the amounts of the change. The descriptions of unusual or infrequent items will make it clearer which items need to be separately reported. The definitions of operating

revenues and expenses and of nonoperating revenues and expenses will replace accounting policies that vary from government to government, to improve comparability. The changes to presentation of major component unit information and budgetary comparison information are also geared towards enhancing comparability. The updated standard is effective for fiscal years beginning after June 15, 2025. *Summary provided by Kristin Moody, CPA.*

AICPA ATTESTATION STANDARDS

Statement on Standards for Attestation Engagements (SSAE) No. 23: Amendments to the Attestation Standards for Consistency with the Issuance of AICPA Standards on Quality Management

An expectation of quality underlies the performance of attest work, from audits and reviews to other attestation engagements and covered services. SSAE No. 23 amends SSAEs No. 18, No. 19, No. 21, and No. 22 in order to better align with changes to the following quality management standards issued by the Auditing Standards Board and the Accounting and Review Services Committee:

- 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 No. 146, *Quality Management for an Engagement Conducted in Accordance with Generally Accepted Auditing Standards*
- Statement on Standards for Accounting and Review Services No. 26, *Quality Management for an Engagement Conducted in Accordance with Statements on Standards for Accounting and Review Services*

Additionally, SSAE No. 23 replaces the definition of the term "other practitioner" with definitions for new terms – "participating practitioner" and "referred-to practitioner."

SSAE No. 23 is effective for engagements performed in accordance with SSAEs beginning on or after December 15, 2025. *Summary provided by Sarah Crouse, CPA*

EXPOSURE DRAFTS

Exposure Draft: Proposed Revised Interpretation: Executive or Employee Recruiting-Invitation to Comment

The AICPA Professional Ethics Executive Committee (PEEC) has issued Exposure Draft, *Proposed Revised Interpretation: Executive or Employee Recruiting*, soliciting input regarding revisions to section 609—Recruiting Services. It was determined there may be additional threats to independence when a member is providing recruiting services, especially when attest services provided, because those in key positions may work closely with the attest team, creating a familiarity or undue influence threat.

To strengthen the independence code, certain prohibitions were added related to key positions and services performed. Comments on this Exposure Draft are due by September 10, 2024. *Summary provided by Kristin Moody, CPA.*

Exposure Draft: Proposed Revised Interpretation: Tax Services-Invitation to Comment

The AICPA Professional Ethics Executive Committee (PEEC) has issued Exposure Draft, *Proposed Revised Interpretation: Tax Services—Invitation to Comment*, soliciting input from stakeholders regarding revisions to the "Tax Services" interpretation of the "Independence Rule".

By way of background, in 2022, the International Ethics Standards Board for Accountants (IESBA) revised the Non-Assurance Services section of its code of conduct. One of the areas that IESBA revised was subsection 604 – Tax Services. These revisions primarily focused on tax advisory and tax planning services with an emphasis on maintaining independence, and they included, but were not limited to:

- More specificity about the likelihood of threats being created when providing all types of tax services;
- An emphasis on the identification and evaluation of self-review and advocacy threats to independence; and
- New application material to indicate the conditions in which providing tax advisory and tax planning services would not create a self-review threat.

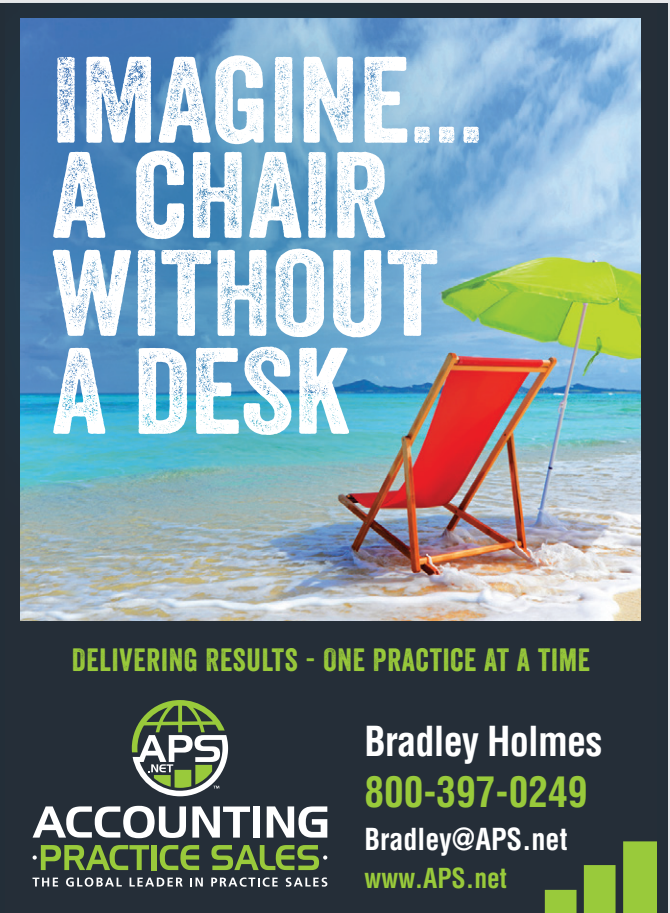
The PEEC determined that the AICPA Code of Professional Conduct was also due for revision, in particular the area of "Tax Services." The Exposure Draft's revisions address potential threats to independence when members perform tax advisory and tax planning services to attest clients and include the following:

- Expanding the scope of services covered by the interpretation to include tax advisory and tax planning services;
- Adding advocacy threat to independence to the scope of the interpretation; and
- Guidance on tax advisory or tax planning services that do not impair independence versus those that *do* impair independence.

If adopted, the revised interpretation would be applicable to members in public practice, and the PEEC recommends an effective date of one year after notice is published in the *Journal of Accountancy*, with early implementation allowed. The deadline to comment on the Exposure Draft is September 10, 2024. *Summary provided by Ericka Vance.*

ACCOUNTING AND AUDIT GUIDES

Between May and July 2024 the AICPA issued the newest editions of the Audit and Accounting Guides for Not-for-Profit Entities, SOC for Supply Chain-Reporting on an Examination of Controls Relevant to Security, Availability, Processing, Integrity, Confidentiality, or Privacy in a Production, Manufacturing, or Distribution System, Credit Losses, and Reporting on an Entity's Cyber Security Risk Management Program and Controls. The Guides are updated to reflect new authoritative guidance and give practical tips and illustrative examples.



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COSTANZO WOOMER NISTENDIRK, PLLC

Costanzo & Associates, PLLC was established in Wheeling by Lou Costanzo in 1976. Mike Costanzo joined the firm shortly after graduating from Miami University in 1995. Woomer Nistendirk & Associates, PLLC was established in Charleston by Steve Woomer and Robert Nistendirk in 1996. Costanzo Woomer Nistendirk, PLLC was established in November 2023, after the accounting firms joined forces through a long-term friendship. The firm has more than 75 years of combined experience and operates from offices in Charleston and Wheeling, West Virginia. We offer tax, accounting, consulting, and financial planning services primarily in West Virginia, Ohio and Pennsylvania. We do, however, prepare tax returns for clients in most states. Our higher-level tax services are primarily focused on tax planning throughout the year in order to make appropriate recommendations before year end so that our clients can minimize their tax burden.



Louis Costanzo



Michael Costanzo



Robert Nistendirk



Stephen Woomer



Monica Burdette



Jane Cheely



Jennifer Costanzo



Julie Davis



Doreen DeMeter



Sherri Frontino



Claire Hendrickson



Cara Knechtly



Mallory Middleton



Nicholas Miller



Lori Nickerson



Joyce Oxley



Leslie Pappa



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Tonya Whitehair



Amanda Whitehead



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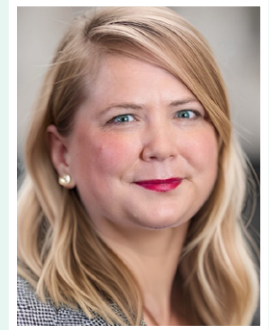
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CEO CORNER

Greetings WVSCPA Members,



I wanted to write to you in the newsletter about some important issues moving forward in the CPA profession across the country. As many of us know, the pipeline continues to be an issue for firms of all sizes. Student enrollment is not only down in accounting programs, but across universities nationwide. In the coming months, my goal is to reach out to educators in high schools, community colleges, and 4-year universities across West Virginia to ensure the CPA profession is on their radar for current and future students.

To enhance these efforts, I need your help. We are asking members from across the state to start making contacts with these educational institutions and present to students the rewards of a career in public accounting. One of the things I ask you to do is visit the National Pipeline Advisory Group's (NPAG) website (accountingpipeline.org) and support sharing your story about the positive aspects of being a CPA via the Pipeline Pledge. It is essential that we highlight the importance of this career and unlimited professional opportunities.

I want to thank you again for your continued support of WVSCPA and all that we do. I hope to see you at future meetings and encourage your feedback at any time, you can contact me in the office at (304) 342-5461 or by email at megan@wvscpa.org.

Megan B. Kueck
Chief Executive Officer

IN MEMORIAM

Kristian E. White

Step toe & Johnson, PLLC
Tridelphia, WV

Passed – April 1, 2024
Member since 2003

Brent E. Hart

Trainer, Wright & Paterno
Huntington, WV

Passed – June 20, 2024
Member since 1987

Mary Ann Belcher

Griffith & Associates
Princeton, WV

Passed – April 16, 2024
Member since 2016



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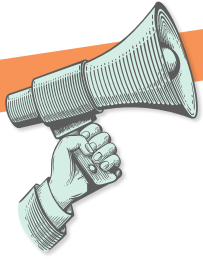
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ATTENTION!

AWARD NOMINATIONS

Did you know you can nominate someone for the WVSCPA Awards any time during the year? Award nominations are open for the 2024-2025 awards season now! Visit our website at wvscpa.org/awards for a detailed description and criteria for each award along with nomination guidelines. ALL nominations are due December 15, 2024, for consideration. You can also find a nomination form on page 22 of this newsletter.



MEMBERSHIP DUES REMINDER



Your membership dues in the WVSCPA renew annually. Dues notices were emailed to members in March and payment was due on May 31 to prevent being charged a late fee.

If you have not yet paid your membership dues for the 2024-2025, then your membership account has been “suspended” until you pay the dues or resign from the society to bring your account up to date. However, if you do nothing, then your membership account will be terminated for non-payment of dues.

If you DO NOT want to renew your membership, then we ask that you email us to resign from the Society. Resigning is much better than being terminated for non-payment of dues.

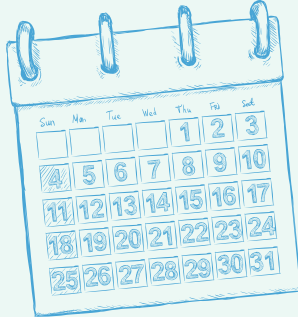
We try to reach out to our members who do not pay their annual dues, but we don’t always have their current contact information on file and often are not able to reach them. Members who resign can later request to be reinstated as a member without being subject to any additional charges or fees to do so.

Contact Us to Update Your Info

We want you to have the most current Society information as possible, so we suggest that you review and update your profile information when you pay your membership dues each year. You should also contact us at any time 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 member to regular member)
- Contact information changes (i.e. your phone number, address, or work or personal email address)
- Change in employer, position or both

MARK YOUR Calendars



RECRUITING FAIR
IN-PERSON EVENT

THURS. SEPTEMBER 19, 2024

MEET & GREET MIXER
5:00 PM – 7:30 PM

FRI. SEPTEMBER 20, 2024

INTERVIEWS (ALL DAY)
8:00 AM – 4:30 PM

THE INDIA CENTER
STUDENT MEMBERS

KICK-OFF CLASSIC
– AI & ETHICS
IN-PERSON EVENT

THURS. OCTOBER 3, 2024

CPE & CLE CREDITS AVAILABLE
12:30 PM – 5:00 PM

FOUR POINTS SHERATON

SOCIAL HOUR – SHORT STORY
BREWING CHARLESTON

5:00 PM – 6:30 PM

YOUNG CPAS TAILGATE
SOCIAL EVENT

IN-PERSON EVENT

SAT. OCTOBER 19, 2024

LOCATION & DETAILS – TBD
MORGANTOWN, WV

THIS IS IT!

VIRTUAL VIA ZOOM

THURS. OCTOBER 31, 2024

FREE TO MEMBERS

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.

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

SMALL FIRM
ROUNDTABLES
IN-PERSON EVENTS

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

MENTAL HEALTH
& MINDFULNESS CPE
VIRTUAL VIA ZOOM

WED. NOVEMBER 13, 2024
TIME & AGENDA – TBD

TWO-DAY FEDERAL
TAX UPDATE
WITH RON ROBERSON
VIRTUAL EVENT VIA ZOOM

DECEMBER 5 & 6, 2024
8:00 AM – 4:00 PM EACH DAY
16 HOURS CPE

LEGISLATIVE SEMINAR
IN-PERSON EVENT

MON. DECEMBER 9, 2024
LOCATION & FINAL AGENDA – TBD
FREE TO MEMBERS

**WV BOA SUCCESSFUL
EXAM CANDIDATES**

MAY 2024 - AUGUST 2024

Kevin F. Brown
Charleston, WV

Ean Davis Carr
Moorefield, WV

John E. Chapman
Mount Clare, WV

Hunter R. Craig
Scott Depot, WV

Isabella R. Karnes
Winfield, WV

Rachel LeGore
Martinsburg, WV

Alijah T. Martin
Morgantown, WV

Christopher S. McAboy
Martinsburg, WV

Logan Phillips
Coalton, WV

Ashlee C. Smith
Brown Edwards & Co.
Cross Lanes, WV

Chad P. Wells
Durham, NC



CONGRATULATIONS TO OUR 2024 WVSCPA AWARD WINNERS

Cassandra J. Baylous

KATHY EDDY WV YOUNG CPA OF THE YEAR AWARD



Cassandra (Cassi) Baylous is senior manager in the tax department of Baker Tilly US LLP in their Charleston, West Virginia, office. She has been in public accounting as a licensed CPA for over nine years, joining the firm after graduating WVU.

Cassi is currently a board member of the WVSCPA, and involved the Charleston Chapter, and has served in varying leadership capacities of WVSCPA committees.

A second-generation West Virginia CPA hailing from Parkersburg. She is a leader in firm recruiting efforts at West Virginia colleges and universities since 2014, regularly giving presentations to promote the accounting profession, and is an active member in Baker Tilly's Diversity, Inclusion, Belonging and Societal Impact (DIBS) focus.

In addition to her time with the WVSCPA, she assists in these areas through her work as a member of the WVU Business College Accounting Advisory Council.

Christopher D. Deweese

PUBLIC SERVICE AWARD



Chris is a Member & Director of the Audit and Consulting department of Suttle & Stalnaker, PLLC who has significant experience in complex accounting and auditing related issues. Chris joined WVSCPA in August of 1998 and has been involved in numerous committees over the years in addition to being a member of AICPA council.

Additionally, he has been involved with and participated with the Government Financial Officers Association, West Virginia Board of Education Accounting Committee, and many other professional organizations.

He is active throughout the state and nationally in such organizations, including the National Wildlife Turkey Foundation, the Charleston Banquet which raises money for hunters with disabilities, he works with youth in the JAKES program and Upward Bound basketball, in addition to serving as a past board member of the Bridgemont Foundation.



Nancy K. Lankton

OUTSTANDING EDUCATOR AWARD



Nancy Lankton is the Associate Dean of Accreditation and Strategic Initiatives at the Lewis College of Business at Marshall University.

She received her PhD from Arizona State University in 2000 from the Department of Accounting and is not only a CPA, but a certified information systems auditor (CISA) and has a certificate in emerging technologies (CIT).

She teaches various topics at Marshall, including accounting information systems, information security and controls, and management control systems.

Her research investigates trust in strategic and emerging technologies, online privacy behaviors, and information technology governance. Nancy publishes in a variety of high-quality academic journals and various other publications.

In addition to her publications, Nancy has received many awards at the university, including distinguished professor in the Lewis College of Business and outstanding faculty award.

Mandy S. Tyler

OUTSTANDING CPA IN BUSINESS & INDUSTRY



Mandy Tyler serves as an Accounting Controller at Hooten Equipment Company in South Charleston, where she has worked since 2012. She earned her bachelor's degree from Wichita State University, a master's degree from Marshall University, and an accounting degree from WVU in 2018. Mandy became a licensed CPA in 2021.

Prior to becoming a CPA, Mandy worked in various positions in the safety industry.

Mandy has served both as a board member of the Charleston Chapter of WVSCPA and the Banking, Industry, and Government Committees. She has truly dedicated herself to service of WVSCPA.

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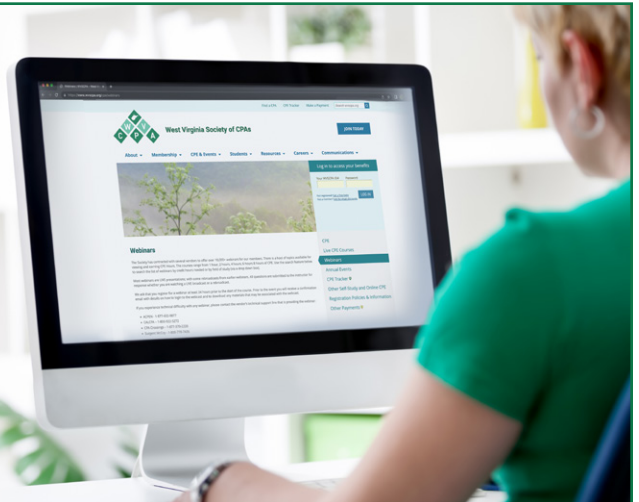
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Richard A. Hudson

LIFE MEMBERSHIP AWARD



Rick Hudson earned a B.A. Degree in History, summa cum laude, with Distinction, from Bethany College, and a J.D. Degree in Law from Georgetown University, Washington, D.C.

He was admitted to the bar in West Virginia in 1976 and is also admitted to practice before the United States District Courts for the Northern and Southern Districts of West Virginia, the United States Tax Court, and the United States Supreme Court.

Rick became licensed to practice as a CPA in West Virginia in 1984. He became president of the Society from 2012-13. He has spent his entire career in Parkersburg, West Virginia, where he maintains his home with his wife, Judith.

Melinda A. Kiss

OUTSTANDING CPA IN GOVERNMENT



Melinda Kiss is the Assistant Commissioner of Finance for the Offices of the Insurance Commissioner (OIC) in Charleston, WV. Melinda is both a certified public accountant (CPA) and a Chartered Global Management Accountant (CGMA) and has spent her career serving the State of West Virginia.

One of her major contributions was working through the privatization of workers' compensation which has ultimately reduced workers' compensation premiums for businesses in West Virginia. Since the workers' compensation program was privatized in 2006, the market has experienced approximately \$466 million in premium savings. The 2023 filing represents the 19th consecutive year of loss cost decreases. Melinda previously won this award in 2001.

Prior to her employment with the OIC, Melinda served as the Chief Financial Officer of the WV Workers' Compensation Commission and also worked in the private sector in public accounting. A lifelong resident of West Virginia, Melinda was born and raised in Beckley, WV and is a graduate of Woodrow Wilson High School. She attended West Virginia University and Concord University obtaining a Bachelor of Science Degree with an accounting major. Melinda is a member of the State Society of CPAs, the Charleston Chapter of the WVSCPA's, the American Institute of Certified Public Accountants, and serves as a representative on the WV Investment Management Board. She is a past recipient of the WV Society of CPA's "Outstanding CPA in Government Award", and she is active in several charitable organizations.

Judy A. Proctor **DISTINGUISHED SERVICE AWARD**



The Distinguished Service Award is the highest honor that the WVSCPA can bestow upon a member. The award is to grant recognition to the individual that has provided invaluable services to the Society and has made significant contributions to the profession over a number of years.

This year's award went to Judy Proctor, the now retired CEO of the West Virginia Society of CPAs. Judy grew up in Sissonville, WV, graduated from Sissonville High School in 1980, and still lives in the area. "Through my junior year of high school, I thought I wanted to be a math major, because I was good in math. Then I took one accounting class and changed my mind," she previously told the University of Charleston, her alma mater.

After graduating from UC with her degree in accounting, Judy went to work for Columbia Gas for seventeen years and another eleven with Suttle & Stalnaker, PLLC. After that, she made the leap to WVSCPA where she finished her career after serving thirteen years with the Society.

She is now enjoying her retirement and doting over her four grandchildren.

Natalie Luppold **CHAPTER PRESIDENT**

WITSCHHEY AWARD WINNER 2024 OUTSTANDING CHAPTER - THE CHARLESTON CHAPTER



Each year the Society presents the Witschey Award to one of the Society's local Chapters. The Award is named for the late Robert E. Witschey, who served as Chairman of the AICPA during the years of 1962 and 1963. The Witschey Award has been given by the Society to a deserving Chapter every year since 1974.

Natalie Luppold serves as a Member at Suttle & Stalnaker, PLLC in Charleston and has worked at the firm since 2006. In addition to being a licensed CPA, she is also a certified information technology professional (CITP), certified information services auditor (CISA), and a certified regulatory compliance manager (CRCM). Natalie holds both a bachelor's and a master's degree from West Virginia University.

In her work as the 2023-2024 President of the Charleston Chapter, she has hosted numerous webinars for members from across the state and furthering professional education for CPAs. Natalie has held several volunteer positions within WVSCPA as well as her community. She currently serves on the Board of Heart & Hand Outreach Ministries and volunteered with the Clay Center and the Susan G. Komen for the Cure, West Virginia.





SEPTEMBER 2024 MONTH OF SERVICE

The Young CPA Committee is hosting their 9th Annual Month of Service!

Did you know September is Childhood Cancer Awareness Month?

The Young CPA Committee of the West Virginia Society of CPAs is sponsoring the Walking Miracles Family Foundation for the Month of Service this September 2024! Walking Miracles Family Foundation was founded by a childhood and adolescent cancer survivor of leukemia and Non-Hodgkin's lymphoma. They help caregivers, families, and survivors impacted by childhood, adolescent, and young adult cancer in West Virginia and Pittsburgh, Pennsylvania by navigating and connecting them to support networks and resources. Our goal is to reach \$5,000 in combined contributions during the month of September to the Walking Miracles Family Foundation to support an important cause. Please use the link below to donate securely online today! Your support of the Young CPA Committee's Month of Service is greatly appreciated.

About the Walking Miracles Family Foundation:

Walking Miracles Family Foundation was founded by a childhood and adolescent cancer survivor of leukemia and non-Hodgkin's lymphoma. They help caregivers, families, and survivors impacted by childhood, adolescent, and young adult cancer in West Virginia and Pittsburgh, Pennsylvania by navigating and connecting them to support networks and resources.

Fundraiser Contacts:

- Morgan Hunt, Young CPA Committee Chair – mhunt@suttlecpas.com
- Shea Boothe, Young CPA Committee Vice-Chair – sboothe@concord.edu



This Fundraiser Will Run The Entire Month Of September 2024.

MAKE YOUR SECURE DONATIONS AT:

<https://www.walkingmiracles.org/wvscpa-fundraiser>

CONGRATS JARED!

Jared Proctor, Manager at Gray Griffith & Mays, was recently awarded the WVSCPA President's Award for Outstanding Service. Jared received this honor for his outstanding work as the chair of the Recruiting and Career Opportunities Committee. GGM team members not only provide exceptional client service, but are committed to serving the profession and its member. Congratulations, Jared!





Consumer Compliance Trends

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

In this article we will review the top consumer compliance issues identified by the FDIC in a recent supervisory report and examine upcoming trends that are expected to gain attention from examiners during the latter half of 2024 and into 2025.

The FDIC's consumer compliance supervisory report released in the spring of 2024 highlights trends cited by examiners for the most recent calendar year. The results are summarized from nearly 900 consumer compliance examinations conducted during 2023. The FDIC's consumer compliance exams use a risk-focused methodology, resulting in the most frequently cited violations involving regulations representing the most significant potential for consumer harm.

2023 Consumer Compliance Highlights

Trends in consumer compliance exam citations essentially center around five areas identified in the chart below. These areas comprised 903 of the total 1,227 violations and made up 74% of violations cited by examiners in 2023.

Violation	# of Violations	% of Total Violations
Truth in Lending Act Disclosures (TILA/Regulation Z)	441	36%
Inadequate Flood Insurance (FDPA)	136	11%
Electronic Funds Transfer Errors (EFTA/Regulation E)	129	11%
Deposit Account Disclosures (TISA/Regulation DD)	101	8%
Re-Presentation Practices (Section 5 of FTC Act)	96	8%
TOTAL	903	74%

Violations

Notably, violations of the Truth in Lending Act comprised the most significant portion, at 36% of the total citations during the year. The most common violation, comprising 9% of total TILA violations, related to inaccurate or incomplete disclosures of closing cost information on the closing disclosure document.

Violations were also noted under Regulation E of the Electronic Funds Transfer Act. Commonly cited issues included inadequate investigation of electronic funds transfer errors, failure to report the results of the investigation to the customer, and errors that were not corrected timely, with these areas making up 46% of EFTA violations.

Violations of Section 5 of the Federal Trade Commission (FTC) Act made up 8% of total citations. The FDIC frequently cited institutions for charging multiple non-sufficient funds (NSF) fees for the re-presentation of the same transaction, while the disclosures did not clearly describe the institution's re-presentation practice. This violation represented 58% of all FTC Act citations.

A Look Ahead

The issues noted by examiners in the 2023 supervisory report influence several consumer compliance trends expected to impact the regulatory landscape in the coming year. Following are a few of the areas anticipated to garner regulatory attention:

Fair Treatment of Consumers: Expect a continued emphasis on consumer treatment, including transparency in fees and product terms and conditions. Examiners are scrutinizing practices to ensure they are not misleading to customers. This is seen most notably in the recent focus on overdraft fees and re-presentation practices.

Customer Complaint Practices: In addition to exam results, customer complaints drive regulatory changes. Examiners are focusing on how institutions handle customer complaints with an expectation for banks to have effective mechanisms in place to address concerns promptly and fairly. In a look to the future, the role that conversational AI and other automated platform solutions will play in handling customer complaints will likely start to make its way into regulatory enforcement.

Third-Party Risk Management: An increased reliance on third-party vendors for a variety of services creates concern from examiners about risks associated with these relationships. Data security and compliance with consumer protection laws take center stage. It is worth noting that the FDIC pointed out in the consumer compliance supervisory highlights that there has been a 5% increase in consumer complaint volume associated with third-party providers from 2022 to 2023. Many of these complaints are linked to vendors providing credit card servicing, deposit processing, and error disputes.

Environmental, Social, and Governance (ESG) Factors: There is an increasing regulatory interest in how banks integrate ESG factors into their operations. For example, examiners may begin taking a closer look at the environmental and social impacts of bank lending practices.

Artificial Intelligence (AI): Banks are gradually using AI and machine learning for various purposes, such as credit scoring and fraud detection. As AI gains popularity, regulatory measures are expected to focus on ensuring that these technologies do not violate consumer protection laws or result in discriminatory outcomes.

Cybersecurity: Cybersecurity continues to be a main focus for examiners as digital banking becomes increasingly prevalent. Banks are expected to implement robust security measures to safeguard customer information from cyber threats and data breaches. Examiners remain focused on prevention, detection, response, and recovery capabilities in response to cybersecurity threats.

Compliance Culture and Governance: Examiners are paying closer attention to overall compliance culture with the expectation that banks will have strong governance frameworks to address compliance risk. They are looking for clear accountability structures from the board of directors down and effective compliance training programs for employees.

Anticipated trends highlight changing technology and shifting consumer expectations, reflecting the evolving landscape of bank consumer compliance. Staying at the forefront of these trends is fundamental for banks to maintain compliance and build trust with both customers and examiners.

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 or 304.343.4126.

Welcome NEW MEMBERS

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Megan Swearingen

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University of Charleston
Martinsburg, WV

Denys Verbinskyi

University of Charleston
Charleston, WV



Jack Allen

University of Charleston
Cape Schanck, Australia

Broderick McCartney

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Buckhannon, WV

Gideon Barton

WV Wesleyan College
Vienna, WV

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Victorville, CA

Cayley Symons

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Buckhannon, WV

Jake Geremia

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Elizabeth Mazzariello

WV Wesleyan College
Somerset, PA

Jennifer Woods

WV Wesleyan College
Buckhannon, WV

Kelsey Hickel

Marshall University
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Bonnie Jamie Post

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Linn, WV

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Nathan Bush

WV Wesleyan College
Bridgeville, PA

Tyler Kalich

West Virginia University
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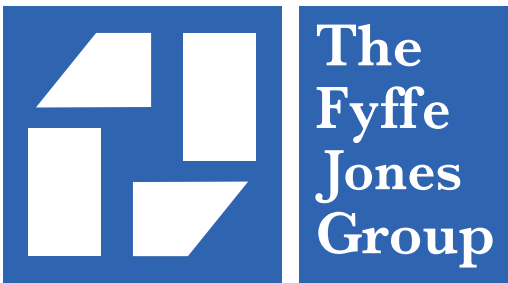
Terry Fyffe, CPA, ABV



William "Neil" Patton, CPA



Brad McFann, CPA



Regional Accounting Firms The Fyffe Jones Group AC & Bagby Johnson AC Announce Strategic Merger to Strengthen Market Position and Expand Service Offerings

Huntington, W.Va., August 22, 2024: Regional accounting firms The Fyffe Jones Group AC and Bagby Johnson AC, two of the leading accounting and consulting firms in the region, are pleased to announce their merger, effective immediately. This strategic merger will create a more robust organization, combining resources, expertise, and a shared vision to better serve clients and expand service offerings.

The newly merged firm will operate under the name The Fyffe Jones Group AC and will continue to provide top-tier accounting, auditing, tax, and consulting services to a diverse clientele across multiple industries. The integration of the two firms will enable the combined entity to offer a broader range of services and deepen its expertise in key sectors, including financial services, healthcare, real estate, nonprofit, small/local government, and manufacturing in addition to continuing to provide tax and accounting services for individuals.

"We're excited about this merger between two respected and high-performing organizations. It allows us all immediate access to experience and resources that will prove invaluable to individuals and businesses of all sizes across the many communities we serve," said Christopher McNeely, CPA

The leadership of the new firm will be shared between the current leadership of The Fyffe Jones Group with the addition of Roberta Johnson, CPA to the partnership team. That team includes partners in the Huntington, WV, Ashland, KY, and Portsmouth, OH locations:

- Terry Fyffe, CPA, ABV
- William "Neil" Patton, CPA
- Brad McFann, CPA
- Roberta Johnson, CPA
- Christopher McNeely, CPA
- Michael Misiti, CPA, CFE



Roberta Johnson, CPA



Christopher McNeely, CPA



Michael Misiti, CPA, CFE

This team bring decades of experience and a strong commitment to maintaining the high standards of client service and professional excellence that their respective firms are known for.

"We are excited about the opportunities this merger brings," said Roberta Johnson. "By combining our strengths, we will be able to offer our clients even more comprehensive solutions and continue to grow our presence in the market. The focus of Bagby Johnson and The Fyffe Jones Group has always been on serving local businesses and individuals with professionalism and sound counsel and we will continue that vision."

Since 1984, The Fyffe Jones Group AC has provided businesses and individuals with professional and accurate services in the areas of general accounting, bookkeeping, payroll services, audit services, tax services, financial planning, retirement and estate planning, business advisory, valuation and succession planning, and supporting services in the accounting and financial arenas.

"Adding Roberta and the team of professionals at Bagby Johnson to our organization is a momentous accomplishment for our collective organizations. The reputations of both firms are impeccable, and we look forward to the combination of the teams to form a highly effective, positive group," said Michael Misiti, CPA, CFE.



INFORMATION ABOUT THE FIRM CAN BE FOUND AT
<http://www.fyffejones.cpa/>

QUESTIONS MAY BE DIRECTED TO:

Contact: Christopher McNeely, CPA

Phone: 304.525.8592

Email: Chris.McNeely@fyffejones.CPA

The Fyffe Jones Group AC is a premier accounting firm dedicated to delivering tailored financial solutions to businesses and individuals. With locations in Huntington, WV, Ashland, KY, and Portsmouth, OH, the organization serves clients throughout the United States. Our team of experienced professionals provides a wide range of services including tax planning and preparation, bookkeeping, financial consulting, and audit support. With a focus on accuracy, compliance, and strategic insight, we help our clients navigate complex financial landscapes and achieve their financial goals. Fyffe Jones Group Accounting is committed to building long-term relationships through trust, transparency, and exceptional service. Information about the firm can be found at <http://www.fyffejones.cpa/>



2025 WVSCPA AWARDS NOMINATION FORM



The West Virginia Society of CPAs recognizes members each year through the awards program. Currently, we are in the process of soliciting nominations.

The following applies to **ALL Nominees**:

- Nominated by a WVSCPA member in good standing, other than the nominee.
- Posthumous nominations will be accepted, but no later than one calendar year after their date of death.
- Nominations must be submitted no later than **December 15, 2024**.

Outstanding CPA in Business & Industry

- Member in good standing of the WVSCPA
- Actively employed in business and industry or retired
- Nominee must have at one time held a CPA license but does not currently have to hold an active license.
- Distinguished by having made a significant contribution to the growth and success of his/her employer organization or a notable entrepreneurial achievement.
- Distinguished by having made a significant contribution to the growth and enhancement of the profession
- Demonstrates leadership, commitment, and achievement

Outstanding CPA in Government

- Member in good standing of the WVSCPA
- Employed in local, state or federal government
- Nominee must have at one time held a CPA license but does not currently have to hold an active license.
- Government employees who have been retired less than one year prior to the application deadline, as well as elected and appointed officials are eligible, Elected and appointed are eligible
- Having made a sustained and significant contribution to the increased efficiency and effectiveness of his/her government organization. This is the most important criterion.
- Having made a significant contribution to state and national professional organizations, and in the level of government for which nominated
- Having made a significant contribution to the growth and enhancement of the profession

Public Service

- Member in good standing of the WVSCPA
- Demonstrated leadership
- Impact on the community
- Involvement in the community
- Service has been outstanding and/or unique

Kathy Eddy Young CPA of The Year

- Member in good standing of the WVSCPA
- Candidate must be 35 years of age or younger on May 31 on the year of nomination
- Meets all eligibility requirements to practice as an active CPA in the state of WV
- Member of a local chapter and at least one other professional organization
- Significant accomplishments within the WVSCPA or a local chapter
- Professional achievement suggested
- Community contributions and significant achievements
- Demonstration of dedication to the profession through participation in professional activities

Outstanding Accounting Educator

- Need not be a CPA, a member of the WVSCPA, nor hold a doctoral degree
- Be a past (retired within 3 years) or current full-time accounting educator at a WV post-secondary educational institution
- Be distinguished for excellence in classroom teaching and motivating students.
- Having contributed to the accounting profession, as demonstrated by active involvement in professional activities such as participation in professional accounting organizations.
- Noted for their teaching abilities but are now primarily involved in administration or research are eligible for the award.

**To view past award winners, please visit
wvscpa.org.**

Submit Form by the deadline of December 15, 2024

Nominee Information

Name of Award: _____

Name of Nominee: _____

Firm or Company of Nominee: _____

Nominator Information

Name: _____ WVSCPA Member #: _____

Address: _____

Email: _____ Contact Number: _____

To nominate a member who fits the criteria for one of these awards, please complete the form below. Nominations must be accompanied by the form, a letter of recommendation telling how the candidate meets the criteria, supporting documents and if possible, a resume.

Email all nomination information to Sonya Butcher at sonyamanns23@gmail.com and Kaitlin Tornes at ktornes@suttlecpas.com



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