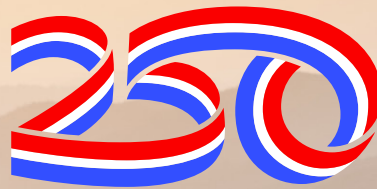


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The West Virginia CPA is owned by the West Virginia Society of Certified Public Accountants and is published to provide information, news, and trends in the profession of accounting. It is distributed quarterly as a regular service to the members of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



PRESIDENTIAL FAREWELL

Serving as President of the West Virginia Society of Certified Public Accountants over the past year has been an incredibly rewarding experience, and I am grateful for the opportunity to represent such an outstanding community of professionals. During my term, I had the privilege of traveling across the state, meeting and visiting members from every corner of West Virginia, and seeing firsthand the passion, talent, and dedication that make our profession so strong.

One of the most rewarding parts of this year was connecting with accounting students throughout the state. Seeing their enthusiasm, ambition, and interest in the profession was incredibly encouraging and served as a great reminder that the future of the CPA profession in West Virginia is very promising.

This year marked an important milestone for our profession in West Virginia with the passage of pathway legislation that will make it easier for CPA candidates to become licensed. This achievement reflects the Society's commitment to strengthening the future pipeline of CPAs while maintaining the high standards our profession is known for. I am proud to have witnessed the dedication and collaboration that made this progress possible, and I want to sincerely thank everyone who contributed their time and effort to helping move this important initiative forward.

I want to thank our members for trusting me with this role. Your support, involvement, and encouragement made this year incredibly rewarding. I also want to congratulate Emily Signorelli as she steps into the presidency. The Society will be in excellent hands under her leadership, and I encourage all of our members to stay involved and continue investing your time and talents in the Society. The strength of our organization comes from the engagement of its members, and our future depends on the continued participation, leadership, and mentorship that make this profession special.

Thank you again for the opportunity to serve. I look forward to staying involved with the Society and seeing many of you again in the years ahead.

Mendy Aluise

President, West Virginia Society of CPAs



ACCOUNTING & AUDITING *Update*

By: Sarah Crouse
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 Sarah Crouse, Chair of the Accounting & Auditing Committee at scrouse@suttlecpas.com.

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

ASU 2026-01: Equity (Topic 505): Initial Measurement of Paid-in-Kind Dividends on Equity-Classified Preferred Stock

The FASB has issued ASU No. 2026-01, which updates the guidance in ASC 505, related to the initial measurement of paid-in-kind (PIK) dividends on equity-classified preferred stock. The intent is to address the lack of specific guidance under current GAAP, which has resulted in diversity in practice, and to improve consistency in how PIK dividends are measured.

Under the revised guidance, PIK dividends on equity-classified preferred stock are required to be initially measured based on the stated PIK dividend rate in the preferred stock agreement. The update does not change the timing of the recognition of PIK dividends and does not apply to preferred stock classified as a liability.

The amendments are intended to improve the usefulness and comparability of financial reporting by providing more consistent measurement of PIK dividends and providing additional information about the liquidation value of preferred stock.

The amendments are effective for annual reporting periods beginning after December 15, 2026, including interim periods within those reporting periods. Entities may apply the guidance prospectively to PIK dividends recognized after the adoption date or on a modified retrospective basis through a cumulative-effect adjustment to retained earnings at the beginning of the earliest period presented. Early adoption is permitted. *Summary provided by Stephen Price, CPA.*

AICPA PEER REVIEW STANDARDS UPDATES (PRSU)

PRSU No. 3: Modernizing Peer Review Administration Requirements

The AICPA Peer Review Board issued PRSU No. 3 to amend the AICPA Standards for Performing and Reporting on Peer Reviews. Under this update, unless granted an exception, when a firm's peer review is administered by the National Peer Review Committee due to participation in PCAOB engagements, the team captain's firm's most recent peer review must also be administered by the National Peer Review Committee. Additionally, firms with alternative practice structures, such as private equity firms, are required to have their peer reviews administered by the National Peer Review Committee if the firm's practice structure is deemed to be high risk. Firms with alternative practice structures are now required to have public annual environmental scans designed to identify or update previously identified risks in order to allow the National Peer Review Committee to determine whether additional oversight may be necessary.

The revisions associated with the administration of peer reviews are effective for peer reviews scheduled on or after February 28, 2026. *Summary provided by Whitney Merrill, CPA.*



EXPOSURE DRAFTS

Exposure Draft: Proposed Revisions to the Definition of Attest Engagement Team

The AICPA's Professional Ethics Executive Committee (PEEC) has released an exposure draft proposing revisions to the definition of attest engagement team. The proposed changes are intended to clarify who is excluded from the attest engagement team, not to change the underlying meaning of the term.

PEEC identified inconsistencies and ambiguity in the current definition of attest engagement team as it relates to the following parties:

- **External specialists** – The current definition uses the broad term “specialists,” which could imply both internal and external specialists. The revision clarifies that only external specialists are excluded.
- **Internal auditors** – Other AICPA standards already exclude internal auditors from engagement teams. The revised definition would explicitly mirror that treatment.
- **Referred-to auditors/practitioners** – Existing standards distinguish between component auditors/participating practitioners (considered part of the engagement team) and referred-to auditors/practitioners (not considered part of the engagement team). The revision makes this distinction explicit in the ethics code.

Individuals performing only routine clerical tasks will continue to be excluded from the definition of *attest engagement team* in the revision.

If adopted, the revised definition would apply to attest engagements beginning on or after December 15, 2026, with early adoption permitted. The public comment period ends on June 1, 2026. *Summary provided by Jenna Jenkins.*

Exposure Draft: Proposed Statement on Standards for Attestation Engagements (SSAE): Common Concepts, Examination Engagements, Review Engagements, and Engagements to Report on Sustainability Information and Proposed SSAE: Amendments to SSAE Nos. 18-19 and 21 to Reflect Proposed SSAE Common Concepts, Examination Engagements, Review Engagements, and Engagements to Report on Sustainability Information

The AICPA Auditing Standards Board (ASB) recently issued two exposure drafts around existing attestation framework and assurance over nonfinancial information.

The first exposure draft (February 2026) would update certain core standards (AT-C 105, 205, and 210) and add new guidance for sustainability engagements (proposed AT-c 325 and 330). The exposure draft is an attempt to modernize the existing framework and make it easier to provide assurance over nonfinancial, sustainability-related information. The draft maintains the familiar “building-blocks” approach but adds sections for examinations and reviews of sustainability information. Rather than creating a standalone standard, practitioners apply the general concepts standard with the relevant examination or review standard and then incorporate the sustainability section. It also adds more detailed requirements around evidence, reporting, internal control understanding, and limited-assurance work.

The second exposure draft (March 2026) makes conforming changes across several sections (including AT-C 206, 215, 305, 310, 315, and 320) to improve consistency with terminology and reporting requirements.

If finalized, the new framework would apply to engagements starting on or after June 15, 2029, with early adoption permitted. Comments on both drafts are due June 30, 2026. *Summaries provided by Tony Withrow, CPA.*



CEO CORNER

WVSCPA Members,

Our 2026 Committee Day Reminded us of One Important Thing: Our organization is strongest when our members come together to share ideas, perspectives, and goals for the future. The energy, collaboration, and thoughtful discussions throughout the day reinforced just how powerful our professional community truly is. We heard your feedback, your suggestions, and your vision for what you want to see moving forward, and we are truly excited about what's ahead in 2026 and beyond.

One of the biggest takeaways from Committee Day was the desire for fresh opportunities to connect, learn, and engage. We are already exploring new event ideas, expanded networking opportunities, and innovative educational programming designed to better serve members across West Virginia. Your input plays a critical role in shaping these experiences, and we encourage you to continue sharing your ideas with us throughout the year; you can always email me at: megan@wvscpa.org.

We are also excited to share that the Maier Foundation recently awarded WVSCPA a generous grant to support our Ethics Kick Off program. Thanks to this funding, we can offer this important event at a significantly reduced cost for members, making high-quality ethics education more accessible and affordable. We are incredibly grateful for their investment in our profession and commitment to supporting continuing professional education opportunities for our members.

Additionally, we are especially looking forward to our upcoming Annual Meeting at the Greenbrier, where attendees can expect a refreshed experience featuring new and engaging breakout, bonus, and general sessions, including: artificial intelligence, ethics, Marshall and WVU student presentations, tax automation, and an outlook on generational differences in the workplace.

Thank you again to everyone who participated in Committee Day and contributed their ideas and enthusiasm. Together, we are building a stronger organization and creating exciting opportunities for the future. We cannot wait to continue the conversation throughout the coming year.



Megan B. Kueck

Chief Executive Officer

WV BOA SUCCESSFUL EXAM CANDIDATES

FEBRUARY 2026 - MAY 2026

Ali A. Duvall
Elkview, WV

Evan M. Haley
Scott Depot, WV

Trevor D. Rager
Elkview, WV

Fawwad H. Dhamee
Boyd's, MD

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JUNE 2026

WEST VIRGINIA PRACTICES FOR SALE

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CPA Practice, \$720K

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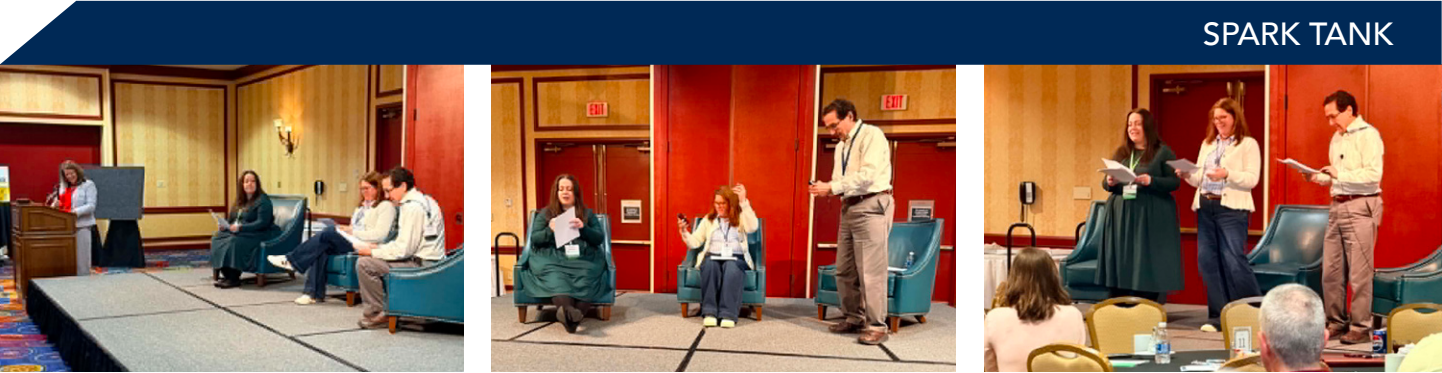
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2026 COMMITTEE DAY

SPARK TANK

MAY 1, 2026
CHARLESTON MARRIOTT HOTEL

WHERE IDEAS LIGHT UP THE ROOM.

Cassi Baylous, Jennifer Marrs, & Horace Emery



Amanda Emrick & Ericka Vance



Trey Ritchie & Mendy Aluise



Trey Ritchie



Megan Kueck, CEO



Andrea Meadows, Legacy Partner



Marshall University Students



AEF SCHOLARSHIP WINNERS



Elizabeth Birch,
AEF President



Olivia Long
& Elizabeth Birch



Elizabeth Birch
& Peyton Phillips



Elizabeth Birch
& Luke Sweat



Luke Sweat
& Peyton Phillips

OAS AWARD WINNERS



Luke Sweat
& Karis Shannon



Jared Proctor
& Karis Shannon



Jared Proctor
& Luke Sweat



Jared Proctor, Chair RCO



HIDDEN IN PLAIN SIGHT: Why CPAs Should Pay Attention to the Federal Government's Annual Financial Report

By Michael Doorley, CPA

Most Americans are familiar with headlines discussing the federal budget deficit, rising national debt, and congressional debates over spending and taxation. Yet relatively few people—including many financial professionals—are aware that the federal government publishes an annual audited financial report prepared using accrual-based accounting principles familiar to every CPA.

The *Financial Report of the United States Government*, produced annually by the U.S. Department of the Treasury in coordination with the Office of Management and Budget (OMB), provides one of the most comprehensive assessments available of the federal government's financial condition. The report includes consolidated financial statements, management discussion and analysis, notes to the financial statements, long-term sustainability disclosures, and an independent audit report issued by the Government Accountability Office (GAO).

Despite its significance, the report receives little public attention compared with the annual federal budget.

For CPAs, however, the report represents far more than a governmental accounting exercise. It provides a large-scale example of accrual accounting, long-term liability recognition, sustainability analysis, internal controls, and audit complexity operating at the highest level of government.

Budget Deficit Versus Net Operating Cost

One of the most important distinctions within the Financial Report is the difference between the annual federal budget deficit and Net Operating Cost.

The federal budget deficit is primarily a cash-based measure reflecting the difference between annual receipts and expenditures. It is useful in evaluating short-term financing and borrowing needs. The Financial Report, however, also presents Net Operating Cost, an accrual-based measure defined in the report as the government's "bottom line."

Unlike the budget deficit, Net Operating Cost captures changes in long-term liabilities and obligations, including federal employee retirement benefits, veterans' benefits, actuarial adjustments, and other accrued commitments.

As a result, the two measures can differ significantly.

For fiscal year 2025, the federal government reported a budget deficit of approximately \$1.8 trillion, while Net Operating Cost totaled approximately \$2.1 trillion before the reversal of illegally collected tariffs. In fiscal year 2022, the difference was substantially greater, with a budget deficit of approximately \$1.4 trillion compared with Net Operating Cost of approximately \$4.2 trillion.

For CPAs, the distinction is familiar. Cash-based reporting measures liquidity and near-term financing requirements, while accrual-based reporting provides a broader assessment of financial performance and obligations incurred during the reporting period.

The Federal Government's Financial Position

The Financial Report also includes a consolidated balance sheet that receives relatively little attention in broader public discussion.

For fiscal year 2025, the federal government reported approximately \$6 trillion in assets and approximately \$48 trillion in liabilities, resulting in a negative net position of approximately \$42 trillion, exclusive of Stewardship and Heritage assets.

The report also includes long-term projections associated with Social Security and Medicare. Over a 75-year horizon, the present value shortfall for major social insurance programs was estimated at approximately \$88 trillion.

Although these long-term projections are not recognized as liabilities under federal accounting standards, they are disclosed to assist readers in evaluating long-term fiscal sustainability. The report repeatedly warns that current fiscal trends remain "unsustainable."

Regardless of political perspective, these disclosures reflect accounting concepts familiar to CPAs, including long-term obligations, actuarial assumptions, sustainability analysis, and the importance of transparent financial reporting.

Continuing Audit Challenges

The federal government's consolidated financial statements are audited annually by the GAO. Since government-wide financial statements on the accrual basis were first prepared for fiscal year 1997, the GAO has issued a disclaimer of opinion each year.

The disclaimer primarily results from material weaknesses in internal controls over financial reporting, limitations involving the Department of Defense, and challenges associated with consolidating one of the world's largest and most decentralized organizations.

For accounting professionals, these issues highlight the complexity of enterprise-wide financial reporting, systems integration, data governance, and auditability at massive scale.

Why the Report Matters to CPAs

The Financial Report of the United States Government remains one of the most important—and least discussed—financial reporting documents in the country. CPAs routinely analyze audited accrual-based financial statements when evaluating corporations, municipalities, pension plans, and nonprofit organizations. Applying similar analytical principles to the federal government provides important context for understanding long-term fiscal and economic conditions.

The report also reinforces a broader professional principle: objective financial reporting matters. Regardless of policy preferences or political ideology, transparent accrual-based financial information remains essential for informed analysis and long-term decision-making.

For CPAs, the Financial Report offers not only insight into federal finances, but also a reminder of the accounting profession's broader role in promoting transparency, accountability, and financial literacy.

Michael Doorley, CPA, was a former public accounting auditor, and a 35-year financial services executive serving in CFO, CAO, COO and board roles. He founded usdebtforum.com, which seeks to educate others on the financial position and condition of the U.S. government and the U.S. National Debt. He may be contacted at mikedoorley@gmail.com.

MEMBERSHIP DUES REMINDER

HAVE YOU PAID YOUR MEMBERSHIP DUES YET?

The 2025-2026 WVSCPA membership dues payments were due May 31st. If you have not yet paid your membership dues, please do so immediately, to remain in good standing as a member. Payments received after June 30th, will incur a \$30.00 late fee.

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 and we will update for you.

Payments for outstanding membership dues invoices may be made online at 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.





Accounting Education Foundation SCHOLARSHIP PROGRAM

The Accounting Education Foundation provides annual scholarship awards to Students attending a West Virginia college or university. The scholarships are based on a comprehensive process and have a certain criterion that must be met in order to participate. Areas that are reviewed by the committee include but are not limited to the following: Academic Accomplishments, Community Service, References and Personal Essay. The Accounting Education Foundation pays scholarship funds directly to the recipients. Scholarships are awarded annually in the amount of \$1,000. The Accounting Education Foundation Scholarships are awarded without regard to race, color, ethnicity, gender or sexual orientation. Scholarships awarded are based upon the availability of funds and additional qualifying criteria.

The mission of the 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 across the state of West Virginia.

CONGRATULATIONS TO THE 2026 RECIPIENTS OF THE AEF SCHOLARSHIP



OLIVIA LONG | WEST VIRGINIA UNIVERSITY INSTITUTE OF TECHNOLOGY

Olivia Long is a second-year accounting intern at Constellium Rolled Products Ravenswood, LLC. During her time at Constellium, Olivia has dealt with accounting processes in industry mostly within the Accounts Payable and Accounts Receivable departments. She is an upcoming senior at West Virginia University Institute of Technology in Beckley, WV, pursuing a double major bachelor's in accounting and business management and a minor in Finance. She also has experience working in the Human Resources department at WVDOT and is currently a tutor in Tech's Student Success Center. Olivia is a student member of the WVSCPA and leads many groups and clubs on Tech's campus when she's in school. She is also a student member of the West Virginia Society of CPAs and was selected as a student presenter for the WVSCPAs Annual Conference in June 2023.



KENSEY HARPER | WEST VIRGINIA UNIVERSITY

My name is Kensey Harper, and I am from Petersburg, West Virginia. Growing up in a rural area instilled in me the importance of hard work, faith in God, and serving others. These values continue to guide my personal and professional goals. I am an aspiring CPA graduating with the Master of Accountancy from West Virginia University in December 2026. Alongside my academic journey, I have embraced my entrepreneurial spirit by launching a small pop-up coffee shop business. In all that I do, I strive to maintain a positive attitude and radiate kindness. I am proud to be from this beautiful, mountainous state and am honored to receive this scholarship from an organization that, like me, is passionate about hard work and growing West Virginia.



PEYTON PHILLIPS | CONCORD UNIVERSITY

Peyton Phillips is a senior at Concord University who is set to graduate in December 2026. She is majoring in Business Administration with an emphasis in accounting and a minor in professional accountancy. After graduation, she plans to earn her master's at either Marshall University in accounting or WVU in data analytics online. While at Concord, Peyton has served as President of ALEF South, an organization focused on volunteering in the community while also gaining leadership experience. She will also be President this fall of Delta Mu Delta, Concord's business honor society. She was also awarded Business Student of the Year at Concord University for the 2025-2026 academic year. She has volunteered at Concord's VITA site for the past 2 years and recently interned at Brown Edwards this past tax season at the Bluefield office. Peyton hopes to work in public accounting with a focus on tax.



LUKE SWEAT | WEST LIBERTY UNIVERSITY

Luke Sweat is currently pursuing a BSBA with a double major in accounting and marketing at West Liberty University. While attending college, he founded the Blackwell Accounting Society and was twice elected as the WLU Student Body President. He also served as chairman of the West Virginia Advisory Council of Students and as a Becker CPA Campus Ambassador. Luke previously interned as a staff tax accountant for Costanzo & Associates, PLLC, in Wheeling, WV. He currently interns at KPMG, LLP, within its Mergers & Acquisitions Tax Practice in Pittsburgh, PA. Luke is a member of the WVSCPA, PICPA, OSCPA, and the AICPA.

CONGRATS 2025 MERIT AWARD WINNER

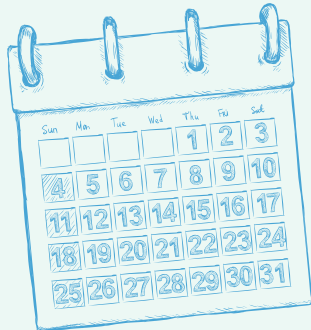
The Merit Award is given to the individual who, on their first sitting for each of the four parts of the Uniform CPA Examination, makes the highest average passing score on all four parts. The individual must have completed and passed all four parts within twelve months of the date of passing the first part taken. The recipient of the Merit Award must also either live or work in West Virginia to be eligible to receive the award. The WV Board of Accountancy staff provides the name of the winner each year.



TREY RITCHIE | 2025 MERIT AWARD WINNER

Trey Ritchie is an Audit & Assurance professional with EY based in the firm's Pittsburgh office. In his role, Trey primarily serves clients in the mining and minerals sector, while also gaining experience within the financial services industry. Trey earned a Bachelor of Science in Accounting from the University of Charleston, where he was also a member of the baseball team. He later obtained a Master of Science in Accountancy from West Virginia University. In his first year in public accounting, he has gained valuable experience supporting audit engagements and developed a strong foundation in auditing standards. Trey looks forward to the opportunities ahead as he continues to develop his professional career, expand his technical expertise, and build meaningful client relationships.

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JUNE LUNCH & LEARN
VIRTUAL WEBINAR

JUNE 24, 2026

12:00 PM – 1:00 PM | 1 HOUR CPE

CELEBRATING 250:
A Retrospective on
Tax in the US

JULY LUNCH & LEARN
VIRTUAL WEBINAR

JULY 15, 2026

12:00 PM – 1:00 PM | 1 HOUR CPE

Employee Ownership
for CPAs

SPEAKER - TIM GIBBONS
AUGUST LUNCH & LEARN
VIRTUAL WEBINAR

AUGUST 12, 2026

12:00 PM – 1:00 PM | 1 HOUR CPE

Numbers & Narratives
SPEAKER - VIRGINIA SLACK, CPA

SPONSORED BY:
YOUNG CPA COMMITTEE

VIRTUAL WEBINAR

AUGUST 18, 2026

1:00 PM – 2:00 PM | 1 HOUR CPE

Kick-Off Classic
Ethics Program

IN-PERSON EVENT

AUGUST 26, 2026

FOUR POINTS SHERATON,
CHARLESTON, WV

11:30 PM – 12:30 PM (Lunch Included)

12:30 PM – 5:00 PM | 4 HOURS CPE

Compliance Risks
& the Cost to Clients
PRESENTED BY CTR PAYROLL / HR

SEPTEMBER LUNCH & LEARN
VIRTUAL WEBINAR

SEPTEMBER 16, 2026

12:00 PM – 1:00 PM | 1 HOUR CPE

Recruiting Fair
IN-PERSON STUDENT EVENT

SEPTEMBER 25, 2026

FOUR POINTS SHERATON,
CHARLESTON, WV

8:00 AM – 4:00 PM

Participating Employers Needed

WHEN INTERNAL
CONTROLS FAIL:
Real Fraud Cases

OCTOBER LUNCH & LEARN
VIRTUAL WEBINAR

OCTOBER 14, 2026

12:00 PM – 1:00 PM | 1 HOUR CPE

Educator's Conference
WEST VIRGINIA COUNCIL
OF ACCOUNTING EDUCATOR'S
23RD ANNUAL CONFERENCE
IN-PERSON EVENT

OCTOBER 22 - 23, 2026

CONCORD UNIVERSITY

TIME – TBD | CPE HOURS – TBD

Estate & Financial
Planning Summit
IN-PERSON EVENT

OCTOBER 28, 2026

TIME – TBD | CPE HOURS – TBD

November Fall Forum
IN-PERSON EVENT

NOVEMBER 12, 2026

OGLEBAY PARK RESORT
WHEELING, WV

AGENDA & TIME – TBD | 6 HOURS CPE

Small Firm Roundtables
IN-PERSON EVENTS

**HELD IN THE MONTH
OF NOVEMBER 2026**

- LEWISBURG ROUNDTABLE
NOVEMBER 4, 2026
- WHEELING ROUNDTABLE
NOVEMBER 6, 2026
TENTATIVE DATE
- MORGANTOWN ROUNDTABLE - TBD
- PARKERSBURG ROUNDTABLE
NOVEMBER 18, 2026
- CHARLESTON ROUNDTABLE
NOVEMBER 20, 2026

*See Website for Times & Hours
of CPE When Available*

GEN Z & BEYOND:
A New Generation
in the Workplace
NOVEMBER LUNCH & LEARN
VIRTUAL WEBINAR

NOVEMBER 18, 2026

12:00 PM – 1:00 PM | 1 HOUR CPE

Two-Day Federal
Tax Update
WITH RON ROBERSON
VIRTUAL EVENT VIA ZOOM

DECEMBER 3 - 4, 2026

8:00 AM – 4:00 PM EACH DAY

16 HOURS CPE

West Virginia 2027
Legislative Lookahead
DECEMBER LUNCH & LEARN
VIRTUAL WEBINAR

DECEMBER 2, 2026

12:00 PM – 1:00 PM | 1 HOUR CPE

Welcome NEW MEMBERS

REGULAR MEMBERS

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Hagerstown, MD

Emma C. Karnes
Suttle & Stalnaker, PLLC
Charleston, WV

Michael Harriman
SR Snodgrass, CPAs
Wheeling, WV

Christina Rhodes
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Beckley, WV

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Timothy Bower
Matheny & Company, AC
Ripley, WV

Bradley Emerick
Matheny & Company, AC
Ripley, WV

George Haddad
Brown Edwards & Company
Charleston, WV

NON-RESIDENT MEMBERS

Alijah Martin
Louis Plung
& Company, LLP
Pittsburgh, PA

PROFESSIONAL AFFILIATE MEMBERS

Teresa Pittman
PayrollCentric, Inc.
Beckley, WV

STUDENT MEMBERS

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West Virginia University
Phoenix, MD

Paige Richmond
Concord University
Martinsburg, WV

Erin Eubanks
Shepherd University
Inwood, WV

Madison Branham
Marshall University
Huntington, WV

Seth Franke
Marshall University
Wheeling, WV

Tyler Crites
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Sarah Weatherholt
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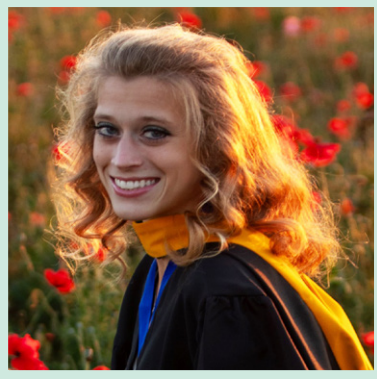
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OAS AWARD WINNERS



KARIS SHANNON • FIRST PLACE **MARSHALL UNIVERSITY**

Karis Shannon graduated from Marshall University in May 2025 with a Bachelor of Business Administration in Accounting degree and a minor in English. In May 2026, also at MU, she earned a Master of Science in Accountancy degree with a concentration in business analysis and reporting. She has passed three CPA exams and is preparing to take the final exam this summer. Karis has worked two tax seasons for the Huntington office of Suttle and Stalnaker and will begin full time as an audit staff accountant at their Charleston office in August.



LUKE SWEAT • SECOND PLACE **WEST LIBERTY UNIVERSITY**

Luke Sweat is currently pursuing a BSBA with a double major in accounting and marketing at West Liberty University. While attending college, he founded the Blackwell Accounting Society and was twice elected as the WLU Student Body President. He also served as chairman of the West Virginia Advisory Council of Students and as a Becker CPA Campus Ambassador. Luke previously interned as a staff tax accountant for Costanzo & Associates, PLLC, in Wheeling, WV. He currently interns at KPMG, LLP, within its Mergers & Acquisitions Tax Practice in Pittsburgh, PA. Luke is a member of the WVSCPA, PICPA, OSCPA, and the AICPA.



JILL PINKLEY • THIRD PLACE **UNIVERSITY OF CHARLESTON**

Jill Pinkley is a Staff Accountant for Woomer Nistendirk Associates, PLLC. Jill graduated summa cum laude from the University of Charleston this past May. During her time at UC, she was involved in various activities, such as serving as President of the Student Accounting Society, cheer team captain, School of Business representative for Student Government, and more. Jill has also been an advocate and student director for the UC Marathon. Upon graduation, Jill plans to study to become a CPA.



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Student Development & Career Opportunities Update

BY CARLY J. PROCTOR, RCO STUDENT DEVELOPMENT & CAREER OPPORTUNITIES, 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 27th. All student participants’ information is due to the WVSCPA on Tuesday, September 8th.

The Recruiting Fair will be held on Friday, September 25th at the Four Points Sheraton in 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 24th. This is a great opportunity for students to make first impressions and employers to introduce themselves. At 6:30pm, members of the SDCO 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 Karis Shannon (Marshall University), Luke Sweat (West Liberty University), and Amanda “Jill” Pinkley (University of Charleston).

For more information on the OAS awards, please contact Kim Midcap at the WVSCPA office at kim@wvscpa.org, or Carly Proctor at cproctor@becpas.com.

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. In April, we met with over 1,500 high school students at the Education Alliance career fair expo at the Charleston Coliseum and Convention Center. Despite the profession’s need for a steady pipeline of accountants in the workforce, many students are unaware of what accountants do on a day-to-day basis. Every time we can 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.

We are actively working to attend high-school campus outreach events and career fairs. If you would like to volunteer to speak at one of these events, or you know a teacher/professor that would like to have us speak to their classrooms, please fill out the form under the Volunteer section of the WVSCPA website.

Annual Meeting Sponsorship

This year, the committee is launching a new initiative to sponsor one college student’s attendance at the WVSCPA Annual Meeting. By connecting future professionals with those already in the field, we hope to encourage meaningful interaction and support career development. Our goal is to create a scholarship fund that will help sponsor student attendance this upcoming year and, in the years ahead. To make a monetary contribution, please contact Kim Midcap at the WVSCPA office at kim@wvscpa.org.