

JUNE 2025 | VOLUME 79, ISSUE 2



# THE WEST VIRGINIA CPA

HAVE A  
BEARY  
GOOD  
SUMMER



A&A UPDATE

AEF, OAS, & MERIT AWARD WINNERS

COMMITTEE DAY



## President

Akia Rice, CPA  
Hayfllich CPAs  
300 8th Street  
Huntington, WV 25701

## President-Elect

Mendy Aluise, CPA  
Suttle & Stalnaker, PLLC  
501 5th Avenue  
Huntington, WV 25721

## Secretary

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

## Treasurer

Dr. Arron S. Fleming, PhD, CPA, CMA  
WVU John Chambers College of B&E  
83 Beechhurst Avenue, #4006  
Morgantown, WV 26505

## Immediate Past President

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

## Directors-at-Large

Nancy Lankton	2025
Melissa Boggs	2025
Benjamin Poling	2025
Justin Pastorius	2026
Michael Bumgarner	2026
Cassi Baylous	2026
Wallace F Suttle, II	2027
Jennifer Benn	2027
Anna Ford	2027

## AICPA Council Members

Chris Deweese	2022-2025
Akia Rice	2024-2025
Kathy G. Eddy	Past AICPA Chair

## Newsletter Editor

Kim Midcap, Director

## Chief Executive Officer

Megan Kueck, CEO

## Layout & Design

Inside Out Creative

## West Virginia Society of CPAs

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

# CONTENTS

Presidential Farewell . . . . .	3
A&A Update . . . . .	4-6
WV BOA Successful Exam Candidates. . . . .	6
In Memoriam & Room Reservation Policy for 2026. . . . .	7
Welcome New Members . . . . .	8
Our Committee Day . . . . .	9-10
AEF Scholarship Program Award Winners. . . . .	11-12
Membership Reminders . . . . .	12
Mark your Calendars . . . . .	13-14
CEO Corner. . . . .	14
OAS Award Winners . . . . .	15
Recruiting & Career Opportunities Update . . . . .	16

# ADVERTISING

Accounting Practice Sales . . . . .	6
-------------------------------------	---

# CONNECT



facebook.com/WVSCPA



instagram.com/WVSCPA



x.com/WVSCPA



linkedin.com/WVSCPA/company/wv-society-of-cpas

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

As I reflect on my time as President of the West Virginia Society of CPAs, I am filled with gratitude for the opportunity to serve this incredible community of professionals. It has been a year of learning, collaboration, and growth, and one I will carry with me for the rest of my career.

One of the most meaningful parts of my presidency has been visiting our local chapters across the state. These visits allowed me to connect directly with our members, engage with students and emerging professionals, and witness firsthand the dedication and heart that define our Society. Your commitment to excellence and mentorship continues to inspire me.

In addition to our in-state connections, I was honored to represent West Virginia CPAs at two AICPA Council meetings. At our most recent meeting in Washington, D.C., I had the incredible experience of advocating on Capitol Hill alongside fellow CPAs from across the country. Meeting with Senate and House staff and voicing our profession's concerns on a national stage was a privilege I do not take lightly. That experience reinforced the vital role we play, not just in business and finance, but in shaping policies that affect our communities.

Serving as President has given me a deeper appreciation for the strength and resilience of our profession. I'm proud of the work we've done together this year to support aspiring CPAs, foster professional development, and amplify the voice of our members. I especially want to thank those of you who are actively mentoring students and young professionals. Your guidance is more valuable than ever.

When we come together and support one another, we do more than just strengthen our profession. We make life better for the people and communities who rely on us.

As I pass the torch to our incoming President, I feel hopeful about the future of the accounting profession in West Virginia. When we come together and support one another, we do more than just strengthen our profession. We make life better for the people and communities who rely on us.

***Thank you for trusting me with this role. It has been an honor to serve.***

***Warm regards,***



*Akia C. Rice*  
CPA, MST, 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 Sarah Crouse, Chair of the Accounting & Auditing Committee at [scrouse@suttlecpas.com](mailto:scrouse@suttlecpas.com).

## FINANCIAL ACCOUNTING STANDARDS BOARD (FASB) ACCOUNTING STANDARDS UPDATE (ASU)

### ASU 2025-02: Liabilities (Topic 405): Amendments to SEC Paragraphs Pursuant to SEC Staff Accounting Bulletin No. 122

The FASB issued this update to amend certain SEC paragraphs in light of the issuing of Staff Accounting Bulletin (SAB) No. 122, which rescinds SAB No. 121. SAB No. 122 rescinds the interpretive guidance included in Section FF of Topic 5 in the SAB Series entitled *Accounting for Obligations to Safeguard Crypto-Assets an Entity Holds for its Platform Users* ("Topic 5.FF"). The ASU effective date was March 18, 2025. *Summary provided by Whitney Merrill, CPA.*

### ASU 2025-03: Business Combinations (Topic 805) and Consolidations (Topic 810): Determining the Accounting Acquirer in the Acquisition of a Variable Interest Entity

In May 2025, the FASB issued ASU 2025-03, which updates the rules for determining the accounting acquirer in business combinations involving Variable Interest Entities (VIEs). Under the old rules, if a VIE was acquired, the primary beneficiary was treated as the accounting acquirer. This approach caused inconsistencies in financial reporting,

particularly when equity was exchanged, compared to similar combinations that did not involve a VIE.

Under ASU 2025-03, if you are dealing with an equity-based combination involving a VIE, you will need to apply the factors in ASC 805-10-55-12 through 55-15 to determine the accounting acquirer, just as you would in a non-VIE combination.

### The provisions of ASU 2025-03 can only be applied if these conditions are met:

- The acquisition transaction is affected primarily by exchanging equity interests.
- The legal acquiree is a VIE.
- The legal acquiree meets the definition of a business.

Otherwise, the accounting acquirer in a VIE combination will continue to be the primary beneficiary. ASU 2025-03 will be effective for all entities for annual periods beginning after December 15, 2026, with early adoption permitted, and are to be applied prospectively. *Summary provided by Tony Withrow, CPA.*


## PROPOSED STANDARDS & EXPOSURE DRAFTS

### Proposed Accounting Standards Update (ASU) No. 2025-ED200: Debt-Modifications and Extinguishments (Subtopic 470-50) and Liabilities-Extinguishments of Liabilities (Subtopic 405-20)

The FASB issued this proposed update to propose accounting guidance for debt exchange transactions involving multiple creditors.

Currently Topic 470-50 requires an entity modifying an existing debt instrument or exchanges debt instruments to determine whether the transaction should be accounted for as either a modification of the existing debt





obligation, or the issuance of a new debt obligation and an extinguishment of the existing debt obligation. Under the Proposed ASU, the amendments would require entities to account for the satisfaction of an existing debt obligation as an extinguishment without needing to perform the quantitative analysis of the change in cash flows (the 10 percent cash flow test).

Because of this, more exchanges would be accounted for as the issuance of a new debt and an extinguishment of the existing debt which would improve the usefulness of financial reporting information provided to investors by requiring that economically similar exchanges of debt instruments be accounted for similarly and reduce diversity in practice in the accounting for such debt exchanges.

The amendments in the Proposed ASU would apply to all debtors that enter into transactions within the scope of the guidance in Topic 470-50. The amendments would be applied prospectively to exchanges of debt instruments that occur on or after the initial date of application. Early adoption would be permitted. The comment period ended on May 30, 2025. *Summary provided by Ericka Vance, CPA.*

## **AICPA**

### **STATEMENTS ON STANDARDS FOR ACCOUNTING & REVIEW SERVICES (SSARS)**

#### **SSARS NO. 27: Applicability of AR-C Section 70 to Financial Statements Prepared as Part of a Consulting Services Engagement**

In April, 2025, the AICPA Accounting and Review Services Committee issued SSARS No. 27, which amends AR-C section 70 to explicitly exclude financial statements prepared as part of a consulting service engagement performed in accordance with CS section 100, where the primary objective of the engagement is not the preparation of financial statements.

The Committee determined this clarification was needed because, unlike engagements performed under AR-C section 70, engagements performed under CS section 100 are not required to be included in the accounting firm's system of quality management, as they fall outside the scope of the accounting and auditing practice. Additionally, when these engagements are not performed in accordance with AR-C section 70, the accountant's firm may not be required to undergo a peer review.

SSARS No. 27 is effective for the preparation of financial statements for periods ending on or after December 15, 2026. Early implementation is permitted. *Summary provided by Tony Withrow, CPA.*

## **PROPOSALS & EXPOSURE DRAFTS**

### **ED-Proposed Statement on Auditing Standards- External Confirmations**

In February 2025, the Auditing Standards Board (ASB) issued a Proposed Statement that would amend AU-C Sections 330, 500, and 505 relating to external confirmations.

The ASB developed the proposal in response the new standards adopted by the PCAOB. The ASB determined that the new PCAOB standard should be analyzed to consider whether similar changes to GAAS would be appropriate. The proposed an amendment to AU-C section 330 that would require the auditors to use an external confirmation procedure for cash and cash equivalents held by third-parties. In addition, the ASB suggested an amendment to AU-C section 505 that provides the auditor with guidance for determining the information to be confirmed or requested. The proposed changes would not require auditors to confirm ALL cash accounts, but to use a risk-based approach.

If issued as a final statement, the amendment would be effective for audits of financial statements for periods ending after December 15, 2027. The comment period ends June 30, 2025. *Summary provided by Josh Luikart.*

### **ED-Proposed Statement on Standards for Attestation Engagements (SSAE)-Scope Limitations in a Review Engagement**

The AICPA released this exposure draft to solicit public comments specifically addressing scope limitations in review engagements. The primary purpose of this proposal is to better align U.S. standards with international standards. Under current U.S. guidance, practitioners are required to withdraw from any engagement in which a scope limitation exists where they can do so within applicable laws and regulations. The proposed amendment would revise this guidance to permit the issuance of a qualified conclusion or a disclaimer of conclusion when such limitations arise. Any disclaimer must be clearly stated and thoroughly explained.

If approved, the proposed SSAE would go into effect for reports issued on or after December 15, 2026. Public comments were due by May 30, 2025. *Summary provided by Max McGinnis.*



## ACCOUNTING AND AUDIT GUIDES

In March 2025 the AICPA issued the newest edition of the Audit and Accounting Guide: Reporting on an Examination of Controls at a Service Organization Relevant to User Entities' Internal Control over Financial Reporting (SOC1) The Guides are updated to reflect new authoritative guidance and give practical tips and illustrative examples.

## WV BOA SUCCESSFUL EXAM CANDIDATES

FEBRUARY 2025 – MAY 2025

**Jamie Lenore Chambers**  
Ashford, WV

**Trevor Cantrell**  
Charlotte, NC

**Lucas Costello**  
Morgantown, WV

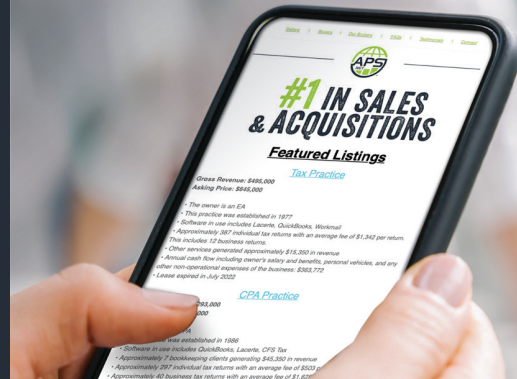
**John Herbert Craig**  
Huntington, WV

**Rachel Ann Gaspar**  
Morgantown, WV

**James Michael O'Brien, II**  
Wheeling, WV

**Don Angelo Potesta**  
Tetrick & Bartlett, PLLC  
Fairmont, WV

IF YOU ARE READING THIS...  
**SO IS YOUR BUYER!**  
CONNECTING MORE SELLERS AND BUYERS



**DELIVERING RESULTS - ONE PRACTICE AT A TIME**



**Bradley Holmes**

**800-397-0249**

**Bradley@APS.net**

**www.APS.net**

## Classifieds

**JUNE 2025**

### WEST VIRGINIA PRACTICES FOR SALE

Visit [www.APS.net](http://www.APS.net) to see current listings and register to receive free practice for sale notifications. New Listings Coming Soon!

### THINKING OF SELLING YOUR PRACTICE?

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





IN LOVING  
MEMORY OF

*Melinda S.  
Testerman*

February 25, 2025  
Member since 1993

*Nancy C.  
(Lusk) Hodges*

February 25, 2025  
Member since 1984

## New Annual Meeting Room Reservation Policy for 2026

We understand many of you are eager to secure hotel rooms for our Annual Meeting each year. However, due to cancellations that have occurred within a month of the meeting in previous years, we are unable to open room reservations ahead of the official registration launch. Last-minute cancellations result in significant financial penalties to WVSCPA and have prevented other members from accessing rooms prior to the cutoff date. To ensure fairness and manage costs responsibly, hotel accommodations will be open to members upon registration for the Annual Meeting. We appreciate your understanding and commitment to helping us steward our resources wisely.

1. No room reservations can be made at the conclusion of the Annual Meeting, meaning individuals cannot reserve their room for the following year at the conclusion of the meeting on Saturday morning.
2. Registration for the meeting will be released on February 15 of each year (or the following Monday if it falls on a weekend).
3. When an individual registers for the Annual Meeting, they will receive a hotel code for the Greenbrier from WVSCPA. At that point, they can register for their room. This allows us to better plan for the event.
4. An individual can only reserve two (2) rooms maximum. There will no longer be organization or firm-wide arrangements made. We understand that some people choose to bring their families, and this still allows for the opportunity, but reserving over two (2) rooms is no longer acceptable.
5. Board of Directors rooms (and those rolling off the Board) will be held before the room block is released and so that each Board member is ensured one room. The exception to this is, the incoming president is allowed up to three (3) room, so that their family and friends may attend.
6. All rooms for award winners and speakers are secured by WVSCPA.

If you have any questions, please email Megan Kueck at [megan@wvscpa.org](mailto:megan@wvscpa.org). Thank for understanding this new policy.



# Welcome NEW MEMBERS

## REGULAR MEMBERS

**Colten S. Wright**

Costanzo Woomer  
Nistendirk, PLLC  
Wheeling, WV

**Rachel Gaspar**

Maloney & Associates, PLLC  
Morgantown, WV

**Jennifer Snow**

WV Investment  
Management Board  
Charleston, WV

**Shana Clay**

WV State Treasurer's Office  
Charleston, WV

## ASSOCIATE MEMBERS

**Jacob Muncy**

Forvis Mazars, LLP  
Charleston, WV

**Zeanna Ward**

Brown Edwards  
& Company, LLP  
Charleston, WV

**Alexis Jones**

Brown Edwards  
& Company, LLP  
Charleston, WV

**Kevin Forget**

Brown Edwards  
& Company, LLP  
Charleston, WV

**Tara Harper**

Suttle & Stalnaker, PLLC  
Charleston, WV

## REINSTATED MEMBERS

**Sydney Prince**

WVSU Foundation  
Institute, WV

**Robert J. Toler**

Autrey & Toler, AC  
Princeton, WV

## PROFESSIONAL AFFILIATE MEMBERS

**Aaron W. Beam**

City of Summersville  
Summersville, WV

## STUDENT MEMBERS

**Erica Sheppard**

Marshall University  
Princeton, WV

**Brett A. Mele**

WVU Institute  
of Technology  
Lewisburg, WV

**Dalton T. Smith**

WV State University  
Belle, WV

**Alexis M. Johnson**

Marshall University  
Culloden, WV

**Myles Ferguson**

Marshall University  
Huntington, WV

**Isaiah L. Harper**

Marshall University  
Huntington, WV

**Lainey N. Trent**

Marshall University  
Huntington, WV

**David L. Young, III**

West Virginia University  
Daniels, WV

**Sydney A. Coler**

WVU at Parkersburg  
Parkersburg, WV

**Jeremy Ellis**

WVU at Parkersburg  
Bellevue, WV

**Jack Okeefe**

West Virginia University  
Morgantown, WV

**Audrey N. Wolff**

West Virginia University  
Morgantown, WV

**Riley Sharp**

Concord University  
Canvas, WV

**Ashley Salyer**

Marshall University  
Proctorville, OH







CHARLESTON MARRIOTT | MAY 2, 2025



# *Our Committee Day*



KRISTIN MOODY, President's  
Award for Outstanding Service

## NEWLY LICENSED CPAS







## AEF SCHOLARSHIP WINNERS



## OAS AWARD WINNERS







# 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 2025 RECIPIENTS OF THE AEF SCHOLARSHIP

### ALI DUVALL • WEST VIRGINIA UNIVERSITY



Ali Duvall is a May 2025 graduate of West Virginia University, where she earned a degree in accounting and was a member of the Honors College. She will return in the fall 2025 to pursue her Master of Accountancy. Ali gained practical experience in both tax and audit through internships with Suttle & Stalnaker and the West Virginia State Auditor's Office. She will join Ernst & Young as an audit intern in the summer of 2025. During her time at WVU, she was actively involved in Beta Alpha Psi, serving as Vice President, and in the Women in Business club, where she held the positions of Fundraising Director and Secretary during the 2024–2025 academic year. She is also a student member of the West Virginia Society of CPAs and was selected as a student presenter for the WVSCPA's Annual Conference in June 2023.

### NICOLE COCHRAN • CONCORD UNIVERSITY



Nicole Cochran, a senior at Concord University, is set to graduate in the spring of 2026. She is working towards a bachelor's degree in business administration with double emphasis in accounting and finance and a minor in professional accountancy. Her hope is to meet the 150-credit hour requirement before finishing her three years at Concord University. She also is working towards completing her CMA certification before graduating. After graduation, her plan is to attend an online master's program for accounting while working towards obtaining her CPA certification. In the future she hopes to work for a small CPA firm and specialize in taxes, and one day own her own firm as well.



## KARIS SHANNON - MARSHALL UNIVERSITY

Karis Shannon is a 2025 graduate of Marshall University with a BA in Accounting and a minor in English. She will obtain an MS in Accountancy in 2026. While at Marshall, Karis served as Co-President and Director of Professional Development of Beta Alpha Psi, Vice President of Professional Activities of Delta Sigma Pi, Gleim Campus Representative, and volunteered three years at Marshall's VITA site and is a student member of the WVSCPA, AICPA, and IIA. Karis plans to work in public accounting after obtaining her MS in Accountancy.



## RILEY SHARP - CONCORD UNIVERSITY

Riley Sharp is a student attending Concord University, majoring in Business Administration with an emphasis in accounting. I also picked up another emphasis in management and a minor in Human Resources to fulfill my 150 credit hours needed to take the CPA exam. I am planning to graduate in the fall of 2026 with those 150 credit hours and then prepare to take the CPA exam. I am not set on what I want to use my accounting degree towards, but as of right now, I am leaning towards a job in auditing! I am working hard taking 21 credit hours each semester, working on the weekends, and maintaining a 4.0 while doing so. I am determined to achieve my goals, and I am so thankful for the help I receive along the way!



## VALENTINA TIPPY - WEST VIRGINIA UNIVERSITY

Valentina Tippy is a graduate student at West Virginia University, pursuing a Master of Accountancy with a concentration in fraud, forensic accounting, and data analytics. She currently serves as a graduate assistant within the Chambers College of Business and Economics, where she assists in teaching BCOR 121, a course focused on Microsoft Office 2019 certification. In addition to her academic responsibilities, she has successfully passed all four sections of the Certified Fraud Examiner (CFE) exam and is actively sitting for the Certified Public Accountant (CPA) exam.

---

# MEMBERSHIP DUES REMINDER



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.

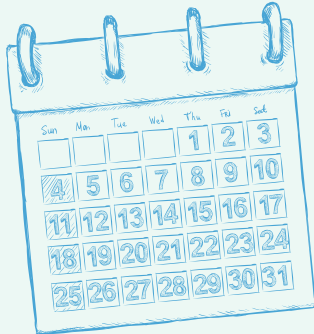
If you have had any changes to your contact information, such as change in employer, change in email address, please notify the society office at [wvscpa@wvscpa.org](mailto:wvscpa@wvscpa.org) and we will update for you.

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.



# MARK YOUR Calendars



AICPA TAX &  
POLICY UPDATE  
JUNE LUNCH & LEARN  
VIRTUAL WEBINAR

**JUNE 25, 2025**

12:00 PM – 1:00 PM | 1 HOUR CPE

K-12 STUDENT  
ENGAGEMENT UPDATE  
JULY LUNCH & LEARN  
VIRTUAL WEBINAR

**JULY 16, 2025**

12:00 PM – 1:00 PM | 1 HOUR CPE

STATE POLICY OUTLOOK  
AUGUST LUNCH & LEARN  
VIRTUAL WEBINAR

**AUGUST 13, 2025**

12:00 PM – 1:00 PM | 1 HOUR CPE

KICK-OFF CLASSIC  
ETHICS PROGRAM  
IN-PERSON EVENT

**AUGUST 21, 2025**

THIS IS IT!  
(PRESENTED BY NETRANOM)  
VIRTUAL WEBINAR VIA ZOOM

**SEPTEMBER 12, 2025**

TIME – TBD | 3 HOURS CPE

FUTURE CPAS ROUNDTABLE  
SEPTEMBER LUNCH & LEARN  
VIRTUAL WEBINAR

**SEPTEMBER 17, 2025**

12:00 PM – 1:00 PM | 1 HOUR CPE

RECRUITING FAIR  
PARTICIPATING EMPLOYERS NEEDED  
IN-PERSON STUDENT EVENT

**SEPTEMBER 26, 2025**

FOUR POINTS SHERATON  
CHARLESTON, WV

EDUCATOR'S CONFERENCE  
WV COUNCIL OF ACCOUNTING  
EDUCATOR'S 22<sup>ND</sup> ANNUAL  
CONFERENCE

IN-PERSON EVENT

DATE & TIME – TBD

UNIVERSITY OF CHARLESTON

WHAT IS THE CGMA  
CREDENTIAL?

OCTOBER LUNCH & LEARN  
VIRTUAL WEBINAR

**OCTOBER 22, 2025**

12:00 PM – 1:00 PM | 1 HOUR CPE

SMALL FIRM ROUNDTABLES  
IN-PERSON EVENTS

**HELD IN THE MONTH OF NOVEMBER 2025**

- LEWISBURG ROUNDTABLE  
**WED. NOVEMBER 5, 2025**

• WHEELING ROUNDTABLE  
**FRI. NOVEMBER 7, 2025**  
TENTATIVE DATE

• PARKERSBURG ROUNDTABLE  
**FRI. NOVEMBER 19, 2025**

• CHARLESTON ROUNDTABLE  
**FRI. NOVEMBER 21, 2025**  
TENTATIVE DATE

SEE WEBSITE FOR TIMES & HOURS  
OF CPE WHEN AVAILABLE

WEST VIRGINIA  
SAVINGS PLANS  
NOVEMBER LUNCH & LEARN  
VIRTUAL WEBINAR  
**NOVEMBER 10, 2025**  
12:00 PM – 1:00 PM | 1 HOUR CPE

TWO-DAY FEDERAL  
TAX UPDATE  
WITH RON ROBERSON  
VIRTUAL WEBINAR VIA ZOOM  
**DECEMBER 4 & 5, 2025**  
8:00 AM – 4:00 PM EACH DAY  
16 HOURS CPE

DECEMBER  
LEGISLATIVE SUMMIT  
IN-PERSON EVENT  
DATE & TIME – TBD  
DETAILS TO COME!

WV LEGISLATIVE  
LOOKAHEAD  
DECEMBER LUNCH & LEARN  
VIRTUAL WEBINAR  
**DECEMBER 17, 2025**  
12:00 PM – 1:00 PM | 1 HOUR CPE



## CEO CORNER

As we transition into a new fiscal year for the West Virginia Society of CPAs, I want to share three key areas where your involvement will make a lasting impact.

First, Continuing Professional Education (CPE) remains more essential than ever. With new standards, technologies, and ethical challenges shaping the future of the profession, staying current through meaningful CPE is not just about meeting requirements, it's about leading with confidence. Our upcoming offerings are designed to equip you with practical insights and emerging knowledge that will define tomorrow's leadership. We hope you will join us in August for our FREE ethics education course in Charleston sponsored through a grant from the Maeir Foundation. More details are forthcoming.

Second, we are deepening our investment in student outreach. Future accounting leaders are already forming their values and visions. By partnering with universities and hosting various events, we aim to connect students with professionals who inspire them. Your experience can light the path for the next generation, and we invite you to get involved in this mission. Please visit our website to volunteer to engage students across the state.

Finally, membership matters—now more than ever. Our strength as an organization lies in our community. Every member brings unique value, and together, we amplify our voice, influence, and impact. Your membership helps fund scholarships, supports advocacy efforts, and builds the network that empowers professionals at every stage of their careers.

Let's make the remainder of 2025 and into 2026 a year of growth, leadership, and connection. Thank you for being part of this journey.

*Megan B. Kueck*

Chief Executive Officer



# OAS AWARD WINNERS



## **ALI DUVALL • FIRST PLACE** **WEST VIRGINIA UNIVERSITY**

Ali Duvall is a May 2025 graduate of West Virginia University, where she earned a degree in accounting and was a member of Honors College. She will return in the fall 2025 to pursue her Master of Accountancy. Ali gained practical experience in both tax and audit through internships with Suttle & Stalnaker and the West Virginia State Auditor's Office. She will join Ernst & Young as an audit intern in the summer of 2025. During her time at WVU, she was actively involved in Beta Alpha Psi, serving as Vice President, and in the Women in Business club, where she held the positions of Fundraising Director and Secretary during the 2024–2025 academic year. She is also a student member of the West Virginia Society of CPAs and was selected as a student presenter for the WVSCPA's Annual Conference in June 2023.



## **TABITHA ADKINS • SECOND PLACE** **WEST VIRGINIA UNIVERSITY AT PARKERSBURG**

Tabitha Adkins began her career immediately after graduating from Clay County High School as an entry-level tax preparer. She quickly advanced to the position of manager at a local income tax office before taking time off to raise her four children. In 2020, Tabitha decided to pursue further education and enrolled in an accounting degree program. She graduated Summa Cum Laude from West Virginia University Parkersburg in May 2025 with a BS in Business Administration. Tabitha plans to continue her education part time through an MBA program at Louisiana State University while working full-time at Suttle & Stalnaker CPAs. She then intends to undertake the CPA exam.



## **TREVOR RAGER • THIRD PLACE** **WEST VIRGINIA UNIVERSITY**

Trevor Rager is a May 2025 graduate of West Virginia University with a degree in accounting. During his undergraduate studies, he served as President of the Alpha Psi Chapter of Beta Alpha Psi, was a member of the WVU Honors College, and competed in the CFA Institute Research Challenge. He interned with the West Virginia State Auditor's Office in the summer of 2023 and was a Tax Intern with Forvis Mazars in 2024, where he will return for a second internship in summer 2025. Trevor is a student member of both the West Virginia Society of CPAs and the AICPA and was a student presenter at the 2023 WVSCPA's Annual Conference. He will begin WVU's Master of Accountancy program in fall 2025, where he will also serve as a graduate assistant in the Accounting Department.



## **RACHEL LEGORE • 2024 MERIT AWARD WINNER**

Rachel LeGore, CPA, has been working in governmental accounting for the past seven years as a Staff Accountant with the State of West Virginia at Blue Ridge Community and Technical College. She also has prior accounting experience in the transportation industry and not-for-profit healthcare. Rachel has handled a wide variety of daily, quarterly, and yearly accounting responsibilities. She graduated from Frostburg State University with a Bachelor of Science in Accounting in 2013.

# Recruiting & Career Opportunities Update

BY JARED A. 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 28th. All student participants’ information is due to the WVSCPA on Tuesday, September 8th.

The Recruiting Fair will be held on Friday, September 26th 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 25th. 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 all across the state submitted applications for this year’s award. This year’s winners were recognized at Committee Day in May. Congratulations to Ali Duval (\$1,000), Tabitha Adkins (\$750), and Trevor Rager (\$500).

For more information on the OAS awards, please contact Kim Midcap 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. 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 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 fill out the form under the Volunteer section of the WVSCPA website.





**West Virginia Society of CPAs**

216 Brooks St., Suite 201  
Charleston, WV 25301

**[wvscpa.org](http://wvscpa.org)**

304-342-5461