

THE
WEST VIRGINIA
CPA

SEPTEMBER 2022 | VOLUME 68, ISSUE 2



104th President
MICHAEL D. COSTANZO
and family

PRESIDENTIAL ADDRESS

2022 AWARD WINNERS

WV TAX GUIDEBOOK HISTORY

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

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PRESIDENT'S ADDRESS

BY: MICHAEL D. COSTANZO
2022-2023 WVSCPA PRESIDENT

I am grateful, not only for the opportunity but for your confidence in me to serve as the 104th President of our great Society. I have truly enjoyed my time serving on the Board of Directors for the last 8 years. I have had the privilege to serve with so many terrific people that have done a monumental job in shaping the Society as it is today. I never had expected that I would be able to connect with so many people across our 'wonderful' State of West Virginia.

After graduating from Miami, Ohio, I joined Costanzo & Associates, PLLC in May 1995. We moved in October 2002 after having converted a historic residence built in 1900 to our current office setting on National Road. I live near the office in Wheeling with my wife Jen. and our children Hailey, Ryan and Laken.

I am very excited about the upcoming year! We have a pool of board members from all over the state with unique backgrounds and leadership styles. I am very much looking forward to working with all of them in addition to the WVSCPA staff members. In the office, Judy, Kim, and Whitney work so well together, and in many ways from the outside, things may seem as though they run on autopilot. I assure you that is not the case. They tirelessly take a proactive approach to make necessary changes to improve the services and add value to our membership. We are very fortunate to have such a great team!

Our Society has a large constituent of members approaching retirement, and it is going to be essential to be proactive in seeking more members to become active and involved. The Board has emphasized over the past few years to strengthen our local chapters. We have already met this summer with the leaders of the chapters, providing support as we will lean on them partially to assist in the recruitment of our newest wave of active members. We hope to communicate the message to firms to encourage staff to join the Society, serve on committees, and be willing to join chapter boards as directors.

I have served on various non-profit boards in the Ohio Valley over the last 25 years. I have truly enjoyed doing so, but it is difficult not to compare those to the unexpected reward of serving as a director for the WVSCPA. Some day when I reflect on being able to serve on the Board of the profession that I am so passionate about, it will certainly be one of the most important experiences of my career and certainly one of the most memorable of my life. I will be forever grateful for the relationships and the friends that I have made during my time serving and it is my honor to serve as your President.

Love and Honor,

Michael D. Costanzo, CPA, CGMA





Annual Meeting Installation Dinner



2022-2023 Board of Directors

**Not pictured: Mendy Aluisse*

2022-2023 Executive Committee

**Not pictured: Mendy Aluisse*



104TH ANNUAL MEETING Past Presidents in Attendance



MICHAEL D. COSTANZO

104th President
WV Society of CPAs Board of Directors

Congratulations!

FROM YOUR
FRIENDS AND
FAMILY AT



COMMITTEE OBJECTIVES

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

FINANCIAL ACCOUNTING STANDARDS BOARD ACCOUNTING STANDARD UPDATES (ASU)

Accounting Standards Update (ASU) No. 2022-03: Fair Value Measurement (Topic 820): Fair Value Measurement of Equity Securities Subject to Contractual Sale Restrictions

On June 30, 2022, the FASB issued ASU 2022-03, which (1) clarifies the guidance in ASC 820 on the fair value measurement of an equity security that is subject to a contractual sale restriction (2) to amend a related illustrative example, and (3) to introduce new disclosure requirements for equity securities subject to contractual sale restrictions that are measured at fair value in accordance with Topic 820.

ASU 2022-03 clarifies that a “contractual sale restriction prohibiting the sale of an equity security is a characteristic of the reporting entity holding the equity security” and is not included in the equity security’s unit of account. Accordingly, an entity should not consider the contractual sale restriction when measuring the equity security’s fair value (i.e., the entity should not apply a discount related to the contractual sale restriction, as stated in ASC 820-10-35-36B as amended by the ASU). In addition, the ASU prohibits an entity from recognizing a contractual sale restriction as a separate unit of account.

In addition, ASU 2022-03 amends the implementation guidance in ASC 820-10-55-51, as well as the fact pattern in Example 6, Case A (by amending ASC 820-10-55-52 and adding ASC 820-10-55-52A), to illustrate whether and, if so, when an entity should consider a sale restriction in measuring fair value.

ASU 2022-03 additionally requires specific disclosures related to equity securities that are subject to contractual sale restrictions, including (1) the fair value of such equity securities reflected in the balance sheet, (2) the nature and remaining duration of the corresponding restrictions, and (3) any circumstances that could cause a lapse in the restrictions.

For public business entities, the amendments in this Update are effective for fiscal years beginning after December 15, 2023, and interim periods within those fiscal years. For all other entities, the amendments are effective for fiscal years beginning after December 15, 2024, and interim periods within those fiscal years. Early adoption is permitted for both interim and annual financial statements that have not yet been issued or made available for issuance. *Summary provided by Ericka Vance*

GOVERNMENT ACCOUNTING STANDARD BULLETINS (GASB)

GASB Statement No. 100: Accounting Changes and Error Corrections- an Amendment of GASB Statement No. 62

This statement clarifies and defines accounting changes as changes in accounting principles, accounting estimates, and to or within the financial reporting entity and describes the transactions or other events that constitute those changes. This statement requires that changes in accounting principles and error corrections be reported retroactively by restating prior periods; changes to or within the reporting entity be reported by adjusting beginning balances of the current period; and changes in accounting estimates be reported prospectively

ACCOUNTING & AUDITING UPDATE



BY: KRISTIN MOODY
ACCOUNTING & AUDITING
COMMITTEE CHAIR

by recognizing the change in the current period. If the change in accounting principle is the result of a new pronouncement the requirements only apply absent specific transition guidance in the pronouncement. Under this standard it is also necessary to display the total adjustment to beginning net position, fund balance, or fund net position on the face of the financial statements, by reporting unit. This statement also specifies both qualitative and quantitative disclosure requirements. Lastly, this statement provides guidance for if and how these changes should be reflected in required supplementary information and supplementary information. This statement is effective for fiscal years beginning after June 15, 2023. *Summary provided by Kristin Moody, CPA*

GASB Statement No. 101: Compensated Absences

This statement updates the recognition and measurement guidance for compensated absences. It aligns the recognition and measurement guidance under a unified model and amends previously required disclosures.

The new provisions require that liabilities for compensated absences be recognized for leave that has not been used and leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if:

- The leave is attributable to services already rendered,
- The leave accumulates, and
- The leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means.

Leave that is more likely than not to be settled through conversion to defined benefit postemployment benefits should not be included in a liability for compensated absences. Certain salary-related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities. A liability for certain types of compensated absences such as parental leave, military leave, and jury duty leave should not be recognized until the leave commences. The requirements of this Statement are effective for fiscal years beginning after December 15, 2023. *Summary provided by Ed Magee, CPA*

GASB Concepts Statement No. 7 – Communication Methods in General Purpose External Financial Reports That Contain Basic Financial Statements: Notes to Financial Statements

- The GASB released this Concepts Statement to describe the purpose of notes to financial statements as well as the users of those notes. It defines the following criteria for disclosing information items in footnote disclosures:
- The types of information disclosed in notes to financial statements,
- The types of information that are not appropriate to be included in notes to financial statements, and
- The degree of importance that information disclosed in notes to financial statements should possess. The degree of importance is determined to be information that is essential, as this Concepts Statement uses the term. Essential information is expected to have a meaningful impact on users' analyses for decision-making or assessing accountability, and a significant segment of users is expected to use the information for those purposes.

As a reminder, Concepts Statements provide a conceptual framework of objectives and principles that can be used to address accounting and financial reporting issues. However, Concepts Statements do not prescribe accounting and financial reporting standards. *Summary provided by Sarah Crouse, CPA*

GASB Exposure Draft No. 3-41 – Certain Risk Disclosures

The objective of this proposed Statement is to provide users of government financial statements with information about risks due to certain concentrations and constraints common in the governmental environment. Governments would be required to assess whether events associated with concentrations and/or constraints have occurred or are more likely than not to occur within one year of the financial statement date or shortly thereafter. Further, governments would be required to assess the likelihood that, within three years of the financial statement date, those events could cause a significant effect on the government's ability to provide services at the level provided in the current reporting period or meet its obligations as they come due. Additional disclosures will be required if certain conditions are met.

The requirements of this proposed Statement would be effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter. Earlier application would be encouraged. The deadline for submitting written comments on this Exposure Draft is September 30, 2022. *Summary provided by Sarah Crouse, CPA*

OTHER FASB ACTIVITY

Invitation to Comment No. 2022-002: Accounting for Government Grants by Business Entities: Potential Incorporation of IAS 20, Accounting for Government Grants and Disclosure of Government Assistance, into Generally Accepted Accounting Principles

The purpose of this Invitation to Comment (ITC) is to solicit broad stakeholder feedback on the recognition, measurement, and presentation requirements of IAS 20, Accounting for Government Grants and Disclosure of Government Assistance. Specifically, the FASB is seeking feedback to understand whether the requirements of IAS 20 as it relates to the accounting for government grants represent a workable solution for improving generally accepted accounting principles (GAAP) in the U.S. financial reporting environment for business entities. GAAP does not provide specific authoritative guidance on how business entities should recognize, measure, and present grants received from a government. In the absence of specific guidance, many but not all business entities analogize to the guidance in IAS 20. The invitation includes specific items for which feedback is requested. The comment period opened on June 13, 2022 and closes on September 12, 2022. *Summary provided by Ericka Vance*

AICPA AUDITING STANDARDS BOARD (ASB)

Statement on Auditing Standards (SAS) No. 146, Quality Management for an Engagement Conducted in Accordance With Generally Accepted Auditing Standards

The ASB has issued SAS No. 146, Quality Management for an Engagement Conducted in Accordance With Generally Accepted Auditing Standards, which addresses the specific responsibilities of the auditor regarding quality management at the engagement level for an audit of financial statements, as well as the related responsibilities of the engagement partner.

SAS No. 146 provides that the objective of the auditor is to manage quality at the engagement level to obtain reasonable assurance that quality has been achieved, such that (1) the auditor has fulfilled the auditor's responsibilities and has conducted the audit in accordance with professional standards and applicable legal and regulatory requirements; and (2) the auditor's report issued is appropriate under the circumstances. Additionally, it highlights that the engagement partner is to take overall responsibility for managing and achieving quality on the audit engagement, including taking responsibility for creating an environment for the engagement that emphasizes the firm's culture and expected behavior of engagement team members while also respecting the relevant ethical requirements relating to auditor independence. It further highlights the engagement partner's other requirements as they pertain to (1) ethics, including those related to independence; (2) acceptance and continuance of client relationships and audit engagements; (3) engagement resources; (4) engagement performance; (5) monitoring and remediation; and (6) documentation. SAS No. 146 is effective for engagements conducted in accordance with GAAS for periods beginning on or after December 15, 2025. *Summary provided by Beth Farley, CPA*

Statement on Auditing Standards No. 147, Inquiries of the Predecessor Auditor Regarding Fraud and Noncompliance With Laws and Regulations

The ASB has issued SAS No. 147, Inquiries of the Predecessor Auditor Regarding Fraud and Noncompliance With Laws and Regulations, which requires an auditor to inquire of the predecessor auditor regarding identified or suspected fraud or noncompliance with laws or regulation (NOCLAR). SAS No. 147 clarifies that once an engagement is accepted, the auditor should document the inquiries of the predecessor auditor and the results of those inquiries. It does not revise the audit requirement that the auditor request management to authorize the predecessor auditor to respond fully to the auditor's inquiries regarding matters that will assist the auditor in determining whether to accept the engagement. SAS No. 147 is effective for audits of financial statements for periods beginning on or after June 30, 2023. *Summary provided by Beth Farley, CPA*

ACCOUNTING AND REVIEW SERVICES COMMITTEE

Statement on Standards for Accounting and Review Services (SSARS) No. 26: Quality Management for an Engagement Conducted in Accordance with Statements on Standards for Accounting and Review Services

This statement amends AR-C section 60, General Principles for Engagements Performed in Accordance with Statements on Standards for Accounting and Review Services, AR-C section 70, Preparation of Financial Statements, AR-C section 80, Compilation Engagements, and AR-C section 90, Review of Financial Statements, to

- Enhance certain concepts related to quality management for engagements performed in accordance with SSARSs and to ensure that certain concepts related to quality management, where appropriate, are consistent between SAS No. 146, Quality Management for an Engagement Conducted in Accordance with Generally Accepted Auditing Standards, and SSARSs.
- Include a technical revision to paragraph .16 of AR-C section 90 so that the requirement regarding the timing of obtaining the engagement letter is consistent with AR-C sections 70, 80, and 120, Compilation of Pro Forma Financial Information, and the auditing and attestation literature.

The amendments to AR-C sections 60, 70, 80, and 90 included as paragraphs 1–4 of SSARS No. 26 (and discussed in the first bullet above) are effective for engagements performed in accordance with SSARSs for periods ending on or after December 15, 2025. The amendment to AR-C section 90 included as paragraph 5 of SSARS No. 26 (and discussed as the second bullet above) is effective upon issuance. *Summary provided by Nancy Lankton, CPA*

QUALITY MANAGEMENT STANDARDS

In June of 2022 the AICPA's Auditing Standards Board and Accounting and Review Services Committee collaboratively released new standards to modernize quality control. Those standards include SAS No. 146 and SSARS No. 26 summarized above as well as the following Statements on Quality Management Standards (SQMS):

SQMS No. 1: A Firm's System of Quality Management

This standard requires a firm to design, implement and operate a system of quality management that is customized for the nature and circumstances of its accounting and auditing practice. It consists of

- Eight components that operate in an iterative and integrated manner including the firm's risk assessment process, governance and leadership, relevant ethical requirements, acceptance and continuance of client relationships and specific engagements, engagement performance, resources, information and communication, and the monitoring and remediation process.
- Other requirements that address the roles and responsibilities for the system, leadership's overall evaluation of the system, network requirements or network services and documentation.

Summary provided by Nancy Lankton, CPA

SQMS No. 2: Engagement Quality Reviews

This standard addresses the appointment and eligibility of the engagement quality reviewer and performance of engagement quality reviews. SQMS No. 2 only applies when the firm decides that an engagement quality (EQ) review is a proper response to a quality risk. It addresses the appointment and eligibility of the engagement quality reviewer considering threats to objectivity and whether there is sufficient time to perform an EQ review, and permitting the use of qualified external EQ reviewers and assistants. It also addresses items relating to the performance of engagement quality reviews including the focus on significant matters and significant judgements and the involvement of the EQ reviewer at appropriate points in time throughout the engagement.

SQMS No. 2 is effective for audits or reviews of financial statements for periods beginning on or after December 15, 2025, and other engagements in the firm's accounting and auditing practice beginning on or after December 15, 2025. *Summary provided by Nancy Lankton, CPA*

WV CPA Month of Service

\$3,600

The 7th Annual WV CPA Month of Service, sponsored by the Young CPAs Committee, raised \$3,600.00 to benefit the Ronald McDonald House of Southern West Virginia. "Thank you," to all who gave!

The mission of RMHC is to create, find, and support programs that directly improve the health and well-being of children and their families.

2022

WVSCPA AWARD WINNERS



Gayle E. Mason LIFE MEMBERSHIP AWARD

Gayle Mason is the sole owner of Gayle E. Mason, CPA accounting firm in Lewisburg, WV. She began her practice in April, 1979.

Gayle received her Bachelor of Business Administration degree with a concentration in accounting from Eastern Kentucky University in 1975 and received her Master of Accountancy degree from Virginia Tech in 1977. She has been a CPA since 1979.

She is Past President of the WVSCPA (2014-2015) and a Board of Directors member (2009-2016). Gayle was also a member of the WV Board of Accountancy 2000-2006 and President 2005-2006.

Gayle was the driving force in forming the Greenbrier Valley Chapter of WVSCPA in 2005 while Lou Costanzo was Society President. This chapter has merged with the Southern Chapter and is now known as Greenbrier/Southern. Since then, she has held all chapter offices, and is currently Secretary/Treasurer (for life it seems!)

In her community, Gayle is on the Board of Directors (Emeritus in 2020) of the State Fair of West Virginia and has just retired from the Board of Trustees of Greenbrier Valley Theatre. She heads up the Stewardship Committee and the Scholarship Committee at First Baptist Church in Fairlea.

Charles A. Peach KATHY EDDY WV YOUNG CPA OF THE YEAR

Charles A. (Alex) Peach is the Controller for Service Wire Company in Culloden, WV. Alex graduated from Marshall University in 2010 and started his career in public accounting with Hayflich CPAs in 2011. He joined Service Wire Company in 2016 and is responsible for overseeing the Accounting and Credit departments for the Company. He is an active member of the AICPA, WVSCPAs, and the Huntington Chapter. Alex served on the Huntington Chapter Board from 2015-2019, serving as President for the 2018-2019 year. He has also been a guest speaker for Marshall University's Beta Alpha Psi chapter.





Anna K. Neil

OUTSTANDING CPA IN BUSINESS & INDUSTRY

Anna Neil is an Assistant Vice President in the accounting department at Huntington Federal Savings Bank in Huntington, WV. She is a lifelong West Virginia resident, and a 2011 graduate of Marshall University with degrees in Accounting and Finance. She began her career as an auditor in public accounting and became a licensed CPA in 2012. After leaving public accounting, she worked for the City of Huntington, and took her current position with the bank in 2016.

Anna is a past President of the Huntington Chapter of the WV Society of CPAs, co-chair of the Young CPA committee, and board member for the Accounting Education Foundation. She stays actively involved with Marshall University through Beta Alpha Psi, as well as serving on the Advisory Board for the Division of Accountancy and Legal Environment. Working with the WVSCPA and MU to do high school outreach has been one of her focuses in the past few years, as she is always trying to promote her alma mater and the accounting profession. Anna is also Treasurer for the local Big Brothers Big Sisters organization and helps manage a local small business, EveryBODY Fitness.

In her personal time, Anna enjoys fitness classes and dancing, listening to music and true crime podcasts, and spending free time at home with her fiancé.

Tomi J. Weber

PUBLIC SERVICE AWARD

Tomi J. Weber is a native of Milton, WV and has been a certified public accountant since 1986. She received her Bachelor of Business Administration in accounting from Marshall University in 1979 and has been working in public accounting ever since. Tomi began her career with the former Callaway, Trainer & Wright and has been with Hess, Stewart & Campbell since its inception in 1985 and later joined as a member. She is in charge of small business services for the firm and also specializes in trust and estate taxation. Tomi just recently completed her 43rd tax season.

Tomi has served as president for the Huntington chapters of WV Society of CPAs, the Greater Huntington Estate Planning Council and American Society of Women Accountants in the past. She also served several years as an active board member including board chair for Dress for Success River Cities. Also previously served as treasurer of the Huntington Scottish Rite Foundation and a board member of Hospice of Huntington Endowment and currently serves on the board of the Brown Dog Yoga Foundation. In her spare time she enjoys teaching yoga and indoor cycling as well as playing tennis & pickleball and spending time with her husband of 41 years, adult children and dog at the beach.





Dr. Amanda K. Thompson-Abbott OUTSTANDING EDUCATOR AWARD

Amanda Thompson-Abbott is an entrepreneur and assistant professor. She received her doctorate degree in business administration from the University of South Florida in December of 2020. Additionally, she is also a partner in her family's accounting business, which focuses on tax and consulting. A proud daughter of Marshall, she was thrilled to join the faculty in 2008. At Marshall, her teaching focus is on taxation and cost accounting. Amanda also supervises the university's Beta Alpha Psi chapter and the Volunteer Income Tax Assistance Program. She enjoys teaching at the college level, where she can mold and shape the next generation of accountants.

Erica L. Boggess OUTSTANDING CPA IN GOVERNMENT

Erica L. Boggess serves as the Executive Director for the West Virginia Housing Development Fund. Boggess joined the West Virginia Housing Development Fund in 1986 serving in various accounting and finance positions and was appointed Deputy Director in January 2005 and served as the Assistant Treasurer to the Board of Directors. On January 1, 2012 she was first appointed as Acting Executive Director by then Governor Tomblin and was appointed Executive Director by Governor Justice in April 2017. During her tenure in accounting and finance, Ms. Boggess was responsible for various aspects of tax-exempt mortgage revenue bonds of over \$4 billion. In her role as Executive Director, she has served as a member of the West Virginia Infrastructure Council, the West Virginia Jobs Investment Trust, the West Virginia Affordable Housing Trust Fund and the West Virginia Interagency Council on Homelessness. Prior to joining the Housing Development Fund, she worked in public accounting. Ms. Boggess graduated Summa Cum Laude from Marshall University and is a Certified Public Accountant.





Edward P. McDonough DISTINGUISHED SERVICE AWARD

Edward P. McDonough is Managing Shareholder of McDonough Eddy Poling & Baylous. He earned a B.S.B.A. in Accounting from West Virginia University in 1973. He is a CPA, CGMA, and a Certified Valuation Analyst. He has led MEPB to become Parkersburg's largest locally-owned accounting firm. Ed is a member of the AICPA, life member, past director and past president of the WVSCPA, and member and past president of the WVSCPA Parkersburg Chapter. His other affiliations and achievements include: past president of the West Virginia Board of Accountancy; lead director for Community Bankshares, Inc. and Community Bank of Parkersburg, immediate past chairman of the Board of Directors of Wood County, WV Economic Development; and past president of the Board of Governors of the Parkersburg Country Club.

WVSCPA ANNOUNCES 2022-2023 LEADERSHIP TEAM

Michael D. Costanzo, CPA, CGMA, has been elected President of the West Virginia Society of Certified Public Accountants for the 2022-2023 year. Costanzo was installed during the Society's 104th Annual Meeting, held at The Greenbrier in June. He becomes the 104th president of the WVSCPA. Costanzo is a partner with Costanzo & Associates, PLLC, in Wheeling, WV.

Joining Costanzo on the Society's Executive Committee are President-Elect Susan A. Barber, CPA, Parkersburg; Secretary Akia C. Rice, CPA, Huntington; Treasurer Mendy A. Aluise, CPA, Huntington; and Immediate Past President Brian D. Wadsworth, CPA, Charleston.

Serving as Directors for the coming year are: Melissa F. Boggs, CPA, Michael T. Bumgarner, CPA, Arron Scott Fleming, CPA, Nancy K. Lankton, CPA, Justin M. Pastorius, CPA, Emily S. Signorelli, CPA, Wallace F. Suttle II, CPA, Jennifer L. Benn, CPA, and Benjamin M. Poling, CPA. Christopher D. Deweese, CPA, also serves on the Board as the Society's current elected member of AICPA council.

SAVE THE DATES

KICK-OFF CLASSIC

SEPTEMBER 16
1:00PM - 5:00PM
\$125 | MEMBERS
\$175 | NON-MEMBERS
4 hrs CPE
This event is virtual

COUNCIL OF ACCOUNTING EDUCATORS' CONFERENCE

OCTOBER 13-15
WVU INSTITUTE OF TECHNOLOGY
BECKLEY, WV
\$150

THIS IS IT!

OCTOBER 26
1:00PM - 4:00PM
FREE | MEMBERS
\$75 | NON-MEMBERS
3 hrs CPE
This event is virtual

SOLE PRACTITIONER & SMALL FIRM ROUNDTABLES

Wheeling | November 4 | 10:30AM-1:00PM

Lewisburg | November 9 | 10:00AM-2:00PM

Parkersburg | November 17 | 9:00AM-12:00PM

Charleston | November 18 | 1:00PM-4:00PM

All Roundtables will be held in-person.

TWO-DAY FEDERAL TAX UPDATE

DECEMBER 1-2
8:00AM - 4:00PM
\$420 | MEMBERS
\$520 | NON-MEMBERS
16 hrs CPE
This event is virtual

registration open at wvscpa.org

WELCOME

NEW MEMBERS

Student Member

Benjamin Vierheller
Interning at MEPB, ac
University of Dayton
Parkersburg, WV

Reinstated Member

Bailey Rhodes
Ferrari & Associates
Morgantown, WV

Professional Affiliate Member

Robert G. Tweel, Attorney
Jackson Kelly PLLC
Charleston, WV

WV BOA SUCCESSFUL EXAM CANDIDATE

Kayla R. Davis
Ernst Young
Dunbar, WV

In Memorium

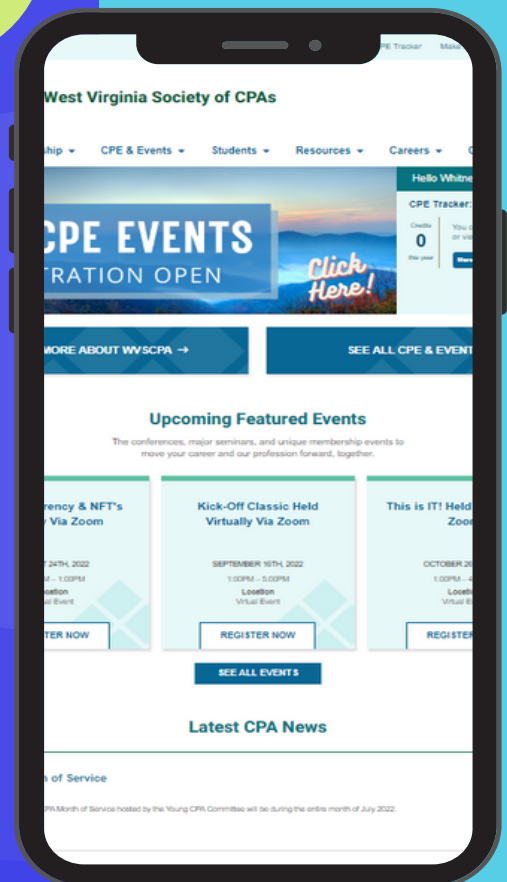
James R. Hamilton
Hurricane, WV
Deceased – January 18, 2022
Member since – 1999

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MEET THE CEO

NAME: Judy Proctor

JOB: CEO, WV Society of CPAs

HOMETOWN: Sissonville, WV

ALMA MATER: University of Charleston

What ways have you been involved in the WVSCPA and how have they benefited you?

I have been a member of the WVSCPA since 1994. I spent the first 16 years of my career in industry and attended a few Society events during this time. But my involvement in the Society completely changed when

I joined Suttle & Stalnaker in January 2000 and started working with Jack Suttle. Jack was the WVSCPA President in 1999-2000 and all S&S accounting staff members were members of the Society and the Charleston Chapter. I went to every Charleston Chapter meeting as well as many Society events and signed up for the Recruiting & Opportunity committee (one of the committees that is now the Recruiting and Career Opportunities committee). I served as the committee chair in 2003-2006. I really enjoyed attending Committee Day each year and having the opportunity to meet so many other accounting professionals from around our state! I loved working at Suttle & Stalnaker but when Pat Moyers decided to retire, I thought that being the CEO of the WVSCPA might be the only job I would like more because I would be able to help even more CPAs and have the opportunity to share my passion for the profession with even more people. My involvement in the Society has allowed me to meet CPAs that I would have never had the opportunity to meet and know as colleagues. And there many of them that I now consider friends.

Tell me something about your hometown.

I live in Sissonville, which is a small community about 10 miles north of Charleston. My parents bought a house there when I was about 18 months old and my sisters and I grew up in the area. My husband Jeff and I bought a house in the area when our oldest son started school and we have lived there for 27 years now. It is outside of the Charleston city limit, but not very far, so it is an easy commute to work.

Where can we find you when you're not at work?

You can find me watching my grandsons, walking my dog, hanging out with my family or at church. I have three grandsons ages 5, almost 3 and 3 months. Grandchildren are definitely the best thing ever!! I have a Cairn terrier who loves to go for walks, so she makes sure I get some exercise! Jeff and I have a pontoon boat, so we like to go out on the Kanawha river on Saturdays during the summer and take the rest of the family along with us. Church is very important to me and being involved in music in the church has been part of my life for as long as I can remember. I am definitely a type A personality and very analytical in nature, as most CPAs are, so music is my creative outlet. I play the piano and sing and enjoy doing both!

What is one thing you can't make it through your day without?

On normal days, I have to have at least one Coke Zero and on very stressful days, I need Mountain Dew Zero. During a busy legislative session I need lots of Mountain Dew Zero!!

Where do you see yourself in 10 years?

I turned 60 in August, so in 10 years I definitely plan to be retired and not sitting at this desk! I hope that I will have good health and be able to enjoy retirement. I am sure that I will be volunteering at our church and doing things to help people because I don't think I can be happy doing nothing. I hope that Jeff and I are able to travel and take vacations more than we have been able to do while working.

What or who motivates you the most?

Being able to help people is probably my biggest motivator. I am a "fixer" who likes to solve problems and make things better. As a CPA and the CEO of the WVSCPA, I can help fellow CPAs by providing opportunities for them to obtain information and training they need to help their clients. I have the opportunity to help students understand why studying accounting and becoming a CPA is a great career choice. And I can help the accounting profession by working to educate legislators on both good and bad legislation that will impact the profession in our state and on a national level.

What's your best piece of advice for a college student thinking about becoming a CPA?

My advice would be to not just think about it but make it your goal to become a CPA. Becoming a CPA has opened so many doors and provided career opportunities for me that I don't believe would have happened without having the credential. I went into industry right out of college so I didn't start sitting for the exam right away. But when I decided to study accounting in college, I had made it a personal goal to become a CPA. So I worked full-time, was married and had two children by the time I passed the exam when I was 31 years old. It took a lot of time, effort and dedication but it was definitely well worth it! Those three letters—C P A—will help you advance in your career regardless of what area of accounting you end up working in. While I waited 8 years to start taking the exam, when I visit college campuses I always tell accounting students to start taking it as soon as you are eligible. It does require time to study for the exam but it is much easier to find that time sooner rather than later, as I can definitely attest to. I guarantee you will be proud to say that you are a CPA and it will definitely help you have more opportunities to advance in your career. I have never once regretted that I spent the time and effort to pass the CPA exam and neither will they.

What made you want to become a CPA?

I was really good in math, so I initially thought I might be a college math professor. Then I took an Accounting class in high school and that was it. I thought that becoming a CPA would be a much better career path. I didn't know any CPAs at the time but I loved the concepts and how debits and credits had to balance, and I was hooked!

MEMBERSHIP REMINDERS

JOIN FIND-A-CPA

This service is designed to match each search request with one or more of our member CPA firms in the location that is selected. This is a FREE program for members to join and will give you the opportunity to be seen by the public. Want to join? It's easy! Visit the Membership tab of our website, then click "Join Find-a-CPA Firm" to add your information to the database.

AWARD NOMINATIONS

Did you know you can nominate someone for a WVSCPA Award any time during the year? WVSCPA Award nominations are open for the 2022-2023 awards season! Visit wvscpa.org/awards for a detailed description and criteria for each award, along with nomination guidelines. ALL nominations are due **December 15, 2022** for consideration. You can also find a nomination form on page 23 of this newsletter.


MEMBERSHIP DUES

Your membership in the WVSCPA renews annually. Dues notices were sent out via email in March and payment was due with no late fee by **May 31**. If for any reason you decide to not renew your membership, please contact the Society office via email or telephone and let us know that you wish to resign as a member. We understand that our members' circumstances change, such as moving to another state, retirement, or a change in employer. 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 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.

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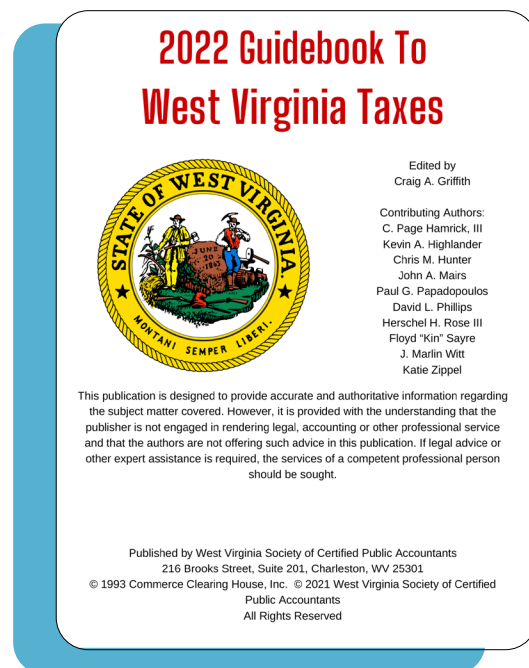
A THANK YOU FOR THE GUIDEBOOK

The Guidebook to West Virginia Taxes is designed as a quick reference document describing the general provisions of the respective tax laws, regulations and administrative practice, useful to tax practitioners, businesspeople and others who prepare or file West Virginia state and local returns or who are required to deal with West Virginia state and local taxes.

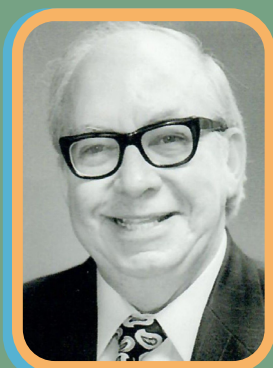
The WVSCPA would like to recognize and thank the editors throughout the years. The Guidebook all started with an idea from Victor Grigoraci. Victor was using other state guidebooks while he was in fulltime public practice. Since there was none in W.Va. he approached Clift Lantz, now deceased, who was executive director/president of the West Virginia Research League. Clift suggested Harry Henshaw, now deceased, as the editor. Harry and Victor recruited the initial chapter authors (Victor being one of them). Harry was successful in recruiting Commerce Clearing House (CCH) as the publisher. CCH published the Guidebook for a number of years beginning in 1989. CCH did not sell enough copies to make a profit and thus stopped publishing with the 1993 issue.

Without a guidebook for 17 years, Victor recruited Dale W. Steager, Esq. with Spilman Thomas & Battle as the new editor. Thus, with the great assistance of Jim Sturgeon, they were able to publish the 2010 Guidebook online through the WVSCPA website. Jim also maintained a secondary website of WV tax materials, free of charge.

To our editors, we sincerely thank you for your hard work and contributions to *The Guidebook to West Virginia Taxes*: Harry Henshaw, Dale Steager, and Craig Griffith. We would not have today's Guidebook without them. Also a "thank you" to Victor, and the late Jim Sturgeon for your original ideas and efforts toward this publication.



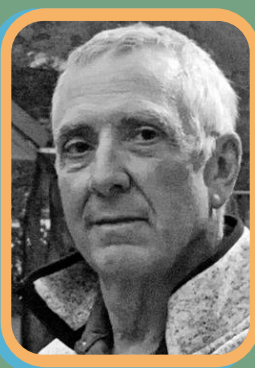
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VICTOR GRIGORACI



HARRY HENSHAW III



JIM STURGEON



DALE STEAGER



CRAIG GRIFFITH

This brief history of the Guidebook was adapted from an email written by Victor Grigoraci.

VICTOR GRIGORACI

Victor Grigoraci is a CPA in Charleston, WV, and currently serves as Charleston City Treasurer. He earned his B.A. in business administration/accounting from Concord University in Athens, WV. Upon graduation, he worked as an Internal Revenue Agent for the United States Treasury Department. His public career included serving as a partner in several major international and local accounting firms. Grigoraci is a lifetime member and past council member of the AICPA; a lifetime member and past president of the WVSCPA; past president of the West Virginia Tax Institute; co-founder and past chair of the Charleston Area Tax Group; and past board member with the West Virginia Parkways Authority. An active member and past president of the Rotary Club of Charleston, Victor has received numerous awards for his professional and community activities, including an honorary Doctorate of Humanities degree from Concord University.

HARRY P. HENSHAW III

Harry was a Huntington, WV native and an alumni of Washington and Lee University, WVU School of Law, and Washington University of St. Louis Law School. Harry was associated with Bowles Rice LLP and practiced law until he passed away on November 4, 2019.

JAMES M. STURGEON, JR.

Having earned his undergraduate degree in Physical Sciences from Johns Hopkins and his law degree from Washington & Lee, Jim spent his career as an attorney and CPA who loved his work. He was active in the Charleston business community and at various points served as the Chairman of the Chamber of Commerce, founder of the Charleston Area Alliance, and president of the West Virginia Board of Accountancy. Jim served on the WVSCPA Board of Directors from 2011-2014. He taught classes and seminars on topics ranging from accounting to corporate or tax law. Jim passed away March 24, 2020.

DALE W. STEAGER

Dale began his career with the WV State Tax Department in 1971 and later served as General Counsel for the West Virginia Department of Revenue, a position he held until October 2005, when he joined a Charleston-based regional law firm practicing in the areas of state and local tax. He was appointed as Tax Commissioner by Gov. Jim Justice in January 2017. He then retired January 2021. Steager graduated from West Virginia University in 1968 and from the West Virginia University College of Law in 1971. He has written for several tax publications of the American Bar Association and the WVSCPA, including the Guidebook. Dale was a Professional Affiliate Member of the Society for 10 years.

CRAIG A. GRIFFITH

As an experienced and respected tax attorney with Frost Brown Todd, LLC, Craig focuses his practice on developing strategies to maximize profit through tax planning and guidance on available federal, state, and local tax incentives. Craig is a graduate of WVU College of Law, J.D., and WVU College of Business & Economics, B.S.B.A., Accounting. Craig is a Professional Affiliate Member of the Society.

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Using 3D formulas in Excel

BY: BY KELLY L. WILLIAMS. CPA. PH.D.
JOURNAL OF ACCOUNTANCY



I have an Excel workbook that contains many tabs. We have a "Total" tab, but the formulas to sum all of those tabs gets very complicated. Plus, new worksheets get added and the formulas have to be updated. Could you suggest the best way to handle a workbook like this?



Assuming the cells you are totaling are in the same place on each tab, there is a much easier way to manage these types of files than summing each individual spreadsheet tab. We often have Excel workbooks where we separate out categories of similar data into separate tabs. However, using formulas on cells in every tab can get very cumbersome. And if you add a new tab, the formula(s) on the combined tab must be manually updated each time. Instead, it is much more efficient to use 3D formulas. You can download an Excel workbook and access an accompanying video with the online version of this article at journalofaccountancy.com.

Note that the content that follows is based on Microsoft Excel 365 for PCs. Other versions of Excel may work differently.

Let's look at an example. In the screenshot below (image A), I have an Excel workbook that contains daily sales data for each of my products on different tabs. I would like to sum up the daily sales amounts for products A, B, C, and E on the Total Product Sales tab.

A

	A	B	C	D	E	F	G	H	I
1	Product	Date	Total Sales						
2	A	1/2/2022	\$ 4,405						
3	A	1/3/2022	\$ 4,019						
4	A	1/4/2022	\$ 2,942						
5	A	1/5/2022	\$ 703						
6	A	1/6/2022	\$ 3,492						
7	A	1/7/2022	\$ 2,738						
8	A	1/8/2022	\$ 4,397						
9	A	1/9/2022	\$ 2,080						
10	A	1/10/2022	\$ 2,343						
11	A	1/11/2022	\$ 3,264						
12	A	1/12/2022	\$ 4,626						
13	A	1/13/2022	\$ 4,750						
14	A	1/14/2022	\$ 1,703						
15	A	1/15/2022	\$ 2,205						
16	A	1/16/2022	\$ 4,625						
17	A	1/17/2022	\$ 1,832						
18	A	1/18/2022	\$ 2,641						
19	A	1/19/2022	\$ 2,871						
20	A	1/20/2022	\$ 913						
21	A	1/21/2022	\$ 2,666						
22	A	1/22/2022	\$ 1,328						
23	A	1/23/2022	\$ 4,716						
24	A	1/24/2022	\$ 4,986						
25	A	1/25/2022	\$ 2,766						
26	A	1/26/2022	\$ 2,876						
27	A	1/27/2022	\$ 3,726						
28									
29									

Product A Product B Product C Product E Total Product Sales Product D

Most users would use the following formula to complete this task for the Jan. 2, 2022, sales in cell B2 of the Total Product Sales tab:

= 'Product A'!C2+'Product B'!C2+'Product C'!C2+'Product E'!C2

See below (image B).

This isn't too daunting unless you have many tabs. And you also have to update the formula. Let's do this same task using a 3D formula. Again, select cell B2 of the Total Product Sales tab. Type =sum(to start the sum formula.

B

	A	B	C	D	E	F	G	H	I
1	Date	Total Sales							
2	1/2/2022	\$ 12,757							

Product A Product B Product C Product E Total Product Sales Product D

Select cell C2 on the Product A tab, hold down Shift, and click the Product E tab (do not click a cell, just the tab). Close the parentheses and click Enter to finish the formula. See below (image C).

C

B2		=SUM('Product A:Product E'!C2)	
	A	B	C
1	Date	Total Sales	
2	1/2/2022	\$ 12,757	

You get the same sum as the way we did it originally. So, what are the advantages of using the 3D formula? You only use those few steps whether you have four tabs or 40 tabs.

The original way includes selecting all tabs individually. So, if you have many tabs, linking them can be cumbersome. Also, if you add a new tab between your start tab and end tab, your 3D formulas will include the information from the new tab(s). The original way would not include that new information, and you would have to manually edit the formulas on the total tab every time a new tab was added. Let's see how that works.

For comparison purposes, I have shown both the 3D formula (B2) and the original formula (image D). Both show the same daily total sales.

D

	A	B	C	D	E
1	Date	Total Sales		Total Sales (Old Way)	
2	1/2/2022	\$ 12,757		\$ 12,757	
3	1/3/2022	\$ 6,256		\$ 6,256	
4	1/4/2022	\$ 9,259		\$ 9,259	

Now I am going to add the Product D tab in between the Product C and Product E tabs. See the screenshot below (image E) for the changes to the Total Product Sales tab.

E

	A	B	C	D	E
1	Date	Total Sales		Total Sales (Old Way)	
2	1/2/2022	\$ 14,445		\$ 12,757	
3	1/3/2022	\$ 8,905		\$ 6,256	
4	1/4/2022	\$ 13,941		\$ 9,259	

The 3D formula (B2) reflects the new information for product D, but the formula in D2 does not. The formula in D2 would need to be manually updated each time a new tab was added. Note that the new tabs have to appear between the start tab and end tab for them to automatically be updated in the 3D formula(s).



2023 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, 2022**.

Outstanding CPA in Business & Industry

- Member in good standing of the WVSCPA
- Actively employed in business and industry or retired
- 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
- 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.**

Last Day to Submit Form is Dec. 15, 2022

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 this form. 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 Kelly Shafer at kshafer@suttcpas.com or Sonya Butcher sonya.butcher.cpa@gmail.com.

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TOP FIRMS DIGGING DEEPER TO RETAIN EMPLOYEES

BY: HANNAH PITSTICK, AICPA

Amid the phenomenon dubbed the Great Resignation or the Great Reshuffling, many accounting firms are putting more money on the table to retain employees.

On top of flexible work hours, remote working, and opportunities for career progression, which firms have used as retention strategies in past months, they are now beginning to raise starting salaries and add benefits.

Throughout 2021, millions of people across the country put in their notice, with a record 10.9 million job openings by the end of July 2021. For the financial activities sector more specifically, unemployment rates dropped, while job openings spiked, creating a historic employee-driven market.

"People today have rethought their priorities, purpose, and what fulfills them, and as companies look to stand out and recruit and retain top talent, they need to support their people holistically, to care for them both personally and professionally," said Ginnie Carlier, CPA, EY Americas Vice Chair of Talent.

UPPING RETENTION STRATEGIES

Accounting firms have begun to dig deeper to ensure that they provide staff with a fulfilling place to work. Here are three strategies top firms are using to retain employees:

RAISE STARTING SALARIES

Before you start thinking about what perks you can woo your employees with, make sure you're offering competitive compensation and benefits.

"You have to pay people fairly, so that's not even a strategic decision," said Jim Proppe, CPA, managing partner at Plante Moran, based in Southfield, Mich. "Yes, salaries are increasing, which I actually think is good for us, because it's going to attract more people into the profession. Salaries really hadn't moved much at the entry level on the assurance and tax side for a number of years, so this will be good in the long run."

According to the Finance & Accounting 2022 Salary Guide from Robert Half, more than half of employers (55%) are increasing starting salaries, which barely budged over the past several years, and 44% are providing signing bonuses.

The largest four accounting firms, along with some midsize and small firms, have doled out multiple wage increases since 2020 to

keep pace with inflation and attract talent. For example, EY has incrementally invested \$2 billion in total rewards for employees since the start of 2020, including compensation, bonus programs, and well-being benefits, according to Carlier.

If you haven't already, take some time to evaluate current staff salaries and benefits to make sure they're in line with competitors and rising with inflation rates.

"Money is oftentimes not a motivator, but it sure can be a demotivator, so you have to be at the right level," said Victor Ramsauer, CPA, the CEO, shareholder, and president of LevitzZacks Certified Public Accountants, based in San Diego.

In addition to offering competitive salaries and benefits, Proppe said Plante Moran makes sure employees reap the benefits of the firm's success. When the firm does well, they pass those profits on to the staff.

"We call it our 'Wheel of Progress,'" he said. "We go out and do good work for good clients, they pay us good fees, which allows us to pay good wages to our staff, which then allows us to hire more talented people, which allows us to go out and get more clients."

Firms should raise salaries and expand benefits where possible, although this might be more of a challenge for those in lower-cost parts of the country.

"A partner at a large accounting firm based in the Midwest told me how he's losing staff to other firms," said Susan Stutzel, CPA, leadership coach, PartnersCoach, based in Tipton, Iowa. "His people aren't moving away, but they're starting to work for firms on the coasts who are offering staff significantly higher wages and the option to work fully remote."

Stutzel added that while money often talks, she believes salary is just one of many motivating factors, and firms also need to offer employees autonomy, flexibility, social connection, purpose, and a sense of mastery over work.

"If firms feed into those key motivational drivers, I think they'll find people will stay," she said.

INVEST IN EMPLOYEE WELL-BEING

In addition to the standard benefits package, top firms are investing in employee wellness by offering perks such as no-cost counseling and mental health coaching, additional child care support, fitness and wellness funds, and team parties and retreats.

Of course, firms can provide all the wellness resources in the world, but employees won't take advantage unless leaders demonstrate that they can and should.

"We encourage our leaders to demonstrate well-being with their actions, by doing more than just encouraging their teams to consider their personal well-being," Carlier said. "This means showing their people that it is OK to sign off at a certain time, take an hour away in the middle of the day for a walk, or give back to our communities by participating in one of our many corporate responsibility programs."

At Plante Moran, firm leaders asked employees what they needed most during the pandemic and then rolled out "Work From Home Remedies," which provided additional support for child care, money for home office setups, reduced work hours when necessary, and recharge days for employees to step away from the virtual world.

In addition to personal wellness, another key aspect of employee well-being is the social connection that work can provide.

LevitZacks has established a fun committee that plans and funds regular team lunches, parties, and unexpected surprises, like pumpkins sent out to every employee for a company carving contest around Halloween. And now that some of their employees are based in other states, they have flown everyone out to San Diego for team parties so employees can meet and bond in person.

"The fun committee is not just for fun, because we know mental health is an issue," said Sue Watson, LevitZacks's executive vice president/COO. "Doing a lunch once a week where they shoot the breeze and talk about whatever they feel like talking about makes it so they don't feel like they're on an island."

AUTOMATE TO INCREASE HIGHER-LEVEL WORK

Automation has the potential to free up employee time and allow employees to do more purposeful work. Many firms are implementing tools to take care of simple, repetitive tasks and increasing the amount of time employees spend with clients.

"Engaging with the client and talking to them about their business helps bring it to life for them," Proppe said.

Tasks related to data entry, invoicing, pulling bank statements, cash collections, and tax returns are all good places to start experimenting with automation, according to Proppe. He added that if your firm is undergoing a digital transformation and implementing new software, make sure employees are properly trained to use the technology.

Once implementation is complete, consider using any excess time to entrench employees into the firm and help them improve their "human skills," such as consulting, insight generation, and client relations.

At LevitZacks, Ramsauer said they make a point of bringing new employees along to client meetings so they can observe and learn from more experienced team members.

"Just because someone is a staff or in-charge doesn't preclude them from being able to connect with a client," he said. "That's the only way people are going to learn to get comfortable dealing with individuals and fielding questions on the go."

In addition to automation, firms are increasingly outsourcing entry-level tasks and bringing in candidates with varied educational backgrounds.

For example, as EY continues to centralize repeatable and lower-risk activities within the audit, Carlier said they are thinking differently about the skills and degrees required and have been hiring associates with two-year degrees to accomplish some of that work.

"By matching the skill sets to the tasks performed, we're enabling our staff auditors to focus their time in areas that allow them to apply their higher-level analytic skills and accounting knowledge, while delivering improved career experiences all around," she said.



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Lewis College of
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**Amanda
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**for receiving the
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***We congratulate Amanda
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talent, dedication, and care
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Huntington Federal Savings Bank applauds Anna Neil on her recognition by the WVSCPA as the West Virginia 2022 Outstanding CPA in Business and Industry. Having held positions in the public accounting, government, and industry sectors, while also maintaining high involvement and commitment to a variety of professional associations, Anna was an exceptional choice. We appreciate the incredible value that Anna brings to our organization as its Assistant Vice President of Accounting and are thrilled to see her receive such well-deserved recognition from the WVSCPA.



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