



THE WEST VIRGINIA CPA

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you and yours

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Healthy New Year!*





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West Virginia Society of CPAs

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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.

The West Virginia Society of CPAs Supports Comment Letter Calling for an Extension & Expansion in Beneficial Ownership Reporting Requirements

The WVSCPA has joined the AICPA and dozens of other state CPA societies to ask the Financial Crimes Enforcement Network (FinCEN) to extend and expand the deadline for beneficial ownership information (BOI) reporting requirements, specifically for Reporting Companies Created or Registered in 2024.

Effective January 1, 2024, existing companies, companies created or registered before January 1, 2024, will have one year, through January 1, 2025, to file their initial BOI reports. New companies, companies created or registered on or after January 1, 2024, will have 30 days to file their initial BOI reports. If there are inaccuracies in the initial BOI report filed or companies have a change in information, such as change in residential address or percentage of ownership, they will have 30 days to report changes or correct the inaccuracies.

The BOI reporting requirement is an anti-money laundering initiative enacted through the Corporate Transparency Act (CTA) in 2021, which mandates that BOI information is reported to (FinCEN).

In a comment letter, sent October 30, 2023, the profession specifically recommends that FinCEN extend the deadline from the proposed 90 days to one year and expand the applicability of the deadline to include not only new entities created in 2024 but ALL entities created thereafter, as well as entities making updates or corrections to their original filings.

Lack of awareness is highlighted in the letter, citing that most businesses are not familiar with the new BOI regulation, despite the campaigns put in place to inform them. The time and financial burdens on small businesses were also mentioned as a potential result of not instituting the recommended changes. The comment letter also hopes to avoid the steep taxpayer penalties that could accompany unawareness of the new reporting requirements.

The WVSCPA has joined the AICPA and other state societies to also call for improving BOI reporting requirements. We believe that extending and expanding these reporting requirements will have a beneficial impact on taxpayers, small businesses and our members, who are serving as their trusted advisers.



ACCOUNTING & AUDITING *Update*

By: Kristin Moody
Chair of the A&A Committee

Committee Objectives

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

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

Accounting Standards Update (ASU) No. 2023-04: Liabilities (Topic 405): Amendments to SEC Paragraphs Pursuant to SEC Staff Accounting Bulletin No. 121

The FASB has issued Accounting Standards Update (ASU) No. 2023-04, *Liabilities (Topic 405): Amendments to SEC Paragraphs Pursuant to SEC Staff Accounting Bulletin No. 121*, to align SEC paragraphs in the FASB Codification with changes made in Staff Accounting Bulletin (SAB) No. 121.


By way of background, on March 31, 2022, SEC Staff in the Office of the Chief Accountant and the Division of Corporation Finance issued SAB No. 121 in an effort to update portions of the interpretive guidance included in the SAB Series so that it aligns with Table of Contents FASB ASC Topic 405, *Liabilities*. This ASU amends various SEC paragraphs in the Codification pursuant to the issuance of SAB No. 121. ASU No. 2023-04 is effective immediately. *Summary by Ericka Vance.*

Accounting Standards Update (ASU) No. 2023-05: Business Combinations—Joint Venture Formations (Subtopic 805-60): Recognition and Initial Measurement

The FASB has issued Accounting Standards Update (ASU) No. 2023-05, *Business Combinations—Joint Venture Formations (Subtopic 805-60): Recognition and Initial Measurement*, to (1) provide investors and other allocators of capital with more decision-useful information in a joint venture's separate financial statements and (2) reduce diversity in practice in this area of financial reporting.

The FASB decided to require that a joint venture apply a new basis of accounting upon formation. By doing so, a joint venture, upon formation, will recognize and initially measure its assets and liabilities at fair value (with exceptions to fair value measurement that are consistent with the business combinations guidance). The amendments in this ASU affect the accounting for contributions received upon formation by entities that meet the definition of a joint venture or a corporate joint venture, as defined in the Master Glossary of the Codification. Notably, the amendments do not amend the definition of a joint venture (or a corporate joint venture), the accounting by an equity method investor for its investment in a joint venture, or the accounting by a joint venture for contributions received after its formation.

The amendments in this ASU are effective prospectively for all joint ventures with a formation date on or after January 1, 2025, with early adoption permitted. Additionally, a joint venture formed before January 1, 2025 may elect to apply the amendments retrospectively if it has sufficient information. *Summary provided by Beth Farley, CPA.*



Accounting Standards Update (ASU) No. 2023-06: Disclosure Improvements: Codification Amendments in Response to the SEC's Disclosure Update and Simplification Initiative

The purpose of this update is to incorporate certain disclosure and presentation requirements from the U.S. SEC Release No. 33-10532 Disclosure Update and Simplification (issued August 17, 2018) into a variety of Topics in the FASB Codification. The amendments represent clarifications to or technical corrections of the current requirements. They will allow users to more easily compare entities subject to the SEC's existing disclosures with those that were not previously subject to the SEC's requirements.

The update gives detail to the amendments of 12 Topics:

- 230 -10 Statement of Cash Flows – Overall
- 250 -10 Accounting Changes and Error Corrections – Overall
- 260 -10 Earnings Per Share – Overall
- 270 -10 Interim Reporting – Overall
- 440 -10 Commitments – Overall
- 470 -10 Debt – Overall
- 505 -10 Equity – Overall
- 815 -10 Derivatives and Hedging – Overall
- 860-30 Transfers and Servicing – Secured Borrowing and Collateral
- 932-235 Extractive Activities – Oil and Gas – Noted to Financial Statements
- 946-20 Financial Services – Investment Companies – Investment Company Activities
- 974-10 Real Estate – Real Estate Investment Trusts - Overall

For entities subject to the SEC's existing disclosure requirements or entities required to file or furnish financial statements with or to the SEC, the effective date for each amendment will be the date on which the SEC removes the related disclosure from Regulation S-X or Regulation S-K. For all other entities, the amendments will be effective two years later. Summary provided by Sean Woody, CPA.

CONCEPT STATEMENTS

FASB Statement of Financial Accounting Concepts No. 8, Conceptual Framework for Financial Reporting: Chapter 5, Recognition and Derecognition

Released on August 30th, 2023, Chapter 5 of the Conceptual Framework for Financial Reporting deals with recognition and derecognition. This recently published section defines criteria for recognition and derecognition, offering guidance on the timing for the inclusion or removal of items from financial statements. This chapter adds to the already established concepts that create the framework used by the FASB in developing standards for financial accounting and reporting.

Chapter 5 provides three criteria an item should meet to be recognized in a financial statement:

1. **Definitions** - The item meets the definition of an element of financial statements.
2. **Measurability** - The item is measurable and has a relevant measurement attribute.
3. **Faithful Representation** - The item can be depicted and measured with faithful representation.

Chapter 5 also introduces the concept of derecognition. This concepts states that when an item no longer meets any one of the criteria above it should be removed from the financial statements.

As a reminder, a Statement of Financial Accounting Concepts is meant to guide the FASB in its development of accounting principles but does not establish generally accepted accounting standards. *Summary provided by Tony Withrow, CPA.*

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB)

Exposure Draft (ED) No. 39: Disclosure and Classification of Certain Capital Assets

The GASB has issued Exposure Draft No. 39: Disclosure and Classification of Certain Capital Assets. The objective of this proposed Statement is to provide users of governmental financial statements with essential information about certain types of capital assets in a disaggregated format. This statement establishes requirements for certain types of capital assets to be disclosed separately for purposes of note disclosures. It also establishes requirements for capital assets to be classified as held for sale. The requirements of this Statement apply to the financial statements of all state and local governments.

The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. The deadline for submitting written comments on this exposure draft is January 5, 2024. *Summary provided by Rick Montgomery CPA, CGMA.*

AICPA

Exposure Draft: Proposed Statement on Standards for Attestation Engagements (SSAE): Amendments to the Attestation Standards for Consistency With the Issuance of AICPA Standards on Quality Management

The proposed SSAE in this Exposure Draft would amend SSAEs No. 18, No. 19, No. 21, and No. 22 in order to better align with upcoming changes to quality management standards issued by the Auditing Standards Board and the Accounting and Review Services Committee.

If issued as final, the proposed SSAE would become effective for engagements performed in accordance with SSAEs beginning on or after December 15, 2025. Comments are requested by December 1, 2023. *Summary provided by Sarah Crouse, CPA.*

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IMPORTANT INFORMATION SHARED DURING THIS IS IT! OCTOBER 31

In case you missed it, This Is IT was held on October 31st. This Is IT is a virtual technology event hosted by Netranom. This was Netranom's fourth year as the exclusive host. This year, the focus of all three sessions was cybersecurity.

Netranom invited Craig Krenzle of Arthur Krenzle Lett Insurance Group to join them for a session on Cyber Liability Insurance. Netranom first discussed the current cybersecurity landscape and how the ropes are tightening more and more on compliance standards required to receive cyber liability insurance coverage. Krenzle discussed what cyber liability insurance is and why it is needed in today's world.

Cyber liability insurance provides protection against damages to your business in the event of network security failure, which can include: a data breach, malware infection, cyber extortion demand, ransomware, business email compromise and social engineering. Coverage can include investigative forensics, ransomware negotiation and payment, public relations assistance, and more.

Three areas of your own business insurance coverage you should review to determine your current level of cyber risk mitigation are prevention, risk management and response plan. These three steps are imperative to ensure that you are following best practices when it comes to cybersecurity.

The next session was all about cybersecurity nomenclature. If you've been faced with an insurance or compliance audit recently, you've probably encountered many terms or acronyms you've never heard of before such as SOC, SIEM, MFA, etc. These can sound a whole lot like alphabet soup if you aren't familiar.

Netranom broke down many of the common cybersecurity words and phrases used today to help members better understand what they mean and what to be aware of. One of the most frequently used is Multi-Factor

Authentication (MFA). MFA is used to verify the identity of the user by using two or more distinct instances of the three factors of authentication: something you know, something you have, something you are.

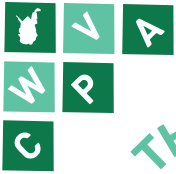
In the final session Netranom discussed end-user cyber awareness and the many do's and don'ts in today's business world as it relates to cybersecurity. It is no longer just the IT firm/staff that has to combat the threats, the knowledge and practices of the end users matter now more than ever. Threat actors and attacks are becoming more sophisticated, which makes it easier for the end users to fall victim to attacks such as email scams and phishing. Netranom introduced the idea of security awareness training to try and reduce the risk of attacks and to further educate you and your staff to keep your network safe.

Phishing is a term many of you may be familiar with. No, we're not talking about bass fishing or fly fishing, though the concept is sort of similar. Phishing is a social engineering attack in which a bad threat actor is trying to collect user information like passwords, credit card information, Social Security number, etc. to gain access to important data.

A commonly used phishing attempt is an email with a package tracking link. When you first receive the email, you'll think "I don't remember ordering from here.", but many users will click the link to see what the package in question is. Once you click the link, you'll be asked to enter your account information for the company it claims to be shipping from. Once you enter that information, it will show a fake tracking number for a fake package you never ordered. It is at this moment that you'll realize it was a scam, but it's too late because they already have your account information. This is where security awareness training comes in.

Security awareness training is a way to proactively prevent scams from happening to you and to your employees and to reduce the risk of compromise on your network. Even your smartest employees may not be aware of today's cyber security threats. Security awareness training programs have varying degrees of course material to make it applicable to every position from the custodian to the CEO.

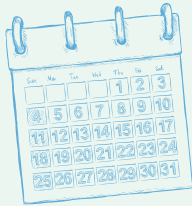
As you can tell, the cybersecurity landscape is ever-changing. Having measures in place to prevent and remediate cyber-attacks are necessary to daily business operations. If you have any questions regarding your business' cybersecurity infrastructure, you may reach out to Netranom at 304-562-4700 or sedwards@netranom.com. Netranom is offering a FREE business network assessment if you attended This Is IT. If you are interested in learning more about cyber liability insurance coverage, you may contact Craig Krenzle at 800-381-0109 or ckrenzle@aklinsurance.com.



AROUND THE SOCIETY



WVSCPA member Robin Eckhart participated in Career Day on October 24th at the WVU Medicine/ Summersville Regional Medical Center. Robin is the Vice President of Finance at SRMC and at WVU Medicine/Braxton County Memorial Hospital.



MARK YOUR Calendars

2023 _____

LEGISLATIVE UPDATE
VIRTUAL

DECEMBER 13, 2023

Registration Closes December 6

2024 _____

INTRODUCTION TO
CRYPTO CURRENCY &
TAX PLANNING
VIRTUAL

JANUARY 11, 2024

12:00 noon to 1:00 pm (1 hour CPE)
Registration Closes January 4

COMMITTEE DAY
IN PERSON

FRIDAY, MAY 3, 2024

Charleston Town Center Marriott

106TH ANNUAL MEETING
IN PERSON

JUNE 19 - 22, 2024

The Greenbrier Resort

Thank You

2023 RECRUITING FAIR EMPLOYER PARTICIPANTS

Baker Tilly US, LLP

Brown Edwards & Company, AC

Children's Home Society

Costanzo, Woomer Nistendirk, PLLC

Ernst & Young, LLP

FORVIS

Gray, Griffith & Mays, AC

Greylock Energy

Herman & Cormany, CPAs

David L. Howell, CPAs

Perry & Associates, CPAs AC

Simms & Company, PLLC

Suttle & Stalnaker, PLLC

WV Dept. of Health
& Human Resources

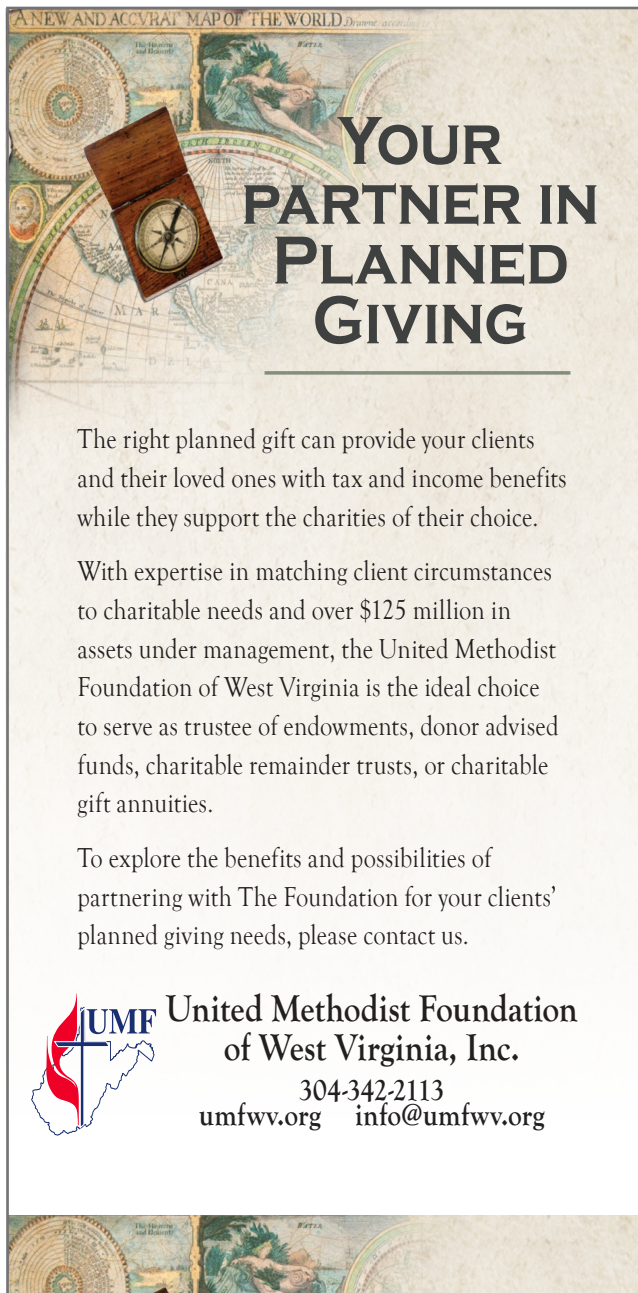
WV Dept. of Transportation
– Auditing Division

WV Offices of the
Insurance Commission

WV Public Service Commission

WV State Auditor's Office
– Chief Inspector Division

This event had been virtual since 2020 but employers requested to be back in person for 2023. We had 18 employer participants and 18 student member participants representing 7 colleges and universities from across the state.




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WV BOA SUCCESSFUL EXAM CANDIDATES AUGUST - NOVEMBER 2023

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FORVIS | Morgantown, WV

Tomas Gunnar Brewer
Gray Griffith Mays, AC | Charleston, WV

Kira Quinn Ling Burwell
Vienna, WV

Nicholas Scott Chapman
Kearneysville, WV

Brice Alan Lucas
Wheeling, WV

Emma Jean Pyle
Somerset, PA

Alyssa Nicole Quinlan
Baker Tilly US, LLP | St. Albans, WV

Sushmita Thapa
Brown Edwards & Company | South Charleston, WV

Edward W. Thompson
Brown Edwards & Company | Eleanor, WV


Nathaniel Webb
Ona, WV

William Anthony Withrow
Suttle & Stalnaker, PLLC | Nitro, WV


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Charleston, WV

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Charleston, WV

Olivia Lewis

Baker Tilly US, LLP
Charleston, WV

Jamie Chambers

WV BTI
Ashford, WV

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North Tazwell, VA

Julianne R. Rush

Bethany College
Avella, PA

Hannah M. Deck

Concord University
Blacksburg, VA

Bristol Thompson

Concord University
Bluefield, WV

Emily Browning

Concord University
Bluefield, WV

Brayden Cline

Concord University
Princeton, WV

Hayden Morgan

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Princeton, WV

Casey Weikle

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Princeton, WV

Victoria Parks

Concord University
Lewisburg, WV

Kathleen Howard

Concord University
Madison, WV

Tyler Meade

Concord University
Martinsburg, WV

Amber M. Williams

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Connor Cormack

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Rachael Koller

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Lenora, WV

Dylan Browning

Concord University
Summersville, WV

William Akers

New River CTC
Bluefield, WV

Vanna East

New River CTC
Princeton, WV

Adam East

New River CTC
Princeton, WV

Christina Wilkinson

New River CTC
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Cedar Grove, WV

Jonathan Garlow

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Poca, WV

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Devin Stacy

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Huntington, WV

Audrey Smith

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Grace Underwood

University of Charleston
Mammoth, WV

Andrew Nemeth

University of Charleston
St. Albans, WV

Chanel Nguyen

University of Charleston
Charleston, WV

Aleisha Coolen

University of Charleston
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Tomas Muller

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Charleston, WV

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University of Charleston
Harts, WV

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University of Charleston
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University of Charleston
Kokomo, IN

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Parkersburg, WV

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Shinnston, WV

Priscella Weese

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Little Hocking, OH

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WV State University
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WV State University
Charleston, WV

Travis Boothe

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Dellslow, WV

Maximo Romagnoli

WVU Institute of Technology
Beckley, WV

Bryce Tawes

WVU Institute of Technology
Summersville, WV

Lucas Wright

WV Wesleyan College
Philippi, WV



Outstanding Accounting Student Award

APPLY BY MARCH 15, 2024

Each year the Recruiting and Career Opportunities Committee of the WV Society of CPAs recognizes students majoring in accounting from colleges and universities all across the state of West Virginia. Information regarding these awards is sent to current student members of the society as well as Faculty to advise that they are eligible to participate and apply for these awards. You **MUST** be a Student Member of the Society and be attending a college or university in the state of West Virginia. If you are not currently a Student Member, you may now apply for membership via our online application, under the Membership tab from the home page.

For more award criteria and application process, visit wvscpa.org/students.

AWARD Nominations Open

ATTENTION!

**DEADLINE TO NOMINATE
DECEMBER 31, 2023**



To nominate a member who fits the criteria for one of our awards, please complete the form on the next page. Nomination information should include the form, a letter of recommendation telling how the candidate meets the criteria, supporting documents, if applicable, and a resume.

Email all nomination information to Sonya Butcher at sonya.butcher.cpa@gmail.com or Kaitlin Tornes at ktornes@suttlecpas.com.

Contact Us to Update Info

We want you to have the most current Society information as possible, so we suggest that you review and update your profile information when you pay your membership dues each year. You should also contact us at any time during the year, if you experience any of the following changes:

- Name change due to marriage or divorce
- Change in membership status (i.e. you go from student to associate member or you obtain your CPA license and go from associate member to regular member)
- Contact information changes (i.e. your phone number, address, or work or personal email address)
- Change in employer, position or both



NOTE: Membership dues will be emailed to members the week of March 18, 2024.



2024 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 31, 2023**.

Outstanding CPA in Business & Industry

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

Outstanding CPA in Government

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

Public Service

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

Kathy Eddy Young CPA of The Year

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

Outstanding Accounting Educator

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

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



Last Day to Submit Form is December ~~15~~ 2023
31

Nominee Information

Name of Award: _____

Name of Nominee: _____

Firm or Company of Nominee: _____

Nominator Information

Name: _____ WVSCPA Member #: _____

Address: _____

Email: _____ Contact Number: _____

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

Email all nomination information to Sonya Butcher at sonya.butcher.cpa@gmail.com or Kaitlin Tornes at ktornes@suttlecpcas.com



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