

JUNE 2023 | VOLUME 71, ISSUE 2



THE WEST VIRGINIA CPA



HELLO *Sunshine*

A&A UPDATE

OAS & AEF WINNERS

RECRUITING & CAREER OPPORTUNITIES



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

PRESIDENTIAL FAREWELL

It has been an honor serving as the President of the West Virginia Society of Certified Public Accountants. This year seemed to move at a quick pace as I enjoyed traveling the State and speaking with many colleagues and students. My goals this year were to educate our members as to the benefits provided by the West Virginia Society and its staff and discuss with our future leaders of the profession the importance of seeking licensure within the profession and the impact of the CPA designation.

Accounting is the 'language' of business, and the CPA designation is the 'rubber stamp' that says you can speak it fluently. But currently, there are issues with the CPA Pipeline. Nationally, there are many CPAs retiring and fewer candidates to replace them. The CPA Evolution is set to be implemented in January 2024 as one of the efforts to cast a wider net to attract more candidates to sit for the CPA exam with the infusion of a focus on technology. In recent years, more non-accounting majors have been hired by CPA firms, and it is believed that part of the pipeline issues can benefit from the adaptation of the CPA exam.

Our profession, specifically in public practice, is changing. Our clients desire more advisory services, and they will be looking to us less for the answer, and more for the possibility, or a range of solutions or opportunities that we can glean from their financial information. Our skill set should be such that instead of going a mile wide and an inch deep, we must go an inch wide and a mile deep.

The idea of changing the accounting profession to keep it viable is exciting to me. The CPA exam is changing to reflect this, and experienced CPAs are upskilling in response to this. We must do a better job of promoting the profession, attracting and retaining young talent, and helping our future leaders to succeed.

Thank you again for your confidence in allowing me to serve as your President. It has been an honor to be respected by my peers in such a way that this experience will be the proudest of my professional career. Please continue to support the WVSCPA and all the efforts of its members.



Mike Costanzo & Family, 2022 Annual Meeting



MIKE COSTANZO
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 Kristin Moody, Chair of the Accounting & Auditing Committee at kmoody@suttlecpas.com.

FINANCIAL ACCOUNTING STANDARDS BOARD ACCOUNTING STANDARD UPDATES (ASU)

Accounting Standards Update (ASU) No. 2023-01: Leases (Topic 842): Common Control Arrangements

The Financial Accounting Standard Board (FASB) has finalized ASU 2023-01: Leases (Topic 842): Common Control Arrangements. This is a finalization of Proposed ASU 2022-ED500. The objective of which was to address the following issues related to arrangements between entities under common control:

1. What terms and conditions an entity should consider for – (1) Determining whether a lease exists and, if so, (2) The classification and accounting for that lease
2. Accounting for leasehold improvements associated with leases between entities under common control.

The amendments in this Update for both Issue 1 and Issue 2 are effective for fiscal years beginning after December 15, 2023, including interim periods within those fiscal years. Early adoption is permitted for both interim and annual financial statements that have not yet been made available for issuance. If an entity adopts the amendments in an interim period, it must adopt them as of the beginning of the fiscal year that includes that interim period. *Summary provided by Ericka Vance*


Accounting Standards Update (ASU) No. 2023-02: Investments-Equity Method and Joint Ventures (Topic 323): Accounting for Investments in Tax Credit Structures Using the Proportional Amortization Method (a consensus of the Emerging Issues Task Force)

ASU No. 2023-02 supersedes and expands on ASU No. 2014-01, which allows for the option to use the proportional amortization method to account for equity investments when the primary objective of the investment is to obtain tax credits or other tax benefits. Previously, this option was limited to equity investments in low-income-housing tax credit (LIHTC) structures. The update expands this option to allow the proportional amortization method to be used for all equity investments where the primary purpose is to obtain tax credits or other tax benefits regardless of which tax credit program the investment entity is involved. The ASU also requires that an accounting policy election be in place in order to use the proportional amortization method

The updated guidance is effective for public entities for fiscal years beginning after December 15, 2023, and is effective for all other entities for fiscal years beginning after December 15, 2024. Early adoption is permitted. The transition can be applied on a retrospective or modified retrospective basis. *Summary provided by Tony Withrow*

PROPOSED ASU AND EXPOSURE DRAFTS Proposed Accounting Standards Update (ASU) No. 2023-ED100: Income Taxes (Topic 740): Improvements to Income Tax Disclosures

The FASB is proposing amendments to Topic 740, Income Taxes, to address suggestions by investors, lenders, creditors, and others related to disclosure of income tax information, including, but not limited to, rate reconciliation and income taxes paid. The enhanced disclosures would require (1) consistent categories and greater disaggregation of information in rate reconciliations and (2) income taxes paid disaggregated by jurisdiction, which would allow users to better assess



how global operations affect income tax rates and future cash flows. The provisions in this Exposure Draft would apply to all entities subject to income taxes; certain disclosures would only be required by public business entities.

Comments on this Exposure Draft are due May 30, 2023. The effective date and whether early adoption of the amendments in this proposed ASU would be permitted will be determined after the FASB considers feedback submitted by stakeholders. Proposed amendments would be applied retrospectively. *Summary provided by Sarah Crouse, CPA*

[Proposed Accounting Standards Update \(ASU\) No. 2023-ED200: Intangibles- Goodwill and Other-Crypto Assets \(Subtopic 350-60\): Accounting for and Disclosure of Crypto Assets](#)

The FASB issued exposure draft (ED) No. 2023-ED200, *Proposed ASU: Intangibles-Goodwill and Other-Crypto Assets (Subtopic 350-60): Accounting for and Disclosure of Crypto Assets* on March 23, 2023. The amendments in this proposed update would apply to all entities holding crypto assets that meet all of the following criteria:

1. Meet the definition of *intangible* asset as defined in the Codification;
2. Do not provide the asset holder with enforceable rights to, or claims on, underlying goods, service, or other assets;
3. Are created or reside on a distributed ledger based on blockchain technology;
4. Are secured through cryptography;
5. Are fungible;
6. Are not created or issued by the reporting entity or its related parties.;

Currently, unless otherwise provided in industry-specific GAAP, crypto assets within the scope of these amendments are accounted for as indefinite-lived intangible assets. The amendments in this proposal would require that an entity measure certain crypto assets at fair value each reporting period and recognize changes in fair value in net income. The proposed amendments also would require that an entity provide enhanced disclosures for both annual and interim reporting periods.

The amendments proposed would require adjustment to the opening balance of retained earnings as of the beginning of the period of adoption. Comments on the Proposed ASU are due June 6, 2023. The Board will determine the effective date after it considers stakeholders' feedback on the proposed amendments. *Summary provided by Rick Montgomery CPA, CGMA*

AICPA

AUDITING STANDARDS BOARD (ASB) [Statement on Auditing Standards \(SAS\) No. 149: Special Considerations- Audits of Group Financial Statements \(Including the Work of Component Auditors and Audits of Referred-to Auditors\)](#)

SAS No. 149 introduces a risk-based approach to planning and performing group audits. While two reporting options remain available to the group auditor, SAS No. 149 modifies and clarifies certain terminology used in group audits:

- "Assuming responsibility for the work of component auditors" is now expressed as "being involved in the work of component auditors" or "when component auditors are involved." SAS No. 149 also redefines a component auditor to be part of the engagement team.
- A "referred-to auditor" is one who performs an audit of a component's financial statements to which the group auditor makes a reference in the audit report of the group financial statements. Under SAS No. 149, the referred-to auditor is not a component auditor and is not part of the engagement team for a group audit.

AS No. 149 is effective for audits of group financial statements for periods ending on or after December 15, 2026. *Summary provided by Sarah Crouse, CPA*

Statement on Quality Management Standards (SQMS) No. 3: Amendments to QM sections 10, A Firm's System of Quality Management, and 20 Engagement Quality Reviews

SQMS Amends QM sections 10 and 20 to conform certain terms to language used in SAS No. 149, Special Considerations—*Audits of Group Financial Statements (Including the Work of Component Auditors and Audits of Referred-to Auditors)*. It provides guidance on differentiating between a resource and an information source. The amendment to QM section 10 is effective concurrently with a firm's implementation of SQMS Nos. 1 and 2 on December 15, 2025. The amendment to QM section 20 is effective for (a) audits or reviews of financial statements for periods beginning on or after December 15, 2025, and (b) other engagements in the firm's accounting and auditing practice beginning on or after December 15, 2025. *Summary provided by Nancy Lankton, CPA*

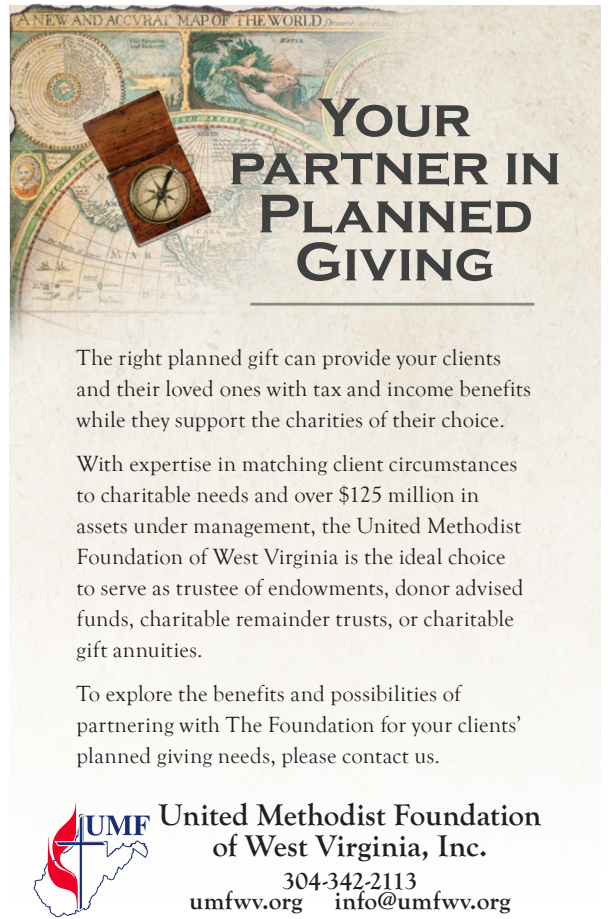
ACCOUNTING AND AUDIT GUIDES

On February 23, 2023 the AICPA issued the newest edition of the Guide on Reporting on an Examination of Controls at a Service Organization Relevant to User Entities' Internal Control over Financial Reporting. The Guide is updated to reflect new authoritative guidance and give practical tips and illustrative examples. *Summary provided by Kristin Moody, CPA*

TECHNICAL QUESTIONS AND ANSWERS

Since our last update the AICPA responded to multiple questions in various sections. In Section 125: Fees there were updates to prior responses related to unpaid fees. In Section 9150: Preparation, Compilation, and Review engagements a question addressing Reporting on Comparative Financial Information in a Document Containing Current-Year Financial Statements That Were Subjected to a Review or Compilation Engagement was added.

Lastly, additional responses were added to Section 6933: Auditing Employee Benefit Plans adding four new subsections addressing a variety of inquires related to documentation and reporting. *Summary provided by Kristin Moody, CPA*




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WV BOA SUCCESSFUL EXAM CANDIDATES

JANUARY - MAY 2023

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Morgantown, WV

Chad M. Newell
Suttle & Stalnaker, PLLC
Marietta, OH

Conner A. Seckman
New Martinsville, WV

Allyson B. Williams
Charlotte, NC

Samantha A. Lengyel
Hayflich CPAs
Huntington, WV

OAS AWARD WINNERS



ALYSSA QUINLAN - FIRST PLACE

"As I started my college education, staying in West Virginia was not necessarily in my plans. However, after having three internships at public accounting firms in Charleston, I have seen that West Virginia is where I want to stay. I feel that my work really matters and is appreciated by helping clients all across the state. The friendly and genuine feel of businesses is not something that you can get just anywhere, that it is unique to West Virginia. I truly feel that I will be able to help people in the state that I love, by doing what I love to do."



MIKAYLA FERGUSON SECOND PLACE

"As a recent graduate of the University of Charleston, I am looking forward to my future as a CPA. My passion for helping others has led me to accounting, and I am committed to practicing and advancing this profession in my home state of West Virginia."



ELLEN WEIKLE THIRD PLACE

"To me, I am just trying my hardest to achieve a dream and excel in it. I don't think that I am necessarily outstanding, but I am motivated and hardworking. I am determined to become a CPA by 2025 and I refuse to give up or let anything slow me down."



ERIC BOOKER - MERIT AWARD WINNER

Eric Booker, CPA, is an Auditing and Attestation Partner with Ferrari & Associates, PLLC. While working with Ferrari & Associates, PLLC Eric focuses on governmental and non-profit accounting. Eric attended West Virginia University where he obtained his BA with a major in Accounting and MS in Professional Accountancy. Eric's experience includes over 4 years of providing auditing and attestation services to a variety of industries with a primary focus in governmental and non-profit accounting. He also has several years of experience with accounting in the insurance industry. Eric is a member of the WVSCPA and the AICPA.

Classifieds

JUNE 2023



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Department of the Treasury
Internal Revenue Service (99) | For calendar year 2022, or other tax year beginning , 2022, and ending , 20

2022

Part I	Part II Individual Income Tax
1 Your name <i>Jess</i>	4 Estimate of total tax liability for 2022 . . . \$
Address <i>26742</i>	5 Total 2022 payments
City, town <i>Missio</i>	6 Balance due. Subtract line 5 from line 4 (see instructions)
State <i>CA</i>	7 Amount you're paying (see instructions) . . . ▶
ZIP code <i>92692</i>	8 Check here if you're "out of the country" and a U.S. citizen or resident (see instructions) <input type="checkbox"/>
2 Your social <i>354-79</i>	9 Check here if you file Form 1040NR or 1040NR-EZ and didn't receive wages as an employee subject to U.S. income tax withholding. <input type="checkbox"/>
3 Your social <i>354-79</i>	

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- Forbes



ATTENTION!

2023 ACCOUNTING EDUCATION FOUNDATION SCHOLARSHIP WINNERS ANNOUNCED

The mission of the AEF 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.

The AEF awards scholarships are based on a comprehensive process. Areas that are reviewed by the committee include but are not limited to the following: Academic Accomplishments, Community Service, References and Personal Essay. Scholarships are awarded annually in the amount of **\$1,000**.

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WILSON**

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UNIVERSITY

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SAUNDERS**

UNIVERSITY OF
CHARLESTON

**ELLEN
WEIKLE**

WVU- INSTITUTE
OF TECHNOLOGY

MEMBERSHIP DUES REMINDER



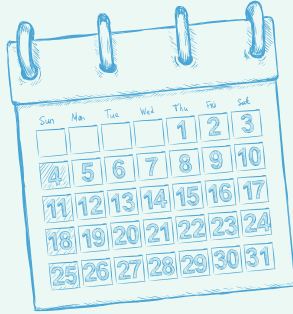
The 2023-2024 WVSCPA membership dues payments were due May 31st. If you have not yet paid your membership dues, you will now incur a \$30.00 late fee. Please make your payments as soon as possible to remain in as a member in good standing.

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

Payments for outstanding membership dues invoices may be made online at wvscpa.org or a check can be mailed to: **WVSCPA 216 Brooks Street, Suite 201, Charleston, WV 25301.**

Please Note – If you no longer wish to maintain your membership with the Society, please contact our office to resign. It is better to resign your membership rather than to be terminated and incur a penalty fee should you want to reinstate your membership in the future.

MARK YOUR Calendars



ANNUAL MEETING WITH
STATE TAX DEPARTMENT
FREE TO MEMBERS

JUNE 6, 2023

2:00 PM – 4:00 PM

VIRTUAL EVENT VIA ZOOM

2 HOURS CPE

105TH ANNUAL MEETING

JUNE 14 – 17, 2023

IN-PERSON EVENT

THE GREENBRIER RESORT

14.5 HOURS CPE

ECONOMIC UPDATE

FREE TO MEMBERS

JUNE 29, 2023

12:00 PM – 1:30 PM

VIRTUAL EVENT VIA ZOOM

1.5 HOUR CPE

ELDERCARE – SESSION #4

FREE TO MEMBERS

JULY 18, 2023

12:00 PM – 1:00 PM

VIRTUAL EVENT VIA ZOOM

1 HOUR CPE

KICK-OFF CLASSIC

OCTOBER 2, 2023

1:00 PM – 4:00 PM

VIRTUAL EVENT VIA ZOOM

3 HOURS ETHICS CPE

MEMBER RATE - \$95.00

NON-MEMBER RATE - \$145.00

THIS IS IT!

FREE TO MEMBERS

OCTOBER 31, 2023

1:00 PM - 4:00 PM

VIRTUAL EVENT VIA ZOOM

3 HOURS CPE

SMALL FIRM
ROUNDTABLES

FREE TO MEMBERS

**SEE WEBSITE FOR TIMES
AND HOURS OF CPE**

IN-PERSON EVENTS:

- LEWISBURG ROUNDTABLE
NOVEMBER 1, 2023
- WHEELING ROUNDTABLE
NOVEMBER 3, 2023
- PARKERSBURG ROUNDTABLE
NOVEMBER 15, 2023
- CHARLESTON ROUNDTABLE
NOVEMBER 17, 2023

TWO-DAY FEDERAL
TAX UPDATE

WITH RON ROBERSON

NOVEMBER 30TH AND

DECEMBER 1ST, 2023

8:00 AM – 4:00 PM EACH DAY

VIRTUAL EVENT VIA ZOOM

16 HOURS CPE

MEMBER RATE - \$455.00

NON-MEMBER RATE - \$555.00



Our Committee Day

MAY 5, 2023



WVSCPA President Mike Costanzo with Student Members



Kevin Highlander, President's Award for Outstanding Service



WVSCPA President Mike Costanzo with Newly Licensed CPAs



Kelly Shafer, President's Award for Outstanding Service



Award Winners with WVSCPA President Mike Costanzo

Recruiting & Career Opportunities Update

BY JARED 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. Our committee has an exciting year planned!

Annual Recruiting Fair

For the first time since the beginning of the COVID pandemic, the recruiting fair is BACK IN PERSON! 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 31st. All student participants’ information is due to the WVSCPA on Tuesday, September 5th.

The Recruiting Fair will be held on Friday, September 22nd at the India Center in South 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 21st. 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 across the state submitted applications for this year’s award. This year’s winners were recognized at Committee Day in May. Congratulations to Alyssa Quinlan (\$1,000), Mikayla Ferguson (\$750), and Ellen Weikle (\$500).

For more information on the OAS awards, please contact Kim Mick at the WVSCPA office at kim@wvscpa.org, or Jared Proctor at 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. Despite the importance of 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 out to the WVSCPA office.



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Baker Tilly US, LLP
Charleston, WV

Olivia Freeland
FORVIS
Charleston, WV

Jared R. Zickafoose
Somerville & Company, PLLC
Culloden, WV

Jordan M. Muncy
Ernst Young
Charleston, WV

Eric Booker
Ferrari & Associates, PLLC
Scott Depot, WV

Zachary Boggess
FORVIS
Charleston, WV

Brooke E. Burgess
Somerville & Company, PLLC
Huntington, WV

Kendrick Dobbs
The Health Plan
Glen Dale, WV

Adam C. Kee
Premier Tax Consulting, LLC
Morgantown, WV

Scott Fowler
Gray Griffith Mays –
Morgantown
Clarksburg, WV

Sarah B. Cooper
Melrose Enterprises, Ltd.
Princeton, WV

Jack Reagan
UHY, LLP
Lovettsville, VA

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Alderson, WV

Hannah Stricklen
Poca Valley Bank
Walton, WV

Dylan K. Foster
FORVIS
Charleston, WV

Chandler Z. Kerns
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Benjamin M. McGinnis
Hayflich CPAs
Huntington, WV

Loran E. Lynch
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Rush, KY

STUDENT MEMBERS

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Acme, PA

Daniel C. Wygal
Concord University
Alderson, WV

Ellen Weikle
WVU Institute of Technology
Ronceverte, WV

Tabitha S. Adkins
WVU @ Parkersburg
Clendenin, WV

Ali A. Duvall
West Virginia University
Elkview, WV

Trevor Rager
West Virginia University
Elkview, WV

Jacob Dillman
Marshall University
Redhouse, WV

Alyssa Hudson
Marshall University
Winfield, WV

Royce S. Tanner
WV State University
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Audrey Chwalik
Marshall University
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Benjamin Hensley
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Alyssa Tudor
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New River CTC
Midway, WV

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Glennville State University
Flatwoods, KY

Ryan Shreve
Glennville State University
Heaters, WV

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Ona, WV

Kemari A. Brown
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Enrique J. Garcia
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Elkins, WV

Caitlyn F. Swecker
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