Justice, Kristi A <kristi.a.justice@wv.gov>

Re: Notice of 30 Day Public Comment Period for Proposed Rule Changes

1 message

Justice, Kristi A <kristi.a.justice@wv.gov> Mon, Jul 20, 2026 at 3:20 PM
To: Donna Alexander <Donna@abccpa.biz>

Ms. Alexander,

Thank you for your comments regarding the proposed amendments to the West Virginia Board of Accountancy's Series 1 Rule. The Board appreciates you taking the time to review the proposed changes and provide your feedback.

At its meeting on Monday, July 20, 2026, the West Virginia Board of Accountancy reviewed all comments received during the public comment period, including your comments expressing support for the proposed amendments and their alignment with the Uniform Accountancy Act Model Rules and surrounding states.

The Board appreciates your participation in the rulemaking process and thanks you for sharing your perspective.

Sincerely,

Kristi A. Justice, MA

Executive Director

West Virginia Board of Accountancy

405 Capitol Street, Suite 908

Charleston, WV 25301

Kristi.a.justice@wv.gov

https://www.boa.wv.gov/

(304) 558-3557

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On Mon, May 18, 2026 at 2:13 PM Donna Alexander <Donna@abccpa.biz> wrote:

> Overall, I think these are good ideas, especially considering the current CPA shortage and the need to keep West Virginia aligned with surrounding states and the UAA model rules.
>
> Alexander
> Business
> Consulting
> Services, A.C.
> *Certified Public Accountants*
>
> ***Donna Alexander, CPA, CFE***

108 N Main Street

Petersburg, WV 26847

(304) 257-4992 Office | (804) 370-6784 Cell

From: kristi.a.justice@wv.gov <kristi.a.justice@wv.gov>
Sent: Friday, May 15, 2026 10:40 AM
To: Donna Alexander <Donna@abccpa.biz>
Subject: Notice of 30 Day Public Comment Period for Proposed Rule Changes

The West Virginia Board of Accountancy filed a Notice of Public Comment with the West Virginia Secretary of State's Office on May 13, 2026. The Board has proposed a Legislative Rule change to its Series 1 Rule - Board of Accountancy Board Rules and Rules of Professional Conduct.

The proposed rule amendment updates the Board's legislative rule to implement the changes enacted through House Bill 4088, effective May 24, 2026. The legislation creates an additional pathway to CPA licensure in West Virginia while retaining the requirement that all candidates pass the Uniform CPA Examination.

The rule amendment revises educational eligibility requirements to allow applicants to qualify for licensure through one of the following pathways, provided the degree is earned from an institution acceptable to the Board and includes an accounting concentration or equivalent as determined by Board rule:

- A post-baccalaureate degree;
- A bachelor's degree plus 30 additional semester credit hours; or
- A bachelor's degree.

The amendment also removes references to the former 120- and 150-hour educational benchmarks in accordance with HB 4088 and shifts the focus to bachelor's and post-baccalaureate degree pathways.

In addition, the rule establishes experience requirements tied to the applicant's selected educational pathway. Applicants qualifying with a post-baccalaureate degree or a bachelor's degree plus 30 additional semester credit hours must complete one year of qualifying experience. Applicants qualifying with a bachelor's degree must complete two years of qualifying experience.

The proposed amendment further revises the accounting and business concentration requirements by requiring at least 24 credit hours in upper-level accounting courses and at least 24 credit hours in business courses. In addition to these requirements, applicants must complete 3 credit hours in business law and 3 credit hours in ethics. These revisions are intended to align West Virginia's requirements with the Uniform Accountancy Act (UAA) Model Rules and maintain consistency with surrounding states.

The Comment Period ends on Friday, June 26, 2026, at 5:00 pm. You may file your written comments with the Board via Email: Kristi.A.Justice@wv.gov

Or send via U.S. Mail to:
West Virginia Board of Accountancy
405 Capitol Street, Suite 908
Charleston, WV 25301

The Proposed Rule is available on the web site at: Proposed Changes

The strikethrough language is proposed to be eliminated and the underline areas will be included in the Series 1 Rule. If you have questions, please contact the Board office at the email address above.

Thanks,

Kristi A. Justice, MA

Executive Director

West Virginia Board of Accountancy

405 Capitol Street, Suite 908

Charleston, WV 25301

Kristi.a.justice@wv.gov

https://www.boa.wv.gov/

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To unsubscribe, please go to https://www.boa.wv.gov/www/unsubscribe.asp?id=3464356&email=donna@abccpa.biz.

--

Justice, Kristi A <kristi.a.justice@wv.gov>

Re: Notice of 30 Day Comment Period on a Proposed Rule

1 message

Justice, Kristi A <kristi.a.justice@wv.gov> — Mon, Jul 20, 2026 at 3:21 PM
To: Joseph Holley <jtholley@jabosupply.com>

Joe,

Thank you for your comments regarding the proposed amendments to the West Virginia Board of Accountancy's Series 1 Rule. The Board appreciates you taking the time to review the proposed changes and provide your feedback.

At its meeting on Monday, July 20, 2026, the West Virginia Board of Accountancy reviewed all comments received during the public comment period, including your comments expressing support for the proposed amendment.

The Board appreciates your participation in the rulemaking process and thanks you for sharing your perspective.

Sincerely,

Kristi A. Justice, MA

Executive Director

West Virginia Board of Accountancy

405 Capitol Street, Suite 908

Charleston, WV 25301

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On Fri, May 15, 2026 at 9:33 AM Joseph Holley <jtholley@jabosupply.com> wrote:

> Krista - I'm comfortable with the rules & regs as they currently are but, any changes you all make - I'm OK with that as well.
> Joe
> Joseph T. Holley, Exec VP for JABO SUPPLY
>
> ---
>
> **From:** kristi.a.justice@wv.gov <kristi.a.justice@wv.gov>
> **Sent:** Friday, May 15, 2026 9:24 AM
> **To:** Joseph Holley <JTHOLLEY@JABOSUPPLY.COM>
> **Subject:** Notice of 30 Day Comment Period on a Proposed Rule
>
> The West Virginia Board of Accountancy filed a Notice of Public Comment with the West Virginia Secretary of State's Office on May 13, 2026. The Board has proposed a Legislative Rule change to its Series 1 Rule - Board of

Accountancy Board Rules and Rules of Professional Conduct.

The proposed rule amendment updates the Board's legislative rule to implement the changes enacted through House Bill 4088, effective May 24, 2026. The legislation creates an additional pathway to CPA licensure in West Virginia while retaining the requirement that all candidates pass the Uniform CPA Examination.

The rule amendment revises educational eligibility requirements to allow applicants to qualify for licensure through one of the following pathways, provided the degree is earned from an institution acceptable to the Board and includes an accounting concentration or equivalent as determined by Board rule:

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- A bachelor's degree plus 30 additional semester credit hours; or
- A bachelor's degree.

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In addition, the rule establishes experience requirements tied to the applicant's selected educational pathway. Applicants qualifying with a post-baccalaureate degree or a bachelor's degree plus 30 additional semester credit hours must complete one year of qualifying experience. Applicants qualifying with a bachelor's degree must complete two years of qualifying experience.

The proposed amendment further revises the accounting and business concentration requirements by requiring at least 24 credit hours in upper-level accounting courses and at least 24 credit hours in business courses. In addition to these requirements, applicants must complete 3 credit hours in business law and 3 credit hours in ethics. These revisions are intended to align West Virginia's requirements with the Uniform Accountancy Act (UAA) Model Rules and maintain consistency with surrounding states.

The Comment Period ends on Friday, June 26, 2026, at 5:00 pm. You may file your written comments with the Board via Email: Kristi.A.Justice@wv.gov

Or send via U.S. Mail to:
West Virginia Board of Accountancy
405 Capitol Street, Suite 908
Charleston, WV 25301

The Proposed Rule is available on the web site at: Proposed Changes

The strikethrough language is proposed to be eliminated and the underline areas will be included in the Series 1 Rule. If you have questions, please contact the Board office at the email address above.

Thanks,

Kristi A. Justice, MA

Executive Director

West Virginia Board of Accountancy

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Charleston, WV 25301

Kristi.a.justice@wv.gov

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email=JTHOLLEY@JABOSUPPLY.COM.

Justice, Kristi A <kristi.a.justice@wv.gov>

Re: Comment on proposed change.

1 message

Justice, Kristi A <kristi.a.justice@wv.gov>
To: Fred Rossell <profrossell@hotmail.com>

Mon, Jul 20, 2026 at 3:21 PM

Mr. Rossell,

Thank you for your comments regarding the proposed amendments to the West Virginia Board of Accountancy's Series 1 Rule. The Board appreciates you taking the time to review the proposed changes and provide your feedback.

At its meeting on Monday, July 20, 2026, the West Virginia Board of Accountancy reviewed all comments received during the public comment period, including your comments expressing support for the proposed amendment.

The Board appreciates your participation in the rulemaking process and thanks you for sharing your perspective.

Sincerely,

Kristi A. Justice, MA

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On Tue, May 26, 2026 at 12:50 PM Fred Rossell <profrossell@hotmail.com> wrote:

> To whom it may concern,
>
> I agree with the proposed change. I don't feel the 150-hour requirement has been effective in improving the accounting profession in West Virginia. I believe it has just added an extra burden to aspiring accountants and discourage others from entering into the wonderful profession of accountancy. Instead of improving the profession, it has just become an "extra hoop to jump" to becoming a professional accountant.
>
> Sincerely ,
>
> Fred Rossell CPA (5438)

Justice, Kristi A <kristi.a.justice@wv.gov>

Re: AHMAD Comment

1 message

Justice, Kristi A <kristi.a.justice@wv.gov>
To: Shad Ahmad <aalcpas@aol.com>

Mon, Jul 20, 2026 at 3:21 PM

Mr. Ahmad,

Thank you for your comments regarding the proposed amendments to the West Virginia Board of Accountancy's Series 1 Rule. The Board appreciates you taking the time to review the proposed changes and provide your feedback.

At its meeting on Monday, July 20, 2026, the West Virginia Board of Accountancy reviewed all comments received during the public comment period, including your comments expressing support for the proposed amendment.

The Board appreciates your participation in the rulemaking process and thanks you for sharing your perspective.

Sincerely,

Kristi A. Justice, MA

Executive Director

West Virginia Board of Accountancy

405 Capitol Street, Suite 908

Charleston, WV 25301

Kristi.a.justice@wv.gov

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On Fri, May 15, 2026 at 11:57 AM Shad Ahmad <aalcpas@aol.com> wrote:

> I support the Amendment to allow for experience and appropriate education to be considered.
>
> **Shad Ahmad, CPA, CGMA, MBA**
> Principal
> AAL
> AHMAD ASSOCIATES LTD., P.C.
> Certified Public Accountants | Management Consultants
> 8230 Old Courthouse Road, Suite 210,
> Vienna, VA 22182
> **P**: (703) 893-9644, Ext 1 | **F**: (703) 893-0069
> **Email**: sahmad@aalcpas.com

--

Justice, Kristi A <kristi.a.justice@wv.gov>

Re: [Non-DoD Source] Notice of 30 Day Comment Period on a Proposed Rule

1 message

Justice, Kristi A <kristi.a.justice@wv.gov> Mon, Jul 20, 2026 at 3:21 PM
To: "DAVIS, JAMES B JR CIV USAF AFMC AFSC/FMRC" <james.davis.168@us.af.mil>

Mr. Davis,

Thank you for your comments regarding the proposed amendments to the West Virginia Board of Accountancy's Series 1 Rule. The Board appreciates you taking the time to review the proposed changes and provide your feedback.

At its meeting on Monday, July 20, 2026, the West Virginia Board of Accountancy reviewed all comments received during the public comment period, including your comments expressing support for the proposed amendment.

The Board appreciates your participation in the rulemaking process and thanks you for sharing your perspective.

Sincerely,

Kristi A. Justice, MA

Executive Director

West Virginia Board of Accountancy

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Charleston, WV 25301

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On Mon, May 18, 2026 at 2:06 PM DAVIS, JAMES B JR CIV USAF AFMC AFSC/FMRC <james.davis.168@us.af.mil> wrote:

> Hi Kristi,
>
> I support the changes. When I eventually passed, I had been grandfathered but was later required to obtain additional credit hours before licensure. I had already completed two years of experience under a CPA's review.
>
> Jim

Justice, Kristi A <kristi.a.justice@wv.gov>

Re: WVSCPA comments on proposed rulemaking

1 message

Justice, Kristi A <kristi.a.justice@wv.gov>
To: Megan Kueck <megan@wvscpa.org>

Mon, Jul 20, 2026 at 3:21 PM

Megan,

Thank you and the West Virginia Society of CPAs the comments regarding the proposed amendments to the West Virginia Board of Accountancy's Series 1 Rule. The Board appreciates you taking the time to review the proposed changes and provide your feedback.

At its meeting on Monday, July 20, 2026, the West Virginia Board of Accountancy reviewed all comments received during the public comment period, including your comments expressing support for the proposed amendment.

The Board appreciates your participation in the rulemaking process and thanks you for sharing your perspective.

Sincerely,

Kristi A. Justice, MA

Executive Director

West Virginia Board of Accountancy

405 Capitol Street, Suite 908

Charleston, WV 25301

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On Fri, Jun 26, 2026 at 2:02 PM Megan Kueck <megan@wvscpa.org> wrote:

> Good afternoon,
>
> Please find attached our comments regarding the proposed rules for your review.
>
> Thank you for the opportunity to provide feedback. If you have any questions or would like to discuss our comments further, please do not hesitate to reach out.

We appreciate all that the Board of Accountancy does for WVSCPA members and have a great weekend!

Megan B. Kueck

Megan B. Kueck

Chief Executive Officer

West Virginia Society of CPAs

Cellular: 202.904.0083

Office : 304.342.5461

Email: megan@wvscpa.org

216 Brooks Street, Suite 201

Charleston, WV 25301

www.wvscpa.org

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Kristi A. Justice, MA

Executive Director

West Virginia Board of Accountancy

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West Virginia Society of
Certified Public Accountants

Dear Chairwoman Rucker, Chairman Kyle, and members of the Rule-Making Review Committee,

Thank you for your continued leadership and for your commitment to policies that strengthen education, workforce development, and the long-term vitality of our state. On behalf of the West Virginia Society of CPAs, I'm writing to express our strong support for the proposed rule changes for the West Virginia Board of Accountancy (WVBOA).

The WVBOA proposed rules will modernize existing regulations to include revisions to statute offered with the enactment of House Bill 4088 (2026) and reflect the current needs of the CPA profession. Our primary recommendation is to reduce the upper-level, undergraduate accounting credit-hour requirement for exam eligibility from 30 to 24 hours. This ensures that standards for CPAs in West Virginia remain relevant, effective, and aligned with the evolving practice of accountancy.

We believe that modernizing the current requirements, specifically those changing educational hours needed, allow for the following transformations:

- Reduce the financial barriers that students pursuing an accounting degree may face
- Sustain accounting programs at smaller colleges and universities throughout the state that may not have the faculty necessitated to meet the existing structure of 30 hours of upper-level undergraduate accounting credits
- Position West Virginia squarely ahead of our regional neighbors (Virginia is currently the only state in our region with the 24-hour rule) and support current efforts to keep top talent in the state
- Signal that West Virginia is committed to innovation, growth, and a strong pipeline for the accounting profession
- Make the state consistent with the Uniform Accountancy Act*, which helps to streamline the accounting profession across all 50 states

These updates represent a thoughtful, forward-looking approach to preparing students for success while ensuring our profession remains competitive and resilient. The proposed rule also aligns squarely with our governing framework and reflects the direction national bodies are moving towards. Adopting these changes positions West Virginia ahead of other states but also allows individuals to easily move across the border to practice in West Virginia, under Universal Licensing.

We appreciate your consideration of these updates and the positive impact they will have on students, educators, and employers across the Mountain State. We look forward to supporting the committee's work as the rulemaking process continues.

Warm regards,

Megan B. Kueck
Chief Executive Officer
West Virginia Society of CPAs

* The Uniform Accountancy Act is model language developed by the American Institute of Certified Public Accountants and the National Association of State Boards of Accountancy to provide states with consistent standards for the CPA profession and helps promote uniformity across state lines.