



# ASBPA NEWSLETTER

A Publication of the Arkansas State Board of Public Accountancy

Volume 2008—02

FALL 2008 ISSUE

## *Proposed New Legislation and Board Rules*

The Arkansas State Board of Public Accountancy (ASBPA) met on August 15, 2008 with representatives of the Arkansas Society of Certified Public Accountants (ASCPA) and the Arkansas Society of Accountants (ASA) to discuss new Board Rules to be proposed and Amendment to the Accountancy Laws regarding mobility and to review the online renewal process being implemented by the ASBPA for the 2009 renewal period.

Be watching for these proposed Board Rules and Amendment to the Accountancy Laws.

## *New 2009 Online Renewals — Watch the website for Start Date*

**ALL** 2008 licenses expire December 31, 2008.

The 2009 license renewals for License-to-practice, Firms, Inactive, and Inactive Retired will be an online renewal process.

Licenses will be able to pay for their renewals online with the use of a credit card or debit card (Visa, Mastercard, Discover, or American Express). There will be a small processing fee for the use of the online payment process. The online process will not accept a check or electronic check. If you feel uncomfortable using a credit/debit card online, here are some ideas to consider:

1. Instead of using your current credit card, ask the bank for a “gift card” with the amount loaded on it to complete your renewal.
2. Consider the fact that more personal information is stolen from mail boxes than off the internet.
3. Credit/Debit card numbers are not passed on to the Board. These numbers are used by the state government online payment system for this transaction only and never stored.
4. The online payment system is the same **secured** payment system used for car tags, fishing licenses, other state licensure renewals, etc.
5. Renewals can be processed any time, night or day. No “checks in the mail”; no mailing delivery delays or issues. No stamps, or post office trips.
6. You don’t have to rely on any person “hand delivering” your personal information.
7. Your receipt can be printed immediately upon payment, and a copy will be emailed back to you, automatically.
8. With online renewals, there is a much lesser risk of “human error”.

If you have any difficulty throughout the online renewal process, there will be a toll-free number available on the website for renewals that you may call 24 hours a day to help with online issues.

For communication purposes, please provide your email address to the Board for quick and cost-effective means of communication.

## *New Board Members Appointed*

On August 8, 2008, Governor Mike Beebe appointed Mr. Gene Cogbill, CPA of Texarkana, AR and Mr. William “Bill” Millager of Rogers, AR to the Arkansas State Board of Public Accountancy. Mr. Cogbill’s term will expire August 17, 2013; he replaces Mr. Dan Rieke, CPA. Mr. Millager’s term will also expire on August 17, 2013; he replaces Mr. John “Jack” Kenney.

We congratulate these new members on their appointments and welcome them to the Board!

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## Continuing Education (CPE) Corner

With the close of the year approaching very quickly, we are getting many calls on what qualifies as CPE and how to determine what meets the ethics requirements. Here is some information that might help you plan out the remainder of your CPE courses required for your 2009 license.

### ETHICS

We have many questions concerning how to determine when an ethics course is required to be taken to satisfy Board Rule 13.2(3). There has also been some confusion because there are some important little words in that rule that frequently get missed. The first word is “accounting”. The second word that gets missed is “any”. The ethics must be accounting ethics – not insurance ethics, not military ethics, etc. The requirement states that you must have at least 4 hours of “**accounting**” professional conduct and ethics during “**any**” 36 months period. To help you determine when you need to take an ethics course here is a chart for you:

LICENSE YEAR	36 MONTH LOOK-BACK PERIOD
2009	Must have at least 4 hours of ethics in 2006, 2007, and/or 2008
2010	Must have at least 4 hours of ethics in 2007, 2008, and/or 2009
2011	Must have at least 4 hours of ethics in 2008, 2009, and/or 2010

Remember that if you have the majority of your ethics hours in the oldest year, it will drop off each licensing period. One of the problems we found in CPE audits is people who have had 3 hours of ethics in the oldest year and then had 1 hour of ethics in the last year and they pass the audit for the cycle we are auditing, but when that oldest year drops off the next licensing period, they forget that they need at least 3 hours of ethics to make up for the year that drops off.

### BASIC REQUIREMENTS: (Other than Ethics)

<b>GROUP STUDY REQUIREMENT</b>	You must obtain at least 16 hours of group study using the 40 hour rule, or at least 48 hours of group study using the 120 hour rule. Interactive Self-Study is NOT counted as group study.
<b>CONTENT REQUIREMENT</b>	You must obtain at least 24 hours of content-based CPE when using the 40 hour rule or at least 72 hours of content-based CPE when using the 120 hour rule. The areas of content-based CPE are: Accounting/Attest (AA), Ethics (ET), Computer Science (CP), Management Advisory Services (MS), or Taxation (TX). Anything else is considered Other (OT). For example, Finance, Economics, Specialized Knowledge and Applications, Management, etc., are considered Other (OT).
<b>AA REQUIREMENT</b>	If you perform professional services involving attest and/or compilations you must obtain at least 8 hours of AA using the 40 hour rule or at least 24 hours of AA using the 120 Rule.

Another area where we get many questions is what qualifies as CPE. Please be aware that the board staff cannot pre-approve any CPE, but here are some of the things to look for when mapping out your CPE plan:

- Make sure the sponsor is either NASBA registered or is specifically listed as one of the exempt sponsors according to Board Rule 13.4(f).
- Make sure you get CPE that is accounting related. The definition of CPE in Rule 13 states, “CPE is an integral part of lifelong learning required to provide competent professional accounting service to the public. The set of activities that enable accounting professionals to maintain and increase their professional competence (*emphasis added*).” Although there are many courses that provide enrichment opportunities in the areas of your life (self-improvement is an example), they may not always meet the CPE criteria set out in Rule 13.
- Make sure that your provider of CPE gives you documentation of completion of the CPE. You must maintain this documentation for five (5) years in case your CPE is audited. Make sure the certificate has all the required information. You will be surprised how many certificates we receive that are missing something as basic as the participant’s name! Also remember that the “circle the minutes” forms are not acceptable documentation for audit purposes. You must have a signed certificate. For example, the ASCPA provides “circle the minutes” forms that you complete when you attend their programs. You submit these forms, and they place that CPE on your transcript. The transcript is the official documentation we need for audits. All documentation has to come directly from the provider (commonly called “third-party” documentation). Handwritten notes concerning hours, dates, etc. are not acceptable. Also not acceptable are email registration forms, plane ticket stubs, roster lists, receipts for payment of CPE, etc.
- Read Board Rule 13 which covers all the requirements for your CPE. All rules, including Rule 13, can be found on our website: [www.arkansas.gov/ASBPA](http://www.arkansas.gov/ASBPA). Please don’t hesitate to contact the board if there is any part of any rule that you don’t understand.

### ***CPE Audit Results***

The results are in for the 2006 CPE Audits (CPE taken in 2005). Fines/penalties have been assessed for failed audits. All results of the 2007 CPE Audits (CPE taken in 2006) are not finalized. However, the results are being mailed to Licensees as their audit is finalized with fines/penalties being assessed, if applicable.

	<b>2006 AUDIT</b>		<b>2007 AUDIT</b>	
Acceptable	225	69.44%	100	39.22%
Failed	91	28.09%	140	54.90%
Failed, passed on appeal	6	1.85%	8	3.14%
Referred to Compliance	1	0.31%	6	2.35%
Auditee Deceased	1	0.31%	1	0.39%
<b>Total</b>	<b>324</b>		<b>* 255</b>	

\* 2007 Audit not finalized

Audits of CPE indicate failure for multiple reasons, as summarized below:

- |                                     |   |
|-------------------------------------|---|
| Failed Total Hours                  | Failed Ethics & Content Requirements    |
| Failed Content Requirement          | Failed Ethics & Group Requirements      |
| Failed AA Requirement               | Failed Group & Hours Requirements       |
| Failed Group Requirement            | Failed Ethics & Hours Requirements      |
| Failed Ethics Requirement           | Failed AA & Group Requirements          |
| Failed AA & Content Requirements    | Failed 3 or more Requirements           |
| Failed Ethics & AA Requirements     | Sent insufficient documentation or none |
| Failed Hours & Content Requirements |   |

### **CPE REQUIREMENTS:**

<b>HOURS</b>	A minimum of 40 acceptable CPE hours when using the 40 hour rule A minimum of 120 acceptable CPE hours when using the 120 hour rule
<b>GROUP</b>	A minimum of 16 hours of group study when using the 40 hour rule A minimum of 48 hours of group study when using the 120 hour rule
<b>CONTENT</b>	A minimum of 24 hours of content-based CPE (AA, TX, ET, MS, CP) when using the 40 hour rule A minimum of 72 hours of content-based CPE (AA, TX, ET, MS, CP) when using the 120 hour rule
<b>ETHICS</b>	A minimum of 4 hours in ANY 36 month cycle For your 2009 license you must have 4 hours of ethics in 2006, 2007, or 2008
<b>ACCOUNTING / ATTEST (AA)</b>	A minimum of 8 hours of AA when using the 40 hour rule A minimum of 24 hours of AA when using the 120 hour rule (Required of those who are engaged in Attest/Compilation functions)

## 2008 Lapsed Licenses

The following firms and individuals failed to renew their licenses on December 31, 2007. Their licenses have therefore lapsed. Holders of a lapsed license are no longer licensed to practice in the state of Arkansas, no longer allowed to use the titles CPA, CPA—Inactive, or CPA—Inactive Retired and need to apply for reinstatement.

### Firms

<u>Licensee</u>	<u>City</u>	<u>State</u>
ANGELA FRAZIER, CPA, PA	LITTLE ROCK	AR
BROWN, EDWARDS & COMPANY, L.L.P.	ROANOKE	VA
DAVID WALDROP CPA P. A.	NORTH LITTLE ROCK	AR
DONAHUE ACCOUNTING CONSULTANTS, PLLC	LITTLE ROCK	AR
HOWERTON, MORRIS, SIMPSON & SMITH, P.L.L.C.	TULSA	OK
* HUBBS, LYON & COMPANY CPA'S INC.	VAN BUREN	AR
JEFFERY M. FRUECHTING, PA	CONWAY	AR
K&E ACCOUNTING SERVICES, LLC	CABOT	AR
KESSLER, ORLEAN, SILVER & CO., P.C.	DEERFIELD	IL
KIRKPATRICK, MATHIS & BROWN, PLLC	DALLAS	TX
MELTON & HEATH	MEMPHIS	TN
O'DELL & ASSOCIATES, PLC	FAYETTEVILLE	AR
SHEPPARD, SMITH & ASSOCIATES, P.L.L.C.	EL DORADO	AR
THOMAS & CO., P.C.	AVA	MO

### Individuals

<u>Licensee</u>	<u>City</u>	<u>ST</u>	<u>Licensee</u>	<u>City</u>	<u>ST</u>	<u>Licensee</u>	<u>City</u>	<u>ST</u>
SANFORD B. ALPER	DEERFIELD	IL	CHARLES W. GRIESBECK	MEMPHIS	TN	JAMES SCOTT NIVEN	TEXARKANA	TX
ERIC DEAN ARCHER	ROGERS	AR	BARBARA JO GROWCOCK	LONGBOAT KEY	FL	JAMES ROBERT NORTHCUTT	WICHITA	KS
GUAY K. ASHWORTH	WASHINGTON	DC	JASON A. HARTMAN	ROCKY MOUNT	VA	LISA LYNN OLIVER	VILONIA	AR
GEORGE E. BARHAM	FORT SMITH	AR	KAREN CALDWELL HAYS	SOUTHAVEN	MS	EILEEN H. O'SULLIVAN	NORTH LITTLE ROCK	AR
TOMMY BASHAM	GREENWOOD	AR	HAROLD E. HEARN	VENICE	FL	ELIZABETH ANN PAGETT	INDIANAPOLIS	IN
DEBRA ANN BENNETT	HARRISON	AR	MARK T. HEATH	MEMPHIS	TN	SHIRLEY ELIZABETH PEARCE	MAGNOLIA	AR
BARRY DEAN BLAKE	WESTPORT	CT	SALLY ROBERTS HOUSE	ST. LOUIS	MO	CHAM H. PERCER	KINGSPORT	TN
FRANK W. BOOTH	VAN BUREN	AR	CHARLES EUGENE HUGGINS	SHREVEPORT	LA	TERRA ANN RAMSEY	LITTLE ROCK	AR
CDR. CHARLES L. BRYANT	LITTLE ROCK	AR	CARL A. HUNT	LITTLE ROCK	AR	ELEANOR M. REAMS	TOPEKA	KS
CARL E. BURRIS	HENDERSON	TX	* JOHN C. JEFFERS	LITTLE ROCK	AR	FRANCIS B. REYNOLDS	ALEXANDRIA	LA
* DAVID W. CANNON	MEMPHIS	TN	WILLIAM D. JONES	LITTLE ROCK	AR	J. VINCENT ROBINSON	MEMPHIS	TN
BRICE CARRELL	SPRINGDALE	AR	MARK R. JOSTAD	ROGERS	AR	MICHAEL VON ROETZEL	FAYETTEVILLE	AR
NANCY J. CARTER	PEORIA	AZ	BRUCE FRANK KACER	FORT SMITH	AR	ESTHER POWELL ROGERS	SPRINGDALE	AR
ANN CURRY CATO	BENTONVILLE	AR	PAMELA L. KELL	LITTLE ROCK	AR	LAWRENCE EVAN ROSSER	BENTON	AR
NADINE R. CHENAULT	FAYETTEVILLE	AR	ROBERT F. KELLY	MILFORD	CT	WILLIAM SELL	ORLANDO	FL
JERRY RAY CHRISTINE	LOWELL	AR	TIMOTHY N. KENYON	ROCKLIN	CA	THOMAS JEFFERSON SIMS	CHESTERFIELD	MO
JUDITH D. COOPER	FLOWER MOUND	TX	LARRY W. KESTERSON	MENA	AR	EMMETT NEIL SMITH	PARAGOULD	AR
CLINTON DANIEL CRANE	FRISCO	TX	PATRICK T. KING	CLARKSVILLE	AR	REBECCA JOANNE SMITH	ASHDOWN	AR
NATHANIEL A. DUTILE	LEXINGTON	MA	KENNETH L. KINLEY	CONWAY	AR	THOMAS HATTON SPENCER	COLLIERVILLE	TN
DAVID HAROLD EARLE	FAYETTEVILLE	AR	JEFFREY A. KRETZER	CHESTERFIELD	VA	WILLIAM G. STAMM	NEW ORLEANS	LA
PATTI S. FINLEY	TEXARKANA	TX	THOMAS D. LAMOREUX	FORT SMITH	AR	RYAN BRENT STUTZ	KELLER	TX
LARRY CLIFTON FLOWERS	BENTON	AR	SHANA R. LANGSTON	MEMPHIS	TN	WILLIAM TAYLOR	PRESCOTT	AR
KIMBERLY S. FOWLER	JASPER	AR	DAVID E. LASHLEY	FAYETTEVILLE	AR	JAMES K. THOMAS	GAINESVILLE	MO
LAURA PATRICE FRALA	FAYETTEVILLE	AR	KATHERINE J. LEE	BENTON	AR	MARK C. TROILLETT	LITTLE ROCK	AR
KATHLEEN W. FREEMAN	ARKADELPHIA	AR	JOYCE M. LOUGHRIGE	SHALIMAR	FL	* CYNTHIA HOWEY TUNE	LOWELL	AR
JEFFERY M. FRUECHTING	CONWAY	AR	MARK E. MERSMANN	CHESTERFIELD	MO	MURRAY K. VENDETTI	OVERLAND PARK	KS
ROBERT OTHEL GLISSON	TAMPA	FL	SUSAN L. MEYERS	JONESBORO	AR	MARIE ELIZABETH WILSON	BOYNTON BEACH	FL
STEPHANIE L. GOERTZEN	OLATHE	KS	TERRY LEE MORRISON	GLENWOOD	AR	WILLIAM R. WILSON	CONWAY	AR
MICHAEL G. GRAYSON	NORTH LITTLE ROCK	AR	KAREN L. NICHOLS	CABOT	AR			

## **2008 ASBPA Enforcement Actions**

### **April 2008**

On April 25, 2008, the Arkansas State Board of Public Accountancy (hereafter "Board") held a hearing on Hearing No. H08-001, In the Matter of Russell W. McAdams, Certificate No. 1829R and R.W. McAdams, P.A., No. 615C. By order entered May 23, 2008, the Board ordered that the certified public accountant certificate of Russell W. McAdams and the firm registration of R. W. McAdams, PA firm registration be immediately revoked. The Board's findings were that the Respondents violated Arkansas Code Annotated § 17-12-601(a) (4) (9) and Board Rule 13; Board Rule 14.3(b); and Board Rule 409, Code of Professional Conduct.

On April 25, 2008, the Arkansas State Board of Public Accountancy in the matter of Bertram W. Finzer, Certificate No. 6903 accepted the surrender of his certificate in lieu of further disciplinary action with regards to non-payment of CPE penalty.

### **May 2008**

On May 23, 2008, the Arkansas State Board of Public Accountancy (hereafter "Board") held a hearing on Hearing No. H08-003, In the Matter of Curtis V. Byram, Certificate No. 1471R. By order entered June 20, 2008, the Board ordered that the certified public accountant certificate of Curtis V. Byram be immediately suspended until Mr. Byram meets special conditions set forth in the Order and the Board issues a written Order reinstating the suspension. The Board also assessed a civil penalty of Thirty Five Hundred Dollars (\$3,500.00) plus costs of the administrative hearing. The Board's findings were that the Respondent violated Arkansas Code Annotated § 17-12-601(a) (2) (4) and (9), Board Rule 13, Board Rule 14.3(b) and Board Rules of Professional Conduct 101, 202, and 409.

### **June 2008**

On June 27, 2008 the Arkansas State Board of Public Accountancy (hereafter "Board") approved a Consent Order on Case No. C07-008, In the Matter of KPMG LLP, No. 5LP. By Consent Order entered June 27, 2008, the Board ordered that the accounting firm of KPMG, LLP's registration was suspended for two (2) years. The Board also assessed a civil penalty of Fifteen Thousand Dollars (\$15,000). The Board's findings were that the accounting firm violated Arkansas Code Annotated § 17-12-601(a) and (a) (8) and Board Rule of Professional Conduct 401. The suspension was stayed and KPMG was placed on probation for 2 years on condition that the firm complies with conditions set forth in the Consent Order.

On June 27, 2008, the Arkansas State Board of Public Accountancy in the matter of Brian G. Walker, Certificate No. 8084R accepted the surrender of his certificate in lieu of further disciplinary action with regards to non-payment of penalty for holding out as a CPA.

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### **Other Enforcement Actions Taken by the Board in 2008**

Cases resolved due to lack of evidence to support violation:	2
Cases resolved by Consent Order:	16
Cases resolved by Compliance Statement:	4
Cases resolved by Compliance Achieved:	3
Cases resolved by withdrawal of application for reciprocal license:	1
Cases resolved with no further action:	1

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***New CPA Licenses Issued Between January 1 – August 31, 2008  
Congratulations!!***

Leah M. Aikey  
Adam P. Argo  
Christopher Bell  
Scott Austin Benton  
Joy Anne Black  
J. Michelle Boozer  
Jamie Bourland  
Sara Jane Bridges  
Steven D. Britsch  
Earnest O'Neal Browder  
Stanley Russell Bryan, Jr.  
James Bradley Bunch  
Rebecca Deen Burks  
Jake M. Bushey  
Alison Chambliss  
Geoffrey Brian Chappell  
Laura L. Cheak  
Carl E. Childers  
Kevin A. Clark  
Christopher Lee Cluck  
Angela M. Cook  
Christopher S. Courson  
Robert Bradley Cummings  
Melissa J. Davis  
Robert Earl Delaney  
Laticia Mull Dittrich  
Nicholas Aaron Dougan  
Salvador M. Duran  
Muralidharan Elambilan  
Christina Brook Ellis  
Brian N. Ettehad  
Nicholas John Fabozzi

Jeffrey Scott Fountain  
Christopher Brian Fowler  
Brittani Nicole Garrett  
Rocky Goodman  
Glen Dale Grayham  
Shawn Grigson  
Lyn Alison Guffey  
Brian Allen Hall  
Brandy D. Hampton  
Candice G. Hartwick  
Benjamin Hunter Hartz  
Brant Douglas Heinley  
Carin Camille Hemmer  
Michelle Lynne Hurst  
Katherine G. Jackson  
Jerry J. Johnson, Jr.  
Shannon W. Klang  
Sarah M. Knight  
Kyle L. Kuykendall  
James David Lacy  
Joshua L. Loy  
Randall K. Mack  
Jeffrey A. Maddox  
Donna M. Mattingly  
Aaryn McCosh  
Darren Scott McCrillis  
Lester H. McKeever, Jr.  
Elizabeth Ann Moody  
Casey J. Moore  
Michael Thomas Moore  
Nathan Nailling  
Michael S. Neathery

Elizabeth Jean Nelke  
Matthew W. Nokes  
Lisa E. Paland  
Viju Parakkadan  
Andrea Lee Parker  
Stephanie Nicole Parnell  
Joseph J. Patrick, Jr.  
Kelly Marie Phillips  
Billy Isaac Pippin  
Kristi J. Rachel  
Amber Lynn Rietveld  
Stephen M. Ross  
Carey Ann Ruff  
Benjamin Ray Rugg  
Megan Anne Rugg  
Jennifer L. Schalk  
Mary Ann Shnaekel  
Jessica Anne Smith Williams  
Wyatt Reid Smith  
David E. Stotelmyer, III  
Cameron Paul Terry  
Tasha Renee Thompson  
Mandy Amber Walker  
Brian D. West  
Jessica Ann Williams  
Gerri Lynn Wolfe  
George Wong  
Crissy D. Wright

**WELCOME**

***Board Office Closed***

In accordance with the holiday schedule adopted by the State of Arkansas, the Board office will be closed on the following dates:

**November 27-28, 2008** — Thanksgiving

**December 24-26, 2008** — Christmas

**January 1, 2009** — New Year's Day

**January 19, 2009** — Dr. Martin Luther King, Jr. and  
Robert E. Lee's Birthdays (observed)

***Board Meeting Schedule***

**November 14, 2008**

**December 2008 - No meeting**

**January 9, 2009**

Meetings of the Board are open to the public, except when under state law some portions may be closed to the public. Unless otherwise noted, meetings begin at 9:00 a.m.

## Quality Review Results

The results of the 2007 and 2008 (as of October) Quality Review program:

	<u>2008</u>	<u>2007</u>
<b>Total number of Individuals and Firms surveyed:</b>	<b>2812</b>	<b>2115</b>
<b>Licensees who reported:</b>		
<b>No Reports</b>	<b>2463</b>	<b>1810</b>
<b>Exempt (Peer Review)</b>	<b>121</b>	<b>96</b>
<b>Licensees who submitted Reports</b>	<b>163</b>	<b>145</b>
<b>Licensees who did not respond</b>	<b>57</b>	<b>64</b>
<b>Individuals who are deceased</b>	<b>6</b>	

<b>Total number of reports received/reviewed:</b>	<b>312</b>		<b>247</b>	
<b>Reports classified as Acceptable:</b>	<b>163</b>	<b>52%</b>	<b>162</b>	<b>66%</b>
<b>Reports classified as Marginal:</b>	<b>90</b>	<b>29%</b>	<b>45</b>	<b>18%</b>
<b>Reports classified as Substandard:</b>	<b>47</b>	<b>15%</b>	<b>40</b>	<b>16%</b>
<b>Late reports pending</b>	<b>12</b>	<b>4%</b>		

<b>Total of Licensees who did not respond:</b>	<b>57</b>	<b>64</b>
<b>Licensees whose licenses have Lapsed or Void:</b>	<b>19</b>	<b>47</b>
<b>Licensees whose licenses are Active or Inactive:</b>	<b>38</b>	<b>17</b>

For questions or concerns about the Quality Review process, please visit our website for [Board Rules](#) (specifically [Rule 14](#)) and the [Accountancy Law](#) (specifically ACA §§ [17-12-507](#) and [17-12-602](#)).

### *Email Addresses Requested*

If you did not receive the Newsletter notification in your email Inbox, we do not have your email address on file in the Board office. We are not sending the Newsletter out in paper form.

The Board would like to make sure we have your email address in our files for quick and efficient communications. We can keep up to three (3) email addresses per individual, but if you provide more than one email address, please let us know your "preferred" email address. If you change email providers or email addresses, it would be most beneficial to the Board and you, if you would kindly keep us informed of your new email address. We will use email addresses strictly for official Board communications.

Please send your email address to: [Alan.Fortney@arkansas.gov](mailto:Alan.Fortney@arkansas.gov)



## *Have you moved? Are you moving?*

According to Rule 9 of the Arkansas Accountancy Rules, notice must be provided to the Board by the licensee within thirty (30) days of any change of address, business affiliation, or employer.

Similarly, notice must be provided within thirty (30) days of opening a new office or closing an existing office. In the case of opening a new office, the name and the certification or registration number of the Resident Manager must be provided to the Board.

The Address Change Forms are located on our website [www.arkansas.gov/asbpa/forms.html](http://www.arkansas.gov/asbpa/forms.html).



**Phone:** 501-682-1520  
**Fax:** 501-682-5538  
**E-mail:** [ASBPA@arkansas.gov](mailto:ASBPA@arkansas.gov)

### **WE'RE ON THE WEB:**

[www.arkansas.gov/asbpa/](http://www.arkansas.gov/asbpa/)

### **ASBPA MISSION:**

To administer the public accountancy statutes with the highest degree of integrity, competence and efficiency commensurate with the professional standards of certified public accountants and public accountants.

## **ARKANSAS STATE BOARD OF PUBLIC ACCOUNTANCY**

Dr. Terrye Stinson, CPA  
President

Tom Ed Simmons, CPA  
Secretary

Gary Kelly, CPA  
Treasurer

Dale Coy, CPA  
Lloyd Franklin, CFE

Gene Cogbill, CPA  
William "Bill" Millager

Leveta Ray, CPA  
Executive Director



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