



## 2009 CPA Swearing-In Ceremony

The Arkansas State Board of Public Accountancy held a swearing-in ceremony on May 30, 2009 at the State Capitol to honor the 2008 successful candidates who have licensed or applied for a license with the state of Arkansas, and formally welcome them to the profession. This event is both a fun and solemn occasion that recognizes the years of work these individuals have invested in achieving their goal while providing the opportunity to share this accomplishment with family and friends.

During the ceremony, which lasted about an hour, licensees and their guests were welcomed and thanked for their participation. Board members from across the state took part in the event, as did members of the Arkansas Society of CPAs (ASCPA) and the Arkansas Society of Accountants (ASA). Jim Petty, CPA, President of the Arkansas Society of CPAs, greeted the attendees and invited them to the ASCPA reception following the ceremony.

John Peace was formally recognized by the Board for his hard work and commitment in helping Arkansas create a new law to support mobility within our profession.

Dr. Terrye Stinson, CPA, President of the Arkansas State Board of Public Accountancy, presented the Key-note Address. The CPA Oath was administered to all successful candidates by Dr. Stinson. ASBPA Board members presented certificates of recognition and offered congratulations to the 2008 successful candidates. A list of these honorees are on the page 2.



2009 Successful Candidates, Board Members and the Executive Director

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## Mobility Becomes Law in Arkansas

Act 93 of the 2009 General Assembly amended the Arkansas Public Accountancy Act to allow out-of-state CPAs to practice across state lines with no notification and no fees.

The effective date of this Mobility law is July 31, 2009, according to page 124 of the **Summary of General Legislation** for the 87<sup>th</sup> General Assembly of 2009. Until that time, the Arkansas State Board of Public Accountancy will continue with all the requirements for practice privilege with notice, fee, and other requirements.

The details of Act 93 are located at the following internet web address:

<http://www.arkleg.state.ar.us/assembly/2009/R/Acts/Act93.pdf>

***2009 Swearing-In Ceremony Honorees***

Amer Alchami	James A. Garrett	Elizabeth Jean Nelke
Adam P. Argo	Mark Alan Glover	Rebecca Ruth Norris
Christopher Bell	Hairong Gou	Debra Kay Palmer
J. Michelle Boozer	Glen Dale Grayham	Jason Terry Parks
James David Earl Brashear	Rachel Ruth Guthrie	Stephanie Nicole Parnell
Sara Jane Bridges	Brian Allen Hall	Anthony Jacob Phillips
Lori King Brock	Candice G. Hartwick	Benjamin Martin Ragsdale
Meghan Danielle Burnett	Nathaniel Paul Hastings	Terri A. Raskiewicz
Karen Chandler	Brant Douglas Heinley	Shawnn Lyn Renfrow
Geoffrey Brian Chappell	Carin Camille Hemmer	Kimberly Rene Romero
Seth William Claus	Amber Michelle Hester	Megan Anne Rugg
David Matthew Cleveland	Raydodd Cardell Hester	Jennifer L. Schalk
Melodie Beavers Colwell	Kimberly Denise Hillis	Mary Ann Shnaekel
Corey Danielle Coston	Abby Kendall Jones	Ashley Denise Tilley
Andrew Mitchell Covington	Brett B. Jordan	Kelly L. Turner
Robert Bradley Cummings	James L. Kolb, Jr.	Anita Linn Walker
Robert Earl Delaney	James David Lacy	Sheila Fay Watts
Jennifer L. Duncan	Heather M. Lamkin	Jessica N. Whiteaker
Hollan Aeryan Edmisten	Shayla Rashaun Lowe	Jennifer Marie Wier
Christina Brook Ellis	Peter M. Marks	Jeff Wilson
Jerry Dean Ellis, Jr.	Rachel Malinda Martin	Gerri Lynn Wolfe
Rochelle D. Gann	Vicki Renee Miller	
Brittani Nicole Garrett	Anita K. Mize	

***Board Meeting Schedule***

**July 27, 2009**  
**August 28, 2009**  
**September 2009—No meeting**  
**October 16, 2009**  
**November 20, 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.

***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:

**September 7, 2009 — Labor Day**  
**November 11, 2009 — Veterans' Day**  
**November 26, 2009 — Thanksgiving Day**  
**December 24-25, 2009 - Christmas Holiday**

## *The CPE Corner*

### *CPE Documentation*

Documentation is one of the most important things that we look at when performing a CPE Audit. You would be surprised at the missing information on some of the documentation that we see. We have had documentation where the date of the CPE was listed as May 25. However, if we are doing an audit of CPE taken in 2008, this date is useless because we can't determine if the CPE was taken in 2006, 2007, or 2008. We have even had some certificates that didn't include the participant's name! Unfortunately we were not able to count this CPE and it caused some licensees to fail the audit – all because of a missing component on their certificate.

#### *What information is required for acceptable CPE Documentation?*

So, what can you do to ensure that your documentation would pass a CPE Audit? There are certain requirements for acceptable CPE documentation. NASBA (National Association of State Boards of Accountancy) registered CPE sponsors are required to include certain types of information on their CPE certificates. Those CPE providers who are exempt providers according to Board Rule 13 are also required to include that same information. Any CPE obtained through your firm (in-firm) must meet all these requirements.

All CPE documentation must have the following information to be acceptable CPE documentation:

The name of the participant

The date the CPE was obtained, including month, day and **year**.

The title of the seminar

The number of CPE credit hours, using the 50 minute hour

The field of study (accounting, auditing, taxation, ethics, etc.)

The method of delivery (Group-Live, Self-Study, or Group-Internet Based)

The location (if applicable)

A signature of a person who is an official representative of the CPE sponsor to verify the attendance of the licensee.

If NASBA registered, it must have the NASBA registry number. Providers that are Arkansas registered sponsors will also have a NASBA registry number.

In addition – if your CPE is considered **in-firm**, you must provide the name of the instructor(s) and attach a biography for each instructor.

When you receive your certificate, transcript, or letter concerning your CPE documentation, take a few minutes to look it over and see if there are any missing components. If there is any information that is missing, contact the CPE provider immediately and ask them to issue you new documentation. It is important to remember that we do not accept handwritten notes on the documentation. For example, if your provider forgot to include the hours, you cannot write that amount on the certificate. It must be provided by the CPE sponsor.

#### *Watch out for “self-reporting circle the minutes forms”!*

Another documentation problem is what we refer to as “self-reporting circle the minutes” forms. These are the forms that list all the available CPE offerings and you circle the minutes of the sections that you attended. These are not accepted because of the risk of fraud. Anyone can circle more minutes and change the totals to increase the number of hours. Many of these circle the minutes forms do not have an official signature. If you are given a circle the minutes form as your only documentation, please contact the provider for a letter, transcript, or other documentation verifying the hours of your CPE. For example, the Arkansas Society of CPA's use the circle the minute forms at their CPE offerings, but they follow it up with an official transcript that they send to you by email. We accept this transcript as the official documentation because we can verify all the information we need and we can also determine that it came directly from the CPE provider (commonly referred to as third-party documentation).



## ***Quality Review Frequently Asked Questions (FAQs)***

Q: What is the purpose of the Quality Review program?

A: The purpose of the Board's Quality Review program is to improve the quality of financial reporting and to assure that the public can rely on the fairness of presentation of financial information on which licensees issue reports.

Q: Who must participate in the Board's Quality Review program?

A: Quality Reviews are conducted annually on 1/3 of **all** licensees— individuals licensed to practice, inactive status, inactive-retired status, and business entities— on a rotating basis.

Q: How will I know when I am to participate?

A: The Board mails a QR Survey to the current address on file to 1/3 of all licensees each year. This means that most licensees, individuals and firms, will be surveyed once every 3 years. If you are surveyed in 2009 for QR purposes, the next reporting period will normally occur in 2012.

An exception to the 3-year reporting cycle occurs when the reports submitted by a licensee receive a substandard classification which then requires more frequent intervals for the QR Survey or other disciplinary measures may be taken to protect the public.

Since the QR Survey is mailed to the last known address, it is important to notify the Board in writing of any address changes, per Board Rule 9.

Q: If my firm participates in peer review, am I still subject to Quality Review?

A: Yes. If you receive a QR Survey form, you are required to participate as an individual and if your firm receives a QR Survey form, your firm is required to participate as a business entity.

Q: If I issued reports as an individual or an owner of a firm which issued reports, what am I required to submit to the Board regarding Quality Review?

A: You are required to complete the QR Survey form, submit one report for each of the following type of reports you issued along with the completed engagement form for each report and include the applicable fees:

- (1) audit report,
- (2) review report,
- (3) governmental report,
- (4) examination of prospective financial information,
- (5) compilation with disclosures,
- (6) compilation without disclosures.

If your firm had an acceptable peer review report issued during the period from July 1, 2006 through June 30, 2009, you may submit that in lieu of sending the individual reports.

Q: If I am an inactive or an inactive/retired status licensee, am I still required to complete and return QR information?

A: Yes, you are required to complete the QR survey by completing the appropriate answer to all questions. If you have not issued any reports, simply mark "No reports issued" on each section of the survey form, sign, date and return to the Board.

Q: If I am an employee for a public accounting firm and perform audits, reviews, and compilations for my employer under my firm's name, am I required to submit copies of the reports I prepared and the fees associated with the QR program?

A: No, you are not required to submit the reports and applicable fees. You may have prepared the reports, but they were issued in your firm's name to the client. Therefore, your response would be "no reports issued" for the Quality Review survey form specifically for you.

In this case, the responsibility to submit reports falls to your "employer" or "the firm"; the employer/firm must submit reports and the required fees or an acceptable peer review report when it is surveyed.

Q: When do the Quality Review forms need to be returned?

A: All 2009 Quality Review survey forms are to be completed and returned to be received in the Board's office no later than July 17, 2009. Per Rule 14.3(b), failure to respond to the QR survey mailed by the Board or failure to submit reports for QR purposes when reports were issued during the subject period, shall be a basis for non-renewal of the license, after notice and hearing, as provided by A.C.A. § 17-12-507. No response or a late response may subject you to a fine for failure to comply.

Q: Can I send or fax a copy of my Quality Review forms and keep the originals?

A: No, you must submit the original forms with the original signature. No photocopies or faxes will be accepted by the Board. If you send a photocopy, it will be treated as no response. You must send the original signed form. You may make a copy of the forms for your own records, but the original must be sent back to the Board's office.

## 2009 Online Renewals

The 2009 Online Renewal process is complete. All licenses that were not renewed for 2009 are now Lapsed. If you did not renew your license to practice, inactive license, retired-inactive license, or your firm's license, you are not in compliance with the Accountancy Law and are considered unlicensed in Arkansas.

Based on feedback we received from licensees this year, we are making some changes to the online renewal process for next year (2010 renewals):

- 1) Your name and license number will be included on the CPE page. When printing this screen, this will show the licensee's name, license number and all CPE entered for the licensee.
- 2) If you have a foreign address (outside the United States), you will be able to mark "Foreign Address" and be able to enter your address without a state and zip code verification. Do not mark the Foreign Address box if you live within the United States. Military addresses have been added to the state codes.
- 3) The email receipt will include the licensee's name, date, amount, and license number in the link provided in the email.
- 4) If you are a Sole Proprietor and the Resident Manager, your Resident Manager information will be pre-populated on the screen. If you are a Sole Proprietor, but not the Resident Manager, you will still be able to enter the Resident Manager, as before.

## Inactive/Retired Status—What are the Rules?

Many licensees inquire about the guidelines for obtaining an Inactive/Retired License. Board Rule 13.8 states:

### Board Rule 13.8 —Inactive/Retired:

"(a) A licensee who has reached the age of 65 years and does not perform any services set forth in A.C.A. § 17-12-505 may renew his license by payment of the inactive/retired fee identified by Rule 12. In order to convert to a license to practice or to resume the practice of public accountancy, the licensee shall comply with the provisions of Rule 13.7(d).

(b) Licensees who have attained the inactive/retired status may use the term "retired" adjacent to their CPA title, or PA title in lieu of "inactive" as required in A.C.A. § 17-12-505."

### A.C.A. § 17-12-505 states:

"The Arkansas State Board of Public Accountancy may by rule create an exception to the continuing education requirement of § 17-12-502 for licensees who do not perform or offer to perform for the public one (1) or more kinds of services involving the use of accounting or auditing skills, including issuance of reports on financial statements or of one (1) or more kinds of management advisory, financial advisory or consulting services, or the preparation of tax returns or the furnishing of advice on tax matters. Each licensee granted such an exception by the board must place the word "inactive" adjacent to his or her CPA title or PA title on any business card, letterhead, electronic transmission, or any other document or device, with the exception of his or her CPA certificate or PA registration, on which his or her CPA or PA title appears."

**Bottom Line: You may request inactive/retired status if you meet the requirements of Rule 13.8, but if you perform any of the services for the public listed in A.C.A. § 17-12-505, you must hold an active license to practice.**

## New CPA Licenses Issued From January 1, 2009 through April 30, 2009

### ORIGINAL LICENSES & CERTIFICATES

Amer Alchami	Rochelle D. Gann	Kelly L. Turner
James David Earl Brashear	James Alan Garrett	Anita Linn Walker
David Matthew Cleveland	Mark Alan Glover	Jessica Nicole Whiteaker
Andrew Mitchell Covington	Amber Michelle Hester	Jennifer Marie Wier
Nathaniel Paul Hastings	Raydodd Cardell Hester	Karen Chandler
Kimberly Jameson Hillis	James L. Kolb, Jr.	Melodie Beavers Colwell
Anita K. Mize	Vicki S. Lindsay	Matthew Marvin
Sheila Fay Watts	Shayla Rashaun Lowe	Jeff Wilson
Meghan Danielle Burnett	Vicki Renee Miller	Brett B. Jordan
Corey Daniel Coston	Debra K. Palmer	Jennifer Lynn Duncan
Matthew Landon Crouch	Terri A. Raskiewicz	Jessica M. Bieker

***New CPA Licenses—Reciprocals*****RECIPROCAL LICENSES & CERTIFICATES**

David Lawrence Rader  
Linda June Bell  
Kristy Kaye Norris  
Teri Overby Zaner  
Wesley Emil Stille

Bryce Matthew Good  
Kevin Dean Stewart  
Joseph Emerson Maddox III  
Carol A. Ludington  
Richard B. Morhar

***Lapsed Licenses for 2009 (Did not renew by March 31 - Licenses expired 12/31/08)***

RAKESH K. AGGARWAL	4073	JAMES G. EOFF	940	BRENDA S. OLLIE	5415
GARY W. ANDREWS	3263	H. LEWIE FASON	485	SUE PIERCE OSBURN	5670R
SCOTT AUDRAIN	2149	LES FINCH	670	RONALD T. PARKER	5486R
DIANE M. AUSTIN	6597R	CYNTHIA T. GARRETT	5008	RONALD W. PAYTON	3540
MARTA MARIE MONTGOMERY AYERS	5127	E. C. GILBREATH	532R	ROBERT A. PEARCY	2047R
LARRY R. BACK	1412R	CLINTON E. GILMORE	7767R	RICHARD C. PURYEAR	5520
REGINALD E. BAKER	2906	KENNETH E. GOATCHER	2922	RANDALL N. DRAKE CPA, PA	759C
L. DON BARKSDALE	2458R	CHARLES R. GOSLEE	02	DON RAY ROBERTSON	5187
SARAH M. BARNES	0346	KEVIN K. GRIFFIN	5156	JOHN ROBUS	1043
JOSEPH GRAHAM BARSOCCHI	5005	PATRICK F. HARDIMAN	6359R	WILMA JEAN RUST	6463
LEIGH ANNE BENNETT	5393	JAMES R. HENDERSON	2743	LAWRENCE P. SAUNDERS	4763
F. MARK BIGGERS	7218	WESLEY DAVID HERON	7283	ARTHUR L. SCHROEDER	2947
TAMIRA BURKE BLAIR	4319	CAROL HILL	4380	STACEY HOLST SEBREE	8046
NANCY K. BOLLINGER	6776	ANTHONY HILLIARD	2631	CHARLOTTE SHORT	0277
STEPHEN BOOZER	7777	WILLIAM M. HOPE	3039	MARY AGNES SMITH	4420
CURTIS L. BOWMAN	2889	SAMANTHA S. JACKSON	7332	TERRY LYNN SMITH	4566
VIRGIL BRACKEN	331	TERESA L. JEFFUS	3400	STEPHEN R. STALLINGS	814
GEORGE E. BREAZEAL	450R	DAVID L. JOHNSTON	1191R	JOHN E. STEADMAN	872
WAYNE BRITT	1218	ED M. KOON	2074	AMBER E. STILLS	7261
CLAUDE DOUGLAS BUFORD	1263	JOE D. KRUSE	673	JOHN H. STONE	1002
CARLA SUZANNE CALDWELL	7778	ROBERT J. KUTA	7081	THOMAS C. STRODE	7057
MARY E. CALDWELL	3073	MOSE H. KYLE	1353	CONNIE L. STUCKEY	6343
GEORGE A. CASTLEBERRY	0105	KEN LANCE	900	DENISE WHITE TABOR	6081
KATIE CHANDLER	7552	WILLIAM E. LASHLEE	3125	BRENT RAY TAYLOR	4291
ANDREA KAY CHOATE	6478	APRIL D. LATHAM	6809	COMA LEE TIPPITT	7726
OWEN DEAN CLARK	687R	JENNIFER ANN LAWRENCE	7991	CYNTHIA C. TREADWELL	4888
STEVE CLARY	2132R	MARTHA L. LINDSAY	5167	HUEY-ING TSENG	2902
RALPH M. CLOAR	834R	BRITA DIANE LONG	4976R	EVERETT TUCKER	1548
RACHEL WOOD COONER	8338R	RANDALL K. MACK	8420R	LARMON D. VAN WINKLE	5919
MATHEW ROBERT COSCIA	5270	VIRGINIA M. MANN	7135	KENT G. VESTAL	3151
WILLIAM D. CRAIN	2825	KEN MATTHEWS	964	LARRY W. WALKER	1334R
CASSIE FLOYD CREIGHTON	4511	KARLA LAROUX MCCORMICK	5352R	CHRISTOPHER WELTON	6218
THOMAS S. DANIELS	5514R	HAROL BRENT MCKAY	5171	BRENTON KEITH WHITTINGTON	6642
REBECCA M. DAVEE	7953R	GEORGE R. MERCHANT	1365R	JAMES E. WILF	590R
DAVID CRAIN CPA LTD.	296C	MOHLER, NIXON & WILLIAMS	767C	DONALD RAY WILLIS	1273
RANDALL NELSON DRAKE	8392R	JOE G. MONTGOMERY	1215R	ALAN D. YOUNG	1928
JOHN T. DUNN	3749	SANDRA G. MORTON	3535	ROBERT H. ZIEGLER	1180

\* some licensees may have applied for reinstatement

## ***CPA Exam Information—Fee Increase August 1st***

The CPA examination fees charged by third-party vendors will be increasing this year. Applications postmarked after July 31, 2009 will be subject to the fee increase.

The Board's administrative fees will not increase.

Applications postmarked on or before July 31, 2009 and received in the Board's office on or before August 3, 2009 will be processed using the current fee schedule, if all required documentation is also in the Board's office by August 3, 2009.

Applications postmarked after July 31, 2009 which do not include the increased fees, will be returned to the applicant. The increase in fees will be as follows:

### **EXAM FEES EFFECTIVE AUGUST 1, 2009 :**

Auditing & Attestation (AUDIT)	\$ 230.55
Business Environments & Concepts (BEC)	\$ 180.95
Financial Accounting & Reporting (FAR)	\$ 218.15
Regulation (REG)	\$ 193.35

### **The following are the Board's administrative fees which have not increased:**

Initial (first-time) application	\$50.00
1 Exam Section	\$75.00
2 Exam Sections	\$90.00
3 Exam Sections	\$105.00
4 Exam Sections	\$120.00

**NOTE:** In order to avoid being assessed the increased third party fees, applicants are advised to take into consideration the Arkansas State Board of Public Accountancy's application processing time frames. To insure you are charged under the current fee, applicants must have **ALL** the required documentation in the Board's office by August 3, 2009.

Please be advised that there is no provision for withdrawing from the examination, refunding of fees, or the transfer of fees. **The application-section fees are nonrefundable and nontransferable.** The fees for the contract examination providers are nontransferable, but may be partially refunded if extreme hardship precludes the applicant from scheduling or taking the exam. Refer to **Board Rule 3.8** for extreme hardship definition, time limits, and documentation requirements.

If you have any questions regarding the exam fee increases, please contact the Board's office at (501) 682-1520.

### ***Need Exam Information?***

Exam candidates are encouraged to visit the following web sites to obtain the most current information on the Uniform CPA Examination:

[www.arkansas.gov/asbpa](http://www.arkansas.gov/asbpa)  
[www.cpa-exam.org](http://www.cpa-exam.org)  
[www.nasba.org](http://www.nasba.org)

Personal checks are **not** accepted for payment of Exam Applications.

Photos on Exam Applications **MUST** be notarized.

A copy of a government issued identification document is **required** along with your Exam Application.

Individual Character References must have known the candidate for at least five (5) years and the Character Reference Forms must be notarized.



## ***2009 ASBPA Enforcement Actions***

### **Revocations, Suspensions, or Surrendered in lieu of further disciplinary actions:**

#### **January 2009**

On January 9, 2009, the Arkansas State Board of Public Accountancy (hereafter "Board") in the matter of James S. Scogin, Certificate No. 5101R accepted the surrender of his certificate in lieu of further disciplinary action with regards to non-payment of 2007 CPE audit penalty.

#### **April 2009**

On April 24, 2009, the Arkansas State Board of Public Accountancy (hereafter "Board") in the matter of Richard Blaine, Certificate No. 1705, accepted the surrender of his certificate in lieu of further disciplinary action with regards to failure to respond to 2007 Quality Review penalty.

On April 24, 2009, the Arkansas State Board of Public Accountancy (hereafter "Board") in the matter of Jerry L. House, Certificate No. 2760, accepted the surrender of his certificate in lieu of further disciplinary action with regards to failure to respond to 2007 Quality Review penalty.

#### **May 2009**

On May 29, 2009, the Arkansas State Board of Public Accountancy (hereafter "Board") in the matter of Thomas D. Lamoreux, Certificate No. 2196, accepted the surrender of his certificate in lieu of further disciplinary action with regards to non-payment of 2007 CPE audit penalty.

#### **June 2009**

On June 26, 2009, the Arkansas State Board of Public Accountancy (hereafter "Board") in the matter of Kevin K. Griffin, Certificate No. 5156, accepted the surrender of his certificate in lieu of further disciplinary action with regards to failure to respond to 2007 Quality Review penalty.

### **Enforcement Actions Taken by the Board through June 26, 2009**

Cases resolved due to lack of evidence to support violation:	2
Cases resolved by Consent Order:	14
Cases resolved by Compliance Statement:	25
Cases resolved with no further action:	12
<u>Cases resolved by Voluntary Surrender in lieu of further disciplinary action:</u>	<u>6*</u>
<b>Total 2009 Enforcement Cases Resolved and Closed:</b>	<b>59</b>

\* Includes actions listed above.

## *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

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Arkansas State Board of Public Accountancy  
101 East Capitol, Suite 450  
Little Rock, AR 72201

