

# ASBPA Update



## New Quality Review Rules in Effect

There are some new rule changes in effect for Quality Review that all licensees need to be aware of:

- **Agreed Upon Procedures Reports** - We are now requiring AUP reports to be submitted along with Compilations, Reviews, Audits, and Governmental Audits.
- **Categories now consistent with Peer Review language** - in the past the ratings for each report reviewed were Acceptable, Marginal, and Substandard. Beginning this year the reports will be rated as Pass, Pass with Deficiencies, or Fail.
- **Reports to be submitted** - Beginning this year licensees who issue reports and do not have a Pass or Pass with deficiencies Peer Review will have to submit the Compilation, Review, Audit, Governmental Audit, and/or Agreed Upon Procedures Report that was most recently issued before the Quality Review period end, which is June 30, 2014. For example, if a CPA issued an audit report on 3-15-14, 4-20-15, and 6-20-15, the 6-20-15 report must be submitted for review. If a CPA did not issue any reports for the 2014 Quality Review period (July 1, 2013 - June 30, 2014) but has issued reports since their last QR reports were submitted, the most recently issued report must be submitted for review.

## Quality Review Surveys Will Be Sent This Summer

During the month of June the Board will be sending out notices for the 2014 Quality Review program. Every licensee (except retired CPAs) are surveyed once every three years.

Licensees who have not issued any reports since their last QR survey can respond quickly and easily - just go to our website and enter "no reports" (there will be a link on the home page).

Those who have issued reports will need to print the appropriate forms from our website and mail the forms in along with the actual reports. These forms can also be found on the home page of our website, [www.arkansas.gov/asbpa](http://www.arkansas.gov/asbpa).

Please take the time to respond to the survey, fines may be assessed for those who miss the deadline. If you have changed addresses recently please update your information via the following link: [https://www.ark.org/asbpa\\_olr/app/loginaddr.html](https://www.ark.org/asbpa_olr/app/loginaddr.html)

## IN THIS ISSUE

Jim Gately Appointed to the ASBPA by Governor Beebe .....	2
Arkansas CPA Exam Performance.....	3
Successful CPA Exam Candidates.....	4
New CPE Rules Proposed .....	5
Inactive Status.....	5
Board Disciplinary Actions .....	6
New Firms.....	7
Lapsed Licenses .....	8
Retired CPAs.....	9
State Board of Accountancy Board Members.....	10



# Jim Gately Appointed To The ASBPA By Governor Beebe

Governor Mike Beebe appointed Jim Gately to the Arkansas State Board of Public Accountancy on March 12, 2014. Mr. Gately will serve in one of the two non CPA Board positions mandated by Arkansas Accountancy Law. He replaces Bill Millager of Rogers, AR.



Jim Gately

Mr. Gately is a retired school teacher with 33 years of experience at the junior high and high school levels. During his teaching career he also served as the varsity wrestling coach and the speech and debate team coach. He has an EdM degree from the State University of New York at Buffalo.

Jim and his wife Diane live in Rogers, AR. They have two children and three grandchildren. His hobbies include traveling (he has been to every state in the US and every continent except Antarctica), gardening, and environmental advocacy.

The Board and staff welcome Mr. Gately and we look forward to his future contributions.

## ASBPA Office Closed

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

- May 26 – Memorial Day
- July 4 – Independence Day
- September 1 – Labor Day

## Swearing In Ceremony June 28th

On Saturday, June 28th, we will hold our annual Swearing-In ceremony at the State Capitol Rotunda. The Ceremony will start at 10:00 am.

Invitations will go out in early May to those individuals who have successfully passed the Exam and became licensed since our 2013 ceremony. Please let us know how many guests you plan to bring, so that we can be sure to have enough space for everyone.

## Notice To Schedule Documents Will No Longer Be Mailed

Effective May 1st, Notice to Schedule documents for CPA exam candidates will be sent via e-mail only. All candidates should be sure to give an accurate e-mail address when completing the online application. If anyone has a special circumstance requiring us to mail out a hard copy please notify Lacy Ward at (501)682-2574 or lacy.ward@arkansas.gov.

# Bill Millager Completes 5 Year Term

The Arkansas State Board of Public Accountancy thanks Bill Millager for his five years of service on the Board. Mr. Millager resides in Rogers, AR and had the longest commute for Board meetings of any board member during his tenure. We appreciate his contributions to the Board and wish him well in his future endeavors.



Bill Millager

# New Staff Member – Lacy Ward

The Board is pleased to welcome Lacy Ward to the Board staff. Lacy began work with us in January as an Exam Specialist. She replaces Robin Fritchman, who took a position with another state agency.



Lacy Ward

Lacy is from Ashdown, AR and has a journalism degree from the University of Arkansas. She has high school teaching experience and has worked in the telecommunications industry.

Lacy handles our CPA Exam registrations processing and is the point of contact for questions about signing up for and taking the Exam. Welcome Lacy!

# Arkansas

## CPA Exam Performance Summary: 2014 Q-1

	SECTIONS	SCORE	% PASS
FIRST TIME	127	69.0	44.1%
RE-EXAM	118	71.5	51.7%
AUD	57	69.8	38.6%
BEC	70	70.9	51.4%
FAR	52	69.7	51.9%
REG	66	70.2	48.5%

## CPA Exam Performance Summary: 2013 Q-4

	SECTIONS	SCORE	% PASS
FIRST TIME	147	69.8	42.2%
RE-EXAM	167	71.3	46.7%
AUD	71	72.4	46.5%
BEC	84	71.6	47.6%
FAR	74	67.2	39.2%
REG	85	71.2	44.7%

## CPA Exam Performance Summary: 2013 Total

	SECTIONS	SCORE	% PASS
FIRST TIME	549	70.0	44.6%
RE-EXAM	572	70.7	43.2%
AUD	293	71.9	45.1%
BEC	274	71.8	46.7%
FAR	276	68.8	43.8%
REG	278	68.9	39.9%

# Successful CPA Exam Candidates

January - February 2014

Teris D. Barker	Pine Bluff, AR
Joseph Coles	Conway, AR
Katie Cunningham	Little Rock, AR
Ashton Gandy	Little Rock, AR
Andrea Helton	Marianna, AR
Mollie Long	Conway, AR
Ricky Montgomery	Little Rock, AR
Stephen Nunemaker	Tuckerman, AR
Adebayo Oluokun	Greenbrier, AR
Amber Prescott	Arkadelphia, AR
Andrew Todd	Bentonville, AR
Megan Vestal	Jacksonville, AR
Elaina Wallian	Maumelle, AR
David Alexander	Little Rock, AR
Lindsay Bryan	Springfield, MO
Mallory Davis	Harrison, AR
Ferdinand Felizco	Little Rock, AR
Lindsey Hood	Fayetteville, AR
Emily Hunt	Fayetteville, AR
Quincy Jordan	Fayetteville, AR
Stephanie Rowland	North Little Rock, AR
Monique Sanders	Little Rock, AR
Carson Ammons	Fayetteville, AR
Aaron Beard	Bryant, AR
Jeremy Byford	Fayetteville, AR
Chris Clatworthy	Marvell, AR
Craig Collins	Fayetteville, AR
William Davis	Rogers, AR
Leslie Fite	Arkadelphia, AR
Vince Gwon	Fayetteville, AR
Jason Hodges	North Little Rock, AR
Megan McClain	Little Rock, AR
Luke Mitchell	Fayetteville, AR
Jared Pearman	Heber Springs, AR
Eric Sessions	Little Rock, AR
Adam Smith	Little Rock, AR
Jessica Spray	Maumelle, AR
Jesse Tolleson	Little Rock, AR

# Successful CPA Exam Candidates

October - November 2013

Robert Aitchison	Fayetteville, AR
Kaci Burrow	Rosie, AR
Christine Butterfield	Mena, AR
Thurman Crawford	Sherwood, AR
Cassie Curtis	Russellville, AR
Gonca Dequeant	Austin, AR
Carolyn Floyd	Ashdown, AR
Steven Hadley	Little Rock, AR
Derek Harrison	Springdale, AR
Keri Ishman	Dallas, TX
Karey Kesterson	Fort Smith, AR
Phillip Lay	Little Rock, AR
Will Marley	Bentonville, AR
Cameron Pate	Austin, TX
Blake Payne	Conway, AR
Chris Pinson	Springdale, AR
Jordan Saunders	Sheridan, AR
Laura Smith	Little Rock, AR
Timothy Smith	Maumelle, AR
Theodore Smoyer	Simi Valley, CA
Kevin Solomon	Little Rock, AR
Susanne Stabnick	Little Rock, AR
Samantha Street	Rogers, AR
Nathan Talley	Little Rock, AR
Thomas Thompson	Little Rock, AR
Jason Townsend	Hope, AR
Kelsey Uting	Sherwood, AR
Lisette Washispack	Conway, AR
Erin Younger	Fayetteville, AR



# INACTIVE STATUS

The following licensees were approved for Inactive Status in the first quarter of 2014:

- |                                 |                         |
|---------------------------------|-------------------------|
| Tracy Lynn Anderson             | Argyle, TX              |
| Loy Jeffrey Bailey              | Fayetteville, AR        |
| Tyler Hance Bean                | Louisville, KY          |
| Billy E. Blasingame             | Alma, AR                |
| James C. Bourne, Jr.            | Sherwood, AR            |
| Tracy L. Broadwater             | Batesville, AR          |
| Bryan David Burks               | Searcy, AR              |
| Jeffrey Lee Cantrell            | Cleveland, TN           |
| Margaret L. Climer              | Ruston, LA              |
| Burton E. Eddington, Jr.        | Heber Springs, AR       |
| Franklyn D. Ellis               | Pine Bluff, AR          |
| Christina D. Evans              | Grand Prairie, TX       |
| Alfred C. Ferrell               | White Hall, AR          |
| Richard H. Fleming              | Benton, AR              |
| Chad A. Graham                  | Spring Hill, TN         |
| Renee W. Hanshaw                | Reno, NV                |
| Claude Shackelford Hawkins, Jr. | Fort Smith, AR          |
| Terry S. Higgs                  | Greenbrier, AR          |
| Jamie Mays Howe, Jr.            | Flower Mound, TX        |
| Delma R. Jensen                 | Hot Springs Village, AR |
| Justin Kavalir                  | Ruston, LA              |
| Donna Gail Kelly                | Cabot, AR               |
| Whitney Taylor Koenigseder      | Fayetteville, AR        |
| James Edward Little             | Siloam Springs, AR      |
| Robyn Nicole "Nikki" Lockett    | Fayetteville, AR        |
| Rafael Marrero                  | Rogers, AR              |
| Anita J. Marshall               | Hot Springs, AR         |
| Rachel M. Martin                | Madison, WI             |
| Darron Ray Ming                 | Van Buren, AR           |
| Linda Rice Nelson               | Little Rock, AR         |
| Wendi Lynne Pangle              | Beebe, AR               |
| Bryan G. Potts                  | San Antonio, TX         |
| Jane Dixon Riggs                | Little Rock, AR         |
| Charles W. Schaaf               | Batesville, AR          |
| Sandra Schwarz                  | Weiner, AR              |
| Kirby H. Smith                  | Dallas, TX              |
| Timothy Stransky                | Riverside, IA           |
| Carol S. Trusty                 | Russellville, AR        |
| Johnny F. Van Horn              | Jonesboro, AR           |
| John P. Wiewel                  | Bella Vista, AR         |
| Jason Michael Wilkinson         | Wake Forest, NC         |
| Brandi Behne                    | St. Louis, MO           |
| William T. Carter               | Maumelle, AR            |
| Liana M. Marchetti              | Conway, AR              |
| Susan Scheidemantel             | Little Rock, AR         |

## New CPE Rules Proposed

The Board has approved the following rule changes related to Continuing Professional Education:

1. Clarifies that interactive webinars/video conference CPE courses are considered Group CPE and provides a definition of interactive webinars (Rule 13.1b).
2. Requires one of the four ethics hours required over a three year period to cover Board Rules and Laws (Rule 13.2).
3. Clarifies that CPE courses accepted in other states that have a sponsor review program will be accepted by the Board.
4. Clarifies that CPE courses earned by an Arkansas reciprocal licensee (residing outside of Arkansas) in the state of residence will be accepted by the Board.

A public hearing regarding the proposed rule changes will be held on April 25, 2014. Licensees or other interested parties can provide feedback at this hearing or can e-mail the comments to the Board's Executive Director ([james.corley@arkansas.gov](mailto:james.corley@arkansas.gov)).



# Board Disciplinary Actions

## The following cases were closed at the January 10, 2014 board meeting:

- 1) C13-046 A licensee had allowed their license to lapse. Licensee originally requested reinstatement but later requested to surrender in lieu of further disciplinary action.
- 2) C13-095 A licensee had an unregistered firm holding out as an accounting firm in Arkansas. The firm has been incorporated since before 2000. The licensee has agreed to license the firm and paid a penalty of \$1,000.
- 3) C13-098 A non- licensee issued an audit. The individual was sent a Notice of Apparent Violation and Demand to Cease and Desist (NAV). Individual has signed the NAV and agreed to cease all attestation work.
- 4) C13-100 A non- licensee was using the term "accounting" in their firm name. The individual signed an affidavit to change the firm name.
- 5) C13-102 An applicant for a reciprocal license, working in public accounting, failed to license timely. A \$500 penalty was assessed and paid.
- 6) C13-106 A licensee requested an upgrade to a license to practice; during the review process it appeared the licensee had an unregistered firm. After further investigation, no violations of accountancy law were found. The case was closed with no further Board action.
- 7) C13-111 A licensee had unregistered firm holding out as an accounting firm in AR. The firm has been incorporated since before 2012. The licensee agreed to license the firm and paid a penalty of \$470.
- 8) C13-112 A licensee requested an upgrade to a license to practice; during the review process it was noted the licensee appeared to have worked in public accounting while on inactive status. After further investigation, no violations of accountancy law were found. The case was closed with no further Board action.
- 9) C13-131 A licensee indicated the issuance of audits on 2013 Quality Review survey form, but only submitted an engagement peer review to the Board. After further investigation, it was determined that the licensee did not issue audits, but had made a clerical error. The licensee submitted a corrected QR Survey form and the case was closed with no further Board action.
- 10) C12-019 A re-licensure applicant's license became void January 1, 2011 for failure to renew. The applicant requested re-licensure to License to practice pursuant to A.C.A. § 17-12-301. The applicant has agreed to sign a consent order requiring the following: completed background check, payment of prior years and late fees for 2008-2010 and 2014, documented completion of 120 hours of CPE and timely license renewals for the next 3 years. The case was closed contingent on the receipt of \$635 in fees.
- 11) C13-002 A licensee failed to respond to the 2012 CPE Audit letter and was notified by certified letter of licensee's failure to respond. The licensee did not respond to Board communications and also failed to document completion of 40 hours of CPE required to obtain a 2012 license. The licensee has agreed to pay the \$1,500 penalty, respond timely for the next 3 years, and complete 7 additional hours of CPE. The case was closed contingent upon the receipt of fines.
- 12) C13-033 A licensee had unregistered firm holding out as an accounting firm in AR. In addition, the licensee failed to acknowledge the issuance of review reports on the 2008 Quality Review. The licensee agreed to cease issuing audit, review and compilation reports, respond timely for the next 3 years, complete an accurate QR submission for the next 3 years and has paid a \$1,440 penalty.
- 13) C13-105 A licensee had an unregistered firm holding out as an accounting firm in AR. In addition, the licensee failed to acknowledge issuance of review reports on the 2012 Quality Review. The licensee agreed to cease issuing audit, review and compilation reports through an unlicensed firm, respond timely for the next 3 years, complete an accurate QR submission for the next 3 years and has paid a \$2,000 penalty.
- 14) C13-108 An out state CPA has requested to register his firm. The applicant acknowledged a failed 2011 system peer review. The

**continues on pages 7**

applicant has signed a consent order agreeing to pre-issuance review for any audit performed in Arkansas and has paid applicable application and licensure fees.

- 15) C13-110 – A reinstatement applicant’s CPA license lapsed April 1, 2012 for failure to renew. The applicant requested reinstatement to inactive status pursuant to A.C.A. § 17-12-504(g). The applicant has agreed to a consent order requiring the following: completed a background check, payment of inactive renewal and late fees totaling \$385, and timely license renewals for the next 3 years.
- 16) C13-113 – A licensee had unregistered firm holding out as an accounting firm in AR. In addition, audits, reviews and a compilation report were issued under the unlicensed firm’s name. Licensee agreed to license the firm and has paid prior year fees and penalty of \$4,400.
- 17) C13-121 – A license reinstatement applicant’s license was revoked September 26, 2013 for failure to renew. The applicant is requesting reinstatement to inactive status pursuant to Board Rule 13.9. Applicant has agreed to a consent order requiring the following: a completed background check and inactive renewal and late fees totaling \$735.
- 18) C13-124 – A re-licensure applicant’s license became void January 1, 2013 for failure to renew. The applicant requested re-licensure to inactive status pursuant to A.C.A. § 17-12-301 and signed a consent order requiring the following: completed background check, inactive renewal fees and late fees totaling \$580, and timely license renewals for the next 3 years.
- 19) C13-130 – A re-licensure applicant’s license became void January 1, 2009 for failure to renew. The applicant requested re-licensure to inactive status pursuant to A.C.A. § 17-12-301 and has signed a consent order requiring the following: completed background check, 2006-2008 licensure and late fees as well as 2014 inactive fees totaling \$580.
- 20) C13-138 – A re-licensure applicant surrendered her license in August 2006. The applicant requested re-licensure to License to practice pursuant to A.C.A. § 17-12-301 and has signed a consent order requiring the following: completed background check, payment of 2014 license to practice fees, documented completion of 120 hours of CPE, pre-issuance reviews on all reports issued, and timely renewals for the next 3 years.
- 21) C13-154 – A licensee had unregistered firm holding out as an accounting firm in Arkansas. In addition, reviews and a compilation were issued under unlicensed firm’s name. The licensee has agreed to license the firm and paid prior year fee and penalty of \$3,310.

## New Firms

*The following firm licensees have been approved in the first quarter of 2014:*

David Cleveland, CPA, PA	Little Rock, AR	Sean M. Bruno Certified Public	New Orleans, LA
Fountain Financial & Tax Services, Inc.	Harrison, AR	Accountants, LLC	
Matthews, Cutrer & Lindsay, P.A.	Ridgeland, MS	Chester Financial, PLLC	Little Rock, AR
Monica S Bennett, C.P.A., P.A DBA: Travis & Bennett, Certified Public Accountants	West Helena, AR	Cox & Creswell PLLC	Conway, AR
Pur Accounting Inc.	Benton, AR	Denman, Hamilton, & Associates CPA PLLC	Little Rock, AR
Robertson CPA Firm, Inc.	Little Rock, AR	Jack Chami CPA PLLC	White Hall, AR
Cambridge Accounting Services, LLC	Fort Smith, AR	Ludington & Lawson, PLLC	Ft. Smith, AR
		Ryan Creswell, CPA, PLLC	Conway, AR

# Lapsed Licenses

*Individuals or firms that did not renew their CPA / PA license for 2014 are now lapsed and should not be practicing public accounting or holding out as an Arkansas CPA or PA. See below for a list of firms and individuals whose license has lapsed as of April 1, 2014:*

## Firms

Bobby Ring & Company  
Duvall & Ford, PLLC  
Philip Courtney Hogan P.C.  
The Rogers Accounting Firm

Little Rock, AR  
Atkins, AR  
Dallas, TX  
Little Rock, AR

## Individuals

Thomas A. Agee	Shreveport, LA	Tracy D. Jones	Little Rock, AR
Lisa Arnold	Melbourne, AR	Arthur G. Kellam	Little Rock, AR
Charles Y. Bancroft	Memphis, TN	Andrew J. Kelly	Paragould, AR
Tyler Hance Bean	Louisville, KY	Brian Thomas Lawson	Fort Smith, AR
Brandi J. Behne	St. Louis, MO	Jerry J. Luker	Hot Springs, AR
Steven D. Blumreich	Springfield, MO	William E. Magee	Little Rock, AR
Adeline Jeanette Bonde	North Little Rock, AR	Janice K. May	Sherwood, AR
Richard Buchanan	St. Petersburg, FL	Timothy Blair Mcdougale	Jonesboro, AR
Katherine A. Carty	Lavaca, AR	Arthur E. Mclean	Dallas, TX
J. Mitchell Collins	Ridgeland MS	Amber Elizabeth Mcnutt	Corsicana, TX
Donald Hugh Combs	Ashdown, AR	Marva Poole Murphy	Jonesboro, AR
Elizabeth Ann Connally	Jonesboro, AR	Susan Reding Neely	Lawson, AR
James L. Crumpton	Conway, AR	John H. O'Donnell	Little Rock, AR
Howard L. Davis	Springdale AR	Shanna Leigh Pendergraft	Fayetteville, AR
James Ray Davis	New Albany, MS	David W. Pipkin	Little Rock, AR
Judy Ann Duffel	Mabelvale, AR	Paul Gene Porter	Charlotte, NC
Beth J. Fahr	Conway, AR	Astrid A. Potts	Metairie, LA
Nina S. Fisher	Russellville, AR	Richard F. Pratt	Marmaduke, AR
Brian Allen Ford	Columbus, OH	Adrien Michelle Richardson	Conway, AR
Joel Bret Franks	Little Rock, AR	Bobby B. Ring	Little Rock, AR
Jeffery M. Fruechting	Conway, AR	Sharon Rorwick	Toronto, ON
Henry H. Good	Little Rock, AR	Todd M. Smithhart	Conway, AR
Jeremy Ryan Goss	Little Rock, AR	Michael Thomas Swift	Kingwood, TX
Kent A. Gray	San Francisco, CA	Jeffrey F. Ward	St. Louis, MO
William M. Hartmann	Little Rock, AR	Billie L. Welch	Malvern, AR
Chad Thomas Haynie	Arvada, CO	Thomas L. White	Jonesboro, AR
Brant Douglas Heinley	Malvern, AR	Kim Turner Woosley	Dallas, TX
Willard D. Hunt	Brinkley, AR	Robert G. Young	Little Rock, AR
Paul H. Jensen	Conway, AR		



# Retired CPAs

*The following licensees were approved by the board for retired status in the first quarter of 2014. There is no age minimum for retired status, but licensees must sign an affidavit indicating that they are no longer working in any position/capacity.*

Harold Adams	Morrilton, AR	James W. Miller, Jr.	Frisco, TX
Don Carlon Bassett	Lowell, AR	Robert A. Miller	Sherwood, AR
David Nicholas Beekman	Conway, AR	William G. Neal	Hot Springs Village, AR
Doris L. Bell	Conway, AR	Joanne G. Olszewski	Fayetteville, AR
Dale W. Brandon	Southaven, MS	Jerry D. Orler	Southlake, TX
D. Ken Brock	Little Rock, AR	Leatha Ann Palculict	El Dorado, AR
Robert A. Brown	Batesville, AR	Dennis G. Pharr	Siloam Springs, AR
Kenneth G. Buford	Georgetown, TX	John F. Phillips	Cave Spring, AR
Ronald R. Burch	Little Rock, AR	Michael P. Rafferty	Frisco, TX
Betty Aris Bush	Murfreesboro, TN	Yoly Redden	Little Rock, AR
James L. Bush, Jr.	Murfreesboro, TN	Terry E. Reeves	Pine Bluff, AR
Larry A. Campbell	Alexander, AR	L.A. Richmond	North Little Rock, AR
J.R. Clinton III.	West Memphis, AR	James R. Ridgell	North Little Rock, AR
E. Ralph Cotham IV.	Little Rock, AR	George Rogers, Jr.	Germantown, TN
Barbara K. Creighton	Hot Springs Village, AR	John Richard Rowland	Little Rock, AR
Glen W. Crone	Hot Springs, AR	Jean Scovil	Raleigh, NC
Pat A. Davis	Roland, AR	Karen C. Seller	Farmington, AR
Robert Jackson Dudley	Little Rock, AR	Donald Ray Slack	Clinton, NC
Terry A. Elliott	Little Rock, AR	Ray David Slack, Jr.	Fort Smith, AR
William C. Foster	Hot Springs Village, AR	William D. Spivey	Little Rock, AR
David S. Fox	Little Rock, AR	Judith Harris Spradlin	Tulsa, OK
Marvine F. Fullbright	Higden, AR	Paul Stemac	Kingspoet, TN
Marlene W. Gwaltney	Calico Rock, AR	E. Owen Stoker	Little Rock, AR
Dorothy Allred Hanby	Springdale, AR	Danny Allen Stubblefield	Fort Smith, AR
Olivenen Cox Hargrave	Batesville, AR	William John Sweeney	Scurry, TX
Billy J. Harris	Jonesboro, AR	Leslie T. Teaff	Russellville, AR
Charles Turner Hopkins	Memphis, TN	John Thomas Todd	Fayetteville, AR
Hal L. Hulsey	The Woodlands, TX	Larry Coleman Tomlin	Russellville, AR
Bob Humphrey	Searcy, AR	Fred W. Wilcox	Paragould, AR
Charles M. Ison	Memphis, TN	Colleen Ann Wise	Cherokee Village, AR
Truman L. Jefferson	Harrison, AR	John Allen	Springdale, AR
Donald J. Jones	Conway, AR	Robert H. Anthony	Roland, AR
Gayle Jones	Truth or Consequences, NM	E. Stuart Estes, Jr.	Little Rock, AR
Donald E. Keck	Hot Springs, AR	James L. Fuller	Monticello, AR
James M. Kelly	Fort Smith, AR	C.B. Goff	Ponca City, OK
Robert W. Lee	West Helena, AR	W. Gale Law	Little Rock, AR
George H. Lepper	Conway, AR	Coy N. London	Jonesboro, AR
Joe L. Madey	Little Rock, AR		

# State Board of Accountancy Board Members



**DR. MIKE MOORE, CPA  
PRESIDENT**  
Conway  
Term: 2009 – 2014



**KAREN GARRETT, CPA  
SECRETARY**  
Conway  
Term: 2010 – 2015



**WADE TURNER, CPA  
TREASURER**  
Searcy  
Term: 2011 – 2016



**JEREMY WATSON, CPA, CVA**  
Jonesboro  
Term: 2012 – 2017



**LLOYD FRANKLIN, CFE**  
Pine Bluff  
Consumer Advocate  
Term: 2012 – 2017



**JIM GATELY**  
Rogers  
Consumer Advocate  
Term: 2014 – 2019



**ROBERT REDFERN, CPA**  
Danville  
Term: 2013 – 2018

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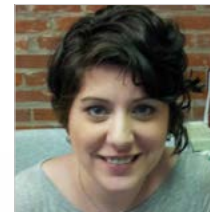
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Arkansas State Board of Public Accountancy  
101 East Capitol, Suite 450  
Little Rock, AR 72201

## Moving? Please Notify the Board Office of Your New Address

The rules and regulations require all licensees to notify the ASBPA of all such changes by sending a change of address form to the office . Please include a street address to facilitate any express mail deliveries. Click [here](#) to change your address, or complete the form below:



Name: \_\_\_\_\_

Employer: \_\_\_\_\_ License#: \_\_\_\_\_

Old Address: \_\_\_\_\_ New Address: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Phone: \_\_\_\_\_ Email: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

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