

ASBPA Update



License Renewals Will Begin in November

Annual license renewals will begin in November. License renewals can be paid for by electronic check, debit card, or credit card. All license renewals are due by December 31st of each year.

Active licensees must report 40 hours of CPE taken in 2014 or 120 hours taken in 2012, 2013 or 2014, as well as 4 hours of ethics taken in 2012, 2013, or 2014. Those who became newly licensed in 2014 will not have to report a full 40 hours of CPE or 4 hours of ethics.

The 40 hour requirement will be pro rated based on the licensure date (3.33 hours for each full or partial month the license was held). Also the 4 hour ethics requirement

will not begin until the first full calendar year of licensure, so new 2014 licensees will not have to report any ethics CPE until 2015. Note that these changes do not apply to reciprocal licensees.

We will send out e-mail reminders about license renewals this fall, please update your e-mail address information with us if you have changed addresses via the link below:

https://www.ark.org/asbpa_olr/app/loginaddr.html

Update Email



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Board Officers Elected For 2014-2015

On June 27, 2014, the Board elected officers for the 2015 fiscal year.

The new officers are as follows:

- President – Karen Garrett, CPA
- Secretary – Wade Turner, CPA
- Treasurer – Jeremy Watson, CPA

Other current Board members include:

- Robert Redfern, CPA
- Dr. Mike Moore, CPA
- Lloyd Franklin, CFE
- James Gately, EdM

Board members are appointed by the Governor to serve 5-year terms. For other specifics regarding the Arkansas State Board of Public Accountancy, please read the Arkansas Accountancy Law and Board Rules.

Board Meeting Schedule

September 26, 2014 (UALR campus)
November 21, 2014 (Board's office)

Meetings of the Board are open to the public, except under state law some portions may be closed to the public.

Final details for the September meeting are pending, anyone who would like to attend the meeting at UALR can contact us at 501.682.1520 or james.corley@arkansas.gov for more specific information.

ASBPA Office Closed

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

- September 1 – Labor Day
- November 11 – Veterans Day
- November 27 – 28 – Thanksgiving
- December 24 – 25 - Christmas

Swearing-In Ceremony



The ASBPA held its annual Swearing-In ceremony at the State Capitol Rotunda on June 28, 2014. The ASBPA would like to thank the honorees, friends and families, for making the day truly memorable for all.

A MEMBER OF
NASBA

Successful CPA Exam Candidates

April - May 2014

Amy Allred	Alma, AR	Rebecca McEachern	Little Rock, AR
Michelle Canada	Ozark, AR	Jesse Nordman	Conway, AR
Tsz Yan Chui	Rogers, AR	Gueorgui Petrov	Little Rock, AR
Kyle Clark	Mabelvale, AR	Timothy Remington	Little Rock, AR
Chadrick Dickinson	Fort Smith, AR	Kimberly Ruff	Harrison, AR
Amanda Eggert	Conway, AR	Pradeep Sapkota	Little Rock, AR
Sarah Harris	Fort Smith, AR	Clayton Smith	Little Rock, AR
Charles Kinslow	Little Rock, AR	Jonathan Stalnaker	Fayetteville, AR
Kennon Knobloch	Monticello, AR	William Wood	Magnolia, AR
Alexandra Kosmitis	Pine Bluff, AR	Joshua Young	Wynne, AR
Leona Lander	Las Vegas, NV	Wessell Zwiegers	Little Rock, AR
Brock McCorkle	Lewisville, AR		

Arkansas

CPA Exam Performance Summary: 2014 Q-2

	SECTIONS	SCORE	% PASS
FIRST TIME	95	69.4	54.7%
RE-EXAM	114	69.1	34.2%
AUD	53	71.5	43.4%
BEC	45	67.1	40.0%
FAR	55	67.1	41.8%
REG	56	70.9	48.2%

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%

New CPE Rules Finalized

The Board recently completed rule changes involving its Continuing Professional Education requirements.

- Beginning in 2015, Arkansas CPAs must complete one of the four required hours of Ethics CPE in a course about the Arkansas Board's laws and rules. This course will be available in self-study format via the Board's website at no cost to the licensee. Also various group CPE programs that have been pre-approved by the Board staff for content accuracy may be offered by various organizations.
- Effective immediately, CPE programs accepted in other states that have a sponsor review program will be accepted by the Board.
- Effective immediately, for those CPAs that hold licenses in multiple states, CPE courses accepted by the state of residence will be accepted by the Board.

Quality Review Surveys Are Past Due

Quality Review Surveys were due back to the Board by July 18th. Final notices were mailed on July 25th.

The Quality Review Committee reviewed these reports August 19th – 21st. Results of these reviews will be mailed as soon as possible to the licensees who submitted reports.

If you have not submitted your Quality Review documentation, please send this to the Board office as soon as possible.

If you have no reports to report, you may submit a No Reports update through our online process. To report "No Reports," go to our website at <http://www.arkansas.gov/asbpa/> and click the purple bar that says "Online Quality Review—No Reports Issued."

New Firms

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

Barbara Money CPA PA	Conway, AR	Ken Mullinax CPA PA	Fort Smith, AR
Battelle Rippe Kingston LLP	Dayton, OH	Kevin D. White CPA LLC	Star City, AR
Bolton-Jayroe, Inc.	Forrest City, AR	NPO Builders, LLC	Batesville, AR
Donald W. Causey & Associates, P.C.	Gadsden, AL	Petra Bailey CPA, PLLC	Cabot, AR
Hoskins & Company, P.C.	Nashville, TN	Smith Accounting Service, LLC	Little Rock, AR
Jiyeon Han CPA LLC	Little Rock, AR		

Board Disciplinary Actions

The following cases were closed at the April 25, 2014 board meeting:

1. C11-030 – The Board received a complaint with allegations of gross negligence and lack of independence by a licensee. After an investigation, it was determined that no violations could be proven.
2. C12-040 – A lapsed licensee had not renewed their license due to medical issues. The licensee has requested retired status and completed the applicable affidavit. The case was closed with no further Board action.
3. C13-017 – An external complaint was received regarding a firm applying escrow payroll taxes withheld to outstanding invoices. A hearing was held and the Board concluded that a violation of ACA 17-12-601 and the Board's Professional Code of Conduct had occurred. The firm's license was suspended and a fine of \$1,077.50 was assessed. The Board ruled that the suspension would be uplifted if restitution was made to the client in a timely manner. The penalty and restitution was paid and the case was closed with no further Board action.
4. C13-025 – A Non-licensee had placed an ad in the CPAs section of the yellow pages. The individual complied with the Board's request to remove the ad and the case was closed.
5. C13-091 – A licensee had an unregistered firm holding out as an accounting firm in Arkansas. The licensee has agreed to license the firm and paid a penalty of \$1,070.
6. C13-0125 – A void Licensee requested a reinstatement application to begin the reinstatement process. The information was mailed to the applicant, but after several follow up requests, the applicant has failed to return the reinstatement application. The case was closed due to lack of response from the applicant.
7. C13-126 – Allegations were made regarding conduct unbecoming against a licensee. After review of the documentation provided by the complainant and the licensee, it was determined there was no violation of accountancy law. The complaint was withdrawn and the case was closed.
8. C13-133 – Allegations were made regarding conduct unbecoming against a licensee. After review of the documentation provided to support the complaint, it was determined there was no violation of accountancy law.
9. C13-134 – A non-licensee was found using advertising signage with the term "accountant." The individual complied with the Board's request pertaining to holding out and the case was closed with no further action.
10. C13-139 – A licensee failed to pay a penalty assessed for a failed CPE audit. The licensee has signed and submitted an affidavit to surrender the license in lieu of further disciplinary action.
11. C13-141 – A licensee had an unregistered firm holding out as an accounting firm in Arkansas. The licensee has licensed the firm and paid a penalty of \$330.00.
12. C13-142 – Licensees had misleading statements on a firm's website regarding firm licensure. The wording on website has been removed /corrected, and the case was closed with no further action.
13. C13-143 – A licensee shared advertisement with an unlicensed firm. The advertisement was stopped and the licensee is no longer associated with the unlicensed firm.
14. C13-144 – A non-licensee was determined to be using the term "accounting" on signage/advertisements. The individual has complied with the Board's request pertaining to holding out.
15. C13-145 – A non-licensee complied with the Board's request pertaining to advertising / holding out. The case was closed with no further action taken.
16. C13-150 – A licensee failed to respond to 2013 CPE Audit letter. A notice of hearing was issued. The licensee has since responded to CPE audit and passed. Additionally, licensee provided documentation showing she was in treatment process for significant health issues when Board correspondence was sent. The case was closed with no further action taken.
17. C14-001 – A licensee had an unregistered firm holding out as an accounting firm in AR. The firm has been incorporated since 2005. Reports were issued but submitted for Quality Review under the individual CPA license. The licensee has agreed to license the firm and paid a penalty of \$990.00.
18. C14-002 – A licensee had requested to upgrade to an active license. It was noted on the application that licensee was working in public

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accounting. After further review, it was determined that the licensee's upgrade request was made in a timely manner and the case was closed with no further action taken.

19. C14-003 – A licensee had requested to upgrade to an active license. The licensee noted on the application he had provided tax services while on inactive status. The licensee has paid a penalty of \$500.00 and signed a compliance statement.
20. C14-006 – A Licensee issued three audit reports between 2007 and 2009 that were not reported on Quality Review submissions. The licensee has paid a penalty of \$1,000 and signed a compliance statement.
21. C14-009 – A licensee has requested release from pre-issuance review. After examining the reviewer's assessment, it was noted that a limited volume of work had been reviewed. Based on the information provided, the Compliance Committee determined that the licensee should remain on pre-issuance until such time after additional reports have been reviewed.
22. C14-011 – A licensee was using the term "Associates" in sole-proprietor firm name. The licensee has ceased use of "Associates" on all advertising and the case was closed with no further action.
23. C14-015 – Licensee submitted a new firm application requesting the use of a fictitious name. The compliance committee determined that firm name was not false or misleading and the application was approved.
24. C14-016 – A licensee submitted new firm application. It was noted on the application that the firm has a non-licensee minority partner. After further review, no issues were noted that would prevent licensure of the firm and the case was closed.
25. C11-075 – A former CPA's license became void in 2010 for failure to renew. The individual requested re-licensure to an active license pursuant to A.C.A. § 17-12-301 and has signed a consent order, completed a background check, agreed to pay prior years licensing and late fees for 2007-2009 and 2014, and completed of 123 hours of CPE. The case was closed contingent on the receipt of \$635 of back fees.
26. C11-083 An external complainant regarding a licensee was received alleging the licensee collected and copied confidential information when he left his employment. The licensee was not under subpoena or court order to make this disclosure and the act was found to be an act discreditable to the profession pursuant to A.C.A. §17-12-601(a)(8) and the Board's Code of Professional Conduct Rules 301 and 401. The licensee has paid a \$500 penalty and signed a consent order.
27. C12-006 – A firm licensee's 2009 Quality Review resulted in a substandard compilation rating. The firm's 2011 QR resulted in a substandard Compilation and Review rating. The licensee failed to respond timely to a certified Board Communication regarding the above 2011 QR. The licensee has submitted documentation for surrender of the firm license. The licensee has also agreed to an assessment of a \$500 penalty as well as pre-issuance review regarding his individual certificate. The case was closed contingent upon the receipt of the penalty payment.
28. C12-071 – A licensee issued review reports through an unlicensed firm and failed to report issued review reports for the 2006 and 2009 Quality Review cycles. The licensee has paid a \$3,000 penalty and signed a consent order.
29. C13-084 – A former CPA's license became void January 1, 2010 for failure to renew. The applicant requested re-licensure to active status pursuant to A.C.A. § 17-12-301. The applicant has signed a consent order, completed a background check and agreed to pay License to Practice fees and late fees for 2007-2009 and 2014 as well as a \$250 penalty. The case was closed, contingent upon on receipt of \$1,590 in fees/penalties.
30. C13-128 - A former CPA's license was revoked September 26, 2013 for failure to renew. The applicant requested reinstatement to inactive status pursuant to A.C.A. § 17-12-604. The applicant has signed a consent order, completed a background check and paid prior year licensing and late fees and a \$500 penalty for a total of \$730.
31. C13-137 – A licensee designated a non-employee and a non-licensee as Resident Managers for the firm's 2013 renewal, designated a non-licensee as Resident Manager for the firm's 2014 renewal, and held out a non-licensee as a CPA in an advertisement for the firm. The licensee has signed a consent order and paid a \$2,000 penalty.
32. C13-140 – A former CPA's license became void January 1, 2010 for failure to renew. The applicant requested re-licensure to inactive status pursuant to A.C.A. § 17-12-301. The applicant has signed a consent order, completed a background check and agreed to pay prior years licensing and late fees for 2007-2009 and 2014 inactive fee. The case was closed contingent upon the receipt of payment of \$580.
33. C14-007 – A former CPA's license became void January 1, 2009 for failure to renew. The applicant requested re-licensure to active status pursuant to A.C.A. § 17-12-301. The applicant has signed a consent order, completed a background check and paid prior year licensing and late fees for 2006-2008 and 2014 license to practice fee for a total of \$635.

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The following cases were closed at the June 27, 2014 board meeting:

1. C13-135 – A non-licensee appeared to be holding out as CPA. Further investigation revealed no violations. The individual requested a reciprocal license and the case was closed with no further action taken.
2. C13-136 – A non-licensee appeared to be holding out as a CPA. Further investigation revealed the individual has moved out of state. The case was closed with no further action taken.
3. C13-146 – A non-licensee was found to be advertising in the yellow pages as a CPA. The individual has complied with Board's request to remove the listing and the case was closed with no further action taken.
4. C14-021 - A non-licensee appeared to be holding out as CPA. Further investigation revealed no violations. The individual requested a reciprocal license and the case was closed with no further action taken
5. C14-023 – A licensee failed to respond to the 2013 Quality Review survey and failed to renew their license for 2014. Further investigation revealed that the licensee was deceased and the case was closed.
6. C14-030 – A licensed firm was found holding out an unlicensed individual through a print advertisement. The firm has corrected the advertisement and the case was closed with no further disciplinary action.
7. C14-034 – A licensee failed to renew their license for 2014. Further investigation revealed that the licensee was deceased and the case was closed.
8. C14-035 – A licensee failed to renew their license for 2014. After contact was made with the licensee, the license was renewed and the case was closed with no further action taken.
9. C14-036 – A licensee failed to renew their license for 2014. After contact was made with the licensee, the license was renewed and the case was closed with no further action taken.
10. C14-037 - A licensee failed to renew their license for 2014. After contact was made with the licensee, the licensee surrendered the license and the case was closed with no further action taken.
11. C14-042 – A licensee failed to renew their license for 2014. After contact was made with the licensee, the license was renewed and the case was closed with no further action taken.
12. C14-043 – A licensee failed to renew their license for 2014. After contact was made with the licensee, the licensee surrendered the license and the case was closed with no further action taken.
13. C14-044 – A licensee failed to renew their license for 2014. After contact was made with the licensee, the licensee converted to retired status and the case was closed with no further action taken.
14. C14-046 – A licensee failed to renew their license for 2014. After contact was made with the licensee, the licensee surrendered the license and the case was closed with no further action taken.
15. C14-048 – A licensee failed to renew their license for 2014. After contact was made with the licensee, the licensee surrendered the license and the case was closed with no further action taken.
16. C14-049 – A licensee failed to renew their license for 2014. After contact was made with the licensee, the licensee surrendered the license and the case was closed with no further action taken.
17. C14-050 – A licensee failed to renew their license for 2014. After contact was made with the licensee, the licensee surrendered the license and the case was closed with no further action taken.
18. C14-051 – A licensee allowed their CPA license to lapse. After contact was made with the licensee, the licensee reinstated the license and the case was closed with no further action taken.
19. C14-052 – A licensee failed to renew their license for 2014. After contact was made with the licensee, the licensee converted to retired status and the case was closed with no further action taken.
20. C14-056 – A licensee failed to renew their license for 2014. After contact was made with the licensee, the licensee converted to retired status and the case was closed with no further action taken.
21. C14-057 - A licensee failed to renew their license for 2014. After contact was made with the licensee, the licensee surrendered the license and the case was closed with no further action taken.

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22. C14-058 – A licensee failed to renew their license for 2014. After contact was made with the licensee, the licensee converted to retired status and the case was closed with no further action taken.
23. C14-060 – A licensee failed to renew their license for 2014. After contact was made with the licensee, the licensee converted to retired status and the case was closed with no further action taken.
24. C14-061 – A licensee failed to renew their license for 2014. After contact was made with the licensee, the licensee converted to retired status and the case was closed with no further action taken.
25. C14-062 - A licensee failed to renew their license for 2014. After contact was made with the licensee, the licensee surrendered the license and the case was closed with no further action taken.
26. C14-063 – A licensee allowed their CPA license to lapse. After contact was made with the licensee, the licensee reinstated the license and the case was closed with no further action taken.
27. C14-064 - A licensee failed to renew their license for 2014. After contact was made with the licensee, the licensee converted to retired status and the case was closed with no further action taken.
28. C14-066 - A licensee failed to renew their license for 2014. After contact was made with the licensee, the licensee surrendered the license and the case was closed with no further action taken.
29. C14-067 - A licensee failed to renew their license for 2014. After contact was made with the licensee, the licensee surrendered the license and the case was closed with no further action taken.
30. C14-068 - A licensee failed to renew their license for 2014. After contact was made with the licensee, the licensee surrendered the license and the case was closed with no further action taken.
31. C14-069 - A licensee failed to renew their license for 2014. After contact was made with the licensee, the licensee converted to retired status and the case was closed with no further action taken.
32. C14-070 – A licensee allowed their CPA license to lapse. After contact was made with the licensee, the licensee reinstated the license and the case was closed with no further action taken.
33. C14-072 - A licensee failed to renew their license for 2014. After contact was made with the licensee, the licensee surrendered the license and the case was closed with no further action taken.
34. C14-074 – An out of state firm requested a name change to a fictitious name. The name was found to not be misleading and the case was closed with no further Board action.
35. C14-008 - A former CPA's license became void in 2006 for failure to renew. The individual requested re-licensure to inactive status pursuant to A.C.A. § 17-12-301 and has signed a consent order, completed a background check and paid prior year fees and late fees for 2005-2006 and 2014 inactive registration fee totaling \$365. The case was closed with no further Board action taken.
36. C14-022 - A licensee issued an audit report and failed to report the audit report for the 2005 Quality Review cycle. The licensee has paid a \$1,000 penalty and signed a consent order. The case was closed with no further Board action taken.
37. C14-039 – A lapsed licensee failed to renew for 2014 and failed to respond to board Communications. The licensee has signed a consent order, paid inactive licensing fees, and a \$500 penalty. The case was closed with no further Board action taken.
38. C14-053 – A lapsed licensee failed to renew for 2014 and failed to respond to board communications. The licensee has signed a consent order, paid inactive licensing fees, and a \$500 penalty. The case was closed with no further Board action taken.
39. C14-071 – A lapsed firm failed to renew for 2014 and failed to respond to Board communications. The licensee has signed a consent order, paid licensing fees and a \$750 penalty. The case was closed with no further Board action taken.
40. C14-010 –A reinstatement applicant surrendered their CPA license in April 2013. The applicant signed a consent order, completed 84 hours of CPE and paid 2014 licensing fees. The case was closed with no further Board action taken.

INACTIVE STATUS

The following licensees were approved for Inactive Status in the 2nd quarter of 2014. Inactive CPAs do not have to meet Board CPE requirements, but are prohibited from providing accounting, auditing, consulting, or tax services to the public.

Charles Carter	Little Rock, AR	:	Brady Pipkin	Maumelle, AR
Tammy Cherry	Van Buren, AR	:	Jimmy Taylor	Little Rock, AR
James Hamilton	Little Rock, AR	:	Kathleen Thompson	Hernando, MS
Larry Johnson, Jr.	Fort Smith, AR	:	Derek Travis	Springdale, AR
Kyle Kasner	Dallas, TX	:	Josh Verdell	Sherwood, AR
James Kelly	Fort Smith, AR	:	Lisa Wilder	Little Rock, AR
Marry Ann Lee	Memphis, TN	:		

Surrendered Firm Licenses

The following firms surrendered their license during the 2nd quarter 2014:

Barbara Money CPA PA	Conway, AR
Barr & Woodard, LLC	Ruston, LA
Deborah Bays, C.P.A., P.A.	Hamburg, AR
Duvall & Ford, PLLC	Atkins, AR
Fiondella, Milone & Lasaracina LLP	Glastonbury, CT
Heath White CPA Inc.	Crossett, AR
Philip Courtney Hogan P.C.	Dallas, TX

Retired CPAs

The following licensees were approved by the Board for retired status in the 2nd quarter of 2014. There is no minimum age requirement for retired status, but licensees must sign an affidavit indicating that they are no longer working in any position/capacity.

Joanne Beattie	Conway, AR	:	Amber McNutt	Corsicana, TX
Steven Blumreich	Mountain Home, AR	:	John O'Donnell	Little Rock, AR
Judy Duffel	Redmond, WA	:	David Pipkin	Little Rock, AR
Beth Fahr	Conway, AR	:	Richard Pratt	Marmaduke, AR
Michael Hatch	Hot Springs, AR	:	James Sanford	Rogers, AR
Sharon Hollaway	North Little Rock, AR	:	Lucian Shockey	Jacksonville, AR
Tracy Jones	Little Rock, AR	:	Paul Sidler	Rogers, AR
William MaGee	Little Roc, AR	:	Anita Weber	Little Rock, AR
Arthur McLean	Dallas, TX	:	Kim Woosley	Dallas, TX

State Board of Accountancy Board Members



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



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



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



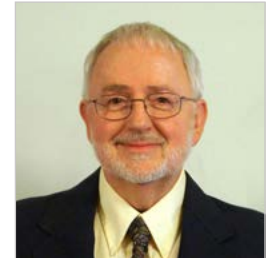
ROBERT REDFERN, CPA
Danville
Term: 2013 – 2018



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



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



JIM GATELY, EdM
Rogers
Consumer Advocate
Term: 2014 – 2019

State Board of Accountancy Staff



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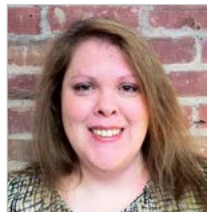
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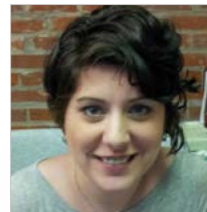
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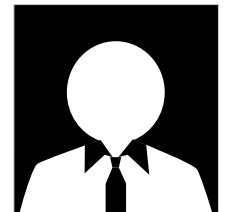
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**OPEN POSITION
ADMINISTRATIVE
ASSISTANT/LICENSING**



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