

ASBPA Update



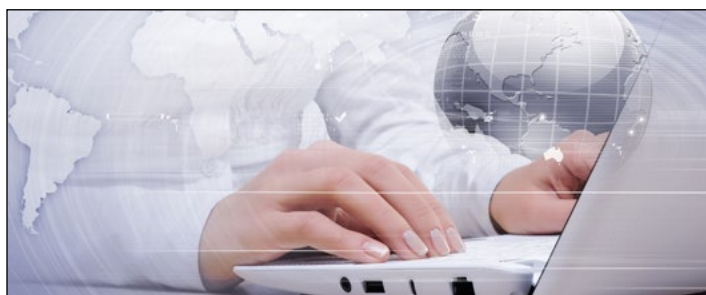
LICENSE RENEWAL DEADLINE IS DECEMBER 31

All Arkansas CPAs and CPA firms have until December 31, 2015 to renew their licenses without late fees being applied. Monthly late fees will be applied beginning January 1, 2016 (\$25 per month for active licenses, \$10 per month for inactive licenses). Any license that is not renewed for by March 31, 2016 will lapse and letters will be sent to the licensee asking them to reinstate or surrender their CPA license.

Licenses can be renewed via our website at the address below:

<http://www.arkansas.gov/asbpa/RenewalInstructions.html>

RENEW YOUR LICENSE
CLICK HERE



NEW ONE HOUR ETHICS COURSE REQUIRED FOR 2016 LICENSE RENEWAL

All active CPAs must complete a one hour ethics CPE course covering Arkansas State Board of Public Accountancy rules and regulations in order to renew their license for 2016. This course is available for free for all licensees at our website:

<http://www.arkansas.gov/asbpa/ASBPAEthicsClass.html>

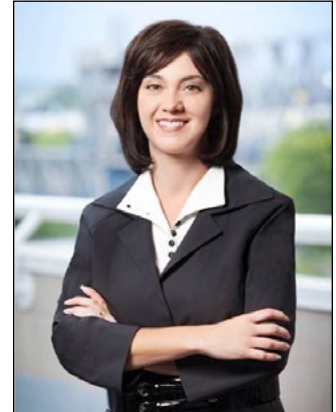
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BOARD UPDATE

GOVERNOR HUTCHINSON APPOINTS SHERRY CHESSE

Sherry Chesser was appointed to the Arkansas State Board of Public Accountancy in September 2015. Sherry is a partner with Thomas & Thomas LLP in the Little Rock office. She provides audit and tax services with an emphasis on employee benefit plans and nonprofit organizations.



SHERRY CHESSE

Sherry graduated from Arkansas State University obtaining a Bachelor of Science degree in Accounting in 1991. She is a member of the AICPA, Arkansas Society of CPAs, the Association of Government Accountants, and the Government Finance Officers Association. Sherry resides in North Little Rock with her husband Joe and children Max and Alex. Her hobbies include reading and exploring Arkansas with her family. Sherry volunteers in her church and serves as Treasurer of the Maumelle High School Band and Helping Hurting Hearts ministry.

The Board members and staff congratulate Sherry on her appointment and look forward to working with her during her term on the Board.

2016 BOARD MEETING SCHEDULE

- January 8
- April 22
- June 3
- August 12
- September 30
- November 18

Meetings of the Board are open to the public, except under state law some portions may be held in executive session.



ASBPA OFFICE CLOSED

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

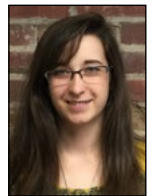
- December 24–25 Christmas
- January 1 New Year's Day
- January 18 Martin Luther King Day
- February 15 President's Day

KAREN GARRETT COMPLETES 5 YEAR TERM

The Arkansas State Board of Public Accountancy thanks Karen Garrett for her five years of service on the Board. During her tenure, Karen served as Board president and Compliance committee chair. Chairing the Compliance Committee involves a large time commitment above and beyond regular Board meetings. Karen's insight and expertise will be missed and we wish her the best in her future endeavors.

BOARD WELCOMES NEW EMPLOYEE

Hanna Windley began employment with the Board in October. Hanna is from Texas and recently graduated from Harding University. She enjoys reading, hunting, and spending time with friends and family. Welcome Hanna!



HANNA WINDLEY

A MEMBER OF
NASBA

2014 LICENSE CPE AUDIT

Acceptable	95	33.1%
Acceptable with Changes	108	37.6%
Failed	20	7.0%
Failed - passed on appeal	64	22.3%
Total Audits Completed	287	100.0%

2015 QUALITY REVIEW RESULTS

	PASS	PASS W/ DEFICIENCIES	FAIL	TOTAL
AUDIT	8	3	6	17
GOVERNMENTAL AUDIT	-	1	1	2
REVIEW	55	13	9	77
COMPILATION	7	-	2	9
COMPILATION WITHOUT DISCLOSURES	43	17	12	72
AGREED UPON PROCEDURES	3	-	-	3
TOTAL	116	34	30	180

	PASS	PASS W/ DEFICIENCIES	FAIL	TOTAL
AUDIT	47.1%	17.6%	35.3%	100.0%
GOVERNMENTAL AUDIT	0.0%	50.0%	50.0%	100.0%
REVIEW	71.4%	16.9%	11.7%	100.0%
COMPILATION	77.8%	0.0%	22.2%	100.0%
COMPILATION WITHOUT DISCLOSURES	59.7%	23.6%	16.7%	100.0%
AGREED UPON PROCEDURES	100.0%	0.0%	0.0%	100.0%
TOTAL	64.4%	18.9%	16.7%	100.0%

CPA EXAM SUCCESSFUL CANDIDATES Q3

Jared Debord	Maumelle, AR
Daniel Cline	Little Rock, AR
Sydney Baker	Crossett, AR
Brooke Baxley	Benton, AR
Ashley Sims	Little Rock, AR
Matthew Wells North	Little Rock, AR
Breanne Chambers	El Dorado, AR
Huyen Nguyen	Little Rock, AR
Addison Scott	Fayetteville, AR
Emily Tucker North	Little Rock, AR
Andrew Walters	Dumas, AR
Carter Tate	Rogers, AR
Alexis Talley	Little Rock, AR
Drew Miller	Forsyth, IL
Corbin Lorick	Jonesboro, AR
Brittany Kimble North	Little Rock, AR
Magdalene Jordan	Fayetteville, AR
Audrey Grubbs	Dallas, TX
Eric Coble	Paragould, AR
Casey Ball	Maumelle, AR
Laura Long	Sherwood, AR
Randall Lyle	Fayetteville, AR
Ashleigh Alecusan	Rogers, AR
Bobby Meek	Fort Smith, AR
William Richards	Little Rock, AR
Quinn Robertson	Springdale, AR
Kevin Stanley	Little Rock, AR
Lauren Meeks	Brookland, AR
Caitlin Murphy	Fayetteville, AR



**CPA EXAM
SUCCESSFUL CANDIDATES Q4**

Hiba Abu-Sammour	Centerton, AR
Hannah Bush	Fort Smith, AR
Thokozile Zulu	Richmond, VA
Mark Dixon	Sherwood, AR
Frances Goodrich	Little Rock, AR
Melissa Halpain	Little Rock, AR
Jingru Huang	Little Rock, AR
Madison Layton	Baton Rouge, LA
Christina Terrazas	Hot Springs, AR
Nathanael Franks	Damascus, OR
Kaci Yocham	Houston, TX
William Strickland	Rogers, AR
Ethan Hill	Barling, AR
Christopher Ledbetter	Warren, AR
Tyler Stage	Little Rock, AR
Bradley Lorenz	Greenbrier, AR
Rodney Wilson	Rogers, AR
Andrea Hull	Russellville, AR
Antonio Caldera	Springdale, AR
Iliana Deanda-Rios	Fort Smith, AR
Ellen Ellis	Jacksonville, AR
Colby Holmes	Cabot, AR
Alex Mannis	De Witt, AR
Brian Rabchuk	Chicago, IL
Vanessa Ramirez	Little Rock, AR
Ryan Schluterman	Fort Smith, AR
Paige Smith	Bartlesville, OK
Daniel Steele	Little Rock, AR
Yvonne Wortham	Rose Bud, AR
Stephen Allmond	Ballwin, AR
Jonathon Cortright	Star City, AR
Joni Forrest	Wilmar, AR
Charles Hoeven	Fayetteville, AR
James Inness	Little Rock, AR
Dustin Johnson	Jacksonville, AR
Jessica Leaton	Greenbrier, AR
Aaron Grimm North	Little Rock, AR
Austin Jefferson	Flippin, AR
Brandon Milligan	Conway, AR
Teresa Murdock	Benton, AR
Jackie Vermillion	Fayetteville, AR
Kevin White	Malvern, AR
Tarryn Wright	Stuttgart, AR

BOARD DISCIPLINARY CASES

The following cases were closed at the
October 2, 2015 Board meeting:

1. C12-072 – A non-Licensee appeared to be in violation of a Court Order involving Accountancy Law and Board Rules. After changes were made by the non – licensee the Board has requested withdrawal of its motions before the court. The case was closed with no further action taken.
2. C14-013 – An out of state firm found holding out as a CPA firm has ceased to operate in Arkansas. The case was closed with no action taken.
3. C15-014 – An external complaint was received regarding holding of records. After making contact with the CPA and the complainant the matter was resolved and the case was closed with no action taken.
4. C15-032 – A CPA firm registered with AR Secretary of State in 2008 but did not register with Board until 2015. The owner signed a compliance statement and paid \$770 penalty.
5. C15-035 – A licensee answered yes on the 2015 Renewal moral character question. Further investigation revealed that the matter has been resolved and the case was closed with no action taken.
6. C15-047 – A licensee failed to renew individual Arkansas CPA license for 2015. Hearing 15-011 was held June 5, 2015. The CPA has paid fees, penalties and hearing costs totaling \$677.99 and completed CPE as directed by Board.
7. C15-054 – A licensee failed to renew individual Arkansas CPA license for 2015. Hearing 15-018 was held June 5, 2015. The CPA has paid fees, penalties and hearing costs totaling \$1,152.99 as directed by Board.
8. C15-061 – An unregistered firm was discovered. Further investigation revealed that the business has been closed. The case was closed with no action taken.
9. C15-066 – A Non-Licensee (Void AR certificate) was discovered holding out as CPA on an Arkansas college faculty website. The website was corrected and no further action was taken.
10. C15-073 – A CPA licensed in another state was discovered holding out on an Arkansas college faculty website. The website was corrected and no further action was taken.
11. C15-075 – An external complaint was received regarding a CPA holding records. After making contact with the CPA and the complainant the matter was resolved and the case was closed with no action taken.
12. C15-077 – An external complaint was received alleging negligence related to the filing of a tax return. After no response was received to repeated requests for information from the complainant, the case was closed with no action taken.
13. C14-019 – A licensee has been convicted in federal court of Conspiracy to Obstruct Interstate Commerce by Extortion and Attempt & Conspiracy to Commit Mail Fraud. The licensee requested to surrender his CPA license. The Board accepted his request as a surrender in lieu of further disciplinary action.
14. C14-174 – A CPA issued nineteen (19) governmental audit reports from 2003 through 2015 without a Peer Review and misstated Quality Review responses for 2007, 2010, and 2012. The Licensee signed a consent order and paid a \$12,500 penalty.
15. C15-045 – A licensee failed to renew their license for 2015. The licensee has signed a consent order, completed the required CPE, and paid \$83 in fees and penalties.

BOARD DISCIPLINARY CASES

The following cases were closed at the November 20, 2015 Board meeting:

1. C12-014 – An applicant requested re-licensure of void CPA certificate. A hearing was held to determine if the applicant met the “good moral character” requirement under Ark. Code Ann. § 17-12-301. The Board approved the request for re-licensure.
2. C13-086 – An unlicensed firm was discovered holding out through a licensee associated with the firm. The licensee signed a compliance statement and paid a \$250 penalty.
3. C15-037 – An external complaint was received regarding negligence and holding of records. After a review of documentation provided, the Compliance Committee recommended a finding of no probable cause to proceed with disciplinary proceedings and the case was closed with no action taken.
4. C15-057 – An external complaint was received alleging an act discreditable to the profession. Subsequently the complainant withdrew the complaint. The Compliance Committee recommended a finding of probable cause to proceed with disciplinary proceedings but also closure of the complaint based on the Complainants withdrawal of the complaint and unwillingness to assist with an investigation. The case was closed with no action taken.
5. C15-080 – A Non-Licensee (Surrendered AR certificate) was discovered holding out as a CPA on a college faculty website. The Compliance Committee recommended a finding of probable cause to proceed with disciplinary proceedings as well as closure of the complaint based on the removal of the non-licensee’s name from the website. The case was closed with no further action taken.
6. C15-082 – A referral complaint was received from the Missouri Board of Accountancy. The Missouri Board has closed the matter with no action taken. The Compliance Committee recommended a finding of no probable cause to proceed with disciplinary proceedings and closure of the complaint. The case was closed with no action taken.
7. C15-089 – A CPA firm registered with AR Secretary of State in 1999 but did not register with Board until 2015. The firm issued no reports under this firm name. The Compliance Committee recommended a finding of probable cause to proceed with disciplinary proceedings and closure via the compliance statement. Compliance statement has been signed and \$1,500 penalty paid.
8. C15-093 – An external complaint was received. After further review it was determined that the identified firm was not a licensee. The Compliance Committee recommended a finding of no probable cause to proceed with disciplinary proceedings and closure of the complaint, which was approved by the Board.
9. C15-094 – An external complaint was received. After further review it was determined that the identified person was not a licensee. The Compliance Committee recommended a finding of no probable cause to proceed with disciplinary proceedings and closure of the complaint, which was approved by the Board.
10. C15-097 – A Sole Proprietor (unincorporated) firm requested to register a firm name that included “Associates”. Per review of A.C.A. §17-12-103 (a) (8), the Compliance Committee recommended approval of the use of the name as long as two or more CPAs worked at the firm. The Board approved and the case was closed.
11. C13-006 – A licensee misstated ASBPA Quality Review responses for 1999, 2002, 2005, 2008, 2011, and 2012. The Compliance Committee recommended a finding of probable cause to proceed with disciplinary proceedings and closure contingent on the completion of the proposed consent order. Licensee has signed the consent order and agreed to pay the \$10,000 penalty.
12. C13-009 – A firm issued Governmental Audit reports without having a current peer review which is a violation of Yellow Book standards. The Compliance Committee recommended a finding of probable cause to proceed with disciplinary proceedings and to close the case via consent order. The firm owner has signed the consent order agreeing not to issue governmental audits in the future and paid a \$1,000 penalty.
13. C13-097 – Licensee performed a 401k audit. United States Department of Labor Office of Chief Accountant (DOL) performed a review of the audit and it was rejected. Compliance Committee recommended a finding of probable cause to proceed with disciplinary proceedings and closure via the proposed consent order. Licensee has entered into a consent order agreeing to cease performing attest and compilation work in Arkansas.
14. C13-116 – A Tennessee Licensee performed sixteen (16) audits for five (5) clients for years ended 2009-2012. The individual has ceased performing attest work in Arkansas and does not wish to register as an Arkansas firm. The Compliance Committee recommended a finding of probable cause to proceed with disciplinary proceedings and closure via the proposed consent order. Non-Licensee has entered into a consent order agreeing to cease performing attest work in Arkansas.
15. C15-079 – A licensee violated a 2014 Consent Order in that the licensee did not pay the assessed penalty nor did licensee obtain additional Continuing Professional Education hours as required by the Order. Licensee has since paid the penalty and obtained the CPE as required in the 2014 Consent Order. The Compliance Committee recommended a finding of probable cause to proceed with disciplinary proceedings and closure via the proposed consent order. Licensee has signed the consent order and paid the \$500 penalty.
16. C15-085 – An applicant’s CPA license became void on or about January 1, 2011 for failure to renew. Applicant is requesting re-licensure to license to practice pursuant to A.C.A. § 17-12-504(h)(1). The Compliance Committee recommended a finding of probable cause to proceed with disciplinary proceedings and closure contingent on completion of the proposed consent order. Applicant has signed a consent order, completed 120.5 hours of CPE, and agreed to pay current year fees (2016) and prior year renewal and late fees for 2008 -2010 totaling \$635.

INACTIVE STATUS

The following licensees were approved for inactive status from September 1 - November 30, 2015:

877R Billy O. Beam	Mena, AR
8112 Stephanie Chism	Fayetteville, AR
2800 Sherri Harper	Cabot, AR
2464 Sherie Lynn Priest	Edmond, OK
8728 Ellie Horton	North Little Rock, AR
2636 Sue Mosley	Fayetteville, AR
9129 Cody Blair	Mountain Home, AR
2859 Susan Schroeder	Fayetteville, AR
3037 Wayne Gregory	Conway, AR
8685RLarry Eugene Wilson	Bella Vista, AR
4556 Richard Dennis Rector	Fort Smith, AR
2889 Curtis Bowman	Mountain Home, AR

RETIRED STATUS

The following licensees were approved for retired status from September 1 - November 30, 2015. 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.

4131 Dottie Lilly	Batesville, AR
1445 James Sanders	Hot Springs, AR
0186 Marvin O'Mary	Hot Springs Village, AR
1597 Steve Sims	Houston, TX

REVOKED STATUS

The following licenses were revoked in 2015.

Janice May	North Little Rock, AR
Richard Long	Jonesboro, AR
Karen Bradford	Sherwood, AR
Wendy Cockerham	Hope, ID
Janet Garrett	Little Rock, AR
Cindy George	Berryville, AR
Regina Gilfillan	Rocklin, CA
Keith Hilton	Flower Mound, TX
Melissa Matthews	Hallsville, TX
Ben Ragsdale	Kingwood, TX
Jerry Shelton	Hot Springs, AR
Ramona Stein	Lowell, AR
David Warden	Little Rock, AR

SURRENDERED LICENSES

The following firms / individuals surrendered their license September 1 - November 30, 2015.

Robert Rogers	Little Rock, AR
Bolton-Jayroe, Inc.	Forrest City, AR
Lindsey Harpestad	Springdale, AR
Lurie Besikof Lapidus & Company, LLP	Minneapolis, MN
Robert Cobb	Lubbock, TX
Thomas Wade Denton	Murray, KY
Maeva Lee Mayes	Huntsville, AR
Bowman & Associates Pa	Mountain Home, AR

NEW FIRMS

The following licensees were issued September 1 - November 30, 2015.

224LC BRZ Sailor Khan, LLC
 97LP DeMarco Sciacotta Wilkens & Dunleavy, LLP
 906C David A Levy CPA PC
 225LC Anita K. Mize CPA PLLC
 907C Prince & Tuohey, CPA LTD
 226LC H.M.S.W. CPA PLLC
 227LC Sharon K. Lloyd CPA PLC
 908C Doris Davis CPA PC
 909C Ahmad Associates, Ltd.
 910C Jay Howell, P.A.
 911C Chapman, Hext & Co., P.C.
 228LC Ravi Ramnarain, CPA, LLC
 912C Anthony A. Bryant, CPA P.C.
 913C Jessica H. Caraway CPA PA
 914C Harper, Rains, Knight & Company, P.A.
 229LC NEA Financial, LLC DBA: NEA Accounting
 230LC David L. Cypert, CPA, LLC
 231LC MSB CPA PLLC North
 232LC Carraway & Carraway, PLLC
 233LC VanHorn Accounting LLC dba DentistMetrics
 234LC Stroemer & Company, LLC
 235LC Fair & Company CPAs, PLLC 235LC
 915C Thomas, Speight, & Noble - Jonesboro, PA

St. Louis, MO
 Chicago, IL
 Needham, MA
 Conway, AR
 Hot Springs, AR
 Arlington, TX
 Rogers, AR
 Paris, AR
 Vienna, VA
 Conway, AR
 Dallas, TX
 Davie, FL
 Fayetteville, AR
 Newport, AR
 Ridgeland, MS
 Jonesboro, AR
 Conway, AR
 Little Rock, AR
 Newport, AR
 Little Rock, AR
 Fort Myers, FL
 Heber Springs, AR
 Jonesboro, AR

NUMBER OF ACCOUNTING GRADS UP

While the number of accounting graduates has been increasing, the number of CPA candidates has remained relatively flat. According to the AICPA's "2015 Trends in the Supply of Accounting Graduates and the Demand for Public Accounting Recruits," in 2013-14 there were 54,423 bachelor's in accounting awarded and 27,359 master's in accounting. In the same period there were 207,071 students enrolled in bachelor's in accounting programs, representing a 5 percent growth in overall enrollments. In 2014 there were 43,252 accounting graduates hired by CPA firms, including both master's and bachelor's degree holders, a growth of 7 percent since 2012.



Checking the number of CPA candidates, in 2012 there were 93,106 and in 2014 there were 91,578.

Looking at the demographics of the 2013-14 accounting graduates, both BA and MA: 52 percent were male and 48 percent female; and 62 percent were White, 11 percent Asian, 6 percent Hispanic/Latino, 5 percent Black/African American and 16 percent other or multi-ethnic.

CPA Exam Performance Summary: 2015 Q-3

Arkansas

Overall Performance

Unique Candidates	233
New Candidates	68
Total Sections	350
Passing 4th Section	31
Sections/Candidate	1.50
Pass Rate	53.4%
Average Score	73.4

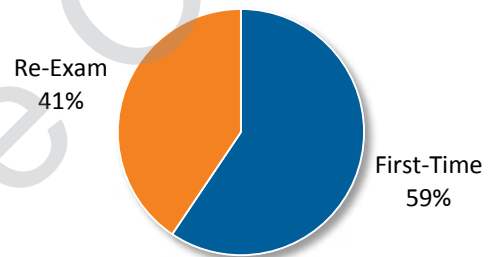
Section Performance

	Sections	Score	% Pass
First-Time	208	76.3	59.6%
Re-Exam	142	69.1	44.4%
AUD	87	76.2	57.5%
BEC	96	72.9	54.2%
FAR	89	71.4	44.9%
REG	78	73.2	57.7%

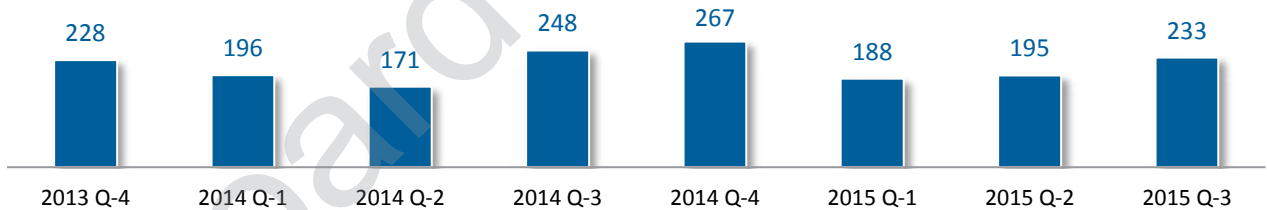
Jurisdiction Rankings (1 to 53)

Candidates	Sections
37	38
Pass Rate	Avg Score
21	20

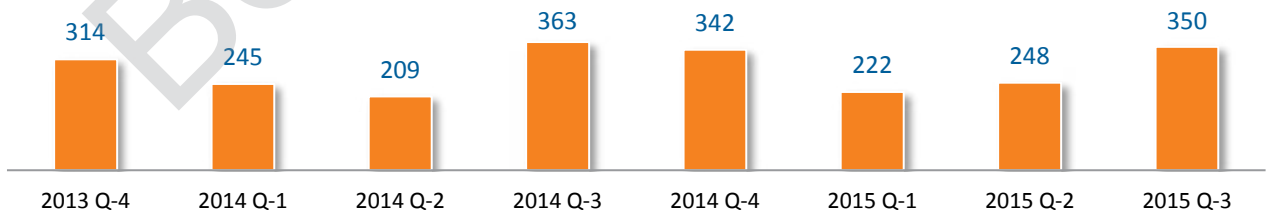
Exam Type by Percent



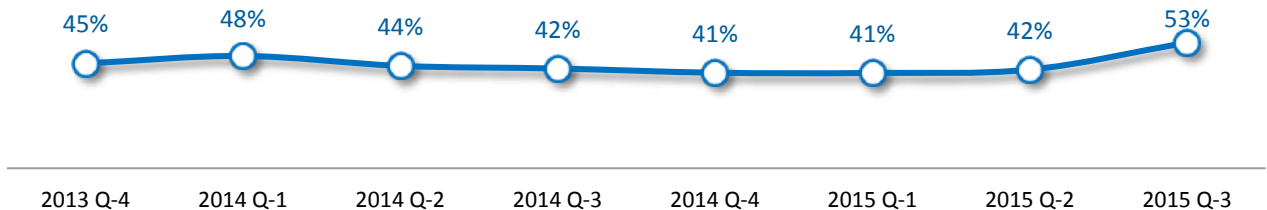
Candidates



Sections

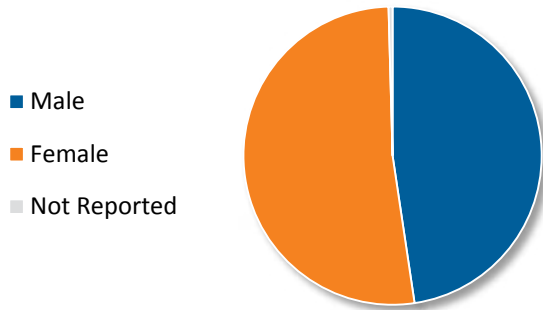


% Pass



CPA Exam Performance Summary: 2015 Q-3

Demographics



Male Candidates	111	47.6%
Female Candidates	121	51.9%
Not Reported	1	0.4%

Average Age **28.9**

Age Rank **30**

Residency

Candidate Count

In-State Address	211
Out-of-State Address	22
Foreign Address	0

% of Candidates

In-State Address	90.6%
Out-of-State Address	9.4%
Foreign Address	0.0%

Degree Type

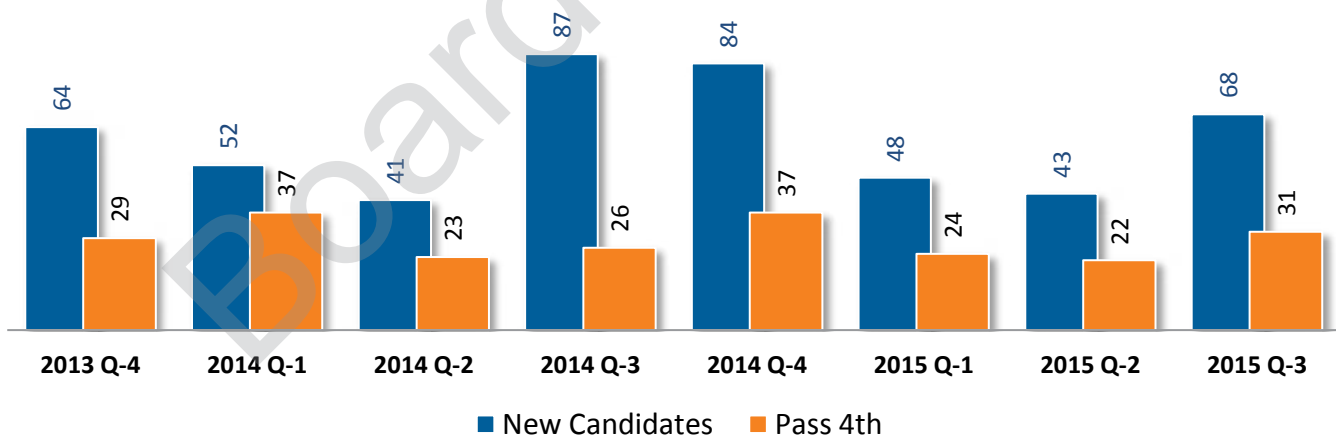
Candidate Count

Bachelor's Degree	170
Advanced Degree	59
Enrolled/Other	4

% of Candidates

Bachelor's Degree	73.0%
Advanced Degree	25.3%
Enrolled/Other	1.7%

New Candidates vs Candidates Passing 4th Section



Notes about the Data

1. The data used to develop this report was pulled from NASBA's Gateway System, which houses the Uniform CPA Examination's Application and Performance information for all 55 Jurisdictions.
2. The demographic data related to Age, Gender and Degree Type is provided by the individual candidates and may not be 100% accurate.

State Board of Accountancy Board Members



WADE TURNER, CPA
PRESIDENT
 Searcy
 Term: 2011 – 2016



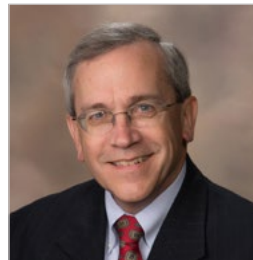
JEREMY WATSON, CPA, CVA
SECRETARY
 Jonesboro
 Term: 2012 – 2017



ROBERT REDFERN, CPA
TREASURER
 Danville
 Term: 2013 – 2018



SHERRY CHESSER, CPA
 North Little Rock
 Term: 2015 – 2020



MIKE WATTS, JD, CPA
 Little Rock
 Term: 2014 – 2019



LLOYD FRANKLIN, CFE
 Pine Bluff
 Consumer Advocate
 Term: 2013 – 2017



JIM GATELY, EdM
 Rogers
 Consumer Advocate
 Term: 2014 – 2018

State Board of Accountancy Staff



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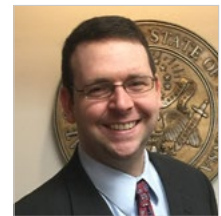
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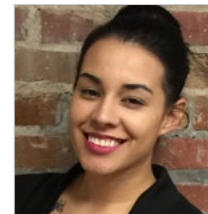
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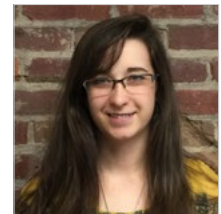
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Arkansas State Board of Public Accountancy
101 East Capitol, Suite 450
Little Rock, AR 72201

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