

ASBPA Update



2015 Legislative Session

Legislation will be proposed during the 2015 session that will impact the practice of accountancy in Arkansas. The biggest change will be eliminating the Board's Quality Review program and moving to peer review. Arkansas is one of only 3 states that do not have a peer review program in place (Delaware, Arkansas, and Nebraska). Arkansas and Nebraska are proposing changes in 2015 to implement peer review. As you can see we as a state are behind the rest of the country in the area of quality of financial reporting oversight and this issue could affect the mobility of Arkansas licensees when practicing outside of the state of Arkansas. Recent communications from the Department of Labor regarding substandard benefit plan audits is another reason why the change is necessary.

Listed below are a few important facts to consider about the change:

- The quality review program will continue through 2016
- Peer review requirements will begin in 2017, though there will be an opportunity during rule making to phase in the impacted licensees so that the peer review process is not flooded with new entrants
- Licensees that issue compilations will not be required to

obtain a peer review

- Licensees that issue reviews or agreed upon procedure reports but not audits will only be required to obtain engagement level peer reviews
- Licensees that issue audits will be required to obtain system peer reviews (compilations may be excluded from the system review process)
- Due consideration will be given to firms going through peer review for the first time – remedial rather than punitive action will be taken for failed first time peer reviews.

If you have questions about the 2015 proposed changes please contact the Board's Executive director (Jimmy Corley) at 501.682.5533. You may also contact Stan Kozij with the Arkansas Society of CPAs (501.920.1208) or Donna Gowan (501.305-9110) with the Arkansas Society of Accountants.

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BOARD UPDATE

Governor Beebe Appoints Mike Watts to serve on State Board of Accountancy



MIKE WATTS, JD, CPA

Mike Watts, JD, CPA of Little Rock, AR has been appointed by the Governor for a 5 year term on the Arkansas State Board of Public Accountancy. He replaces Dr. Mike Moore, of Conway whose term recently expired.

Mr. Watts earned a BBA and MBA from the University of Michigan and a law degree from the UALR School of Law. He recently retired as an accounting professor at UALR, where he taught for 33 years as a full time faculty member.

Mike is a member of the Board of Directors of the Arkansas Society of CPAs Student Education Fund and a former board member of the Arkansas Society of CPAs.

The Board members and staff congratulate Mike on his appointment and look forward to working with him in the coming years.

Mike Moore Completes 5 year Term

The Arkansas State Board of Public Accountancy thanks Dr. Mike Moore for his five years of service on the Board. During his tenure Dr. Moore served as board president and CPE Committee chairman. As our educator Board member, Mike was invaluable in guiding the Board and Board staff through issues surrounding accounting education and related requirements. Mike will be missed and we wish him all the best in his future endeavors.



DR. MIKE MOORE, CPA

The Board Welcomes Two New Employees

Trista Saylor and Meagan Montgomery recently joined the team at the Arkansas State Board of Public Accountancy. Trista is our new Fiscal Officer/CPE coordinator and Meagan is our new Licensing specialist.



MEAGAN MONTGOMERY



TRISTA SAYLORS

2015 Board Meeting Schedule

- January 9
- April 24
- June 5
- August 14
- September 18
- November 20

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



ASBPA Office Closed

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

- January 19 Martin Luther King Day
- February 16 President's Day

A MEMBER OF
NASBA

2014 Quality Review Results

Deceased	3
Duplicate QR	1
Exempt due to Peer Review	96
No reports issued	2,754
Pending	20
Licenses submitting reports	153

Total Licensees surveyed 3,027

Pass	31	16.1%
Pass with Comment	107	55.4%
Pass with Defficiencies	39	20.2%
Fail	16	8.3%

Total Reports Reviewed 193 100.0%

2013 License Renewal

CPE Audit

Acceptable	88	33.2%
Acceptable with changes	146	55.1%
Failed	24	9.1%
Failed - passed upon appeal	7	2.6%
Total Audits Completed	265	100.0%



CPA EXAM PERFORMANCE

Arkansas

CPA Exam Performance Summary: 2014 Q-4

	SECTIONS	SCORE	% PASS
FIRST TIME	191	67.7	43.5%
RE-EXAM	151	69.2	37.1%
AUD	74	69.5	37.8%
BEC	82	68.4	39.0%
FAR	96	67.8	40.6%
REG	90	68.0	44.4%

CPA Exam Performance Summary: 2014 Q-3

	SECTIONS	SCORE	% PASS
FIRST TIME	230	71.2	47.8%
RE-EXAM	133	68.0	33.1%
AUD	110	69.1	40.0%
BEC	81	73.2	50.6%
FAR	78	69.5	43.6%
REG	94	68.7	37.2%

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%

CPA EXAM PERFORMANCE SUMMARY: 2013 ARKANSAS

Overall Performance

Unique Candidates	406
New Candidates	182
Total Sections	1,121
Passing 4th Section	95
Sections/Candidate	2.76
Pass Rate	43.9%
Average Score	70.3

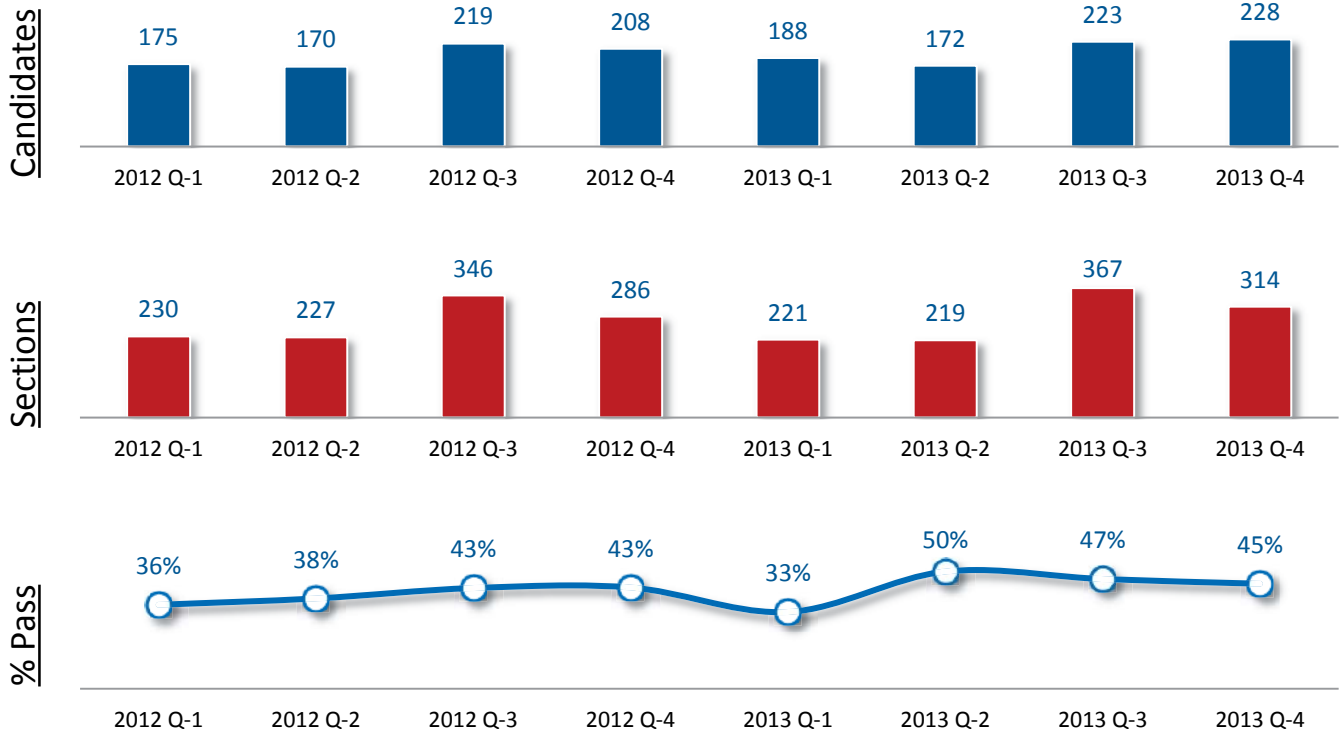
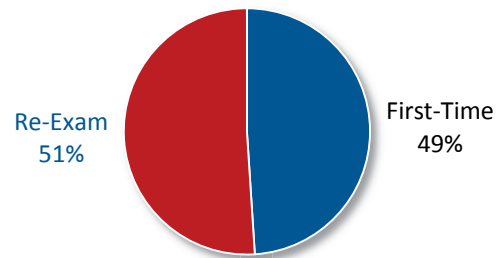
Section Performance

	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%

Jurisdiction Rankings (1 to 53)

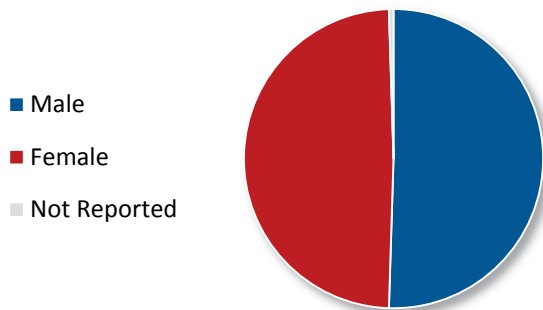
Candidates	40	Sections	39
Pass Rate	44	Avg Score	43

Exam Type by Percent



CPA EXAM PERFORMANCE SUMMARY: 2013 ARKANSAS

Demographics



Male Candidates	205	50.5%
Female Candidates	199	49.0%
Not Reported	2	0.5%

Average Age **29.8**

Age Rank **33**

Residency

Candidate Count

In-State Address	384
Out-of-State Address	22
Foreign Address	0

% of Candidates

In-State Address	94.6%
Out-of-State Address	5.4%
Foreign Address	0.0%

Degree Type

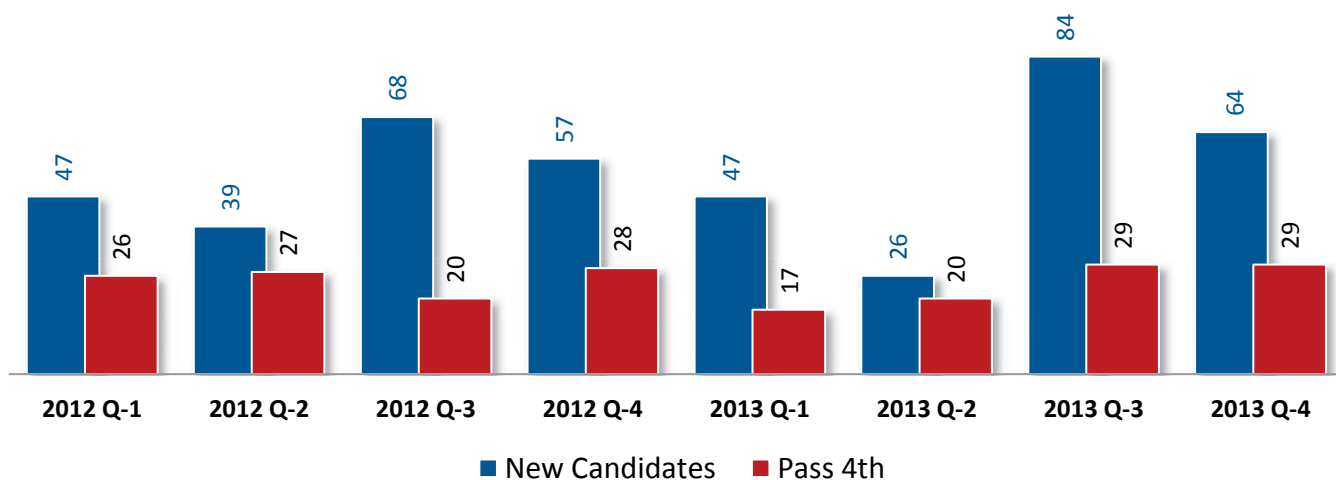
Candidate Count

Bachelor's Degree	266
Advanced Degree	89
Enrolled/Other	51

% of Candidates

Bachelor's Degree	65.5%
Advanced Degree	21.9%
Enrolled/Other	12.6%

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.

New Firms - The following firms were licensed in 2014

David Cleveland, CPA, PA	Little Rock, AR	• Petra Bailey CPA, PLLC	Cabot, AR
Fountain Financial & Tax Services, Inc.	Harrison, AR	• Complete Consulting	Little Rock, AR
Matthews, Cutrer & Lindsay, P.A.	Ridgeland, MS	• Baker Firm, P.A.	Jonesboro, AR
Travis & Bennett, Certified Public Accountants	West Helena, AR	• Lanigan & Associates PC	Thomasville, GA
Pur Accounting Inc.	Benton, AR	• Bailey, Kaufman & Scheibelhut, PLLC	Cordova, TN
Robertson CPA Firm, Inc.	Little Rock, AR	• Sarah Berry, CPA, PLLC	Texarkana, AR
Cambridge Accounting Services, LLC	Fort Smith, AR	• The Rieke Firm PLLC	Hazen, AR
Sean M. Bruno Certified Public Accountants, LLC	New Orleans, LA	• Thomas S Lovett CPA PLLC	Little Rock, AR
Chester Financial, PLLC	Little Rock, AR	• Guardian Accounting & Financial Solutions LLC	Lowell, AR
Cox & Creswell PLLC	Conway, AR	• J.Downs.CPA, LLC	Little Rock, AR
Denman, Hamilton, & Associates CPA PLLC	Little Rock, AR	• The Marston Group, PLC	Memphis, TN
Jack Chami CPA PLLC	White Hall, AR	• Coulter & Justus, PC	Knoxville, TN
Ludington & Lawson, PLLC	Ft. Smith, AR	• Melnyk & Melnyk, CPA	Franklin, TN
Ryan Creswell, CPA, PLLC	Conway, AR	• Hancock, Askew & Co., LLP	Savannah, GA
Curtis L. Cutler	Russellville, AR	• Pickett, Chaney & McMullen, LLP	Overland Park, KS
Tammy L. Hooker	Beebe, AR	• Reinsel Kuntz Leshner LLP	Lancaster, PA
Diana Hays Nix	Nolensville, TN	• Turlington and Company LLP	Lexington, KY
Barbara Money CPA PA	Conway, AR	• Charles K. Atkinson, CPA, PLLC	Arkadelphia, AR
Bolton-Jayroe, Inc.	Forrest City, AR	• Elliot Davis, LLC	Greenville, SC
Donald W. Causey & Associates, P.C.	Gadsden, AL	• Moss Adams LLP	Seattle, WA
Ken Mullinax CPA PA	Fort Smith, AR	• Bober, Markey, Federovich & Co.	Akron, OH
NPO Builders, LLC	Batesville, AR	• Burr, Pilger, Mayer Inc	San Francisco, CA
Battelle Rippe Kingston LLP	Dayton, OH	• C. Renee Wakefield, CPA PA	Fort Smith, AR
Hoskins & Company, P.C.	Nashville, TN	• Karen Chandler CPA	Searcy, AR
Jiyeon Han CPA LLC	Little Rock, AR	• RWG, Accounting Services, Inc.	Fayetteville, AR
Kevin D. White CPA LLC	Star City, AR	• The Fleet Firm	Cordova, TN
Smith Accounting Service, LLC	Little Rock, AR	• Wilcox McCorkle & Co., Ltd.	Mount Carmel, IL

Board Disciplinary Actions

The following cases were closed at the August 15, 2014 board meeting:

1. C13-044 – A licensee failed to renew with Board for 2014. The licensee did not attend the Board hearing and the license was revoked.
2. C13-148 – A licensee failed to respond to a 2013 CPE Audit request. A hearing was held and the licensee was assessed a \$1,751 penalty and suspended immediately until CPA pays penalty, renews for 2014, and provides acceptable CPE documentation for CPE audit request.
3. C14-033 – A licensee failed to renew with Board for 2014. The licensee did not attend the Board hearing and the license was revoked.
4. C14-040 - A licensee failed to renew with Board for 2014. The licensee did not attend the Board hearing and the license was revoked.
5. C14-041 – A licensee failed to renew with Board for 2014. The licensee did not attend the Board hearing and the license was revoked.
6. C14-045 – A licensee failed to renew with Board for 2014. The licensee did not attend the Board hearing and the license was revoked.
7. C14-047 – A licensee failed to renew with Board for 2014. The licensee did not attend the Board hearing and the license was revoked.
8. C14-055 – A licensee failed to renew with Board for 2014. The licensee did not attend the Board hearing and the license was revoked.
9. C14-059 – A licensee failed to renew with Board for 2014. The licensee did not attend the Board hearing and the license was revoked.
10. C14-065 – A licensee and licensee’s firm failed to renew with Board for 2014. The licensee did not attend the Board hearing and the individual and firm licenses were revoked.
11. C14-032 – A licensee failed to renew with Board for 2014. The licensee did not attend the Board hearing and the license was revoked.
12. C14-075 –A licensee failed to renew timely for 2014 and was assessed late penalties, which she paid. The CPA then submitted a written request for refund of penalties citing medical issues. After reviewing documentation provided by licensee’s doctor, the Board granted a partial refund.
13. C14-082 – A license failed to renew with the Board for 2014. The licensee surrendered the license and no further action was taken.
14. C14-017 - An external complaint was received regarding misuse of funds. The complainant and CPA have resolved the matter and the case was closed.
15. C14-025 – An unlicensed firm has CPA employees listed on website. The firm has added disclaimer language to the website and the case was closed with no further action taken.
16. C14-084 – An unregistered firm performed Employee Benefit Plan audits for an Arkansas company. The firm has registered with the Board, signed a Compliance Statement, and paid a \$500 penalty.
17. C14-086 – An unregistered firm appeared to have performed an Employee Benefit Plan audit for an Arkansas company. After further review, it was determined it was a Kentucky plan and the case was closed with no further action taken.
18. C14-088 – An unregistered firm appeared to have performed an Employee Benefit Plan audit for an Arkansas company. After further review it was determined it was a onetime audit and the Arkansas firm was in process of being purchased by out of state firm at the time of the audit. The case was closed with no further action taken.
19. C14-092 – An unregistered firm appeared to have performed Employee Benefit Plan audit for an Arkansas Company. After further review it was determined it was a Pennsylvania plan and the case was closed with no further action taken.
20. C14-094 - An unregistered firm performed Employee Benefit Plan audits for an Arkansas company. The firm has registered with the Board, signed a Compliance Statement, and paid a \$500 penalty.
21. C14-096 - An unregistered firm performed Employee Benefit Plan audits for an Arkansas company. The firm has registered with the Board, signed a Compliance Statement, and paid a \$500 penalty.
22. C14-097 – An unregistered firm performed Employee Benefit Plan audits for an Arkansas company. The firm has registered with the Board, signed a Compliance Statement, and paid a \$500 penalty.

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23. C14-099 - An unregistered firm performed Employee Benefit Plan Audits for an Arkansas company. The firm has registered with the Board, signed a Compliance Statement, and paid a \$500 penalty.
24. C14-100 - An unregistered firm performed Employee Benefit Plan audits for an Arkansas company. The firm has registered with the Board, signed a Compliance Statement, and paid a \$500 penalty.
25. C14-103- Unregistered firm performed Employee Benefit Plan audit for AR Company. After further review it was determined Firm had made timely application for firm license. Requesting closure with no further action.
26. C14-104- An unregistered firm appeared to have performed an Employee Benefit Plan audit for an Arkansas Company. After further review it was determined Firm had made timely application for firm license and the case was closed with no action taken.
27. C14-105 - A firm responded 'No Reports' on 2014 QR Survey due to clerical error. Firm has amended response to "exempt – peer review" and has submitted peer review documentation.
28. C14-109 - Firm responded No Report on 2014 QR Response. Licensee acknowledges submitting reports with 2014 Individual QR Report. Requesting closure with no further action.
29. C14-110 - Firm responded No Report on 2014 QR Response. Licensee confirmed no reports issued. Requesting closure with no further action.
30. C14-111 - Firm responded No Report on 2014 QR Response. Licensee confirmed no reports issued. Requesting closure with no further action.
31. C14-112 - A firm responded 'No Reports' on 2014 QR Survey due to clerical error. Firm has amended response to "exempt – peer review" and has submitted peer review documentation
32. C14-113 - A firm responded 'No Reports' on 2014 QR Survey due to clerical error. Firm has amended response to "exempt – peer review" and has submitted peer review documentation
33. C14-114 - A firm responded 'No Reports' on 2014 QR Survey due to clerical error. Firm has amended response to "exempt – peer review" and has submitted peer review documentation
34. C14-123 - A firm responded 'No Reports' on 2014 QR Survey due to clerical error. Firm has amended response to "exempt – peer review" and has submitted peer review documentation
35. C14-108 – A reinstatement applicant's license became void in 2006 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 paid prior year fees and late fees for 2002-2006 and 2014 inactive registration fee totaling \$620.

The following cases were closed at the September 26, 2014 board meeting:

1. C12-020 – A Void licensee requested reinstatement but failed to provide the requested information. The case was closed with no further action taken.
2. C12-070 – The name of a void firm was found in a Yellow page listing. The firm has provided documentation confirming the listing has been corrected and the case was closed with no further action taken.
3. C13-094 – An unregistered firm was discovered, the firm has since licensed. After further review no violations of Board rules and laws were found.
4. C13-119– A revoked CPA requested reinstatement of license and a hearing was held. The applicant was reinstated contingent of the fulfillment of conditions placed by the Board.
5. C13-127 - A CPA falsified CPE on 2011 and 2012 renewals. A hearing was held and the CPA's license was revoked.
6. C13-149 – A CPA failed to respond timely to 2013 CPE Audit. A hearing was held and a \$2,800 penalty assessed.
7. C13-152 – A CPA failed to respond timely to 2013 CPE Audit. A hearing was held. The licensee did not attend the hearing and the CPA's license was revoked.
8. C13-153 – A CPA failed to respond timely to 2013 CPE Audit. The licensee has signed a Compliance Statement and paid a \$250 penalty.

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9. C14-054 – A PA failed to renew timely for 2014. A hearing was held. The individual did not attend the hearing and the PA's license was revoked.
10. C14-085 – An unregistered firm performed an Employee Benefit Plan audit while not licensed in Arkansas. The audited firm was in a purchase transition and no longer an Arkansas firm. The case was closed with no further action taken.
11. C14-089 – An unregistered firm performed Employee Benefit Plan Audits for an Arkansas company. The firm has registered with the Board, signed a Compliance Statement, and paid a \$500 penalty.
12. C14-090 – An unregistered firm performed Employee Benefit Plan Audits for an Arkansas company. The firm has registered with the Board, signed a Compliance Statement, and paid a \$500 penalty.
13. C14-091 – An unregistered firm performed an Employee Benefit Plan Audit for an Arkansas company. The firm has registered with the Board, signed a Compliance Statement, and paid a \$500 penalty.
14. C14-093 – An unregistered firm performed Employee Benefit Plan Audits for an Arkansas company. The firm has registered with the Board, signed a Compliance Statement, and paid a \$500 penalty.
15. C14-098 – An unregistered firm performed Employee Benefit Plan Audits for an Arkansas company. The firm has registered with the Board, signed a Compliance Statement, and paid a \$500 penalty.
16. C14-102 – An unregistered firm performed Employee Benefit Plan Audits for an Arkansas company. The firm has registered with the Board, signed a Compliance Statement, and paid a \$500 penalty.
17. C14-117 – A firm responded 'No Reports' on 2014 QR Survey due to clerical error. Firm has amended response to "exempt – peer review" and has submitted peer review documentation.
18. C14-122 – A firm responded 'No Reports' on 2014 QR Survey due to clerical error. The licensee has revised the response and submitted the applicable reports for review.
19. C14-126 – An external complaint was received, alleging an act discreditable by the licensee. The complainant has ceased communications with the Board and the case was closed.
20. C14-129 – An inactive CPA failed to note inactive on website. The website has been corrected and the case was closed with no further action.
21. C14-132 – The case was opened regarding an Inactive CPA possibly providing tax services. Further investigation revealed no violations of Board rules or laws and the case was closed with no further action.
22. C14-134 – The case was opened regarding an Inactive CPA possibly providing tax services. Further investigation revealed no violations of Board rules or laws and the case was closed with no further action.
23. C14-135 – The case was opened regarding an Inactive CPA possibly providing tax services. Further investigation revealed no violations of Board rules or laws and the case was closed with no further action.
24. C14-138 – The case was opened regarding an Inactive CPA possibly providing tax services. Further investigation revealed no violations of Board rules or laws and the case was closed with no further action.
25. C14-147 – An unregistered firm was discovered, the firm has since licensed. After further review no violations of Board rules and laws were found.
26. C14-149 – A reciprocal license applicant who had an Arkansas residence was using CPA in email signature. Applicant has removed CPA from email signature and the case was closed with no further action taken.
27. C14-152 – A firm responded 'No Reports' on 2014 QR Survey due to clerical error. Firm has amended response to "exempt – peer review" and has submitted peer review documentation.
28. C14-153 – A firm responded 'No Reports' on 2014 QR Survey due to clerical error. Firm has amended response to "exempt – peer review" and has submitted peer review documentation.

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The following cases were closed at the November 21, 2014 board meeting:

1. C12-074 – An Unregistered firm was discovered holding out. Subsequently the owners sold the practice and left the state. The case was closed with no further Board action taken.
2. C12-081 – An Inactive CPA was discovered preparing tax returns. The licensee surrendered the license and the case was closed.
3. C14-014 – A Non licensee was holding out using the term accounting. The individual has removed accounting from the business name and the case was closed with no further action taken.
4. C14-078 – The Board received an external complaint alleging holding of records and conduct unbecoming. After further review no violations were found and the case was closed.
5. C14-080 – An unlicensed firm was found using accountant in name. The term accountant was removed from the business name and the case was closed with no further action taken.
6. C14-087 – An unregistered firm performed Employee Benefit Plan Audits for an Arkansas company. The firm has registered with the Board, signed a Compliance Statement, and paid a \$500 penalty.
7. C14-095 – An unregistered firm performed Employee Benefit Plan Audits for an Arkansas company. The firm has registered with the Board, signed a Compliance Statement, and paid a \$500 penalty.
8. C14-101 – An unregistered firm performed an Employee Benefit Plan Audit for an Arkansas company. The firm has registered with the Board, signed a Compliance Statement, and paid a \$110 penalty.
9. C14-128 - A licensee had an unregistered firm holding out as an accounting firm in Arkansas. The firm has been incorporated since 2011. The licensee has agreed to license the firm and paid a penalty of \$330.
10. C14-131 – The case was opened regarding an Inactive CPA possibly providing tax services. Further investigation revealed no violations of Board rules or laws and the case was closed with no further action.
11. C14-133 – An Inactive CPA was discovered preparing tax returns. The licensee has signed a Compliance Statement, paid a \$250 penalty and agreed to cease offering tax services while on inactive status.
12. C14-136 – An Inactive CPA was discovered preparing tax returns. The licensee has signed a Compliance Statement, paid a \$250 penalty and agreed to cease offering tax services while on inactive status.
13. C14-137 – An Inactive CPA was discovered preparing tax returns. The licensee has signed a Compliance Statement, paid a \$250 penalty and agreed to cease offering tax services while on inactive status.
14. C14-139 – The case was opened regarding an Inactive CPA possibly providing tax services. Further investigation revealed no violations of Board rules or laws and the case was closed with no further action.
15. C14-140 - An Inactive CPA was discovered preparing tax returns. The licensee has signed a Compliance Statement, paid a \$250 penalty and agreed to cease offering tax services while on inactive status.
16. C14-141 – The case was opened regarding an Inactive CPA possibly providing tax services. Further investigation revealed no violations of Board rules or laws and the case was closed with no further action.
17. C14-142 – The case was opened regarding an Inactive CPA possibly providing tax services. Further investigation revealed no violations of Board rules or laws and the case was closed with no further action.
18. C14-143 - An Inactive CPA was discovered preparing tax returns. The licensee has signed a Compliance Statement, paid a \$250 penalty and agreed to cease offering tax services while on inactive status.
19. C14-145 – An Inactive CPA was discovered preparing tax returns. The licensee has signed a Compliance Statement, paid a \$250 penalty and agreed to cease offering tax services while on inactive status.
20. C14-157 – An Inactive CPA was discovered preparing tax returns. The licensee has signed a Compliance Statement, paid a \$250 penalty and agreed to cease offering tax services while on inactive status.
21. C14-160- An unregistered out-of-state firm performed an audit for an Arkansas client. The firm has registered with the Board, signed a Compliance Statement, and paid a \$500 penalty.
22. C14-162- An unregistered out-of-state firm performed twelve audits for Arkansas clients. The firm has registered with the Board, signed a Compliance Statement, and paid a \$1,500 penalty.

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23. C14-164 – The case was opened regarding an Inactive CPA possibly providing tax services. Further investigation revealed no violations of Board rules or laws and the case was closed with no further action.
24. C14-012 – A licensee issued audit and review reports through an unlicensed firm and failed to report issued reports for the 2009 and 2012 Quality Review cycles. The licensee also failed to provide a written response within thirty days to a Board communication sent via certified mail. The licensee has agreed to register the firm with the Board and to respond timely for the next 3 years regarding Board Communications and license renewals. The case was closed by Consent Order contingent upon receipt of a \$6,000 penalty.
25. C14-150 - An applicant failed to disclose a criminal conviction on her application for CPA Exam and application for a license as a Certified Public Accountant. A conviction was discovered when background check was performed. This constitutes a violations of A.C.A. §17-12-601(a) (4), (8) and Board Rules of Professional Conduct 412. The licensee has signed a consent order and paid \$100 penalty.

2014 ACTIVE TO INACTIVE CONVERSIONS

The following licensees changed from active to inactive status during 2014:

8903R	Tracy Lynn Anderson	3169R	Thomas Gibbons	7717	Anita J. Marshall
5836	Loy Jeffrey Bailey	8894	Chad A. Graham	8593	Rachel M. Martin
6155	Tyler Hance Bean	1908	James P. Hamilton	7497	Darron Ray Ming
8723	Brandi Behne	7916R	Renee W. Hanshaw	5776	Linda Rice Nelson
1133	Billy E. Blasingame	1862	Claude Shackelford Hawkins, Jr.	8804	Wendi Lynne Pangle
1937	James C. Bourne, Jr.	7233	Terry S. Higgs	8400	Brady Allen Pipkin
4238	Tracy L. Broadwater	5939	Jamie Mays Howe, Jr.	3829	Bryan G. Potts
6752R	Bryan David Burks	2913	Delma R. Jensen	8634	Jane Dixon Riggs
5693	Jeffrey Lee Cantrell	7036	Larry Lee Johnston, Jr.	1408R	Charles W. Schaaf
7394	Charles Alfred Carter	8082R	Kyle Kasner	6934	Sandra Schwarz
1967	William T. Carter	9058R	Justin Kavalir	2492	Susan Scheidemantel
6721	Tammy Lynne Cherry	5878	Donna Gail Kelly	4168	Kirby H. Smith
8014R	Margaret L. Climer	1323	James Michael Kelly	9141	Timothy Stransky
6657	Burton E. Eddington, Jr.	3388	Terry Kenyon	1544	Jimmy Taylor
8626	Terressa Elliott	9039	Whitney Taylor Koenigseder	7543	Kathleen Kellie Thompson
4331R	Franklyn D. Ellis	8207R	Mary Ann Reeves Lee	8738	Derek Stephen Travis
8789	Christina D. Evans	1082	James Edward Little	6345	Carol S. Trusty
755	Alfred C. Ferrell	7676	Robyn Nicole "Nikki" Lockett	1718	Johnny F. Van Horn
1580	Richard H. Fleming	6615R	Janel Lynn Lucas	8018R	John P. Wiewel
		8042	Liana M. Marchetti	3065	Lisa F. Wilder
		8783R	Rafael Marrero	6948	Jason Michael Wilkinson

CPA EXAM - SUCCESSFUL CANDIDATES

JULY - AUGUST 2014

Jeremy Abbott	Springdale, AR	Yuqun Gu	Conway, AR	William Mullen	Green Forest, AR
Brent Binns	Little Rock, AR	Megan Hart	Little Rock, AR	David Myers	Fayetteville, AR
Christopher Brown	Fort Smith, AR	Chase Haynes	Little Rock, AR	Joseph Patrico	Hot Springs, AR
Kristin Changose	Little Rock, AR	Joe Keeton	Little Rock, AR	Pamela Perez	Fayetteville, AR
John Curtis	Little Rock, AR	William Kennedy	Arkadelphia, AR	Michael Sitler	Maumelle, AR
Travis Curtner North	Little Rock, AR	Ryan Miller	Little Rock, AR	Freddy Weeks	Lake Village, AR
Matthew Dail	Conway, AR	Austin Morgan	Alexander, AR	Rachel Williams	Sherwood, AR
Laura Freeman	Pocahontas, AR	Haley Morgan	Conway, AR	Jian Wu	Batesville, AR
Olen Goodner	Conway, AR	Mason Morgan	Little Rock, AR		

CPA EXAM - SUCCESSFUL CANDIDATES

OCTOBER - NOVEMBER 2014

Xi Ai	Fayetteville, AR	Phang Lee	Fort Smith, AR	Cory Sanders	Conway, AR
Donald Baird	Lowell, AR	Gabriel Martinez	Fort Smith, AR	Lauren Sanders	Little Rock, AR
Bryant Barnes	Tulsa, OK	Mark McCallum	Rogers, AR	Gregory Seay	Centerton, AR
Chase Breeding	Jonesboro, AR	Daniel Meador	Conway, AR	Jennifer Shaw	Maumelle, AR
Ping Bu	Conway, AR	Marcus Orrell	Green Forest, AR	Jared Sherwood	Farmington, AR
Lindlee Bullock	Benton, AR	Trusha Patel	Searcy, AR	Britney Smith	Huntsville, AR
Chris Collins	Little Rock, AR	Rachel Pennywitt	Locust Grove, AR	John B. Smith	Fort Smith, AR
Meagan Corkins	Scott, AR	Abigail Phillips	Conway, AR	Amanda Tankersley	Alexander, AR
Kelli Deen	Searcy, AR	Jonathan Phillips	Conway, AR	Lindsay Thomas	Little Rock, AR
Kelsi Hogg	Mayflower, AR	Nicole Pickett	Fort Smith, AR	Brian Thompson	Maumelle, AR
Joshua Hunt	Fayetteville, AR	Matthew Przybysz	Fort Smith, AR	Emilio Trujillo	Little Rock, AR
Elyse Knobloch	Monticello, AR	DaliaRayGhatakChaudhuri	Pine Bluff, AR		
Lisa Lachowsky	Conway, AR	Andrew Sanders	Fayetteville, AR		

Retired CPAs

The following licensees were approved for retired status in 2014. There is no minimum age for retired status, but licensees must sign an affidavit indicating that they are no longer working.

990	Harold Adams	•	2290	Dorothy Allred Hanby	•	3341	David Pipkin
1017	John Allen	•	7597R	Olivenen Cox Hargrave	•	4278	Richard Pratt
732	Robert H. Anthony	•	5420	Billy J. Harris	•	5100R	Michael P. Rafferty
4584	Jake Barnes	•	2740R	Michael A. Hatch	•	1489	Yoly Redden
1099	Don Carlon Bassett	•	2478	Amy Ho	•	1670	Victor Redditt
4342	Joanne Beattie	•	6102	Sharon J. Hollaway	•	1934	Hubert Reed
6844R	David Nicholas Beekman	•	1911	Donald Hollin	•	1138R	Terry E. Reeves
3727	Doris L. Bell	•	420	Charles Turner Hopkins	•	1117	L.A. Richmond
1651R	Steven D. Blumreich	•	852	Hal L. Hulsey	•	2063	James R. Ridgell
8129	Debora Boyd	•	922	Bob Humphrey	•	2840	George Rogers, Jr.
3269	Dale W. Brandon	•	3013R	Charles M. Ison	•	2676	John Richard Rowland
914	D. Ken Brock	•	2553	Truman L. Jefferson	•	5356	James B. Sanford
1830	Robert A. Brown	•	3310	Donald J. Jones	•	8102R	Roger Schmidt
788	Kenneth G. Buford	•	4164	Gayle Jones	•	2011	Jean Scovil
1692	Ronald R. Burch	•	1328	Tracy Jones	•	2494	Karen C. Seller
2890	David Burgan	•	699	Donald E. Keck	•	2562	Lucian H. Shockey
1991	Dennis Burt	•	1268	Ricky Keen	•	561	Paul D. Sidler
1593	Betty Aris Bush	•	1323	James M. Kelly	•	887	Donald Ray Slack
1446	James L. Bush, Jr.	•	1009	W. Gale Law	•	844	Ray David Slack, Jr.
1840	Larry A. Campbell	•	1785R	Robert W. Lee	•	2647	Dennis Smith
1233	Rodney Clark	•	4129	George H. Lepper	•	978	William D. Spivey
709R	J.R. Clinton III.	•	819	Coy N. London	•	1639	Judith Harris Spradlin
789	E. Ralph Cotham IV.	•	2022	Joe L. Madey	•	4569	Paul Stemac
3404	Barbara K. Creighton	•	3580R	William MaGee	•	3840	E. Owen Stoker
879	Glen W. Crone	•	8412	Donna Marie Mattingly	•	6969R	Danny Allen Stubblefield
2827	Pat A. Davis	•	2043	Arthur E. McLean	•	6258R	William John Sweeney
662R	Robert Jackson Dudley	•	7261	Amber McNutt	•	2455R	Leslie T. Teaff
2850	Judy Duffel	•	2932	James W. Miller, Jr.	•	4292	David Terrell
1256R	Terry A. Elliott	•	795	Robert A. Miller	•	1141R	John Thomas Todd
959	E. Stuart Estes, Jr.	•	0414	Robert Moore	•	5461	Larry Coleman Tomlin
4526	Beth J. Fahr	•	1467	William G. Neal	•	1048	Thomas Albert Walker
6096R	Nina Fisher	•	1652R	Tommy Nuckols	•	1776	Frank Ward
3036	William C. Foster	•	2167	John O'Donnell	•	5922	Anita Weber
430	David S. Fox	•	6237	Joanne G. Olszewski	•	1098R	Fred W. Wilcox
3571	Marvine F. Fullbright	•	796	Jerry D. Orlor	•	4031	Lillian Williams
3296R	James L. Fuller	•	7048	Leatha Ann Palculict	•	6739R	Colleen Ann Wise
1549	C.B. Goff	•	1083	Dennis G. Pharr	•	2710	Kim Woosley
4527	Marlene W. Gwaltney	•	1042	John F. Phillips	•		

2014 REVOCATIONS

Thomas Agee	1348	•	Andrew Kelly	067
Donald Combs	4189	•	Brian Lawson	7668R
Elizabeth Connally	7322	•	Susan Neely	1941
Brian Ford	8340	•	Bobby Ring	1770
Henry Good	3710	•	Josh Verdell	8167
William Hartmann	983R	•		

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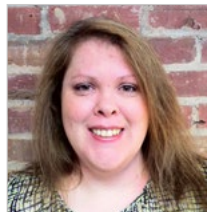
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