NEW CPE AUDIT POLICY

Effective with the 2016 CPE audit (audit of courses submitted for the 2017 license renewal), those CPAs who fail a CPE audit will have to make up the hours disallowed in the audit in addition to paying a fine. For several years the audits have resulted in fines only but the Board believes that the profession and public is better served by having CPAs who fail to meet the CPE standards make up the hours that were either not taken or disallowed.

Licensees who have questions about our CPE rules are encouraged to contact our CPE Coordinator Hanna Windley at 501.682.2690 or hanna.windley@arkansas.gov.

Licensees can get a 3-year history report of hours submitted to the board via the link below: https://www.ark.org/asbpa_olr/app/loginhrs.html

IN THIS ISSUE

ASBPA Ethics Course Required Only Once Every Three Years

Beginning in 2015 Arkansas CPAs (active) were required to take a one hour ethics course that covered rules and statutes of the Arkansas State Board of Public Accountancy. This course only has to be taken once every three years.
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 23 and 26 - Christmas
January 2- New Year’s
January 16 - Martin Luther King Day
February 20 - President’s Day

2017 BOARD MEETING SCHEDULE
January 13
April 21
June 2
August 18
September 29
November 17

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

NEW BOARD MEMBER – DAVID VADEN
Governor Asa Hutchinson appointed David Vaden of Cave Springs, AR to a 5 year term on the Arkansas State Board of Public Accountancy on August 31, 2016.

David is a tax partner with Ernst & Young LLP in the Rogers office. He currently serves as the firm’s Americas Tax Retail Leader and is a member of the firm’s southwest area tax and accounting group and risk advisory group.

David graduated from the University of Arkansas with a BSBA in Accounting in 1995. The Board welcomes David and looks forward to his contributions over the coming years.

BOARD MEMBER APPOINTED TO AICPA BOE
Board member Michael M. Watts was recently appointed to the AICPA Board of Examiners. This Board is responsible for setting policy for the Uniform CPA Examination in accordance with legal and psychometric standards as they apply to licensure examinations. It oversees the development and scoring of the CPA exam and ensures that the exam is consistent with entry-level knowledge and skill requirements of CPAs.

Mike was also appointed to the REG subcommittee of the Board of Examiners, which is responsible for exam content for the REG section of the CPA exam.

The Board extends its congratulations for these appointments – to our knowledge Mike is the first person from Arkansas to serve on the AICPA Board of Examiners in several decades and possibly the first ever from Arkansas to serve.

WADE TURNER COMPLETES 5-YEAR TERM
The Arkansas State Board of Public Accountancy thanks Wade Turner of Searcy, AR for his five years of service on the Board. During his tenure Wade served as board president and CPE committee chair. Wade’s insight, expertise, and commitment to high standards in our profession will be missed and we wish him the best in his future endeavors.

NEW FIRMS
The following firm licenses were approved September 1 - November 30, 2016

George W. Foster III CPA
FDV - CPA and Consulting Services, PLLC
Melton & Melton, L.L.P.
Schellman & Company, LLC
Vic Smith Jr. CPA PA
Widner-Penter Company, PA
Pierce Firm, PLLC
Travis & Norwood CPAs
Cherry Bekeart LLP
Cornerstone CPA, LLC
Trinity Partners Inc. d/b/a The Thorn Group
Jason Underwood CPA, PLLC

Little Rock , AR
Rogers, AR
Houston, TX
Tampa, FL
De Queen, AR
Jonesboro, AR
Fayetteville, AR
North Little Rock, AR
Richmond, VA
Bentonville, AR
Springdale, AR
Signal Mountain, TN

A MEMBER OF
NASBA
The following candidates successfully completed their last section of the CPA exam in Q3 2016:

Steven Kilgore  Little Rock, AR
Janie Rippy  Fort Smith, AR
Cara Brazeal  Little Rock, AR
James Hawk  Newport, AR
Cameron Terrell  North Little Rock, AR
Joy Johnson  Hamburg, AR
Jeremiah Bogdon  Greenwood, AR
Marco Luque  Fort Smith, AR
Zhongshi Chen  Conway, AR
Laura McElyea  North Little Rock, AR
Amber Moore  Monticello, AR
Joseph Archer  Prattsville, AR
Jacob Connelly  Cave Springs, AR
Kellen Boyett  Springdale, AR
Bradley Thompson  Jonesboro, AR
Christopher Knickerbocker  Little Rock, AR
Tiffany Deatherage  Jonesboro, AR
Michael McSpadden  Cave City, AR
Melissa Wirges  Sherwood, AR
Cheryl Hackley  Sherwood, AR
Lauren Tackett  Barling, AR
Emily McPherson  Shreveport, LA
Lauren Schallhorn  Little Rock, AR
Nicholas Davidson  Fayetteville, AR
Jacob Nolte  Fort Smith, AR
Kenneth Brandon  Monette, AR
Dennis Burrows  Maumelle, AR
Buck Schroeder  Conway, AR
Joseph Tharp  Springdale, AR
Jared Carlin  Little Rock, AR
Ruston Reid  North Little Rock, AR
Molly Minton  Lewisville, TX
Tarrah Wake  Smackover, AR
Griffin Peeples  North Little Rock, AR
Rebekah Harrison  Jasper, AR
Barnabas Bucao  Springdale, AR

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**CPA Exam Performance Summary: 2016 Q2**

<table>
<thead>
<tr>
<th>SECTIONS</th>
<th>SCORE</th>
<th>% PASS</th>
</tr>
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<tbody>
<tr>
<td>FIRST TIME</td>
<td>133</td>
<td>69.7</td>
</tr>
<tr>
<td>RE-EXAM</td>
<td>135</td>
<td>69.6</td>
</tr>
</tbody>
</table>

| AUD | 74 | 75.2 | 58.1% |
| BEC | 68 | 70.1 | 50.0% |
| FAR | 57 | 61.9 | 21.1% |
| REG | 69 | 69.7 | 52.2% |

<table>
<thead>
<tr>
<th>SECTIONS</th>
<th>SCORE</th>
<th>% PASS</th>
</tr>
</thead>
<tbody>
<tr>
<td>FIRST TIME</td>
<td>181</td>
<td>71.1</td>
</tr>
<tr>
<td>RE-EXAM</td>
<td>121</td>
<td>68.5</td>
</tr>
</tbody>
</table>

| AUD | 84 | 66.9 | 36.9% |
| BEC | 65 | 72.7 | 50.8% |
| FAR | 88 | 70.3 | 50.0% |
| REG | 65 | 71.0 | 52.3% |

---

**CPA Exam Performance Summary: 2015 Total**

<table>
<thead>
<tr>
<th>SECTIONS</th>
<th>SCORE</th>
<th>% PASS</th>
</tr>
</thead>
<tbody>
<tr>
<td>FIRST TIME</td>
<td>597</td>
<td>72.2</td>
</tr>
<tr>
<td>RE-EXAM</td>
<td>555</td>
<td>69.0</td>
</tr>
</tbody>
</table>

| AUD | 291 | 71.4 | 47.4% |
| BEC | 300 | 70.9 | 46.3% |
| FAR | 292 | 69.5 | 43.5% |
| REG | 269 | 71.0 | 48.3% |

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**Inactive Status**

The following licensees were approved for inactive status:

August 1 - November 30, 2016:

Jamea Preston  8067  Springdale, AR
Richard Baugh  2053  Little Rock, AR
Elizabeth Buckley Curtis  7635R  Lowell, AR
Bill Scoggins  6687  Dallas, TX
John A. Kenna  3511  Baden, PA
Amy Elizabeth Steelman  8174  Greenbrier, AR
AUGUST BOARD DISCIPLINARY CASES
The following cases were closed at the August 19, 2016 Board Meeting:

1. C13-024 – A non CPA was discovered holding out under Accountants - Certified Public in the Yellow pages. The owner is now deceased and it appears the firm has gone out of business. The case was closed with no further action taken.

2. C14-177 – A licensee failed to renew their individual Arkansas CPA license for 2016. A hearing was held June 3, 2016 and the license was revoked.

3. C15-028 – An out-of-state CPA was discovered holding out as a CPA in Arkansas. The individual subsequently moved back out of state. The case was closed with no further action taken.

4. C15-056 – A firm licensee failed to renew their firm license for 2015. A hearing was held June 3, 2016 and the firm license was revoked.

5. C15-083 – The Board received notice that a licensee had been sanctioned by the PCAOB. The licensee is a partner in an out of state firm. The PCAOB action was related to work performed by and out of state firm for a non-Arkansas client. The licensee was disciplined by the Board of Accountancy in his home state. The case was closed with no action taken.

6. C15-084 – An unlicensed firm issued a review report. The firm has agreed to sign a consent order agreeing not to issue reviews in Arkansas.

7. C15-113 – A licensee failed to renew their individual Arkansas CPA license for 2016. A hearing was held June 3, 2016 and the license was revoked.

8. C16-001 – A licensee allegedly falsified CPE on their 2016 renewal. The licensee has surrendered their license in lieu of further disciplinary action.

9. C16-029 – An out of state CPA firm was found to be incorporated in Arkansas, but has no physical presence in the state. The case was closed with no action taken.

10. C16-031 – A licensee failed to timely respond to a 2015 CPE audit request. The licensee signed a compliance statement and paid a $125 penalty and the case was closed.

11. C16-033 – A licensee failed to timely respond to a 2015 CPE audit request. The licensee signed a compliance statement and paid a $355 penalty and the case was closed.

12. C16-037 – A licensee failed to renew their license and became lapsed April 1, 2016. The licensee has requested reinstatement and paid $150 application fee. A compliance statement requiring timely renewal for next three (3) years has been signed and $95 in renewal / late fees collected.

13. C16-039 – A licensee failed to renew their license and became lapsed April 1, 2016. The licensee requested reinstatement and paid $150 application fee. A compliance statement requiring timely renewal for next three (3) years has been signed and $95 in renewal / late fees collected.

14. C16-040 – A licensee failed to renew license and became lapsed April 1, 2016. The licensee has requested reinstatement and paid $150 application fee. A compliance statement requiring timely renewal for next three (3) years has been signed and $95 in renewal / late fees collected.

15. C16-041 – A licensee failed to renew their individual Arkansas CPA license for 2016. A hearing was held June 3, 2016 and the license was revoked.

16. C16-043 – A licensee failed to renew their individual Arkansas CPA license for 2016. A hearing was held June 3, 2016 and the license was revoked.

17. C16-044 – A licensee failed to renew their individual Arkansas CPA license for 2016. A hearing was held June 3, 2016 and the license was revoked.

18. C16-045 – A licensee failed to renew their individual Arkansas CPA license for 2016. A hearing was held June 3, 2016 and the license was revoked.

19. C16-049 – A licensee failed to renew their license and became lapsed April 1, 2016. The licensee surrendered their license in lieu of further disciplinary action.

20. C16-053 – A licensee failed to renew their individual Arkansas CPA license for 2016. A hearing was held June 3, 2016 and the license was revoked.

21. C16-054 – A licensee failed to renew their individual Arkansas CPA license for 2016. A hearing was held June 3, 2016 and the license was revoked.

22. C16-056 – A licensee failed to renew their individual Arkansas CPA license for 2016. A hearing was held June 3, 2016 and the license was revoked.

23. C16-058 – A licensee failed to renew their license and became lapsed April 1, 2016. The licensee elected to take retired status and the case was closed.

Continued on the Following Page
24. C16-060 – A licensee failed to renew their individual Arkansas CPA license for 2016. A hearing was held June 3, 2016 and the license was revoked.

25. C16-061 – A licensee failed to renew their license and became lapsed April 1, 2016. The licensee surrendered their license in lieu of further disciplinary action.

26. C16-071 – A licensee failed to renew their individual Arkansas CPA license for 2016. A hearing was held June 3, 2016 and the license was revoked.

27. C16-072 – A licensee failed to renew their individual Arkansas CPA license for 2016. A hearing was held June 3, 2016 and the license was revoked.

28. C16-073 – A licensee failed to renew their individual Arkansas CPA license for 2016. A hearing was held June 3, 2016 and the license was revoked.

29. C16-074 – A licensee failed to renew their individual Arkansas CPA license for 2016. A hearing was held June 3, 2016 and the license was revoked.

30. C16-075 – A licensee failed to renew their license and became lapsed April 1, 2016. The licensee requested reinstatement and paid $150 application fee. A compliance statement requiring timely renewal for next three (3) years has been signed and $95 in renewal / late fees collected.

31. C16-076 – A licensee failed to renew their individual Arkansas CPA license for 2016. A hearing was held June 3, 2016 and the license was revoked.

32. C16-078 – A licensee failed to renew their individual Arkansas CPA license for 2016. A hearing was held June 3, 2016 and the license was revoked.

33. C16-079 – A licensee failed to renew their individual Arkansas CPA license for 2016. A hearing was held June 3, 2016 and the license was revoked.

34. C16-080 – A licensee failed to renew their license and became lapsed April 1, 2016. The licensee requested reinstatement and paid $150 application fee. A compliance statement requiring timely renewal for next three (3) years has been signed and $105 in renewal / late fees collected.

35. C16-081 – A licensee failed to renew their individual Arkansas CPA license for 2016. A hearing was held June 3, 2016 and the license was revoked.

36. C16-082 – A licensee failed to renew their individual Arkansas CPA license for 2016. A hearing was held June 3, 2016 and the license was revoked.

37. C16-083 – A licensee failed to renew their individual Arkansas CPA license for 2016. A hearing was held June 3, 2016 and the license was revoked.

38. C16-084 – A licensee failed to renew their license and became lapsed April 1, 2016. The licensee requested reinstatement and paid $150 application fee. A compliance statement requiring timely renewal for next three (3) years has been signed and $105 in renewal / late fees collected.

39. C16-091 – A licensee failed to timely respond to a 2015 CPE audit request. A compliance statement has been signed and $100 penalty collected.

40. C16-092 – A licensee failed to respond to a certified letter from the Board with regard to his 2015 Quality Review response. The licensee also failed to report the issuance of a review report on his 2015 QR response. The licensee signed a consent order and paid a $1,500 penalty.

41. C16-009 – A reinstatement applicant’s CPA certificate was revoked on or about September 6, 2002 for failure to renew. It was noted during the reinstatement process that the applicant listed “Certified Public Accountant” on his resume. The applicant has signed a consent order and paid current year fee (2016), prior year renewal fees for 1997–2002 and a $500 penalty for a total of $795.

42. C16-032 – A licensee failed to renew for 2016 and did not respond to a letter requesting the licensee reinstate or surrender the license. The licensee has signed a consent order and paid current year fee (2016), late fees and a $500 penalty for a total of $735.

43. C16-059 – A licensee failed to renew for 2016 and did not respond to a letter requesting the licensee reinstate or surrender the license. The licensee has signed a consent order and paid current year fee (2016), late fees and a $500 penalty for a total of $605.

44. C16-068 – A licensee failed to renew for 2016 and did not respond to a letter requesting the licensee reinstate or surrender the license. The licensee has signed a consent order and paid current year fee (2016), late fees and a $500 penalty for a total of $605.

45. C16-106 – A Tennessee CPA performed audits for Arkansas clients without an Arkansas license. In 2015, the respondent entered into a practice limitation order with the Board not to perform audits in Arkansas. The respondent subsequently requested release from this order. The individual has signed a consent order and agreed to pay a penalty totaling $5,500 and to obtain pre-issuance review for Arkansas audit clients until completion of an acceptable system peer review.
SEPTEMBER BOARD DISCIPLINARY CASES
The following cases were closed at the September 30, 2016 Board Meeting:

1. C13-123 – A non-licensee was discovered holding out as an accounting firm. Further investigation revealed that the firm’s website was a shell site only and had been inactive for over a year. The case was closed with no action taken.

2. C16-030 – A non-licensee was discovered holding out to the public. The respondent removed “CPA” from the company name and the case was closed with no further action taken.

3. C16-036 – A licensee failed to renew their license and became lapsed April 1, 2016. The licensee has requested reinstatement and paid $150 application fee. A compliance statement requiring timely renewal for next three (3) years has been signed and $710 in renewal / late fees / penalties collected.

4. C16-070 – A licensee failed to renew license and became lapsed April 1, 2016. The licensee has requested reinstatement and paid $150 application fee. A compliance statement requiring timely renewal for next three (3) years has been signed and $105 in renewal / late fees collected.

5. C16-092 – A licensee failed to timely respond to a 2015 CPE audit request. The licensee signed a compliance statement and paid a $500 penalty.

6. C16-099 – A void licensee was listed as a CPA on employer’s website. The CPA title has been removed from the website and the case was closed with no further action taken.

7. C16-102 – A non-licensee was discovered using CPA title on a website. The CPA title was removed from the website and the case was closed with no further action taken.

8. C16-103 – A surrendered licensee was listed as a CPA in news release. The CPA title was removed and the case was closed with no further action taken.

9. C16-109 - A licensee requested retired status but was serving on the Board of a Public Corporation. The licensee has now gone inactive and the case was closed with no action taken.

10. C16-112 – A non-licensee (licensed by another state) was discovered living in Arkansas and telecommuting to an out of state public accounting firm office. The individual agreed to obtain an Arkansas CPA license and the case was closed with no action taken.

11. C13-087 - A firm licensee was engaged to audit an employee benefit plan. The completed audit was reviewed by the United States Department of Labor and referred to the Board. The licensee has signed a consent order and agreed not to issue DOL audits in the future.

12. C14-004 - A licensee failed to complete and file a client’s tax returns for three years. The licensee signed a consent order and paid a $2,000 penalty.

13. C16-024 – A licensee has had an unlicensed firm since 2004. In addition, the licensee failed to report the issuance of an audit on his 2010 Quality Review response. The licensee signed a consent order and paid a $2,320 penalty.

14. C16-048 - A licensee failed to renew for 2016 and did not respond to a letter requesting the licensee reinstate or surrender the license. The licensee has signed a consent order and paid current year inactive fee (2016), late fees and a $500 penalty for a total of $615.

SURRENDERS
The following individuals / firms surrendered their license from August 1 - November 30, 2016:

<table>
<thead>
<tr>
<th>Surname</th>
<th>Address</th>
<th>City, State</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lannie Joe Travis</td>
<td>West Helena, AR</td>
<td>Fort Smith, AR</td>
</tr>
<tr>
<td>Schellman &amp; Company, Inc.</td>
<td>Tampa, FL</td>
<td>Jacksonville Beach, FL</td>
</tr>
<tr>
<td>Widner-Penter CPAs, PLLC</td>
<td>Jonesboro, AR</td>
<td>Quinlan, AR</td>
</tr>
<tr>
<td>Seay Professional Services</td>
<td>Greenwood, MS</td>
<td>Fort Smith, AR</td>
</tr>
<tr>
<td>BFMW Group, PLLC</td>
<td>Springfield, MO</td>
<td>Fairfax, VA</td>
</tr>
<tr>
<td>Gerald Warren</td>
<td>Germantown, TN</td>
<td>Little Rock, AR</td>
</tr>
<tr>
<td>O’Dell, Hagan, &amp; Company, LLP</td>
<td>Fort Myers, FL</td>
<td>Starkville, MS</td>
</tr>
<tr>
<td>Donald Hagan</td>
<td>Conway, AR</td>
<td>Ashdown, AR</td>
</tr>
<tr>
<td>Melvin McGruder</td>
<td>Fort Worth, TX</td>
<td>Hot Springs Village, AR</td>
</tr>
<tr>
<td>Stroemer &amp; Company, LLC</td>
<td>Little Rock, AR</td>
<td>Little Rock, AR</td>
</tr>
<tr>
<td>Trent Fulmer</td>
<td>Little Rock, AR</td>
<td>Little Rock, AR</td>
</tr>
<tr>
<td>Bradley Forsberg</td>
<td>Jonesboro, AR</td>
<td>Marianna, AR</td>
</tr>
</tbody>
</table>

RETIRED STATUS
The following licensees were approved for retired status from August 1 - November 30, 2016. 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.

<table>
<thead>
<tr>
<th>Licensee Name</th>
<th>Address</th>
<th>City, State</th>
</tr>
</thead>
<tbody>
<tr>
<td>772R Robert Rice</td>
<td>Fort Smith, AR</td>
<td>Fort Smith, AR</td>
</tr>
<tr>
<td>1131 Katherine Moffeit</td>
<td>Jacksonville Beach, FL</td>
<td>Jacksonville Beach, FL</td>
</tr>
<tr>
<td>2259 Gregory Williams</td>
<td>Fort Smith, AR</td>
<td>Fort Smith, AR</td>
</tr>
<tr>
<td>2032 William Buergler</td>
<td>Fairfax, VA</td>
<td>Fairfax, VA</td>
</tr>
<tr>
<td>3360 Comelia Stephens</td>
<td>Little Rock, AR</td>
<td>Little Rock, AR</td>
</tr>
<tr>
<td>8356R Karen Marriott</td>
<td>Starkville, MS</td>
<td>Starkville, MS</td>
</tr>
<tr>
<td>2593 Robert Downie</td>
<td>Ashdown, AR</td>
<td>Ashdown, AR</td>
</tr>
<tr>
<td>1078 Louis Edwin Dawkins</td>
<td>Hot Springs Village, AR</td>
<td>Hot Springs Village, AR</td>
</tr>
<tr>
<td>4642 Robert Bradley</td>
<td>Little Rock, AR</td>
<td>Little Rock, AR</td>
</tr>
<tr>
<td>847 Gerald R. Vaden</td>
<td>Little Rock, AR</td>
<td>Little Rock, AR</td>
</tr>
<tr>
<td>2900 Susan Jean Scott</td>
<td>Little Rock, AR</td>
<td>Little Rock, AR</td>
</tr>
<tr>
<td>3130 Carl Robert Scott</td>
<td>Jonesboro, AR</td>
<td>Jonesboro, AR</td>
</tr>
<tr>
<td>9307R Joyce Minton Woods</td>
<td>Marianna, AR</td>
<td>Marianna, AR</td>
</tr>
<tr>
<td>3771 Sandralea S. Anderson</td>
<td>Little Rock, AR</td>
<td>Little Rock, AR</td>
</tr>
</tbody>
</table>
The following cases were closed at the November 18, 2016 Board Meeting:

1. C15-111 – A licensee reported completing CPE hours for renewal year 2015 that were not completed. A hearing was held on September 30, 2016 and their license was revoked.

2. C16-038 – A licensee failed to renew their individual Arkansas CPA license for 2016, misstated 3 different Quality Review survey responses, and failed to acknowledge attest work performed for 8 annual renewals. A hearing was held on September 30, 2016 and the license was revoked.

3. C16-065 – A licensee failed to renew their license and became lapsed April 1, 2016. The licensee elected to take retired status and the case was closed.

4. C16-087 – A licensee failed to renew their individual Arkansas CPA certificate for 2016. A hearing was held on September 30, 2016. The individual's license was suspended, pending the completion of required CPE and receipt of $5,000 penalty.

5. C16-097 – A non-licensee was holding out as an accountant. The individual has ceased use of term and the case was closed with no further action taken.

6. C16-098 – A license applicant with felony conviction requested a Board wavier for licensure. A hearing was held on September 30, 2016 and the waiver was granted.

7. C16-105 – A void licensee was listed as a CPA on employer’s website. The CPA title has been removed from the website and the case was closed with no further action taken.


9. C16-111 – An applicant failed to disclose a criminal charge on a license application. The applicant signed a compliance statement and paid a $250 penalty.

10. C16-123 – A licensee firm failed to respond timely to 2016 Quality Review survey. The licensee surrendered the firm license in lieu of further disciplinary action.

11. C16-062 – A licensee failed to renew for 2016 and did not respond to a letter requesting the licensee reinstate or surrender the license. In addition, the licensee failed the 2015 CPE Audit. The licensee signed consent order and paid current year inactive fee (2016), late fees, and a $1,000 penalty of a total of $1,105.

12. C16-104 – A retired licensee failed to respond to a Missouri CPA Board inquiry and his Missouri CPA license was revoked. The licensee failed to notify the Arkansas Board of the revocation in a timely manner. The licensee has signed a consent order and agreed to maintain his AR license on Retired status and to never request an upgrade of his CPA license status to License to Practice or Inactive Status.

13. C16-107 – A void licensee has requested re-licensure to License to Practice. The licensee has signed a consent order and paid current year licensure fee (2017), prior year fees and late fees (2007-2009) for a total of $635.

14. C16-129 – A licensee received a substandard classification for an Audit on its 2014 Quality Review submission. The licensee also received a fail classification for an Audit on its 2016 QR. The licensee has signed a consent order and agreed, in lieu of pre-issuance review, to discontinue performing audit services.

15. CE16-008 – A licensee was selected for a CPE audit and was deficient 1 hour of ASBPA specific Ethics CPE. The licensee signed a compliance statement and paid a $125 penalty.

16. CE16-011 – A licensee was selected for a CPE audit and was deficient 3 hours of Content CPE. The licensee signed a compliance statement and paid a $100 penalty.

17. CE16-018 – A licensee was selected for a CPE audit and was deficient .5 hours of CPE. The licensee signed a compliance statement and paid a $100 penalty.

18. CE16-047 – A licensee was selected for a CPE audit and was deficient 1 hour of Ethics CPE. The licensee signed a compliance statement and paid a $125 penalty.

19. CE16-073 – A licensee was selected for a CPE audit and was deficient 25.5 hours of CPE. The licensee signed a compliance statement and paid a $255 penalty.

20. CE16-149 – A licensee was selected for a CPE audit and was deficient 2 hours of Accounting and Attest CPE. The licensee signed a compliance statement and paid a $100 penalty.

21. CE16-164 – A licensee was selected for a CPE audit and was deficient 12 hours of CPE and 1 hour of ASBPA specific Ethics CPE. The licensee signed a compliance statement and paid a $245 penalty.

22. CE16-192 – A licensee was selected for a CPE audit and was deficient 39.5 hours of CPE, 47 hours of Content CPE, and 1.5 hours of Ethics CPE. The licensee signed a compliance statement and paid a $1,052 penalty.

23. CE16-238 – A licensee was selected for a CPE audit and was deficient 4 hours of Content CPE. The licensee signed a compliance statement and paid a $120 penalty.

24. CE16-245 – A licensee was selected for a CPE audit and was deficient 2 hours of CPE and 1 hour of Group CPE. The licensee signed a compliance statement and paid a $100 penalty.

25. CE16-265 – A licensee was selected for a CPE audit and was deficient 45 hours of CPE, 46 hours of Content, and 2 hours of Ethics. The licensee signed a compliance statement and has paid a $1,200 penalty.

26. CE16-280 – A licensee was selected for a CPE audit and was deficient 16 hours of Group CPE. The licensee signed a compliance statement and paid a $480 penalty.

27. CE16-290 – A licensee was selected for a CPE audit and was deficient 5 hours of Content CPE. The licensee signed a compliance statement and paid a $150 penalty.
NEW INDIVIDUAL CPA LICENSES
The following new individual CPA licenses were approved August 1 - November 30, 2016

Brian Rabchuk Chicago, IL  Mary Faith Phillips Texarkana, AR  Bradley Todd Thompson Jonesboro, AR  Jonesboro, AR
Brittany Camp Taylor, AR  Lauren Marie Schallhorn Little Rock, AR  James Hawk Newport, AR  Newport, AR
Daniel Cherry Fayetteville, AR  Umid Khasanov Arkadelphia, AR  Melissa Ann Bills Greenbrier, AR  Greenbrier, AR
Todd Michael Whitaker Hot Springs, AR  Daniel A. Cline Little Rock, AR  Jonathan Kalaf Springdale, AR  Springdale, AR
Jake Froemsdorf Katy, TX  Kelsey Stroud Russellville, AR  Christopher Knickerbocker Little Rock, AR  Little Rock, AR
Stephen Allmond Hazen, AR  Cheryl LeeAnn Hackley Sherwood, AR  Hannah Grace Bush Fort Smith, AR  Fort Smith, AR
Nathanael Joseph Franks Damascus, OR  Cameron Caleb Terrell North Little Rock, AR  Elizabeth Vinsant Bella Vista, AR  Bella Vista, AR
Bridget Herr Boles, AR  Tarrah L. Wake Smackover, AR  Rebekah L. Harrison Jasper, AR  Jasper, AR
Kaitlyn Speck Fort Smith, AR  Nicholas Charles Davidson Fayetteville, AR  Joy Suzanne Johnson Hamburg, AR  Hamburg, AR
Donald J Harris Hot Springs, AR  Amar Patel Little Rock, AR  Buck Oliver Schroeder Conway, AR  Conway, AR
Colby Holmes Cabot, AR  James Nathan Pruitt Little Rock, AR  Emily Jean McPherson Shreveport, LA  Shreveport, LA
Victoria Ladd Stanley Hamburg, AR  Joseph Lloyd Berry, II Bentonville, AR  Jacob Todd Connelly Cave Springs, AR  Cave Springs, AR
Donald Duncan Baird, Jr. Rogers, AR  Mary Kimberly Pritchard Texarkana, AR  Ruston Reid North Little Rock, AR  North Little Rock, AR
Thomas James Bush, III Mobile, AL  Priscilla Bosworth Needham Little Rock, AR  Emily Krablin Scott, AR  Scott, AR
Addison Nicole D Scott Fayetteville, AR  Caitlin Alina Murphy Fort Worth, TX  Joseph C. Thrapp Springdale, AR  Springdale, AR
David Ray Allen Springdale, AR  Cara Brazee Fort Smith, AR  Steven Kilgore Little Rock, AR  Little Rock, AR
James William Alvey Derby, KS  Kevin Stanley Fort Smith, AR  Blake Cunningham Hot Springs, AR  Hot Springs, AR
Austin James Jefferson Fort Smith, AR  Joshua Evan LeMasters Springdale, AR  Joseph Derwood Archer Prattsville, AR  Prattsville, AR
Magdalene Ann Jordan Springdale, AR  Kenneth M. Brandon Monette, AR  Molly Nicole Minton Lewisville, TX  Lewisville, TX
Hayden Johnson North Little Rock, AR  Jeremiah Bogdon Greenwood, AR  Rachel Slatton Little Rock, AR  Little Rock, AR
Ryan Schluterman Fort Smith, AR  Amber Leigh Moore Monettico, AR  Cindy L. Kirk Lowell, AR  Lowell, AR
Leia E. Peek Little Rock, AR  Rayann Elizabeth Kehroes Marvell, AR  Leisa E. Peek
Charles Patrick Hoevn Fayetteville, AR  Stephanie Rachel Ward Greenbrier, AR

2016 QUALITY REVIEW RESULTS

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<th>FAIL</th>
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SUSPENSIONS & REVOCATIONS
The following licenses were revoked/suspended following hearings on September 30, 2016:

Kevin Jumper #6047 - REVOKED Wynne, AR  Kevin Jumper #6047 - REVOKED Wynne, AR
Pamela Johnson #1994 -REVOKED Walnut Ridge, AR  Pamela Johnson #1994 -REVOKED Walnut Ridge, AR
Ron McMaster #4143 - SUSPENDED Fayetteville, AR  Ron McMaster #4143 - SUSPENDED Fayetteville, AR

UPGRADES
The following individuals upgraded from inactive to active status from September 1 - November 30, 2016:

Ann Glosup Bordelon Fayetteville, AR  Ann Glosup Bordelon Fayetteville, AR
Robert H. Storment Fayetteville, AR  Robert H. Storment Fayetteville, AR
Nancy Barkely Hardy, AR  Nancy Barkely Hardy, AR
Karen Butta Dewalt Marietta, GA  Karen Butta Dewalt Marietta, GA
Rhonda Allison Davis Paragould, AR  Rhonda Allison Davis Paragould, AR
Adrien Richardson Conway, AR  Adrien Richardson Conway, AR
Valerie Eskridge Rainwater Jonesboro, AR  Valerie Eskridge Rainwater Jonesboro, AR
State Board of Accountancy Board Members

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Term: 2014 — 2019

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

DAVID VADEN, CPA
Cave Springs
Term: 2016 — 2021

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

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

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Tiffany.Frisby@arkansas.gov
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