

# ASBPA Update



## 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.

Licenses 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](mailto:hanna.windley@arkansas.gov).

Licenses can get a 3-year history report of hours submitted to the board via the link below:

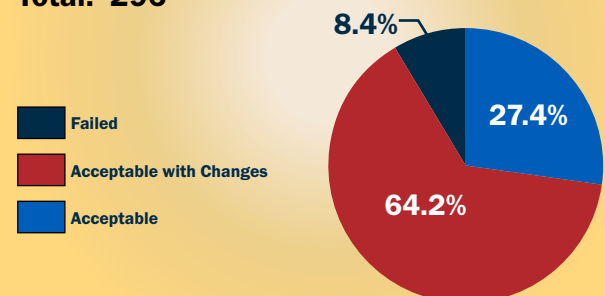
[https://www.ark.org/asbpa\\_olr/app/loginhrs.html](https://www.ark.org/asbpa_olr/app/loginhrs.html)

## 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.

## 2016 Renewal CPE Audit

**Acceptable: 81**  
**Acceptable with Changes: 190**  
**Failed: 25**  
**Total: 296**



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## 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.

## 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.

## 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.



## 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

## 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



# CPA EXAM PERFORMANCE

## CPA Exam Performance Summary: 2016 Q2

	SECTIONS	SCORE	% PASS
FIRST TIME	133	69.7	50.4%
RE-EXAM	135	69.6	43.0%
AUD	74	75.2	58.1%
BEC	68	70.1	50.0%
FAR	57	61.9	21.1%
REG	69	69.7	52.2%

## CPA Exam Performance Summary: 2016 Q3

	SECTIONS	SCORE	% PASS
FIRST TIME	181	71.1	51.4%
RE-EXAM	121	68.5	40.5%
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

	SECTIONS	SCORE	% PASS
FIRST TIME	597	72.2	51.8%
RE-EXAM	555	69.0	40.5%
AUD	291	71.4	47.4%
BEC	300	70.9	46.3%
FAR	292	69.5	43.5%
REG	269	71.0	48.3%

## CPA EXAM

### SUCCESSFUL CANDIDATES Q3

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

Steven Kilgore	Little Rock, AR
Janie Rippe	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	Prattville, 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
Tarra Wake	Smackover, AR
Griffin Peoples	North Little Rock, AR
Rebekah Harrison	Jasper, AR
Barnabas Bucao	Springdale, AR

## 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.

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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. C15-118 - 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:

Lannie Joe Travis  
Schellman & Company, Inc.  
Widner-Penter CPAs, PLLC  
Seay Professional Services  
BFMW Group, PLLC  
Gerald Warren  
O’Dell, Hagan, & Company, LLP  
Donald Hagan  
Melvin McGruder  
Stroemer & Company, LLC  
Trent Fulmer  
Bradley Forsberg

West Helena, AR  
Tampa, FL  
Jonesboro, AR  
Centerton, AR  
Greenwood, MS  
Greenwood, MS  
Springfield, MO  
Springfield, MO  
Germantown, TN  
Fort Myers, FL  
Conway, AR  
Fort Worth, TX

## 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.

772R Robert Rice  
1131 Katherine Moffeit  
2259 Gregory Williams  
2032 William Buegler  
3360 Cornelia Stephens  
8356R Karen Marriott  
2593 Robert Downie  
1078 Louis Edwin Dawkins  
4642 Robert Bradley  
847 Gerald R. Vaden  
2900 Susan Jean Scott  
3130 Carl Robert Scott  
9307R Joyce Minton Woods  
3771 Sandralea S. Anderson

Fort Smith, AR  
Jacksonville Beach, FL  
Quitman, AR  
Fort Smith, AR  
Fairfax, VA  
Little Rock, AR  
Little Rock, AR  
Starkville, MS  
Ashdown, AR  
Hot Springs Village, AR  
Little Rock, AR  
Little Rock, AR  
Jonesboro, AR  
Marianna, AR

# NOVEMBER BOARD DISCIPLINARY CASES

## 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 waiver 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.
8. C16-110 – A licensee held out with an unlicensed firm since July 2015. The licensee signed a compliance statement and paid a \$110 penalty.
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, of 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
Brittany Camp	Taylor, AR	Lauren Marie Schallhorn	Little Rock, AR	James Hawk	Newport, AR
Daniel Cherry	Fayetteville, AR	Umid Khasanov	Arkadelphia, AR	Melissa Ann Bills	Greenbrier, AR
Todd Michael Whitaker	Hot Springs, AR	Daniel A. Cline	Little Rock, AR	Jonathan Kalaf	Springdale, AR
Jake Froemsdorf	Katy, TX	Kelsey Stroud	Russellville, AR	Christopher Knickerbocker	Little Rock, AR
Stephen Allmond	Hazen, AR	Cheryl LeeAnn Hackley	Sherwood, AR	Hannah Grace Bush	Fort Smith, AR
Nathanael Joseph Franks	Damascus, OR	Cameron Caleb Terrell	North Little Rock, AR	Elizabeth Vinsant	Bella Vista, AR
Bridget Herr	Boles, AR	Tarrah L. Wake	Smackover, AR	Rebekah L. Harrison	Jasper, AR
Kaitlyn Speck	Fort Smith, AR	Nicholas Charles Davidson	Fayetteville, AR	Joy Suzanne Johnson	Hamburg, AR
Donald J Harris	Hot Springs, AR	Amar Patel	Richardson, TX	Buck Oliver Schroeder	Conway, AR
Colby Holmes	Cabot, AR	James Nathan Pruitt	Little Rock, AR	Jarred Wayne Hill	Bryant, AR
John Gay, Jr.	North Little Rock, AR	Dennis Charles Burrows, Jr.	Maumelle, AR	Emily Jean McPherson	Shreveport, LA
Victoria Ladd Stanley	Hamburg, AR	Joseph Lloyd Berry, II	Bentonville, AR	Jacob Todd Connelly	Cave Springs, AR
Donald Duncan Baird, Jr.	Rogers, AR	Mary Kimberly Pritchard	Texarkana, AR	Ruston Reid	North Little Rock, AR
Thomas James Bush, III	Mobile, AL	Priscilla Bosworth Needham	Little Rock, AR	Emily Krablin	Scott, AR
Addison Nicole D Scott	Fayetteville, AR	Caitlin Alina Murphy	Fort Worth, TX	Joseph C. Tharp	Springdale, AR
David Ray Allen	Springdale, AR	Cara Brazeal	Little Rock, AR	Steven Kilgore	Little Rock, AR
James William Alvey	Derby, KS	Kevin Stanley	Little Rock, AR	Blake Cunningham	Hot Springs, AR
Austin James Jefferson	Fort Smith, AR	Joshua Evan LeMasters	Springdale, AR	Joseph Derwood Archer	Prattville, AR
Magdalene Ann Jordan	Springdale, AR	Kenneth M. Brandon	Monette, AR	Molly Nicole Minton	Lewisville, TX
Hayden Johnson	North Little Rock, AR	Jeremiah Bogdon	Greenwood, AR	Rachel Slatton	Little Rock, AR
Ryan Schluterman	Fort Smith, AR	Amber Leigh Moore	Monticello, AR	Cindy L. Kirk	Lowell, AR
Leia E. Peek	Little Rock, AR	Rayann Elizabeth Kehrees	Marvell, AR		
Charles Patrick Hoehn	Fayetteville, AR	Stephanie Rachel Ward	Greenbrier, AR		

## 2016 QUALITY REVIEW RESULTS

	PASS	PASS W/ DEFICIENCIES	FAIL	TOTAL
COMPILATION W/ DISCLOSURES	6	5	-	11
COMPILATION W/OUT DISCLOSURES	32	13	14	59
REVIEW	25	20	14	59
AGREED UPON PROCEDURES	2	-	-	2
AUDIT	8	2	4	14
GOVERNMENTAL AUDIT	5	-	5	10
	78	40	37	155

	PASS	PASS W/ DEFICIENCIES	FAIL	TOTAL
COMPILATION W/ DISCLOSURES	55%	45%	0%	100%
COMPILATION W/OUT DISCLOSURES	54%	22%	24%	100%
REVIEW	42%	34%	24%	100%
AGREED UPON PROCEDURES	100%	0%	0%	100%
AUDIT	57%	14%	29%	100%
GOVERNMENTAL AUDIT	50%	0%	50%	100%
	50%	25%	25%	100%

### SUSPENSIONS & REVOCATIONS

The following licenses were revoked/suspended following hearings on September 30, 2016:

Kevin Jumper #6047 - REVOKED	Wynne, AR
Pamela Johnson #1994 -REVOKED	Walnut Ridge, 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
Robert H. Storment	Fayetteville, AR
Nancy Barkely	Hardy, AR
Karen Butta Dewalt	Marietta, GA
Rhonda Allison Davis	Paragould, AR
Adrien Richardson	Conway, AR
Valerie Eskridge Rainwater	Jonesboro, AR



# State Board of Accountancy Board Members



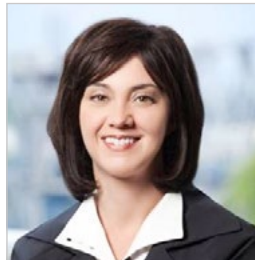
**JEREMY WATSON, CPA**  
**PRESIDENT**  
 Jonesboro  
 Term: 2012 – 2017



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



**MIKE WATTS, JD, CPA**  
**TREASURER**  
 Little Rock  
 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

# State Board of Accountancy Staff



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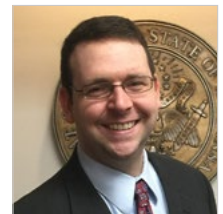
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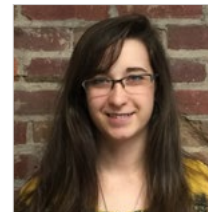
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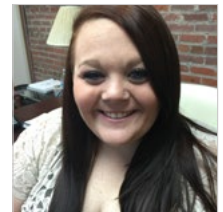
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Arkansas State Board of Public Accountancy  
 101 East Capitol, Suite 450  
 Little Rock, AR 72201

## 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