LEGISLATIVE UPDATE

PEER REVIEW AND ATTEST BILLS PASS DURING THE 91ST GENERAL ASSEMBLY

Senate bill 260 passed during this year’s legislative session and is now Act 278. This law change will require all CPAs and CPA firms who issue attest reports to enroll in peer review by January 1, 2019. With this change Arkansas joins the other 49 states in requiring peer review for those licensees who issue attest reports.

Senate bill 259 also passed which is now Act 277. This bill updated the definition of attest so that non CPAs are now prohibited from using AICPA reporting language when issuing certain non-financial reports. Those reports can still be issued without referring to AICPA standards. This bill also updated the definition of Compilation and created a definition of Preparation of Financial statements, in accordance with SSARS 21.

The Board would like to thank Senator Dave Wallace and Representative Les Warren for sponsoring the bills and the Arkansas Society of CPAs for all of its efforts in helping to get the bills passed. Rulemaking to implement these changes will begin this summer.

Contractors Licensing Board bill modifies Financial Statement requirement

House bill 2109 (Act 805) changed the financial statement requirement for contractors performing individual projects of less than $750,000. Contractors who fall in this category will now be able to submit a compiled financial statement prepared by a CPA or PA instead of a Review. The expected effective date of this change is August 3, 2017. If you have any questions please contact the Contractors Licensing board at 501-372-4661.
ASBPA OFFICE CLOSED

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

- May 29th: Memorial Day
- July 4th: Independence Day
- September 4th: Labor Day

2017 BOARD MEETING SCHEDULE

- 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.

SWERING IN CEREMONY JUNE 3RD

On Saturday, June 3rd we will hold our annual swearing in ceremony for new CPAs at the Capitol Rotunda. The ceremony will begin at 10 am.

Invitations will go out soon to those individuals who have passed the CPA exam and became licensed since our 2016 ceremony. Please let us know how many guests you plan to bring so that we can have enough seating for everyone.

NEW INDIVIDUAL CPA LICENSES

The following new individual CPA licenses were approved December 1, 2016 through March 31, 2017:

- Kimberly Bartlett, Bentonville, AR
- Matthew Grant Millerd, Little Rock, AR
- Jennifer Lorraine Smay, Mountain Home, AR
- Adam Conley, Rogers, AR
- Randall Blake Lyle, Rogers, AR
- Amanda Jo Teer, Bentonville, AR
- Cynthia Rae Sunthimer, Camden, AR
- Karen Kimberly Kwetey, Little Rock, AR
- Karen Marie Massey, Jonesboro, AR
- Chester Nathan Snodgrass, Lincoln, AR
- Madelyn Kurz, Fort Smith, AR
- Madison Alexandra Layton, Fayetteville, AR
- Patrick deWitt Sanford, Van Buren, AR
- Melissa Nelwyn Wirges, Sherwood, AR
- Stacey Bookout, New Roads, LA
- Jared Carlin, Little Rock, AR
- Bertrand Maimo, Plano, TX
- Jarrod Dean Wheeler, Little Rock, AR
- Casey Thomas Ball, Maumelle, AR
- Brian K. Laird, Jonesboro, AR
- Daniel Mayfield, Jonesboro, AR
- Shannon Fitzgerald Vega, Maumelle, AR
- Terry L. Nichols, Jr., Benton, AR
- Stacey L. Gray, Mabelvale, AR
- Candias Maiden Griham, Clarksdale, MS
- Jamie Claude Bass, Poplar Grove, AR
- Ashleigh Lauren Alecusan, Rogers, AR
- Denver L. Dennis, III, Fayetteville, AR
- Margaret West Casey, Fayetteville, AR
- Michael Nave, Marion, AR
- Jaye Lyn Waynick, Little Rock, AR
- Bobby Philip Meek, Fort Smith, AR
- Matthew Edmond Flowers, Bentonville, AR
- Billy S. Bellomy, Hot Springs, AR
- Jennifer Luellen Kapitan, Tulsa, OK
- Kevin Ward Crowder, Benton, AR
- Michael Robert Hufnagel, Monroe, LA
- Sujinan Wangwiwadth, Centerton, AR
- Samuel Montgomery Deason, Springdale, AR
- Jessica Katherine Paull, Albuquerque, NM
- Kimberly M. Burnett, Russellville, AR
- Christopher James Mitchell, Searcy, AR
- Benjamin Leslie Corona, El Dorado, AR
- Erin Hearnberger, Little Rock, AR
- Marco Antonio Luque, Fort Smith, AR
- Daylea DuVall, Cabot, AR
- Joshua Dean Garrett, Westminster, CO
- Tennille Barksdale Ayers, Little Rock, AR

NEW FIRMS

The following firm licenses were approved December 1, 2016 - March 31, 2017:

- Hart Marketing Group, Inc, Little Rock, AR
- R.K. Hudson, PLLC, Fairfax, VA
- Lawson Accounting Group, PLLC, Fort Smith, AR
- Ted Duncan CPA PA, Little Rock, AR
- HMM, CPAs LLP, Hauppauge, NY
- Barons’, Inc, Pelsor, AR
- Cynthia R Sunthimer, PC, Camden, AR
- William Fulton, CPA, Cordova, TN
- D. L. Purvine, CPA, PLLC, Vanceboro, NC
- Barfield, Murphy, Shank & Smith, LLC, Birmingham, AL
- Keiter, Stephens, Hurst, Gary & Shreaves, P.C, Glen Allen, VA
- Berry, Dunn, McNeil & Parker, LLC, Portland, ME
- KMA Bodilly CPAs & Consultants, SC, Madison, WI
- Tamara Hooks Lee CPA PLLC, Jonesboro, AR

A MEMBER OF

NASBA
New Employee - Melissa Hamric

Melissa Hamric is our new Exam specialist. Melissa has worked for the past 2 years at the Arkansas Public Service Commission. Prior to that she worked at UAMS and Children's hospital.

Melissa lives in Lonoke and has foster parented along with her husband Wayne for several years. Her hobbies include spending time with her children and judging beauty pageants. Welcome Melissa!

SUCCESSFUL CANDIDATES

The following candidates successfully completed their last section of the CPA exam in Q4 2016.

Jamie Bass  Poplar Grove, AR
Cody Beasley  Fayetteville, AR
Billy Bellomy  Hot Springs, AR
Rebecca Bolton  Greenwood, AR
Stacey Bookout  New Roads, LA
Emily Carter  Kansas City, MO
Adam Conley  Maumelle, AR
Denver Dennis  Fayetteville, AR
Matthew Flowers  Bentonville, AR
Brittany Gibson  Bentonville, AR
Stacey Gray  Mabelvale, AR
Candias Griham  Clarksdale, MS
Frank Helmer  Russellville, AR
Thomas Herrell  Little Rock, AR
Hank House  North Little Rock, AR
Madelyn Kurz  Fort Smith, AR
Sarah Lind  Fort Wayne, IN
Bertrand Maimo  Plano, TX
Daniel McCarthy  Bentonville, AR
Matthew Millerd  Little Rock, AR
Terry Nichols  Benton, AR
Jessica Paull  Albuquerque, NM
Joshua Reaper  Searcy, AR
Patrick Sanford  Van Buren, AR
Jennifer Smay  Mountain Home, AR
Katelynn Taylor  Clarksville, AR
Margaret Warren  Fort Smith, AR
Jarrod Wheeler  Little Rock, AR
JANUARY BOARD DISCIPLINARY CASES
The following cases were closed at the January 13, 2017 Board Meeting:

1. C15-018 – A void licensee was discovered holding out on website as a CPA. The individual has removed the CPA title from the website and the case was closed with no further action taken.

2. C15-088 – A lapsed licensee was convicted of a felony. The individual has surrendered his license in lieu of further Board action and the case was closed.

3. C15-115 – A licensee failed to respond to a 2015 CPE audit request. Original responses were lost in interoffice mail and the licensee has responded to follow up communications with the requested documentation. The case was closed with no action taken.

4. C15-117 – A licensee failed to respond to the 2015 QR survey, failed to license a firm, and misstated his 2009 and 2012 QR year responses. The individual has surrendered his license in lieu of further Board action and the case was closed with no further action taken.

5. C15-022 – A firm name with CPA title registered with the Secretary of State’s office was discovered. The licensee is not holding the company out to the public and has removed CPA from company name. The case was closed with no further action taken.

6. C15-026 – A firm name with CPA title registered with the Secretary of State’s office was discovered. The licensee is not holding the company out to the public and has removed CPA from company name. The case was closed with no further action taken.

7. C15-034 – A licensee failed to obtain 4 CPE hours in ethics during the thirty-six (36) months immediately preceding expiration of license. Hearing H16-058 was held November 18, 2016. Licensee was assessed a penalty of $1,175, required to complete 4 CPE hours in ethics, and suspended until the penalty is paid and the additional CPE hours are completed.

8. C16-101 – A licensee’s QR survey response was questioned as to accuracy. After additional review, it was determined the licensee’s QR response was correct. The case was closed with no action taken.

9. C16-113 – A licensee provided accounting services while on Retired status. The licensee paid a $1,000 penalty and signed a compliance statement.

10. C16-120 – An external complaint was received involving a billing dispute whereby Licensee failed to achieve client’s desired outcome in regard to resolving an IRS matter. Board investigation found no probable cause to proceed with disciplinary proceedings and the case was closed.

11. C16-121 - An external complaint was received involving a billing dispute whereby Licensee failed to achieve client’s desired outcome in regard to resolving an IRS matter. Board investigation found no probable cause to proceed with disciplinary proceedings and the case was closed.

12. C16-124 – A licensee was required to respond to 2016 QR survey for both their individual and firm licenses. The licensee responded timely to firm QR survey but failed to respond timely regarding individual QR survey. After follow up the licensee responded to the individual QR survey and the case was closed with no further action taken.

13. C16-125 – A licensee failed to timely respond to a certified letter regarding their individual 2016 QR survey. The licensee has signed a compliance statement and paid a $500 penalty.

14. C16-131 – A licensee failed to timely acknowledge a criminal conviction. During the upgrade process, the board became aware of a 2002 criminal conviction. After further review, it was determined licensee should have notified Board of conviction on his 2008 renewal. Due to extenuating circumstances the case was closed with no action taken.

15. C16-132 – An out of State Firm self-reported that it failed to acknowledge a partner being sanctioned by another state board on its prior year renewal. After review the case was closed with no action taken.

16. C16-135 – An inactive licensee was discovered providing financial advisory and consulting services. The licensee signed a compliance statement and paid a $500 penalty.

17. C16-136 – A licensee failed to timely respond to a 2016 CPE Audit request. The licensee signed a compliance statement and paid a $100 penalty.

18. C16-142 – A licensee failed to timely acknowledge a criminal conviction. The licensee was convicted on September 7, 2016 for disorderly conduct, and notification was received on Nov. 29, 2016. The case was closed with no action taken.

19. C16-144 – A firm licensee was sanctioned by another Board and failed to make timely notification. The case was closed with no action taken.

Continued on the Following Page
20. C16-145 – A licensee has acknowledged a pending criminal action. The trial will be monitored by Board staff.

21. C16-146 – A firm licensee has acknowledged having one or more partners who have been sanctioned by a regulatory agency. After reviewing the details of the sanctions the case was closed with no action taken.

22. C16-147 – A firm licensee has acknowledged having a partner who has been sanctioned by a regulatory authority. After reviewing the details of the sanction the case was closed with no action taken.

23. C16-148 – A firm licensee was sanctioned by the SEC. Firm has made timely notification to the Board and no Arkansas clients or individual licensees were involved. The sanction was related to the audit of a Florida corporation. The case was closed with no action taken.

24. C16-149 – A firm licensee Firm has acknowledged having a partner who has been sanctioned by a regulatory authority (SEC). After reviewing details of the sanction the case was closed with no action taken.

25. C16-150 – A licensee Firm was sanctioned by another state Board. The Firm made timely notification to our Board. After reviewing details of the sanction the case was closed with no action taken.

26. C16-153 – A licensee acknowledged a pending criminal action on their license renewal. Investigation revealed no violation of Board laws / rules and the case was closed with no action taken.

27. C14-028 – A non-licensee was discovered holding out as an accounting / consultant firm. Originally, firm was listed in Yellow Pages under Accountants-Public, now listed under Accounting Services. The case was closed with no further action taken.

28. C16-140 – An applicant for licensure failed to acknowledge a January 2014 criminal conviction on the applicant’s CPA exam application and CPA license application. The applicant pled no contest to domestic battery 3rd degree. Applicant was advised by attorney that plea would dismiss charges and should report as if it never occurred. The charge was dismissed Sept. 2014. The case was closed with no action taken.

29. C16-141 – An applicant for reciprocal licensure failed to acknowledge a 1984 charge of possession of marijuana with intent to distribute. The applicant was advised by legal counsel at the time to answer “No” on any kind of application (e.g. employment). Charge was later dismissed. The case was closed with no action taken.

30. C16-108 – An applicant surrendered an inactive license December 31, 2015 and requested to upgrade to active status. The applicant signed a consent order, took required CPE hours, and paid $110 licensing fee.

31. C16-117 – A firm licensee received a fail QR rating for an audit and a compilation report. The licensee has signed a consent order and agreed to no longer perform audits and to complete 16 additional hours of CPE on compilation reports.

32. C16-122 – An applicant was revoked in 2004 and requested to reinstate to inactive status. An internet search found applicant holding out as an inactive CPA. The applicant has signed a consent order and has paid penalties / fees totaling $675.

REVOCATION
H17-002 Terry Morrison – Respondent did not appear at hearing. Board found that Respondent failed to complete and return 2016 Quality Review Survey and failed to respond to a certified mailing from the Board. Respondent’s CPA certificate was revoked by Board order.

UPGRADES
The following individuals upgraded from inactive to active status from December 1, 2017 to March 31, 2017:

- Frederick Hoyt
  Greenwood, AR

- Andrea Hall
  Bentonville, AR

- Sharon McCauley
  Pelsor, AR

- Cherie Bardwell Smith
  Alexandria, VA

- April Roberts Elliott
  Centennial, CO

- Robert C. Downie, Jr.
  Little Rock, AR

- Robert G. Young
  Little Rock, AR

- Stephanie L. Pollard
  Sherwood, AR

- C. Duane Wormington
  Alpena, AR

- Cathy Elaine Armstrong
  Fort Smith, AR
LAPSED LICENSES

Individuals or firms that did not renew their CPA / PA license for 2017 are now lapsed and are prohibited from practicing public accounting or holding out as an Arkansas CPA or PA. See below for list of firms and individuals whose licensed lapsed as of April 1, 2017:

John McCollough  Ward, AR
David Griese  Prairie Grove, AR
Billy Pearchy  Texarkana, TX
Tommy Price  Searcy, AR
Xi Ai  Springdale, AR
Michael Johnson  Little Rock, AR
Ang Shen  Little Rock, AR
Rachel Kremer  Fort Smith, AR
Lisa Wilder  Conway, AR
Dayton Lierley  Memphis, TN
Mary Smith  Perryville, AR
Lisa Marie Walker  Fayetteville, AR
Barranco & Associates, P.A.  Frisco, TX
Leslie Sweeney  Prairie Grove, AR
Robert Hill  Fayetteville, AR
Darryl Spencer  Denver, CO
Andrew Sanders  Little Rock, AR
Duvuru CPA, PLLC  Fayetteville, AR
Donald Wood  Siloam Springs, AR
Cory Kirk  Dallas, TX
Chadrick Dickinson  Dallas, TX
Dean Vohs  Columbus, OH
Xianbin Gao  Coppell, TX
Donald Peters  Jacksonville, AR
Laura Taylor  Little Rock, AR
John McCaleb  Little Rock, AR
Candice Johnson  Little Rock, AR
Gregory Alperin  London, UK
Thokozile Zulu  Burlington, KY
Gary Prince  Jacksonville, AR
Eric Summerhill  Cumming, GA
William Posey  Alexander, AR
Marion Ledford  Germantown, TN
Fang Yang  Alamogordo, NM
Linda Snodgrass  Fort Smith, AR
Stephen Thibaudt  Fairview, TX
Renton & Company, LLC  Dallas, TX
Sandra Ralph  Fremont, CA
Anthony A. Bryant CPA PC  Bismarck, AR
WTM & Company, PLLC  Center Barnstead, NH
Scott Abramson  North Little Rock, AR
Ryan Sawyer  Mount Carmel, IL
Candice Johnson  Richmond, VA
Helen Smith  Fayetteville, AR
Robert Hill  Sugar Land, TX
Darryl Spencer  Chicago, IL
Robert Hill  Dallas, TX
Andrew Sanders  Hot Springs, AR
Neal Graves  Hot Springs, AR

SURRENDERS

The following individuals / firms surrendered their license from December 1, 2016 - March 31, 2017:

Earline Whybourne Richardson, TX
David Smith Kennett, MO
Diane Dunham Little Rock, AR
MKFrench, Certified Public Accountant, Ltd. Springdale, AR
CF & Co., L.L.P. Dallas, TX
Scott A Welch & Co. CPA PLC Little Rock, AR
John M. Hudson Overland Park, KS
Margaret Climer Ruston, LA
Allison Chaumont Edmond, OK
Vern Benson Georgetown, TX
Ludington & Lawson, PLLC Ft. Smith, AR
David L. Cyert, CPA, PLLC Conway, AR
Caron Blann Hampton, AR
Burr Pliger Mayer, Inc. Palo Alto, CA
Henry & Peters, P.C. Longview, TX
Smith, Jackson, Boyer & Bovard, PLLC Dallas, TX
Homer A. Brown III Atlanta, GA
James Short Edmond, OK
Ray Thomas Tulsa, OK
Ralph Fritzch Wichita Falls, TX
Dennis R. James Little Rock, AR
John Jeakle, Jr. Fleming Island, FL
Carolyn Kee Searcy, AR
John Frost Clarksville, AR
Edward Wright Little Rock, AR
Kenneth Wells Monticello, AR
Turlington and Copmany, L.L.P. Lexington, NC
Stephen Roe North Little Rock, AR
Sally Greene West Memphis, AR
De La Hoz, Perez & Barbeito, PA Coral Gables, FL
Richard Moley II Colorado Springs, CO
John Rogers North Little Rock, AR
Zhirong Chen The Dallas, TX
Brice Priestly Dallas, TX

ETHICS IN THE NEWS

Recently, several national news organizations have reported that a Big 4 accounting firm had fired five audit partners for “unethical behavior” involving the dissemination of confidential information from the Public Company Accounting Oversight Board (PCAOB) concerning inspection of the firm’s audit practice. Additionally, at least one professional staff member of the PCAOB has been released as a result of the incident. It is presumed that each of the audit partners and professional staff is licensed by one or more State Boards of Accountancy, which have the ultimate responsible for the licensure and regulation of CPAs in the United States.

The PCAOB was established by Congress in 2002 to “oversee the audits of public companies in order to protect the interests of investors and further the public interest in the preparation of informative, accurate and independent audit reports.” While the PCAOB is authorized to determine those individuals and firms that may perform audits of publicly traded companies, only State Boards of Accountancy are authorized to investigate, prosecute and potentially revoke an individual’s license or a firm’s registration to practice public accountancy, including performing audits of publicly traded companies.
A SUCCESSFUL LAUNCH OF THE NEXT VERSION OF THE CPA EXAM

The American Institute of CPAs (AICPA), National Association of State Boards of Accountancy (NASBA) and Prometric announce a successful launch of the updated version of the Uniform CPA Examination. The next generation Exam, which began testing on April 1, has added additional assessment of higher-order cognitive skills that test a candidate’s critical thinking, problem solving and analytical ability. The Exam also makes greater use of task-based simulations (TBSs) as a means of assessing these higher-order skills. Recent research confirms that CPAs are now performing tasks that rely upon these skills earlier in their careers.

“The roles and responsibilities of newly licensed CPAs are constantly evolving, so it’s crucial for the CPA Exam to stay ahead of the curve. The CPA Exam now better reflects the knowledge and skills essential to today’s profession,” said Michael Decker, AICPA vice president of examinations. “With an eye toward the future, we’ll continue to work with stakeholders to ensure that the CPA Exam, along with the experience and education requirements, maintains the high bar for entry into the profession.”

The Exam provides assurance that individuals who pass have the technical knowledge and skills necessary for CPA licensure. The current, relevant, reliable and legally defensible Exam maintains the profession’s commitment and mandate of the Boards of Accountancy to protect the public.

“The new Exam Blueprints demonstrate the continuous enhancement model of the Uniform CPA Examination,” said Colleen Conrad, CPA, NASBA executive vice president and chief operating officer. This strengthens the public protection role of Boards of Accountancy by enhancing the examination portion of the licensing model (education, examination and experience) used to regulate more than 700,000 licensees throughout the U.S.,” she continued.

Among the most important changes to the CPA Exam:

- Exam Blueprints containing approximately 600 representative tasks across all four Exam sections are available on the AICPA website. The blueprints have replaced the Content Specification Outline (CSO) and Skill Specification Outline (SSO) as CPA candidates’ primary source of the content and skills that they will be tested on. These blueprints are more robust than the CSO and SSO, identifying content knowledge linked directly to representative tasks performed by newly licensed CPAs.
- The Exam remains composed of the four existing sections – Auditing and Attestation (AUD), Business Environment and Concepts (BEC), Financial Accounting and Reporting (FAR) and Regulation (REG).
- Any combination of passing Exam sections prior to April 1 and passing Exam sections on or after April 1 (within the 18-month window following passing one section) will count toward licensure.
- Total CPA Exam testing time increased from 14 to 16 hours – four sections of four hours each.
- A new, 15-minute standardized break during each section that will not count against a candidate’s testing time had been added.

For candidate convenience, the 10-day extension of the testing window introduced in April 2016 will continue in the third and fourth quarters of 2017. The 10-day extension will not be available during the current April/May testing window to allow the AICPA to follow the standard setting process and analyze Exam results to set new passing scores. To provide sufficient time for the process, scores will be released only once following the close of each testing window.

### Inactive Status

The following licensees were approved for inactive status December 1, 2016 to March 31, 2017:

<table>
<thead>
<tr>
<th>Name</th>
<th>City, State</th>
</tr>
</thead>
<tbody>
<tr>
<td>James Campbell</td>
<td>Springfield, IL</td>
</tr>
<tr>
<td>Blake Chandler</td>
<td>Little Rock, AR</td>
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<tr>
<td>Neal Spencer</td>
<td>Clayton, MO</td>
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<tr>
<td>Allison Chaumont</td>
<td>Edmond, OK</td>
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<tr>
<td>Karen Garcia</td>
<td>Hot Springs, AR</td>
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<tr>
<td>Cynthia Claybaker</td>
<td>Berryville, AR</td>
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<td>Robert Sabata</td>
<td>Bella Vista, AR</td>
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<tr>
<td>Shelby Altadonna</td>
<td>Arlington, TX</td>
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<tr>
<td>Richmond Reeves</td>
<td>Buckner, AR</td>
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<tr>
<td>Andrew Yates</td>
<td>Mesquite, TX</td>
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<td>Belinda Grigsby</td>
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<td>Andrew Walters</td>
<td>Houston, TX</td>
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<td>Paul Calaway</td>
<td>Scott, LA</td>
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<td>Linda Huck</td>
<td>Alexander, AR</td>
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<td>Kathy Abel</td>
<td>Jonesboro, AR</td>
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<td>Sharon Thomas</td>
<td>North Little Rock, AR</td>
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<tr>
<td>Kevin Chapman</td>
<td>Del Mar, CA</td>
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### Retired Status

The following licensees were approved for retired status December 1, 2016 to March 31, 2017. 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>Name</th>
<th>City, State</th>
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<tbody>
<tr>
<td>James Little</td>
<td>Springfield, AR</td>
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<tr>
<td>Louella Wooley</td>
<td>Moscow, TN</td>
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<td>Robert Taylor</td>
<td>Clarksville, AR</td>
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<tr>
<td>Linda Blakely</td>
<td>Shreveport, LA</td>
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<td>Teresa Westbrook</td>
<td>Dallas, TX</td>
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<td>Robert Oliva</td>
<td>Little Rock, AR</td>
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<tr>
<td>Ronnie Rothwell</td>
<td>Springfield, AR</td>
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<td>Bobbie Riffle</td>
<td>Sherwood, AR</td>
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<tr>
<td>John Keogh</td>
<td>Seneca, MO</td>
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<td>Louis Blanchard</td>
<td>Magnolia, AR</td>
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<tr>
<td>Jody Floegel</td>
<td>Manakin Sabot, VA</td>
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<tr>
<td>Connie Smith</td>
<td>North Little Rock, AR</td>
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<td>Alvin Kearby</td>
<td>Jonesboro, AR</td>
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<tr>
<td>Nancy Bush</td>
<td>Hot Springs Village, AR</td>
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<tr>
<td>Wayne Gatlin</td>
<td>Conway, AR</td>
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<td>Chanda Crisp</td>
<td>Aiken, SC</td>
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<tr>
<td>Billy Huckaby</td>
<td>Dale, TX</td>
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<tr>
<td>Kenneth Kirkwood</td>
<td>Pearcy, AR</td>
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<tr>
<td>Donald Seideman</td>
<td>Hiwasse, AR</td>
</tr>
</tbody>
</table>
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

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MARK OHRENBERGER  
Legal Counsel  
(501) 682-2516  
Mark.Ohrenberger@arkansas.gov
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 and mail in 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