

ASBPA Update



BOARD ISSUES DECLARATORY ORDER ON MEDICAL MARIJUANA

Since Medical Marijuana was approved in Arkansas in November 2016 we have received questions from CPAs about providing services to those involved in this industry. At our August Board meeting the Board issued a declaratory order on this matter. The order states that the provision of professional services within states where medical marijuana has been legalized to clients that are properly licensed or in the process of licensure application does not constitute a violation of Board rules regarding good moral character or acts discreditable to the accounting profession. However, the order goes on to state that federal law still prohibits the sale, possession, growth, and distribution of Marijuana and that the Board could possibly take action if a licensee was convicted of a crime related to medical marijuana.

The entire order can be viewed at the following link:

[**CLICK HERE**](#)



NOVEMBER
LICENSE RENEWALS WILL BEGIN IN NOVEMBER
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SWEARING IN CEREMONY



2017 BOARD MEETING SCHEDULE

September 29
November 17

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

The ASBPA held its annual Swearing in ceremony on June 3, 2017. The Board would like to thank the Arkansas Society of CPAs for hosting a reception after the ceremony and the honorees, friends, and family members for making the day memorable for all.



NEW INDIVIDUAL CPA LICENSES

The following new individual CPA licenses were approved April 1, 2017 through July 31, 2017:

| | | | |
|------------------------|------------------|-------------------------|------------------|
| Bethany Anne Sutton | Conway, AR | Kendall Taylor Smith | Benton, AR |
| Paige Elizabeth Smith | Fayetteville, AR | Stephen Thomas Williams | Little Rock, AR |
| Van Thi Tianh Hoang | Greenbrier, AR | Myles Robinson | Rogers, AR |
| Jeremy King | El Dorado, AR | Matthew M. Hauger | Russellville, AR |
| Michaela Beth Jones | Rogers, AR | Sara Jane DeStefano | Conway, AR |
| Jennifer Parker | Palestine, AR | Jane A. Adams | Hot Springs, AR |
| Denise A. Leeson | Little Rock, AR | Shelby Hardin | Little Rock, AR |
| Barbara Denise Esch | Fayetteville, AR | Sarah Michelle Bowden | Jonesboro, AR |
| Radu Lucian Badalac | El Dorado, AR | Emily May Carter | Kansas City, MO |
| Brandon Lee Lyle | Everton, AR | Tiffany Deatherage | Jonesboro, AR |
| Thomas Charley Herrell | Dallas, TX | Kellen Patrick Boyett | Springdale, AR |
| Evan Michael Hall | Mabelvale, AR | Brittany Lee Gibson | Bentonville, AR |
| Kyle Outlaw | Little Rock, AR | Tyler Stage | Little Rock, AR |
| Michael G. McSpadden | Cave City, AR | | |

ASBPA OFFICE CLOSED

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

| | |
|--------------------|------------------|
| November 10 | Veterans Day |
| November 23 - 24 | Thanksgiving Day |
| December 25 and 26 | Christmas |
| January 1 | New Years Day |

NEW FIRMS

The following firm licenses were approved April 1, 2017 - July 31, 2017

| | |
|-----------------------------|-------------------|
| Sherbert Associates, PC | Charlotte, NC |
| Smith CPA & Consulting PLLC | Little Rock, AR |
| Michael Gillespie, CPA | Seattle, WA |
| Smith Mayfield CPA | Walnut Ridge, AR |
| Glen Grayham, CPA, PLLC | Little Rock, AR |
| BPM LLP | San Francisco, CA |
| Kerber, Eck & Braeckel LLP | Springfield, IL |
| HSCPAS Investments, LLC | Hot Springs, AR |
| BAS Partners LLC | Miramar, FL |

A MEMBER OF
NASBA

License Renewals Will Begin in November

The Board's online renewal system will open on November 13, 2017 for firm and individual license renewals. License renewals can be paid for by electronic check, debit card, or credit card. All renewals for 2017 are due by December 31, 2017.

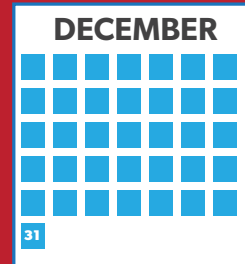
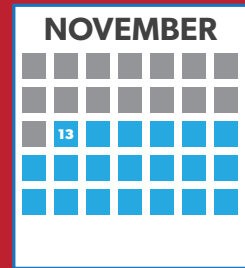
Active licensees must report 40 hours of CPE taken in 2017 or 120 hours taken in 2015, 2016 or 2017, as well as 4 hours of ethics taken in 2015, 2016, or 2017.

For those newly licensed in 2017, the 40 hour requirement will be pro rated based on the licensure date (3.33 hours for each full or partial month the license was held). Also the 4 hour ethics requirement will not begin until the first full calendar year of licensure, so new 2017 licensees will not have to report any ethics CPE until 2018. Note that these exceptions do not apply to reciprocal licensees.

We will send out e-mail reminders about license renewals this fall, please update your e-mail address information with us if you have changed addresses via the link below.

CLICK HERE

**Online Renewals Open
November 13, 2017**



**All Renewals Due
December 31, 2017**

SUCCESSFUL CANDIDATES

The following candidates successfully completed their last section of the CPA Exam in Q1 2017.

| | |
|----------------------|------------------|
| Jane Adams | Hot Springs, AR |
| Radu Badalac | El Dorado, AR |
| Abby Bloom | Little Rock, AR |
| Sarah Bowden | Jonesboro, AR |
| Kimberly Burnett | Russellville, AR |
| Benjamin Corona | El Dorado, AR |
| Sara DeStefano | Conway, AR |
| Daylea DuVall | Dallas, TX |
| Barbara Esch | Fayetteville, AR |
| Michael Ferguson | Fayetteville, AR |
| Evan Hall | Bryant, AR |
| Shelby Hardin | Little Rock, AR |
| Matthew Hauger | Russellville, AR |
| Van Hoang | Greenbrier, AR |
| Elisha Johnson | Perryville, AR |
| Jeremy King | El Dorado, AR |
| Andrew Konsbruck | Bentonville, AR |
| Denise Leeson | Little Rock, AR |
| Brandon Lyle | Everton, AR |
| Christopher Mitchell | Searcy, AR |
| Jonathan Nichols | Springdale, AR |
| Kyle Outlaw | Little Rock, AR |
| Jennifer Parker | Palestine, AR |
| Myles Robinson | Bentonville, AR |
| Kendall Smith | Benton, AR |
| Minseong Son | Houston, TX |
| Bethany Sutton | Conway, AR |
| Eduardo Touceda | Fayetteville, AR |
| Sarah Trahan | Calico Rock, AR |

SUCCESSFUL CANDIDATES

The following candidates successfully completed their last section of the CPA Exam in Q2 2017.

| | |
|--------------------|-----------------------|
| Everette Hatcher | Alexander, AR |
| Jonathan Phillips | Fayetteville, AR |
| Thuy Linh Nguyen | Fayetteville, AR |
| Benjamin Faubion | Benton, AR |
| Joshua Hopson | Barling, AR |
| Landon McCrary | Conway, AR |
| Lauren Murphy | Jonesboro, AR |
| Austin Childers | Little Rock, AR |
| Luke Crouch | Van Buren, AR |
| Nelly Muyia | Bentonville, AR |
| Brandi Stricklin | Wynne, AR |
| Nathan Hopper | Benton, AR |
| Lauren Filgas | Broken Arrow, OK |
| Robert Forrest | Springdale, AR |
| Nicholas Rasmussen | Little Rock, AR |
| Sarah Monroe | North Little Rock, AR |
| Michael Ludolph | Rogers, AR |
| Bradley Reeves | Cabot, AR |
| Kelsey Freeland | Alma, AR |
| Eric Botteicher | Conway, AR |
| Taylor Garner | Paragould, AR |
| Lacey Cole | Little Rock, AR |



Retired Status

The following licensees were approved for retired status from April 1, 2017 to July 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.

| | |
|---------------------|-------------------|
| John Casey | Batesville, AR |
| Linda Snodgrass | Bismarck, AR |
| Donald Wood, Jr. | Prairie Grove, AR |
| Rachel Kremer | Little Rock, AR |
| Donald Peters | Jacksonville, AR |
| George Johnson, Jr. | Forrest City, AR |
| Tommy Price | Searcy, AR |
| Lisa Wilder | Little Rock, AR |
| Robert Hill | Perryville, AR |
| Thomas Murry | Jonesboro, AR |

Free CPE Opportunity September 27th

The Salvation Army (NASBA # 109280) is offering a free CPE course on September 27, 2017 in Rogers, AR. The course begins at 9 am and will be worth 5 tax CPE hours and 1 Ethics hour.

For more information, click the button below.



CLICK HERE

APRIL BOARD DISCIPLINARY CASES

The following cases were closed at the April 21, 2017 Board Meeting:

1. C14-186 – A licensee initially failed to respond to the 2014 CPE audit. After review of additional documentation and emails from licensee, the licensee passed the audit and the case was closed.
2. C15-013 – A licensee failed Peer Review. A compliance statement has been signed and the licensee has agreed to complete an additional 16 hours of group CPE over and above 40 hour requirement and is under pre-issuance review.
3. C16-096 – A non-licensee was holding out via website using the CPA title. After contact was made with the owner the website was taken down and the case was closed.
4. C16-116 – A complaint was received regarding a licensee withholding records. After discussing with the licensee, the records were released and the case was closed.
5. C16-119 - A complaint was received regarding a licensee withholding records. After discussing with the licensee, the records were released and the case was closed.
6. C16-126 – A licensee failed to respond to 2016 QR survey and a certified letter from Board. A hearing was held and the license was revoked.
7. C16-128 – A license applicant had been convicted of a crime involving moral turpitude or dishonesty (possession of a fake I.D.). At the applicant's request, a hearing was held January 13, 2017. A waiver was granted by the Board for the applicant to become licensed.
8. C16-143 – A licensee failed to obtain 3 CPE hours in ethics during the thirty-six (36) months immediately preceding expiration of license. The licensee signed a compliance statement and paid a \$375 penalty.
9. C16-151 – A licensee was found working for public accounting firm while on Inactive status. The licensee was not performing services for the public and has since left the firm. The case was closed with no action taken.
10. C16-152 – A licensee acknowledged a pending criminal action involving DWI on the license renewal. Board staff made note of the matter and the case was closed with no further action taken.
11. C16-155 – A licensee formed a corporation without registering it with the Board. The licensee did not hold the company out to the public. The licensee registered the corporation and the case was closed with no further action taken.
12. C16-156 – A license applicant disclosed a prior felony conviction. At the applicant's request a hearing was held. A waiver was granted by the Board for the applicant to become licensed.
13. C17-002 – A firm licensee was sanctioned by the Utah Board of Accountancy. The sanction was related to 2013 PCAOB Order and 2015 SEC sanction. The sanction did not involve any Arkansas clients or Arkansas CPAs. The case was closed with no action taken.
14. C17-005 – A firm licensee was sanctioned by the Colorado Board of Accountancy. The sanction involved a failure to exercise due care regarding issuance of a collection letter. No violation of Board rules was found and the case was closed with no action taken.
15. C17-006 – Based on the circumstances presented, the board approved an upgrade request with partial CPE completed. The licensee signed a compliance statement and agreed to complete all remaining CPE by September 30, 2017.
16. C17-009 - A licensee was assessed a late CPE penalty for failure to complete 1 hour of ethics CPE on Board Rules and Regulations . The licensee appealed and after review, the Compliance Committee recommended wavier of penalty. The case was closed with no further action taken.
17. C17-012 - A non-Licensee was found holding out as an accountant. The individual made the requested changes and the case was closed with no further action taken.
18. C17-018 - A licensee registered a PLLC with the AR Secretary of State without registering the firm with the Board. After contact was made the firm became licensed and the case was closed.
19. C17-020 - A licensee had a surrendered firm still registered with AR Secretary of State. The licensee has amended the firm name with SOS and removed CPA from name. The case was closed with no further action taken.
20. C17-033 – A license applicant failed to acknowledge two misdemeanor convictions when applying to sit for CPA exam in 2014. The applicant did acknowledge the above convictions on the 2017 CPA license application. The case was closed with no action taken.

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APRIL BOARD DISCIPLINARY CASES

Continued

21. C15-010 – A licensee was holding out as an accounting firm on its website. Originally, the website had significant misleading information, and the non-licensee was non-communicative with the Board. The Board requested that legal counsel follow up with AR Attorney General's office and consideration be given to filing a lawsuit. The website has now been revised and misleading information removed.
22. C13-151 – A licensee failed to timely respond to 2013 CPE audit. In addition, on further review, it was noted that the licensee responded that no reports were issued on 2012 and 2015 QR responses. Board investigation revealed that reports had been issued by the licensee. In March 2016, when his AR CPA license was expired, the licensee issued a review report. The licensee signed a consent order and paid a \$3,000 penalty.
23. C16-114 – A licensee had two consecutive failed Quality Review ratings with regard to audits. The licensee has entered in to a consent order agreeing to no longer provide audit services and the case was closed.

JUNE BOARD DISCIPLINARY CASES

The following cases were closed at the June 2, 2017 Board Meeting:

1. C14-156 – A non-licensee was allegedly issuing reviews reports under another person's name. The contractor's licensing board has been made aware and will no longer accept reports from the CPA without further verification.
2. C16-090 – A licensee appeared to have misstated CPE hours and failed to timely respond to a Board certified letter. A hearing was held on April 21, 2017. The Board found that the licensee failed to obtain all of the required CPE hours to renew her CPA license for 2015 and that she failed to timely respond to a certified letter from the Board. The licensee signed a consent order and was assessed a \$2,000 penalty.
3. C16-154 – A licensee failed to timely report a misdemeanor conviction to the Board. Subsequently the licensee passed away and the case was closed.
4. C17-001 - A license applicant had been convicted of a crime involving moral turpitude or dishonesty (possession of a fake I.D.). At the applicant's request, a hearing was held on April 21, 2017. A waiver was granted by the Board for the applicant to become licensed.
5. C17-004 – A licensee appealed their 2016 Quality Review fail classification. The finding was upheld by the Board. The licensee agreed to complete 16 additional hours of A&A CPE and the case was closed.
6. C17- 008 – A license applicant failed to disclose a criminal charge on his CPA license application. The licensee signed a compliance statement and paid a \$250 penalty.
7. C17- 014 – A non-Licensee firm was discovered holding out via a website. The individual made the requested website changes and the case was closed with no further action taken.
8. C17- 015 – A licensee was discovered with an unlicensed firm. The licensee has made application to license firm, signed a compliance statement and paid a \$220 penalty.
9. C17-016 – A licensee was using the CPA title in association with an unlicensed firm. The licensee has removed CPA from the firm name / signage and the case was closed.
10. C17-017 – A licensee was using the CPA title in association with an unlicensed firm. The licensee has agreed to license the firm, signed a compliance statement and paid a \$110 penalty.
11. C17-019 – A licensee had surrendered their CPA firm license but failed to dissolve the firm with the Arkansas Secretary of State. The licensee completed the dissolution paperwork and the case was closed with no further action taken.
12. C17-022 - A licensee had surrendered their CPA firm license but failed to dissolve the firm with the Arkansas Secretary of State. The licensee completed the dissolution paperwork and the case was closed with no further action taken.
13. C17-025 – A Missouri CPA living in Arkansas failed to note she was licensed in Missouri only on website. Requested changes were made to the website and the case was closed with no further action taken.
14. C17-028 – A licensee requested permission to use CPE completed in 2017 for 2017 renewal due to issues related to two documented accidents. The licensee was granted a CPE wavier for the 2017 license renewal.

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JUNE BOARD DISCIPLINARY CASES

Continued

15. C17-029 - Per Board action taken at the April 2017 Board meeting, a licensee was granted a CPE wavier for his 2017 renewal only based on documented medical issues.
16. C17-034 – A non-licensee corporation with CPA designation in name was discovered. The CPA designation has been removed and the case was closed with no further action taken.
17. C17-037 – An inactive licensee failed to note 'Inactive' status on website. The website was corrected and the case was closed with no further action taken.
18. C17-041 – An inactive licensee had a corporation with CPA designation in its fictitious name. The fictitious name with CPA designation has been removed and the case was closed with no further action taken.
19. C17-043 – A licensee had surrendered their CPA firm license but failed to file dissolution forms with the Arkansas Secretary of State. Further investigation revealed the licensee is now deceased and the case was closed.
20. C17-047 – The board received an external complaint alleging licensee was unprofessional and hung up on them. Investigation revealed no violation of board laws or rules and the case was closed with no action taken.
21. C17-087 – A licensee received a substandard rating during the 2016 Quality Review cycle for a Compilation. The licensee originally requested to enter into a limitation consent order instead of completing 16 hours of additional CPE. The licensee has now agreed to complete 16 additional hours of CPE. The case was closed with no further action taken.
22. C16-137 - A licensee failed her 2016 CPE audit and failed to timely respond to certified letter from the Board. When the licensee ultimately responded to Board inquiries, she requested waiver of assessed penalties based on a medical hardship and requested to take retired status. The licensee has signed a consent order and agreed not to request to upgrade from Retired status without resolving the above failed CPE audit and failure to respond charge.
23. C17-003 – A reinstatement applicant failed to renew for 2008 through 2010 and in 2011 the license became void. The applicant has requested to reinstate to inactive status. The applicant has signed a consent order and agreed to pay current and prior year licensing fees totaling \$580.

AUGUST BOARD DISCIPLINARY CASES

The following cases were closed at the August 18, 2017 Board Meeting:

1. C17-007 – A non-licensee issued a review report that was presented to the Contractor's Licensing Board. The CLB did not accept report and non-licensee has been made aware that only a person licensed with the Board can issue Reviews. The case was closed with no further action taken.
2. C17-011 – A non-licensee Firm with a licensee as a minority owner was using the Certified Public Accountant title without using disclaimer language. The licensee has agreed to use disclaimer language on future advertising and the case was closed with no further action taken.
3. C17-021 – A licensee previously surrendered a firm license but the Secretary of State (SOS) website still showed the firm in good standing. The licensee removed CPA from the firm name with the SOS and the case was closed with no further action taken.
4. C17-023 – A retired licensee previously surrendered a firm license but the Secretary of State (SOS) website still showed the firm in good standing. The licensee's wife said the licensee is experiencing significant health issues and she would work with her attorney to correct the matter. The case was closed with no further action taken.
5. C17-024 – A non-licensee Firm issued an audit report. The firm has now submitted an application for licensure. Firm owner signed a compliance statement and paid a \$500 penalty.
6. C17-030 – A licensee requested additional time to complete CPE for their 2017 license renewal due to documented health issues. The CPE has been completed and licensee has renewed for 2017.
7. C17-031 – A licensee requested additional time to complete CPE for their 2017 renewal due to unexpected circumstances. The request was denied, and the licensee has completed CPE and paid applicable penalties for late CPE.
8. C17-035 – A non-licensee firm, owned by former CPA, was discovered with the CPA title in the firm name. The CPA title was removed from the firm name and the case was closed with no further action taken.

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AUGUST BOARD DISCIPLINARY CASES

Continued

9. C17- 039 – A licensee had a corporation with CPA title in the firm name. The licensee removed CPA from the firm name and the case was closed with no further action taken.
10. C17- 040 – A licensee had a corporation with CPA title in the firm name. The licensee licensed the firm with the Board and the case was closed with no further action taken.
11. C17- 042 – A licensee had a corporation with the CPA title in the firm name. The licensee removed CPA title from the firm name and the case was closed with no further action taken.
12. C17-044 – A licensee failed to renew their license and became lapsed April 1, 2017. The licensee requested reinstatement and paid \$150 application fee. The licensee signed a compliance statement and paid inactive licensing fees and late fees totaling \$95.
13. C17-045 – A licensee failed to renew their license and became lapsed April 1, 2017. The licensee requested reinstatement and paid \$150 application fee. The licensee signed a compliance statement and paid inactive licensing fees and late fees totaling \$95.
14. C17-046 – A licensee failed to renew their license and became lapsed April 1, 2017. The licensee requested reinstatement and paid \$150 application fee. The licensee signed a compliance statement and paid inactive licensing fees and late fees totaling \$105.
15. C17-050 – A licensee failed to renew their individual license for 2017. The licensee did not respond to board communications or attend the hearing held on June 2, 2017. The license was revoked by the Board.
16. C17-051 – A licensee failed to renew their individual license for 2017. The licensee did not respond to board communications or attend the hearing held on June 2, 2017. The license was revoked by the Board.
17. C17-052 – A licensee failed to renew their individual license for 2017. The licensee did not respond to board communications or attend the hearing held on June 2, 2017. The license was revoked by the Board.
18. C17-053 – A licensee failed to renew their individual license for 2017. The licensee did not respond to board communications or attend the hearing held on June 2, 2017. The license was revoked by the Board.
19. C17-054 – A licensee failed to renew their individual license for 2017. The licensee did not respond to board communications or attend the hearing held on June 2, 2017. The license was revoked by the Board.
20. C17-056 – A licensee failed to renew their individual license for 2017. The licensee did not respond to board communications or attend the hearing held on June 2, 2017. The license was revoked by the Board.
21. C17-057 – A licensee failed to renew their license and became lapsed April 1, 2017. The licensee subsequently requested retired status and the case was closed.
22. C17-058 – A licensee failed to renew their license and became lapsed. The licensee subsequently surrendered their license and the case was closed.
23. C17-059 – A licensee failed to renew their individual license for 2017. The licensee did not respond to board communications or attend the hearing held on June 2, 2017. The license was revoked by the Board.
24. C17-060 – A licensee failed to renew their license and became lapsed. The licensee subsequently surrendered their license and the case was closed.
25. C17-063 – A licensee failed to renew their individual license for 2017. The licensee did not respond to board communications or attend the hearing held on June 2, 2017. The license was revoked by the Board.
26. C17-064 - A licensee failed to renew their license and became lapsed April 1, 2017. The licensee subsequently requested retired status and the case was closed.
27. C17-065 – A licensee failed to renew their individual license for 2017. The licensee did not respond to board communications or attend the hearing held on June 2, 2017. The license was revoked by the Board.
28. C17-066 – A licensee failed to renew their individual license for 2017. The licensee did not respond to board communications or attend the hearing held on June 2, 2017. The license was revoked by the Board.
29. C17-067 – A licensee failed to renew their license and became lapsed April 1, 2017. The licensee subsequently surrendered the license.
30. C17-068 – A licensee failed to renew their license and became lapsed April 1, 2017. The licensee subsequently surrendered the license.

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AUGUST BOARD DISCIPLINARY CASES

Continued

31. C17-069 – A licensee failed to renew their license and became lapsed April 1, 2017. The licensee subsequently surrendered the license.
32. C17-070 – A licensee failed to renew their license and became lapsed April 1, 2017. The licensee subsequently provided documentation supporting extenuating circumstances for her late renewal and the case was closed with no action taken.
33. C17-073 – A licensee failed to renew their individual license for 2017. The licensee did not respond to board communications or attend the hearing held on June 2, 2017. The license was revoked by the Board.
34. C17-074 – A licensee failed to renew their license and became lapsed April 1, 2017. The licensee subsequently surrendered the license.
35. C17-075 – A licensee failed to renew their individual license for 2017. The licensee did not respond to board communications or attend the hearing held on June 2, 2017. The license was revoked by the Board.
36. C17-076 – A licensee failed to renew their individual license for 2017. The licensee did not respond to board communications or attend the hearing held on June 2, 2017. The license was revoked by the Board.
37. C17-077 – A licensee failed to renew their license and became lapsed April 1, 2017. The licensee subsequently requested retired status and the case was closed.
38. C17-078 – A licensee failed to renew their license and became lapsed April 1, 2017. The licensee subsequently requested retired status and the case was closed.
39. C17-080 – A licensee failed to renew their license and became lapsed April 1, 2017. The licensee subsequently surrendered the license.
40. C17-081 – A firm licensee failed to renew their license and became lapsed April 1, 2017. The firm subsequently surrendered the license.
41. C17-082 – A firm licensee failed to renew their license and became lapsed April 1, 2017. The firm subsequently surrendered the license.
42. C17-083 – A firm licensee failed to renew their individual Arkansas CPA license for 2017 and did not respond to Board communications. A hearing was held June 2, 2017 and the license was revoked.
43. C17-084 – A firm licensee failed to renew their license and became lapsed April 1, 2017. The firm subsequently surrendered the license.
44. C17-085 – A firm licensee failed to renew their individual Arkansas CPA license for 2017 and did not respond to Board communications. A hearing was held June 2, 2017 and the license was revoked.
45. C16-134 – A licensee allegedly misstated CPE hours and failed to timely respond to a Board certified letter. A hearing was held on June 2, 2017. The Board found that licensee failed to obtain the required CPE hours to renew his CPA license for 2016 and 2017, reported CPE hours on his 2016 and 2017 license renewal application that he did not attend and that he failed to timely respond to two certified letters from the Board. The licensee was assessed an \$11,000 penalty and suspended until the licensee completes eighty (80) hours of acceptable CPE.
46. C17-072 – A licensee failed to renew their individual Arkansas CPA for 2017. A hearing was held on June 2, 2017 and the license was revoked. On June 8, 2017, the licensee's affidavit to surrender was delivered to the Board's office, with the explanation that forms had been mailed earlier but without postage. The Board agreed to accept the surrender and change the licensee's status from revoked to surrendered.
47. C17-026 – A reinstatement applicant failed to renew their license for 2007 through 2009 and in 2010 the license became void. The applicant has requested to reinstate to inactive status. The applicant has signed a consent order and paid current and prior year licensing fees totaling \$580.
48. C17-027 – A reinstatement applicant failed to renew their license for 2002 through August 2006 and in August 2006 the license became void. The applicant requested to reinstate to inactive status. The applicant has signed a consent order and paid current and prior year license fees and late fees (2002-2006) for a total of \$620.
49. C17-049 - A lapsed Licensee failed to renew for 2017 and failed to respond to Board certified letter. The licensee signed a consent order and paid current year license fee, late fees and a \$500 penalty for a total of \$605.
50. C17-061 - A lapsed Licensee failed to renew for 2017 and failed to respond to Board certified letter. The licensee signed a consent order and paid current year license fee, late fees and a \$500 penalty for a total of \$735.

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AUGUST BOARD DISCIPLINARY CASES

Continued

51. C17-071 - A lapsed Licensee failed to renew for 2017 and failed to respond to Board certified letter. The licensee signed a consent order and paid current year license fee, late fees and a \$500 penalty for a total of \$605.
52. C17-079 - A lapsed Licensee failed to renew for 2017 and failed to respond to Board certified letter. The licensee signed a consent order and paid current year license fee, late fees and a \$500 penalty for a total of \$605.
53. C17-090 - A reinstatement applicant failed to renew for 2010

through 2012 and became void January 1, 2013. The applicant has requested to reinstate to inactive status. Applicant is not currently working in public accounting. The applicant signed a consent order and paid current year license fee, prior year fees and late fees (2010-2012) for a total of \$580.

REVOKED LICENSES

The following licenses were revoked by the Board on June 2, 2017:

| | |
|--------------------|-----------------------|
| Billy Percy | Texarkana, TX |
| David Griesse | Farmington, AR |
| Gary Prince | Jacksonville, AR |
| David Tedder | Fairview, TX |
| Neal Graves | Hot Springs, AR |
| Sharon Thomas | North Little Rock, AR |
| Sandra Ralph | Richmond, VA |
| Fred Coleman | Bowling Green, OH |
| Marion Ledford | Alamogordo, NM |
| Scott Freeman | Cumming, GA |
| Gregory Alperin | London, UK |
| Lisa Walker | Indian Land, SC |
| Chadrick Dickinson | Fayetteville, AR |
| Xi Ai | Springdale, AR |
| Duvvuru CPA, PPLC | Little Rock, AR |
| NT Tuttle CPA | Sugarland, TX |

SURRENDERS

The following individuals/firms surrendered their license from April 1, 2017 - July 31, 2017:

| | |
|-------------------------------|----------------------|
| Joel Reeves Company | Buckner, AR |
| Robert Jenks | Wateroak, OK |
| Sarah Wagster | Piggott, AR |
| Retha Johnson | Bella Vista, AR |
| Xianbin Gao | Irving, TX |
| Andrew Sanders | Denver, CO |
| Shawn Shaumburg | Fort Smith, AR |
| Wilcox McCorkle & Company LTD | Mount Carmel, IL |
| Cory Kirk | Frisco, TX |
| Barranco & Associates, P.A. | Conway, AR |
| Anthony A. Bryant, CPA | Fayetteville, AR |
| Ryan Sawyer | Dallas, TX |
| Ang Shen | Plano, TX |
| Stephen Thibault | Center Barnstead, NH |
| Douglas Applegate | Bella Vista, AR |
| Dayton Lierly | Austin, TX |

NEW SOFTWARE IN EXAM'S FUTURE

Are you taking the CPA Exam in 2018? If so, there is an opportunity for you. The AICPA is preparing to launch its next generation of CPA Exam software and will host a month-long user experience preview October 4-25 to aid its pre-launch testing.

Don't miss your chance to try out simulations and experience the Exam's soon-to-be updated functionality and integration of Microsoft Excel in a live test environment.

New software for the Uniform CPA Examination is currently projected to be launched on April 1, 2018. AICPA Vice President - Examinations Michael A. Decker said that will enable full use of the 23" screen with a much cleaner design, split-screen capability and the use of Excel. AICPA Examination Content Director Richard C. Gallaghersaid beta testing of the Examination with the new software is scheduled for the fall of this year.

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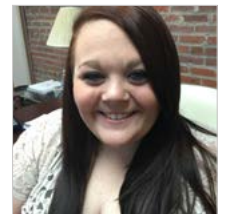
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 Little Rock, AR 72201

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Employer: _____ License#: _____

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Phone: _____ Email: _____

Signature: _____ Date: _____

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