LICENSE RENEWALS DUE DECEMBER 31

The Board’s online renewal system opened in November for firm and individual license renewals. License renewals can be paid for by electronic check, debit card, or credit card. All renewals for 2019 are due by December 31, 2018.

Active licensees must report 40 hours of CPE taken in 2018 or 120 hours taken in 2016, 2017 or 2018, as well as 4 hours of ethics taken in 2016, 2017, or 2018.

Those who became newly licensed in 2018 will not have to report a full 40 hours of CPE. 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 2018 licensees will not have to report any ethics CPE until 2019.

Licenses can be renewed via the link below.


New Online Ethics Course Provider

The Board has contracted with a new vendor (WebCE) to provide the free Arkansas Board Rules and Laws Ethics course. This course is required every three years. See the following link for more information:

https://asbpa.arkansas.gov/online-ethics-course
Governor Hutchinson Appoints Two New Board Members

Governor Hutchinson appointed Richard Bell and Kevin Canfield to the Arkansas State Board of Public Accountancy in August.

Richard Bell is the founder and CEO of Bell & Company in North Little Rock. He received a Bachelor degree in Accounting from UALR and a Juris Doctor degree from UALR School of Law. Richard’s primary areas of practice include tax, financial consulting, and litigation support work and he served as an adjunct professor in the accounting department at the University of Central Arkansas this fall.

Kevin Canfield was appointed as one of our two public (non CPA) members. Kevin lives in Springdale and retired from Procter and Gamble after 37 years of service. He is originally from Indiana and obtained a Bachelor’s degree from Ball State, where he played football. He is a published author, having written a book entitled “Mastering Sales” and is currently publishing a blog entitled “The View from the Middle.”

We are excited to have Richard and Kevin as Board members and look forward to their contributions in the coming years.

Bobby Redfern, Jim Gately Complete Terms

The Arkansas State Board of Public Accountancy thanks Bobby Redfern of Danville, AR for his five years of service on the Board. During his tenure he served as board president and Compliance Committee chair.

We also thank Jim Gately of Rogers, AR for his four years of service to the Board. As one of our non CPA public members, Jim provided an important point of view to help guide the Board when making decisions.

Bobby and Jim’s dedication, expertise, and commitment to high standards in our profession will be missed and we wish them the best in their future endeavors.

Retired Status

The following licensees were approved for retired status

June 1 through November 30, 2018.

**Donald Andrews**
**Edie Wiley**
**David Ferguson**
**William Cox**
**John Cook III**
**Connie Hill**
**Bradley Hill**
**Dottie Ward**
**Judith Willcoxon**
**Jacksonville, AR**
**Disney, OK**
**Fayetteville, AR**
**Texarkana, TX**
**The Woodlands, TX**
**Damascus, AR**
**Damascus, AR**
**Houston, TX**
**Fort Smith, AR**

**Larue Horton**
**Patricia Clayton**
**Wanda Spruill**
**Martha Bennett**
**Naomi Harvison**
**Carlon Cagle**
**Tina Quinn**
**Bonnie Fry**
**John Sanders**

**Bartlett, TN**
**Little Rock, AR**
**Geneseo, NY**
**Lonoke, AR**
**Tulsa, OK**
**Fayetteville, AR**
**Paragould, AR**
**Cabot, AR**
**Wylie, TX**
NEW INDIVIDUAL CPA LICENSES

The following individual licenses were issued from June 1 through November 30, 2018:

Curtis J. Winar        Little Rock, AR  Breanna R. Keith   Conway, AR
Jacob Kinney          Little Rock, AR  Richard Aaron Daniel  McCrory, AR
Haillye Danae Hoskins  Bentonville, AR  Kyle A. Emerson       Wynne, AR
Stephanie Roy          Bella Vista, AR  Lauren Ghahremani     Fayetteville, AR
Joseph Allen Price     Greenbrier, AR  Dustin Barker        Jonesboro, AR
Molly Gibson           Fort Smith, AR   Micah Zachary Bender  Fayetteville, AR
Traci Phelan           Farmington, AR  Matthew Schneider    Conway, AR
Megan Frohardt         Fayetteville, AR  Sydne Mcdade        Conway, AR
Anna Laine Daniel     McCrory, AR        Alex Carson          Sherwood, AR
Kayla Dominguez       Rogers, AR        Clarissa Sanders    Alexander, AR
Taylor Hightower      Fayetteville, AR  Chelsea Dianne Engel    El Dorado, AR
Jordan Jared Muir     Little Rock, AR   Haley Nichole Lambert  Fort Smith, AR
Jenna Marie Phillips  Little Rock, AR   Ellaina Hatfield      Rogers, AR
Keia T'Ann Allen      Hot Springs, AR  Ledbetter, Matthew    Little Rock, AR
Charles William Kinslow IV  Little Rock, AR  Smith, Jessica North  Conway, AR
Barbara Marchini-Ellis  Fremont, CA  Jamie Lee Slay          Little Rock, AR
Lauren Filgas             Tulsa, OK  Robert Tucker        Alexander, AR
Jordan Binkley            Little Rock, AR  Garland Kidd         Conway, AR
Emily Wakefield Valz    Atlanta, GA    Leonard O’Bannion    Fayetteville, AR
Amy Davis               Smackover, AR  Sungyoung Lee        Atlanta, TX
Eric Wayne Botteicher  Little Rock, AR  Kenneth Hooten     Fayetteville, AR
Thomas Scott Weber     McGregor, TX    Victor Moran          Summerfield, NC
Benjamin Paul Tusson   Fayetteville, AR  Emily Buell Mowry       Little Rock, AR
Kathryn Ann Theriot    Little Rock, AR   Samantha Rhoads      Hot Springs National Park, AR
Katherine Anne Deese   Texarkana, TX   Eden Howard         Bryant, AR
Jordan Bauer            Little Rock, AR  Thomas Davis         Bentonville, AR
Jonathan Thomas Spears  Fayetteville, AR  Garrett Gleim        Gainesville, FL
Carson Ranae Forge     Fayetteville, AR  Heather N. Cerda      Ravensden, AR
Andrew Gordon Calvert  Little Rock, AR   Kira Joy Mills       Batesville, AR
Gaurav Kumar            Little Rock, AR  Scott A. Huddleston  Fayetteville, AR
Kenneth Miles Young    Austin, AR       Spencer Anne Freyaldenhoven  Conway, AR
Ashley Lauren Nash     El Dorado, AR    Joshua-Allen Brooks    Bono, AR
Joseph Charles Proffitt  McGhee, AR    Kelly Hall North    Little Rock, AR
Raven L. Adams         Rogers, AR        Zachary Higgs         Little Rock, AR
Bonnie Alan Magee       Conway, AR

NEW FIRMS

The following firm licenses were issued from June 1 through November 30, 2018:

Batts Morrison Wales & Lee, P.A.  Orlando, FL  Arkansas Accounting LLC  Sherwood, AR
Crowe Chizek LLP       Oak Brook, IL  Ronald E Meyers CPA Inc.  Little Rock, AR
Van CPA PLLC           Lonoke, AR       Macias Gini & O’Connell LLP  Sacramento, CA
RBM LLP                Shreveport, LA  Daniel Cherry CPA PLLC  Fayetteville, AR
Boulay PLLP            Minneapolis, MN  BAS Partners, LLC  Miramar, FL
FGMK, LLC              Bannockburn, IL  Custom Accounting Solutions Co  Little Rock, AR
Mazzars USA LLP        Woodbury, NY    Landmark PLC, Certified Public Accountants  Rogers, AR
Nathan Ferguson CPA    PLLC Wylie, TX   Lenahan Smith & Bargiacchi, P.C.  Memphis, TN
Patrick Accounting and Tax Services PLLC  Memphis, TN  Archangel Consulting PLLC  Forth Smith, AR
Chester M Kearney      Presque Isle, ME  Winham Tax & Accounting Inc  Heber Springs, AR
Curtis Blakely & Co., P.C.  Longview, TX  Ervin Cherry CPA PLLC  Fayetteville, AR
ATPN LLC               Searcy, AR        Susan G Rogers CPA PLLC  Little Rock, AR
AUGUST BOARD DISCIPLINARY CASES

The following cases were closed at the August 17 Board Meeting:

1. C17-101 – A Non-Licensee was discovered holding out as a CPA on a website. Individual has made Board recommended changes. The case was closed with no further action taken.

2. C17-102 – A Non-Licensee was discovered holding out as a CPA on a website. Individual has made Board recommended changes. The case was closed with no further action taken.

3. C17-107 – A Non-Licensee was discovered holding out as a CPA on a website. Individual has made Board recommended changes. The case was closed with no further action taken.

4. C18-013 – A suspended licensee failed to comply with a signed Board Order. Hearing 18-003 was held June 1, 2018 and the individual’s license was revoked.

5. C18-014 – A CPA firm failed to have a corporate shareholder and resident manager who was a certified public accountant in good standing; owner’s license was suspended. Hearing 18-003 was held June 1, 2018 and the firm license was revoked.

6. C18-015 – A Suspended licensee did not comply with a signed Board Order. Hearing 18-001 was held June 1, 2018 and the individual license was revoked.

7. C18-017 – A Licensee appeared to have failed a CPE audit; after further review, no violations were found and the case was closed.

8. C18-023 – A licensee failed to renew their individual Arkansas CPA license for 2018. Hearing 18-005 was held June 1, 2018 and the license was revoked.

9. C18-024 – A licensee failed to renew their individual Arkansas CPA license for 2018. Hearing 18-005 was held June 1, 2018 and the license was revoked.

10. C18-025 – A licensee failed to renew their individual Arkansas CPA license for 2018. Hearing 18-005 was held June 1, 2018 and the license was revoked.

11. C18-028 – A licensee failed to renew their individual Arkansas CPA license for 2018. Hearing 18-005 was held June 1, 2018 and the license was revoked.

12. C18-029 – A licensee failed to renew their individual Arkansas CPA license for 2018. Hearing 18-005 was held June 1, 2018 and the license was revoked.

13. C18-030 – A licensee failed to renew their individual Arkansas CPA license for 2018. Hearing 18-005 was held June 1, 2018 and the license was revoked.

14. C18-034 – A licensee failed to renew their license and became lapsed April 1, 2018. Licensee requested reinstatement to active status and signed a Compliance Statement that required timely renewal for next three years and the payment of $710 in renewal fees, late fees, and penalties.

15. C18-035 – A licensee failed to renew their individual Arkansas PA license for 2018. Hearing 18-005 was held June 1, 2018 and the license was revoked.

16. C18-036 – A licensee failed to renew their individual Arkansas PA firm registration for 2018. Hearing 18-017 was held June 1, 2018 and the firm license was revoked.

17. C18-044 – An out-of-state CPA not licensed in Arkansas but living in Arkansas was holding out as a CPA on a website. The individual made Board recommended changes to the website and the case was closed.

18. C18-050 – A CPA firm failed to report branch location information on its 2018 renewal. Branch locations have been corrected and branch fees paid. The case was closed with no further action taken.

19. C18-052 – A licensee appeared to have CPE violations: after further review, no violations were found and the case was closed.

20. C18-038 – A re licensure applicant surrendered their license in May 2017. The applicant requested to re-license to practice and has signed a consent order, taken required CPE, and paid current year renewal fees of $110.

21. C18-042 – A re licensure applicant surrendered their license in August 2017. Applicant requested to re-license to inactive status, signed a consent order, and paid current year renewal fees of $55.

22. C18-043 – An applicant was revoked in October 1999 for failure to renew for three (3) years. Respondent requested to reinstate to inactive status, signed a consent order, and paid prior year fees totaling $165.


24. C18-047 – A former licensee and Firm licensee was revoked in June 2018 for failure to renew the licenses. The applicant signed a consent order, took the required CPE courses, and paid fees/penalties of $1,270.
### SEPTEMBER BOARD DISCIPLINARY CASES

The following cases were closed at the September 28 Board Meeting:

1. **C18-040** – An inactive licensee was discovered working in public accounting. The licensee has since upgraded to active status. The licensee signed a Compliance Statement and paid a $250 penalty.

2. **C18-049** – A non-Licensee was discovered holding out as a CPA on a website. After notification the individual is no longer holding out. The case was closed with no further action taken.

3. **C18-062** – A licensee was holding out through an unregistered firm. The firm was incorporated in May and the owner agreed to license the firm after notification was received. The case was closed with no further action taken.

4. **C18-063** – An inactive licensee was discovered working in public accounting. The licensee has since upgraded to active status. The licensee signed a Compliance Statement and paid a $250 penalty.

5. **C18-064** – A licensee was revoked in 2008 by another State Board of Accountancy for failure to renew their license and failed to timely report the revocation to the Arkansas Board. The case was closed with no action taken.

6. **C18-067** – An external complaint was received regarding a non-licensee. The non-licensee’s bio reflected that they were employed at a CPA firm. Complaint did not involve actions related to the CPA firm. The case was closed with no action taken.

7. **C18-068** – A reinstatement applicant was revoked in June 2018 for failure to renew. The applicant requested to reinstate to inactive status and has signed a consent order and paid fees and penalties totaling $865.

### NOVEMBER BOARD DISCIPLINARY CASES

The following cases were closed at the November 16 Board Meeting:

1. **C14-073** – A yellow page listing for an out of state CPA was discovered reflecting an Arkansas physical address. The licensee confirmed he does not have a physical presence in AR and he longer has a listing in the yellow pages. The case was closed with no action taken.

2. **C15-119** – An external complaint regarding employment discrimination was received. The complaint with the Equal Employment Opportunity Commission was closed with no action taken and the CPA involved has died. The case was closed with no action taken.

3. **C18-018** – An inactive licensee was discovered providing tax services. The licensee has agreed to comply with inactive status requirements, sign a Compliance Statement, and pay a $500 fine.

4. **C18-054** – A licensee initially failed their 2018 CPE audit for reporting self-study CPE hours as group hours. After discussion with licensee and follow up with CPE provider, the Compliance Committee determined that the licensee in fact had obtained the necessary number of group and self-study hours and the case was closed.

5. **C18-065** – A lapsed licensee failed to satisfy the disciplinary penalties imposed by the Findings of Fact for Hearing H16-060. Respondent has surrendered CPA certificate in-lieu-of further disciplinary action.

6. **C18-070** – An external complaint was received alleging code of conduct violation (confidentiality rules) against CPA for communicating with non-client party involved in tax matter. The case was closed with no action taken.

7. **C17-113** – A licensee’s last Peer Review was for the year ended December 31, 2004. The licensee has not had a Peer Review since but issued at least 18 governmental audits without a current Peer Review. The licensee signed a consent order and paid a $9,000 penalty.

8. **C18-058** – A reinstatement applicant was revoked in June 2018 for failure to renew. The applicant requested to reinstate to inactive status and has signed a consent order and paid fees and penalties totaling $865.

9. **C18-074** – A reinstatement applicant failed to renew for 2007 through 2009 and became void January 1, 2010. The applicant has completed the required CPE to reinstate as an active CPA, signed a consent order, and paid prior year licensing and late fees totaling $635.
SUCCESSFUL CANDIDATES
The following candidates passed their last section of the CPA exam in Q2 and Q3 2018.

Raven Adams  Rogers, Ar
Dustin Barker  Jonesboro, Ar
Claire Bishop  Little Rock, Ar
Jessica Blake  Sheridan, Ar
Joshua-Allen Brooks  Bono, Ar
Emily Buell Mowry  Little Rock, Ar
Cort Cacicio  Montgomery, Tx
Kimberly Carnahan  Rogers, Ar
Alex Carson  Sherwood, Ar
Heather Cerda  Bentonville, Ar
Thomas Davis  Atkins, Ar
Katherine Deese  Wynne, Ar
Luke Duvall  Malvern, Ar
Kyle Emerson  Little Rock, Ar
Seth Emerson  Little Rock, Ar
Chelsea Engel  Little Rock, Ar
Grant Fielder North  Little Rock, Ar
Dallas Forbes  Scott, Ar
Regina Freeland  Hot Springs Village, Ar
Spencer Freyaldenhoven  Little Rock, Ar
Brandy Greenough  Little Rock, Ar
Conor Habenicht  Judsonia, Ar
John Hale  Hamburg, Ar
Morgan Harrod  Tulsa, Ok
John Hart  Fort Smith, Ar
Ellaina Hatfield  Fort Smith, Ar
Shelly Henson  Springdale, Ar
Zachary Higgs  Atlanta, Tx
Victoria Holder  Bryant, Ar
Kenneth Hooten  Hot Springs Village, Ar
Eden Howard  Fayetteville, Ar
Scott Huddleston  Malvern, Ar
Benjamin Hynds  Little Rock, Ar
Jordan Jones  Conway, Ar
Breanna Keith  Alexander, Ar
Garland Kidd  Little Rock, Ar
Haley Lambert  El Dorado, Ar
Matthew Ledbetter  Rogers, Ar
Alex Loewer  Brinkley, Ar
Sydne Mcdade  Conway, Ar
Kira Mills  Batesville, Ar
Ashley Nash  El Dorado, Ar
Leonard Obannion  Conway, Ar
Helen Page  Little Rock, Ar
Amy Parker  Jacksonville, Ar
David Pearson  Lowell, Ar
Joseph Profit  McGehee, Ar
Samantha Rhoads  Hot Springs National Park, Ar
Robbi Riggs  Conway, Ar
Edith Roch  Springfiel, Ar
Andrea Savage  Conway, Ar
Jamie Slay  Conway, Ar
Jessica Smith  North Little Rock, Ar
Kendra Tucker  Van Buren, Ar
Robert Tucker  Little Rock, Ar
Denton Weddle  Lowell, Ar
Victoria White  Little Rock, Ar
Warren Wolf  Monroe, La

Arkansas
CPA Exam Summary: 2018 Q1

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Arkansas
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Arkansas
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Peer Review Requirement begins January 1, 2019

In February 2017, the Arkansas legislature passed into law a bill that requires Arkansas CPAs and CPA firms who issue attest reports to go through peer review. Upon passage of this law, all 50 states now require peer review.

In April 2018 the Board received final approval for its new rules regarding peer review. The peer review rules can be viewed at the following link:


Many Arkansas CPAs and CPA firms have been enrolled in peer review for many years. For those who have not been involved in peer review in the past, here are some key provisions of the new law and rule that you will need to be aware of:

• Arkansas CPAs and CPA firms who issue attest reports must be enrolled in a peer review program as of January 1, 2019.

• Once enrolled, licensees generally have 18 months to have the peer review completed. After the first peer review, licensees will have to go through peer review every three years unless an accelerated review is required.

• Though the Board has adopted the American Institute of CPAs and the Arkansas Society of CPAs as approved peer review sponsoring organizations, licensees are not required to become a member of either organization.

• CPAs or CPA firms that issue Compilations as their highest level of service will continue to go through the Board’s Quality Review Program. Licensees who engage in Preparation of Financial Statements as their highest level of service are not required to go through Peer Review or Quality Review. However, if a firm or sole practitioner enrolls in peer review, compilations and preparation of financial statements are to be included within the scope of the review.

• A licensee which receives two consecutive pass with deficiencies reports and/or one fail report, may be required by the Board to have an accelerated peer review. If the accelerated review results in a deficient report, the licensee will be referred to the Compliance Committee of the Board for enforcement investigation.

• Peer review documents must be submitted to the Board within 30 days of acceptance by the sponsoring organization.

For more information about the peer review program or how to enroll, please contact Marsha Moffitt at the Arkansas Society of CPAs at 501.664.8739 or mmoffitt@arcpa.org.

2018 Revocations - Failure to Renew

Christine Davis     Fort Smith, AR
Shannon Klang     Rogers, AR
Suzanne Williams    Carrollton, TX
Brian Laird     Jonesboro, AR
Larry Meeks     Hermitage, AR

2018 Revocations - Other

License was revoked for failure to follow terms of board order entered in 2017 related to failure to respond to a CPE audit.

Stephanie Farewell     Maumelle, AR

Surrender in Lieu of Further Disciplinary action

Licensee surrendered his license in advance of a hearing that was scheduled to resolve allegations involving failure to take required CPE for multiple years.

Ronald McMaster     Fayetteville, AR

Surrenders

Timothy Flusche     Frisco, TX
JPMS Cox, PLLC     Little Rock, AR
Amy Woolery     Texarkana, AR
L. Cotton Thomas     Little Rock, AR
Wealthwise Financial Services, Inc.     Fayetteville, AR
Thomas & Thomas LLP, Certified Public Accountants     Little Rock, AR
Grisham, Wildman & Work     Mamphis, TN
Jeffrey Huntington     Lavaca, AR

Inactive Status

The following licensees converted from active to inactive status from June 1 through November 30, 2018:

Andrea Glaude     Cabot, AR
Rhonda Keith     Jonesboro, AR
Randall Perryman     Little Rock, AR
Jenny Kilgore     Fort Smith, AR
Jena Martin     Coppell, TX
Robert Raeke     Sherwood, AR
Thomas Maddox     Hot Springs, AR
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