

ASBPA Update



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.

<http://accountancy.publishpath.com/Default.aspx?shortcut=license-renewal-instructions>

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>



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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.

2019 BOARD MEETING SCHEDULE

- January 11
- April 19
- June 7
- August 16
- September 20
- November 15

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



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.

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 24--25 | Christmas |
| January 1 | New Year’s Day |
| January 21 | Martin Luther King Day |
| February 18 | President’s Day |

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
Hallye 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	Little Rock, AR
Jordan Jared Muir	Little Rock, AR	Haley Nichole Lambert	El Dorado, AR
Jenna Marie Phillips	Little Rock, AR	Ellaina Hatfield	Fort Smith, AR
Keia T'Ann Allen	Hot Springs, AR	Ledbetter, Matthew	Rogers, AR
Charles William Kinslow IV	Little Rock, AR	Smith, Jessica North	Little Rock, AR
Barbara Marchini-Ellis	Fremont, CA	Jamie Lee Slay	Conway, AR
Lauren Filgas	Tulsa, OK	Robert Tucker	Little Rock, AR
Jordan Binkley	Little Rock, AR	Garland Kidd	Alexander, AR
Emily Wakefield Valz	Atlanta, GA	Leonard O'Bannon	Conway, AR
Amy Davis	Smackover, AR	Sungyoung Lee	Fayetteville, AR
Eric Wayne Botteicher	Little Rock, AR	Kenneth Hooten	Atlanta, TX
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	Ravenden, 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
Von 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
Mazars USA LLP	Woodbury, NY	Landmark PLC, Certified Public Accountants	Rogers, AR
Nathan Ferguson CPA	PLLC Wylie, TX	Lenahan Smith & Bargiachi, 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 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.
23. C18-045- An out of state CPA living in Arkansas issued an Agreed-Upon Procedures report for 2015 and again for 2016. Respondent signed a consent order, paid \$500 penalty, and agreed to apply for an Arkansas reciprocal CPA license.
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. 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.

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 no 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. C18-075 – An out of state firm licensee entered into a settlement with the SEC. The violation did not involve any Arkansas clients or Arkansas individual licensees. The case was closed with no action taken.
8. C18-078 – A licensee's background check reflected an arrest that should have been previously reported. Mitigating circumstances led the licensee to believe that the incident did not have to be disclosed. The case was closed with no action taken.
9. C17-122- A licensee performed an employee benefit plan audit. The audit was originally rejected by the U.S. Dept. of Labor, then later accepted. The licensee has signed a consent order and agreed to cease performing audit services.
10. 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.

CPA EXAMINATION OVERVIEW

SUCCESSFUL CANDIDATES

The following candidates passed their last section of the CPA exam in Q2 and Q3 2018.

Raven Adams
 Dustin Barker
 Claire Bishop
 Jessica Blake
 Joshua-Allen Brooks
 Emily Buell Mowry
 Cort Cacicio
 Kimberly Carnahan
 Alex Carson
 Heather Cerda
 Thomas Davis
 Katherine Deese
 Luke Duvall
 Kyle Emerson
 Seth Emerson
 Chelsea Engel
 Grant Fielder North
 Dallas Forbes
 Regina Freeland
 Spencer Freyaldenhoven
 Brandy Greenough
 Conor Habenicht
 John Hale
 Morgan Harrod
 John Hart
 Ellaina Hatfield
 Shelly Henson
 Zachary Higgs
 Victoria Holder
 Kenneth Hooten
 Eden Howard
 Scott Huddleston
 Benjamin Hynds
 Jordan Jones
 Breanna Keith
 Garland Kidd
 Haley Lambert
 Matthew Ledbetter
 Alex Loewer
 Sydne Mcdade
 Kira Mills
 Ashley Nash
 Leonard Obannion
 Helen Page
 Amy Parker
 David Pearson
 Joseph Proffitt
 Samantha Rhoads
 Robbi Riggs
 Edith Roch
 Andrea Savage
 Jamie Slay
 Jessica Smith
 Kendra Tucker
 Robert Tucker
 Denton Weddle
 Victoria White
 Warren Wolf

Rogers, Ar
 Jonesboro, Ar
 Little Rock, Ar
 Sheridan, Ar
 Bono, Ar
 Little Rock, Ar
 Montgomery, Tx
 Rogers, Ar
 Sherwood, Ar
 Ravenden, Ar
 Bentonville, Ar
 Texarkana, Tx
 Atkins, Ar
 Wynne, Ar
 Malvern, Ar
 Little Rock, Ar
 Little Rock, Ar
 Scott, Ar
 Hot Springs Village, Ar
 Little Rock, Ar
 Little Rock, Ar
 Springdale, Ar
 Judsonia, Ar
 Hamburg, Ar
 Tulsa, Ok
 Fort Smith, Ar
 Fort Smith, Ar
 Little Rock, Ar
 Springdale, Ar
 Atlanta, Tx
 Bryant, Ar
 Fayetteville, Ar
 Malvern, Ar
 Little Rock, Ar
 Conway, Ar
 Alexander, Ar
 El Dorado, Ar
 Rogers, Ar
 Brinkley, Ar
 Conway, Ar
 Batesville, Ar
 El Dorado, Ar
 Conway, Ar
 Little Rock, Ar
 Jacksonville, Ar
 Lowell, Ar
 McGehee, Ar
 Hot Springs National Park, Ar
 Conway, Ar
 Springfield, Ar
 Conway, Ar
 Conway, Ar
 North Little Rock, Ar
 Van Buren, Ar
 Little Rock, Ar
 Lowell, Ar
 Little Rock, Ar
 Monroe, La

Arkansas

CPA Exam Summary: 2018 Q1

	Sections	Avg. Score	%Pass
First time	36	69.5	51.4%
Re-exam	164	69.6	45.4%
AUD	58	71.6	50.0%
BEC	36	70.1	47.2%
FAR	51	65.2	35.2%
REG	55	70.0	50.9%

Arkansas

CPA Exam Summary: 2018 Q2

	Sections	Avg. Score	%Pass
First time	45	69.1	42.2%
Re-exam	162	71.2	49.4%
AUD	46	74.6	56.5%
BEC	49	70.0	40.8%
FAR	57	68.7	42.1%
REG	55	70.4	52.7%

Arkansas

CPA Exam Summary: 2018 Q3

	Sections	Avg. Score	%Pass
First time	107	73.9	60.4%
Re-exam	196	71.1	48.0%
AUD	72	70.8	45.8%
BEC	67	74.6	62.7%
FAR	73	69.7	43.8%
REG	91	73.1	56.0%

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:

<http://www.asbpa.arkansas.gov/Websites/accountancy/images/2017%20Accountancy%20Law/BoardRules/Rule%2020.pdf>

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 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
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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
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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

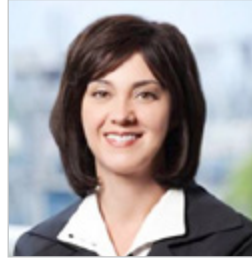
The following licensees converted from active to inactive status from June 1 through November 30, 2018:

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

STATE BOARD OF ACCOUNTANCY BOARD MEMBERS



MIKE WATTS, JD, CPA
PRESIDENT
LITTLE ROCK
TERM: 2014 – 2019



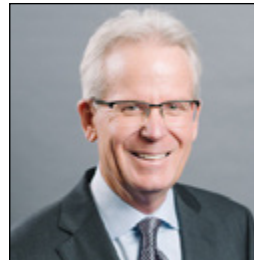
SHERRY CHESSER, CPA
SECRETARY
NORTH LITTLE ROCK
TERM: 2015 – 2020



DAVID VADEN, CPA
TREASURER
CAVE SPRINGS
TERM: 2016 – 2021



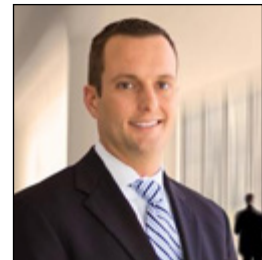
DEANA INFELD, CPA
FORT SMITH
TERM: 2017 – 2022



RICHARD L. BELL, JD, CPA, CVA
NORTH LITTLE ROCK,
TERM: 2018 – 2023



KEVIN CANFIELD
SPRINGDALE
PUBLIC REPRESENTATIVE
TERM: 2018 – 2023



DENNY WOODS, JD
FAYETTEVILLE
CONSUMER ADVOCATE
TERM: 2017 – 2022

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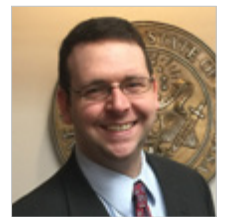
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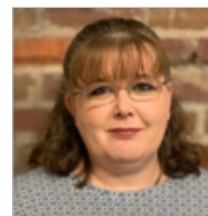
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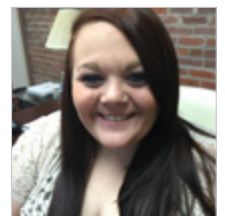
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Little Rock, AR 72201

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 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