The American Institute of CPAs (AICPA) and National Association of State Boards of Accountancy (NASBA) has released the CPA Evolution Model Curriculum. The new Curriculum is the next step in the CPA Evolution initiative, a joint AICPA/NASBA initiative that is transforming the CPA licensure model to recognize the rapidly changing skills and competencies the accounting profession requires.

The Curriculum was developed by the CPA Evolution Model Curriculum Task Forces, a group of more than 40 volunteers from across the profession, including faculty from small colleges to large universities, CPAs in public practice as well as business and industry, and representatives from State Boards of Accountancy. The Curriculum reflects the skills newly licensed CPAs need in the current practice environment and serves as a model of how an accounting program could transition to prepare CPA candidates for the Core + Disciplines CPA Exam structure that will test those skills starting in 2024.

“A skill set that includes a deep understanding of new and emerging technologies is essential for CPAs entering the profession. We heard from accounting faculty that they want insight into how to begin transitioning their programs to teach these skills and better prepare students for the coming Core + Disciplines CPA Exam structure,” said Sue Coffey, CPA, CGMA, CEO of Public Accounting – American Institute of CPAs. “We’re excited to share the work of our Task Forces and help faculty prepare a strong pipeline of future CPAs who will continue to meet the changing needs of U.S. capital markets.”

Continued on page 4
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 25
July 3

BOARD MEETING SCHEDULE
November 19, 2021
January 7, 2022
April 22, 2022
June 17, 2022
August 12, 2022
September 23, 2022
November 18, 2022

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

RON PITTS APPOINTED TO THE BOARD
BY GOVERNOR HUTCHINSON

Governor Asa Hutchinson has appointed Ron Pitts of Hensley, AR to a five year term on the Arkansas State Board of Public Accountancy. Ron is the CFO of Baldwin & Shell Construction Company in Little Rock.

He earned a Bachelors degree in Accounting from UALR and has over 35 years of experience in public accounting, information technology, and industry, and served as president of the Arkansas Society of CPAs in 2008-09. Ron has also served on the Information Network of Arkansas (INA) Board since 1998.

We welcome Ron and look forward to his contributions over the coming 5 years.

David Vaden Completes Term
The Board thanks David Vaden for his 5 years of service, including serving as president during his last year of his term. David is a tax partner with EY in Rogers, AR.

VOLUNTEER FOR CPA EXAM PRACTICE ANALYSIS

NASBA and the AICPA are moving forward with implementing a new Core and Discipline CPA licensure model under the CPA Evolution initiative, with the goal of launching a new Uniform CPA Exam in January 2024. As part of this initiative, the AICPA is currently seeking licensed CPAs (from all areas of the profession) to participate in research for each Core section and associated Discipline sections of the new CPA Exam Blueprint.

More than 400 active CPAs are needed to serve as volunteers for the study. Eligible volunteers who have supervised newly licensed CPAs within the last two years are needed to review and rate the proposed content for the new CPA Exam Blueprint. These volunteers will have the requisite work and supervisory experience in the respective areas covered by the content presented for review.

The research will begin on/around November 1, 2021, and will require no more than two (2) hours, including a short training session. Interested and qualified CPAs are encouraged to complete a volunteer eligibility survey no later than Friday, October 15, 2021.

To learn more about this important practice analysis research, please click the below button to download the CPA Exam Practice Analysis Background document.
### CPA Examination Overview

#### Arkansas Statistics

**CPA Exam Summary: 2021 Q1**

<table>
<thead>
<tr>
<th>Sections</th>
<th>Avg. Score</th>
<th>%Pass</th>
</tr>
</thead>
<tbody>
<tr>
<td>First time</td>
<td>65.4</td>
<td>42.4%</td>
</tr>
<tr>
<td>Re-exam</td>
<td>70.8</td>
<td>44.2%</td>
</tr>
</tbody>
</table>

- **AUD**: 69.7 %Pass 44.7%
- **BEC**: 75.5 %Pass 53.3%
- **FAR**: 64.1 %Pass 30.4%
- **REG**: 71.1 %Pass 51.5%

#### Overall Statistics

**CPA Exam Summary: 2021 Q1**

<table>
<thead>
<tr>
<th>Sections</th>
<th>Avg. Score</th>
<th>%Pass</th>
</tr>
</thead>
<tbody>
<tr>
<td>First time</td>
<td>72.0</td>
<td>56.1%</td>
</tr>
<tr>
<td>Re-exam</td>
<td>72.5</td>
<td>51.7%</td>
</tr>
</tbody>
</table>

- **AUD**: 71.5 %Pass 48.6%
- **BEC**: 76.3 %Pass 62.2%
- **FAR**: 69.5 %Pass 46.6%
- **REG**: 73.5 %Pass 59.2%

#### Jurisdiction Ranking for Arkansas

- **Candidates**: 40th
- **Sections**: 40th
- **Pass Rate**: 49th
- **Average Score**: 47th

----

#### Arkansas Statistics

**CPA Exam Summary: 2021 Q2**

<table>
<thead>
<tr>
<th>Sections</th>
<th>Avg. Score</th>
<th>%Pass</th>
</tr>
</thead>
<tbody>
<tr>
<td>First time</td>
<td>75.9</td>
<td>66.7%</td>
</tr>
<tr>
<td>Re-exam</td>
<td>72.8</td>
<td>52.8%</td>
</tr>
</tbody>
</table>

- **AUD**: 72.6 %Pass 58.3%
- **BEC**: 77.1 %Pass 61.1%
- **FAR**: 68.2 %Pass 31.9%
- **REG**: 77.1 %Pass 77.4%

#### Overall Statistics

**CPA Exam Summary: 2021 Q2**

<table>
<thead>
<tr>
<th>Sections</th>
<th>Avg. Score</th>
<th>%Pass</th>
</tr>
</thead>
<tbody>
<tr>
<td>First time</td>
<td>71.7</td>
<td>56.0%</td>
</tr>
<tr>
<td>Re-exam</td>
<td>72.8</td>
<td>52.6%</td>
</tr>
</tbody>
</table>

- **AUD**: 71.9 %Pass 50.5%
- **BEC**: 77.0 %Pass 63.3%
- **FAR**: 68.0 %Pass 42.6%
- **REG**: 73.5 %Pass 58.8%

#### Jurisdiction Ranking for Arkansas

- **Candidates**: 40th
- **Sections**: 40th
- **Pass Rate**: 17th
- **Average Score**: 15th
The Curriculum release follows a recent AICPA and NASBA study highlighting gaps between existing accounting curriculum and topics tested under the new CPA Exam. That report found mixed results for educational coverage of new and emerging technology topics across accounting programs nationwide. The launch of the Curriculum is timely as rising college sophomores enrolled in accounting programs today will be among the first to take the updated version of the CPA Exam when it launches in 2024.

“The CPA Evolution Model Curriculum is a valuable resource tool for the academic community by providing examples of how to address any gaps between what is currently taught by accounting programs today and the skills and competencies expected of CPAs by their clients in a technology-driven environment,” said Dan Dustin, CPA, NASBA Vice President of State Board Relations. “The Curriculum includes an array of accounting content including traditional accounting content of financial/managerial accounting, audit, and tax, but it also includes content in the increasingly important technology-related areas of accounting data analytics, digital acumen and IT governance and controls,” he continued.

** CPA Evolution Model Curriculum Design and Goals **

The Curriculum is intended to provide an accounting student with the skills and competencies required of a newly licensed CPA to meet the needs of the marketplace and protect the public interest. As such, it is focused on a college accounting curriculum that is relevant to preparing future CPAs.

The Curriculum is comprised of two main components:

- Detailed content suggestions with modules, topics and learning objectives. This component covers the content necessary for all future CPAs (the Core), as well as the three separate Disciplines (Business Analysis and Reporting, Information Systems and Control, Tax Compliance and Planning).

- Examples of course structuring.

Based on feedback from faculty on the Task Forces, the Curriculum suggests courses where the content may be taught as well as time estimates for instruction on each topic.

The Curriculum presumes that students will complete prerequisite coursework in principles of financial accounting, principles of managerial accounting and relevant business courses such as economics, finance, and business law. It does not specify whether content should be covered at an undergraduate or graduate level, as this will differ based on each individual accounting program.

When reviewing recommendations appearing in the Curriculum, each accounting program should consider their unique circumstances, including their strategic objectives and the needs of employers hiring their graduates.

** Resources for Faculty and College Accounting Programs **

The Curriculum is one of several resources the AICPA and NASBA offer to help educators address emerging issues and technologies in the profession and better align education with practice.

AICPA has developed resources to help collegiate accounting programs enhance their curricula as the profession transitions under the CPA Evolution licensure model. The Academic Resource Hub offers case studies, assignments, readings and webinars to help accounting educators ensure students are prepared to meet the needs of the marketplace.

The Faculty Hour webcast series will provide CPA Evolution status updates and discussions on how to integrate data analytics, systems and technology-related subject matter, and other emerging topics relevant to the CPA profession into accounting curricula.

NASBA continues to provide Boards of Accountancy, and the academic communities within their states, ongoing support through informational videos and webinars as they update their statutes and regulations to adopt the CPA Evolution Model.
NEW INDIVIDUAL CPA LICENSES

The following individual CPA licenses were approved from April 1, 2021 through September 30, 2021:

<table>
<thead>
<tr>
<th>Name</th>
<th>City, State</th>
</tr>
</thead>
<tbody>
<tr>
<td>Staci Lynne Clark</td>
<td>Bee Branch, AR</td>
</tr>
<tr>
<td>Nathan Lee Hopper</td>
<td>Belton, MO</td>
</tr>
<tr>
<td>Hayden Matthew Lewellen</td>
<td>Sheridan, AR</td>
</tr>
<tr>
<td>Suzanne R Jones</td>
<td>El Dorado, AR</td>
</tr>
<tr>
<td>Nathan Alexander Rogers</td>
<td>Bald Knob, AR</td>
</tr>
<tr>
<td>Kolbie Hatley</td>
<td>El Paso, AR</td>
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<tr>
<td>Hayley Freeman</td>
<td>Fayetteville, AR</td>
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<tr>
<td>Katherine Crenshaw</td>
<td>Lowell, AR</td>
</tr>
<tr>
<td>William Chance McBee</td>
<td>Fayetteville, AR</td>
</tr>
<tr>
<td>Jakob Andrew Lorsbach</td>
<td>Fayetteville, AR</td>
</tr>
<tr>
<td>John Connor Dickerson</td>
<td>Carrollton, TX</td>
</tr>
<tr>
<td>Samuel Tyler Phan</td>
<td>Barling, AR</td>
</tr>
<tr>
<td>Jonathan Trenton Williams</td>
<td>Bentonville, AR</td>
</tr>
<tr>
<td>Stephane Gauthier Bipa Afaka</td>
<td>Springdale, AR</td>
</tr>
<tr>
<td>Carson Lamont Dilling</td>
<td>Centerton, AR</td>
</tr>
<tr>
<td>Kylie Marie Garrett</td>
<td>Heber Springs, AR</td>
</tr>
<tr>
<td>Baaarbara Ann Vrba</td>
<td>Hot Springs, AR</td>
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<tr>
<td>Stephanie D Hensley</td>
<td>Bentonville, AR</td>
</tr>
<tr>
<td>Dylan Blaine York</td>
<td>Salem, AR</td>
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<tr>
<td>Shannon Stribling</td>
<td>Dallas, TX</td>
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<tr>
<td>Hannah Elizabeth Puthoff</td>
<td>Gravette, AR</td>
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<tr>
<td>Alexa Ramirez</td>
<td>Little Rock, AR</td>
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<td>Katy Elizabeth Erickson</td>
<td>Little Rock, AR</td>
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<td>Aaron Michael Clements</td>
<td>Bentonville, AR</td>
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<tr>
<td>Morgan Alyse Hurley</td>
<td>Fayetteville, AR</td>
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<tr>
<td>Manuel Alejandro Badillo Murphy</td>
<td>Bentonville, AR</td>
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<tr>
<td>Dallas Forbes</td>
<td>Mountain Home, AR</td>
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<tr>
<td>Sloane Dunklin Holzhauer</td>
<td>Jonesboro, AR</td>
</tr>
<tr>
<td>Jaime Colby</td>
<td>Biloxi, MS</td>
</tr>
<tr>
<td>Christopher Lloyd Hughes</td>
<td>Dallas, TX</td>
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<tr>
<td>Sandra Tyson</td>
<td>Little Rock, AR</td>
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<tr>
<td>Michael Trevor Ferguson</td>
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<tr>
<td>Caleb Jonathan Kingsley</td>
<td>Maumelle, AR</td>
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<tr>
<td>Jacob Harrington</td>
<td>Conway, AR</td>
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<tr>
<td>Adam Wagner Styles</td>
<td>Bauxite, AR</td>
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<tr>
<td>Kevin Leroy Greene</td>
<td>Murfreesboro, AR</td>
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<td>Katherine Papa</td>
<td>Harrison, AR</td>
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<tr>
<td>Robbie Nieman</td>
<td>Bentonville, AR</td>
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<tr>
<td>Jordan Watford</td>
<td>Mansfield, AR</td>
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<tr>
<td>Keiryn Nicole Scharlau</td>
<td>Plano, TX</td>
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<tr>
<td>Steve Crenshaw</td>
<td>Little Rock, AR</td>
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<tr>
<td>Jordan DaVault</td>
<td>Paragould, AR</td>
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<tr>
<td>Michael David Kirkland</td>
<td>Clinton, AR</td>
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<tr>
<td>Trevor C Gibbons</td>
<td>Conway, AR</td>
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<tr>
<td>Cason Henehan</td>
<td>Centerton, AR</td>
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<tr>
<td>Michael Griffin</td>
<td>Little Rock, AR</td>
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<tr>
<td>Zachary Von Williams</td>
<td>Paragould, AR</td>
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<tr>
<td>Alyssa Driskill</td>
<td>North Little Rock, AR</td>
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<td>Allision Tiefel</td>
<td>Houston, TX</td>
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<tr>
<td>Andrew Dunlap</td>
<td>Cave Springs, AR</td>
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<tr>
<td>Jason Patrick Lemon</td>
<td>Conway, AR</td>
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<tr>
<td>Josie Erin Fletcher</td>
<td>North Little Rock, AR</td>
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<tr>
<td>Sara Andrews</td>
<td>Jena, LA</td>
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<tr>
<td>Cayleigh Phillips</td>
<td>Bella Vista, AR</td>
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<tr>
<td>Johnny Edward Turpen</td>
<td>Marked Tree, AR</td>
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<tr>
<td>David Ray Robinson</td>
<td>Fayetteville, AR</td>
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<tr>
<td>Claire Person</td>
<td>Ward, AR</td>
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<tr>
<td>Christy Adams Stephens</td>
<td>Hot Springs, AR</td>
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<tr>
<td>Stephanie Michelle Bush</td>
<td>Russelville, AR</td>
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<tr>
<td>Gregory Cauldill</td>
<td>Lexington, KY</td>
</tr>
<tr>
<td>Garrett Stetzer</td>
<td>Lewisville, TX</td>
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<tr>
<td>Grant Webber</td>
<td>Little Rock, AR</td>
</tr>
<tr>
<td>Andrea Stefani Espinoza</td>
<td>Hope, AR</td>
</tr>
<tr>
<td>Kalen Cherry</td>
<td>Little Rock, AR</td>
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<tr>
<td>Elle Kathryn Johnson</td>
<td>Fayetteville, AR</td>
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<tr>
<td>Grant Garrett LeMaster</td>
<td>Little Rock, AR</td>
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<tr>
<td>Michael Brooks</td>
<td>Little Rock, AR</td>
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<tr>
<td>Sarah Jane Brown</td>
<td>Little Rock, AR</td>
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<tr>
<td>Erik Egil Rowell</td>
<td>Chicago IL</td>
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<tr>
<td>Ashlynn Haller</td>
<td>Rogers, AR</td>
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<tr>
<td>Tucker Ellis Windley</td>
<td>Little Rock, AR</td>
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<tr>
<td>Victoria Harris-Pelletier</td>
<td>Lowell, AR</td>
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<tr>
<td>Jalin Lan Parry</td>
<td>Little Rock, AR</td>
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<tr>
<td>Brett Wallace</td>
<td>Searcy, AR</td>
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<tr>
<td>Phoua Lee</td>
<td>Hensley, AR</td>
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<tr>
<td>Jeremy Bok</td>
<td>Little Rock, AR</td>
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<tr>
<td>David Cole</td>
<td>North Little Rock, AR</td>
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<tr>
<td>Caroline Newman Devoy</td>
<td>Rogers, AR</td>
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<tr>
<td>Jamie Arthur</td>
<td>Bentonville, AR</td>
</tr>
<tr>
<td>Madeline Colclasure Cordell</td>
<td>Alexander, AR</td>
</tr>
</tbody>
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RETIRED

The following licensees were approved for retired status from April 1, 2021 through September 30, 2021:

<table>
<thead>
<tr>
<th>Name</th>
<th>City, State</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sharron Langley</td>
<td>Fayetteville, AR</td>
</tr>
<tr>
<td>Joe Barron</td>
<td>Fort Smith, AR</td>
</tr>
<tr>
<td>Robert Seaman</td>
<td>Atlanta, GA</td>
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<tr>
<td>Clyde Harthcock</td>
<td>North Little Rock, AR</td>
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<tr>
<td>Bruce Engstrom</td>
<td>North Little Rock, AR</td>
</tr>
<tr>
<td>Ron Humway</td>
<td>Jonesboro, AR</td>
</tr>
<tr>
<td>Debbie Evans</td>
<td>Little Rock, AR</td>
</tr>
<tr>
<td>Stephen Halbert</td>
<td>Farmington, AR</td>
</tr>
<tr>
<td>Gregory Schwartz</td>
<td>Eden Prairie, MN</td>
</tr>
<tr>
<td>Anthony Rogers</td>
<td>Monticello, AR</td>
</tr>
<tr>
<td>Marva Dryke</td>
<td>Kingswood, TX</td>
</tr>
<tr>
<td>Ann Marie Nicholson</td>
<td>Cabot, AR</td>
</tr>
<tr>
<td>Phillip Porter</td>
<td>Siloam Springs, AR</td>
</tr>
<tr>
<td>Roger Dobbins</td>
<td>Conway, AR</td>
</tr>
<tr>
<td>Joyce Johnson</td>
<td>Rogers, AR</td>
</tr>
<tr>
<td>Gail O’Donnell</td>
<td>Little Rock, AR</td>
</tr>
</tbody>
</table>
**NEW FIRMS**

The following firm licenses were approved from April 1, 2021 through September 30, 2021:

- Shah & Nembhard CPA Services Inc, Bentonville, AR
- Shawn Pooler CPA, Memphis, IN
- Rees Consulting PC, Plano, TX
- Staci Clark CPA, Bee Branch, AR
- Jaime Colby CPA, Biloxi, MS
- David Cole CPA, North Little Rock, AR
- Steve Crenshaw CPA, Little Rock, AR
- Caroline Dallas CPA, Biloxi, MS
- Jordan DaVault CPA, Paragould, AR
- Andrew Dunlap CPA, Cave Springs, AR
- Katy Erickson CPA, Little Rock, AR
- Josie Fletcher CPA, North Little Rock, AR
- Haoyue Gu, Atlanta, GA
- Victoria Harris-Pelletier, Lowell, AR
- Heinrich Herbst, University, AR
- Sloane Holzhauer, Jonesboro, AR
- Stuart Hurst, Fayetteville, AR
- Michael Kirkland, Clinton, AR
- Landon Koch, Little Rock, AR
- Nicholas Lester, North Little Rock, AR
- Hayden Lewellen, Sheridan, AR
- Andrea Maher, Fort Smith, AR
- Anna McMillion, Piggott, AR
- Daniel Meza, Honolulu, HI
- Robbie Nieman, Bentonville, AR
- Ashley C Priest CPA PA, Western Grove, AR
- Edward Touceca PLLC, Rogers, AR
- Kristi Dannelley, P.A. d/b/a GreenPoint CFO, Benton, AR
- CRW PLLC, Little Rock, AR
- Lake Hamilton Tax & Advisory, LLC, Hot Springs, AR
- TMCE LLP, Shreveport, LA
- Sloane D. Holzhauer, CPA, PLLC, Jonesboro, AR
- The Borough Tax & Accounting, LLC, Jonesboro, AR
- Stefani Espinoza, Inc., Hope, AR
- Allen, Gibbs & Houlik, L.C., Wichita, KS

**SUCCESSFUL CANDIDATES**

The following candidates passed the final section of the CPA exam from March 1, 2021 through August 31, 2021:

- Darby Bouland, Bartlett, TN
- Sarah Brown, Little Rock, AR
- Julie Bryson, Bentonville, AR
- Marissa Butler, Plano, TX
- Staci Clark, Bee Branch, AR
- Jaime Colby, Biloxi, MS
- David Cole, North Little Rock, AR
- Steve Crenshaw, Little Rock, AR
- Caroline Dallas, Biloxi, MS
- Jordan DaVault, Paragould, AR
- Andrew Dunlap, Cave Springs, AR
- Katy Erickson, Little Rock, AR
- Josie Fletcher, North Little Rock, AR
- Haoyue Gu, Atlanta, GA
- Victoria Harris-Pelletier, Lowell, AR
- Heinrich Herbst, University, AR
- Sloane Holzhauer, Jonesboro, AR
- Stuart Hurst, Fayetteville, AR
- Michael Kirkland, Clinton, AR
- Landon Koch, Little Rock, AR
- Nicholas Lester, North Little Rock, AR
- Hayden Lewellen, Sheridan, AR
- Andrea Maher, Fort Smith, AR
- Anna McMillion, Piggott, AR
- Daniel Meza, Honolulu, HI
- Robbie Nieman, Bentonville, AR
- Ashley C Priest CPA PA, Western Grove, AR
- Edward Touceca PLLC, Rogers, AR
- Kristi Dannelley, P.A. d/b/a GreenPoint CFO, Benton, AR
- CRW PLLC, Little Rock, AR
- Lake Hamilton Tax & Advisory, LLC, Hot Springs, AR
- TMCE LLP, Shreveport, LA
- Sloane D. Holzhauer, CPA, PLLC, Jonesboro, AR
- The Borough Tax & Accounting, LLC, Jonesboro, AR
- Stefani Espinoza, Inc., Hope, AR
- Allen, Gibbs & Houlik, L.C., Wichita, KS

**INACTIVE**

The following licensees converted from active to inactive status from April 1, 2021 through September 30, 2021:

- Justin Vaden, Fayetteville, AR
- Richard Hayden, Baton Rouge, LA
- Kenny Kilgore, Fort Smith, AR
- Steven Wyre, Sandy Springs, GA
- Kenneth Womack, Mountain View, AR
- David Robinson, Little Rock, AR
- Cameron Pate, Richardson, TX
- Odysseus Lanier, Houston, TX
- Laura Smith, Lewisville, TX
- Lewis Smith, Dallas, TX
- Erin Phillips
- Jon Vaden, Bentonville, AR
- Richard Hayden, Rogers, AR
- Kenny Kilgore, Little Rock, AR
- Steven Wyre, De Queen, AR
- Kenneth Womack, Hot Springs, AR
- David Robinson, Russellville, AR
- Cameron Pate, Glenwood, AR
- Odysseus Lanier, Hot Springs, AR
- Laura Smith, Hot Springs, AR
- Lewis Smith, Baton Rouge, LA
- Erin Phillips, Little Rock, AR

**SURRENDERS**

The following licenses were surrendered from April 1, 2021 through September 30, 2021:

- Justin Vaden, Fayetteville, AR
- Richard Hayden, Baton Rouge, LA
- Kenny Kilgore, Fort Smith, AR
- Steven Wyre, Sandy Springs, GA
- Kenneth Womack, Mountain View, AR
- David Robinson, Little Rock, AR
- Cameron Pate, Richardson, TX
- Odysseus Lanier, Houston, TX
- Laura Smith, Lewisville, TX
- Lewis Smith, Dallas, TX
- Erin Phillips
- Jonathan Williams, Bentonville, AR
- Mary Bridges, Rogers, AR
- Kyle Green, Bentonville, AR
- Jane Oberste, Little Rock, AR
- Gary Walker, De Queen, AR
- Jimmy Pate, Hot Springs, AR
- Russellville CPA, PA, Russellville, AR
- Jason Lenderman PLLC, Glenwood, AR
- Roger D. Harrod, CPA, P.A., Hot Springs, AR
- Johnston & Hayden LLC, Baton Rouge, LA
- Frazier & Rickels, CPA, Little Rock, AR
### BOARD DISCIPLINARY CASES

The following cases were closed at the April 23, 2021 Board meeting:

<table>
<thead>
<tr>
<th>Respondent</th>
<th>License #</th>
<th>Violation</th>
<th>Action</th>
</tr>
</thead>
<tbody>
<tr>
<td>Justin Avery</td>
<td>9531</td>
<td>Failed CPE audit</td>
<td>$315 penalty, completion of CPE hours to meet requirements</td>
</tr>
<tr>
<td>Jerry Bassett</td>
<td>2130</td>
<td>Failed CPE audit</td>
<td>$1,095 penalty</td>
</tr>
<tr>
<td>Jason Fiscus</td>
<td>9781</td>
<td>Failed CPE audit</td>
<td>$975 penalty, completion of CPE hours to meet requirements</td>
</tr>
<tr>
<td>John Gay</td>
<td>9545</td>
<td>Failed CPE audit</td>
<td>$660 penalty, completion of CPE hours to meet requirements</td>
</tr>
<tr>
<td>Eddie Chaffen</td>
<td>8752</td>
<td>Failed CPE audit</td>
<td>$300 penalty</td>
</tr>
<tr>
<td>Gary Wilson</td>
<td>6860</td>
<td>Failure to respond timely to Board communications</td>
<td>$250 penalty</td>
</tr>
<tr>
<td>Cameron Terrell</td>
<td>9564</td>
<td>Failure to respond timely to Board communications</td>
<td>$250 penalty</td>
</tr>
<tr>
<td>Harry Hammond</td>
<td>9976R</td>
<td>Failure to respond timely to Board communications</td>
<td>$250 penalty</td>
</tr>
<tr>
<td>Jennifer Wier</td>
<td>8540</td>
<td>Failure to follow professional standards - independence</td>
<td>$2,000 penalty, pre-issuance review for attest reports</td>
</tr>
<tr>
<td>Roger Griffin</td>
<td>7562</td>
<td>Failure to exercise due professional care</td>
<td>$750 penalty</td>
</tr>
<tr>
<td>Lurene Ockerman</td>
<td>9702R</td>
<td>Failed CPE audit</td>
<td>$125 penalty, completion of CPE hours to meet requirements</td>
</tr>
<tr>
<td>Ryland Jones</td>
<td>9953R</td>
<td>Failure to respond to Board communications</td>
<td>$250 penalty</td>
</tr>
<tr>
<td>Charles Windle CPA PC</td>
<td>812C</td>
<td>Failure to meet Peer Review requirements, failure to disclose the issuance of a review report on 2020 Survey</td>
<td>$8,750 penalty</td>
</tr>
</tbody>
</table>

The following cases were closed at the June 11, 2021 Board meeting:

<table>
<thead>
<tr>
<th>Respondent</th>
<th>License #</th>
<th>Violation</th>
<th>Action</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lurene Ockerman</td>
<td>9702R</td>
<td>Failed CPE audit</td>
<td>$125 penalty, completion of CPE hours to meet requirements</td>
</tr>
<tr>
<td>Ryland Jones</td>
<td>9953R</td>
<td>Failure to respond to Board communications</td>
<td>$250 penalty</td>
</tr>
<tr>
<td>Charles Windle CPA PC</td>
<td>812C</td>
<td>Failure to meet Peer Review requirements, failure to disclose the issuance of a review report on 2020 Survey</td>
<td>$8,750 penalty</td>
</tr>
<tr>
<td>Norman Burnette</td>
<td>2233</td>
<td>Failure to meet Peer Review requirements, issuance of reports through an unlicensed entity</td>
<td>$1,750 penalty</td>
</tr>
<tr>
<td>Leon Mourton</td>
<td>740</td>
<td>Failure to meet Peer Review requirements</td>
<td>Licensee entered into an agreement to cease performing attest work</td>
</tr>
<tr>
<td>Brian Swindle CPA, PA</td>
<td>701C</td>
<td>Failure to meet Peer Review requirements</td>
<td>Licensee entered into an agreement to cease performing attest work</td>
</tr>
</tbody>
</table>
The following cases were closed at the August 13, 2021 Board meeting:

**Respondent:** Thomas Cloninger  
License #: 3277  
Violation: Providing consulting services to the public while on inactive status  
Action: $250 penalty

**Respondent:** James Davis  
License #: 9181 R  
Violation: Failure to enroll in peer review, failure to disclose a review report that was issued on 2020 Practice Review survey  
Action: $2,750 penalty, enrollment in peer review, pre issuance review for attest reports until peer review is obtained

**Respondent:** Randall Blanton  
License #: 3217  
Violation: Failure to renew CPA license for 2021  
Action: Revocation of license

**Respondent:** J.A. Kernan  
License #: 2442  
Violation: Failure to renew CPA license for 2021  
Action: Revocation of license

**Respondent:** Robert Lanford  
License #: 869  
Violation: Failure to renew CPA license for 2021  
Action: Revocation of license

**Respondent:** Robert Sabata  
License #: 6112  
Violation: Failure to renew CPA license for 2021  
Action: Revocation of license

**Respondent:** Colin Dean  
License #: 8924  
Violation: Failure to renew CPA license for 2021  
Action: Revocation of license

**Respondent:** Marcus Watson  
License #: 1325  
Violation: Failure to renew CPA license for 2021  
Action: Revocation of license

**Respondent:** Joseph Hafner  
License #: 920  
Violation: Failure to renew CPA license for 2021  
Action: Revocation of license

**Respondent:** Bryce Johnson  
License #: 8225  
Violation: Failure to renew CPA license for 2021  
Action: Revocation of license

**Respondent:** Mark Faith  
License #: 5280  
Violation: Failure to renew CPA license for 2021  
Action: Revocation of license

**Respondent:** Leigh Robbins  
License #: 6933  
Violation: Failure to renew CPA license for 2021  
Action: Revocation of license

**Respondent:** Shannon Vega  
License #: 9626R  
Violation: Failure to renew CPA license for 2021  
Action: Revocation of license

**Respondent:** Terri Hoskins  
License #: 2851  
Violation: Failure to renew CPA license for 2021  
Action: Revocation of license

**Respondent:** MJJ Accounting LLC  
License #: 311 LC  
Violation: Failure to renew CPA license for 2021  
Action: Revocation of license

The following cases were closed at the September 24, 2021 Board meeting:

**Respondent:** Christie Ball CPA & Associates, PA  
License #: 655C  
Violation: Issued attest reports without being enrolled in peer review  
Action: $1,000 penalty, agreed to complete peer review timely
STATE BOARD OF ACCOUNTANCY

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  **TERM: 2020 — 2025**

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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