

ASBPA Update



CPA EVOLUTION MODEL CURRICULUM RELEASED

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."

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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.



RON PITTS

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.

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.



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 | Memorial Day |
| July 3 | Independence Day
Observance |

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.



DAVID VADEN

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.

[VOLUNTEER ELIGIBILITY SURVEY](#)

[BACKGROUND DOCUMENT](#)

A MEMBER OF
NASBA

CPA EXAMINATION OVERVIEW

Arkansas Statistics CPA Exam Summary: 2021 Q1

	Sections	Avg. Score	%Pass
First time	33	65.4	42.4%
Re-exam	139	70.8	44.2%
Average			
AUD	38	69.7	44.7%
BEC	45	75.5	53.3%
FAR	56	64.1	30.4%
REG	33	71.1	51.5%

Overall Statistics CPA Exam Summary: 2021 Q1

	Sections	Avg. Score	%Pass
First time	10,808	72.0	56.1%
Re-exam	26,444	72.5	51.7%
Average			
AUD	10,442	71.5	48.6%
BEC	7,868	76.3	62.2%
FAR	11,571	69.5	46.6%
REG	7,371	73.5	59.2%

Jurisdiction Ranking for Arkansas

40TH CANDIDATES

40TH SECTIONS

49TH PASS RATE

47TH AVERAGE SCORE

Arkansas Statistics CPA Exam Summary: 2021 Q2

	Sections	Avg. Score	%Pass
First time	45	75.9	66.7%
Re-exam	159	72.8	52.8%
Average			
AUD	72	72.6	58.3%
BEC	54	77.1	61.1%
FAR	47	68.2	31.9%
REG	31	77.1	77.4%

Overall Statistics CPA Exam Summary: 2021 Q2

	Sections	Avg. Score	%Pass
First time	11,652	71.7	56.0%
Re-exam	34,432	72.8	52.6%
Average			
AUD	15,124	71.9	50.5%
BEC	11,349	77.0	63.3%
FAR	10,874	68.0	42.6%
REG	8,737	73.5	58.8%

Jurisdiction Ranking for Arkansas

40TH CANDIDATES

40TH SECTIONS

17TH PASS RATE

15TH AVERAGE SCORE

CPA EVOLUTION MODEL CURRICULUM RELEASED

(CONTINUED FROM PAGE 1)

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

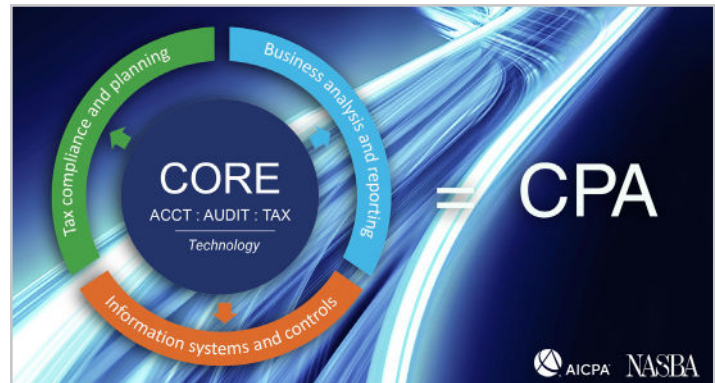
The Curriculum is intended to provide an accounting student with the skills and competencies required of a newly licensed CPA to meet the needs of the marketplace and protect the public interest. As such, it is focused on a college accounting curriculum that is relevant to preparing future CPAs.

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 pre-requisite 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:

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

RETIRED

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

Sharman Langley	Fayetteville, AR	Ron Humway	Jonesboro, AR	Ann Marie Nicholson	Cabot, AR
Joe Barron	Fort Smith, AR	Debbie Evans	Little Rock, AR	Phillip Porter	Siloam Springs, AR
Robert Seaman	Atlanta, GA	Stephen Halbert	Farmington, AR	Roger Dobbins	Conway, AR
Clyde Harthcock	North Little Rock, AR	Gregory Schwartz	Eden Prairie, MN	Joyce Johnson	Rogers, AR
Bruce Engstrom	North Little Rock, AR	Anthony Rogers	Monticello, AR	Gail O'Donnell	Little Rock, AR
		Marva Dryke	Kingswood, TX		

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	Haoyue Gu	Atlanta , GA	Jessica Perez	Denton , TX
Sarah Brown	Little Rock , AR	Victoria Harris-Pelletier	Lowell , AR	Claire Person	Fort Smith , AR
Julie Bryson	Bentonville , AR	Heinrich Herbst	State University , AR	Alexa Ramirez	Little Rock , AR
Marissa Butler	Plano , TX	Sloane Holzhauser	Jonesboro , AR	David Robinson	Ward , AR
Staci Clark	Bee Branch , AR	Stuart Hurst	Fayetteville , AR	Erik Rowell	Chicago , IL
Jaime Colby	Biloxi , MS	Michael Kirkland	Clinton , AR	Laura Shook	Bryant , AR
David Cole	North Little Rock , AR	Landon Koch	Little Rock , AR	Garrett Stetzer	Lewisville , TX
Steve Crenshaw	Little Rock , AR	Grant LeMaster	Fayetteville , AR	Sandra Tyson	Little Rock , AR
Caroline Dallas	Cave Springs , AR	Nicholas Lester	North Little Rock , AR	Jordan Watford	Mansfield , AR
Jordan DaVault	Paragould , AR	Hayden Lewellen	Sheridan , AR	Grant Webber	Little Rock , AR
Andrew Dunlap	Cave Springs , AR	Andrea Maher	Fort Smith , AR	Sage White	Searcy , AR
Katy Erickson	Little Rock , AR	Anna McMillon	Piggott , AR	Zachary Williams	Paragould , AR
Josie Fletcher	North Little Rock , AR	Daniel Meza	Honolulu , HI	Tucker Windley	Little Rock , AR
		Robbie Nieman	Bentonville , AR		

NEW FIRMS

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

SHAH & NEMBARD CPA SERVICES INC	Bentonville, AR	Ashley C Priest CPA PA	Western Grove, AR
Shawn Pooler CPA	Memphis, IN	Edward Touceda PLLC	Rogers, AR
Rees Consulting PC	Harrison, AR	Kristi Dannelley, P.A. d/b/a GreenPoint CFO	Benton, AR
Brian L King, CPA, PLLC	Jonesboro, AR	CRW PLLC	Little Rock, AR
Rice CPA Firm, PLLC	Benton, AR	Lake Hamilton Tax & Advisory, LLC	Hot Springs, AR
William C. Miller, LLC	Hot Springs Village, AR	TMCE LLP	Shreveport, LA
Central Arkansas Tax & Accounting	Benton, AR	Sloane D. Holzhauser, CPA, PLLC	Jonesboro, AR
Robert Frazier Accounting & Consulting, LLC	Little Rock, AR	The Borough Tax & Accounting, LLC	Jonesboro, AR
McDougal CPA PLLC	Monticello, AR	Stefani Espinoza, Inc.	Hope, AR
Lighthart, Sanders and Associates, Inc.	Madison, MS	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:

David Myers Springdale, AR

SURRENDERS

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

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

BOARD DISCIPLINARY CASES

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

Respondent: Justin Avery

License #: 9531

Violation: Failed CPE audit

Action: \$315 penalty, completion of CPE hours to meet requirements

Respondent: Jerry Bassett

License #: 2130

Violation: Failed CPE audit

Action: \$1,095 penalty

Respondent: Jason Fiscus

License #: 9781

Violation: Failed CPE audit

Action: \$975 penalty, completion of CPE hours to meet requirements

Respondent: John Gay

License #: 9545

Violation: Failed CPE audit

Action: \$660 penalty, completion of CPE hours to meet requirements

Respondent: Eddie Chaffen

License #: 8752

Violation: Failed CPE audit

Action: \$300 penalty

Respondent: Gary Wilson

License #: 6860

Violation: Failure to respond timely to Board communications

Action: \$250 penalty

Respondent: Cameron Terrell

License #: 9564

Violation: Failure to respond timely to Board communications

Action: \$250 penalty

Respondent: Harry Hammond

License #: 9976R

Violation: Failure to respond timely to Board communications

Action: \$250 penalty

Respondent: Jennifer Wier

License #: 8540

Violation: Failure to follow professional standards - independence

Action: \$2,000 penalty, pre-issuance review for attest reports

Respondent: Roger Griffin

License #: 7562

Violation: Failure to exercise due professional care

Action: \$750 penalty

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

Respondent: Lurene Ockerman

License #: 9702R

Violation: Failed CPE audit

Action: \$125 penalty, completion of CPE hours to meet requirements

Respondent: Ryland Jones

License #: 9953R

Violation: Failure to respond to Board communications

Action: \$250 penalty

Respondent: Charles Windle CPA PC

License #: 812C

Violation: Failure to meet Peer Review requirements, failure to disclose the issuance of a review report on 2020 Survey

Action: \$8,750 penalty

Respondent: Norman Burnette

License #: 2233

Violation: Failure to meet Peer Review requirements, issuance of reports through an unlicensed entity

Action: \$1,750 penalty

Respondent: Leon Mourton

License #: 740

Violation: Failure to meet Peer Review requirements

Action: Licensee entered into an agreement to cease performing attest work

Respondent: Brian Swindle CPA, PA

License #: 701C

Violation: Failure to meet Peer Review requirements

Action: \$5,000 penalty, licensee has entered into an agreement to cease performing attest work

BOARD DISCIPLINARY CASES (CONTINUED)

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

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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 BOARD MEMBERS



DEANA INFIELD, CPA
PRESIDENT
FORT SMITH
TERM: 2017 – 2022



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



SHANE WARRICK
TREASURER
MAGNOLIA
TERM: 2019 – 2024



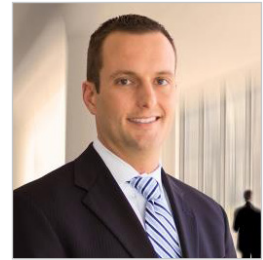
CHRISTINA ELLIS
HOT SPRINGS
TERM: 2020 – 2025



RON PITTS, CPA
LITTLE ROCK
TERM: 2021 – 2026



KEVIN CANFIELD
SPRINGDALE
PUBLIC REPRESENTATIVE
TERM: 2018 – 2023



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

STATE BOARD OF ACCOUNTANCY STAFF



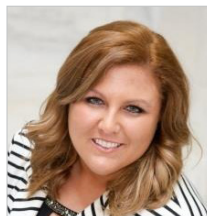
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Arkansas State Board of Public Accountancy
 101 East Capitol, Suite 450
 Little Rock, AR 72201

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