BOARD MEETING MINUTES  
June 5, 2015

A regular meeting of the Arkansas State Board of Public Accountancy was held in Suite 450 of the Main Street Mall building on June 5, 2015 with Karen Garrett, President, presiding. Other members of the Board in attendance were: Wade Turner, Jeremy Watson, Michael Watts, Robert Redfern, Lloyd Franklin and Jim Gately. Members of the staff in attendance were: Jimmy Corley, Executive Director; Dale Edge, Investigator; Tim Montgomery, Investigator; Mark Ohrenberger, Legal Counsel; and April Murphy. Also in attendance was Brian Thompson of the ASA; Marsha Moffitt of the ASCPA; Sharon Hill, CCR*; and Greg Kirkpatrick, Hearing Officer*.

CALL TO ORDER

Ms. Garrett officially called the meeting to order at 9:02 am. A quorum was found to be present.

Public Hearings

The Board moved immediately to Public Hearings concerning the following cases:

**H15-001** Richard E. Long – Respondent did not appear at hearing. Respondent failed to follow a Board order and failed to respond to a certified mailing from the Board. Respondent’s CPA license 7335 was revoked by Board order.

**H15-011** Ronald H. McMaster – Respondent appeared at hearing. Respondent failed to renew CPA license for 2015. Respondent will be allowed to renew for licensure year 2015 predicated on payment of fees, payment of hearing cost and completion of CPE as outlined in Board order. A separate charge of that Respondent failed to respond to a Board communication sent via Certified Mail was found to be unsubstantiated.

**H15-018** Dean D. Vohs - Respondent appeared at hearing. Respondent failed to respond to a certified mailing from the Board and to renew CPA license for 2015. Respondent will be allowed to renew for licensure year 2015 predicated on payment of fees and penalty as outlined in Board order.

**Omnibus Hearing** – Respondents did not appear at hearing. Respondents failed to respond to a certified mailing from the Board and to renew CPA licenses for 2015. Respondents’ CPA licenses were revoked by Board order.
The Omnibus Hearing Finding above is applicable to the following individuals:

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*Greg Kirkpatrick and Sharon Hill left at the close of the hearings.

**APPROVAL OF MINUTES**

A motion was made and seconded to approve the minutes, as presented, of the April 24, 2015 Board meeting. The motion passed unanimously.

**TREASURER’S REPORT**

A motion was made and seconded to approve April 2015 Treasurer’s Report, as presented. The motion passed unanimously.

**COMMITTEE REPORTS**

**COMPLIANCE**

Mr. Watson presented the Board with 22 complaints that can be closed at this time.

The Compliance Committee has met once.

**Thirty-two new complaints:**

- One licensee allegedly holding records.
- One licensee with a moral Character issue.
- One licensee requesting release from Pre-issuance Review.
- One firm holding out unregistered CPA
- Four unregistered individuals holding out as a CPA.
- Three non-licensee individuals holding out as a CPA.
- Two licensees with conduct unbecoming issues.
- Nineteen CPAs failed to renew timely.
Requesting closure of 20 complaints – 2 by Consent Order:

1) **C11-085** – ( #1546) – Violations of general accounting standards and principles. Hearing H12-032 was held and Finding of Fact was issued. A petition for judicial review was requested regarding the Finding of Fact. Consent order H14-011 and H12-032 was approved by the Board in April 2015. With acceptance of this consent order, a voluntary dismissal of the petition for judicial review of hearing H12-032 was requested and granted. Requesting closure.

2) **C12-088** – ( #533C) – External complaint alleging negligent tax advice. Complainant failed to respond to request for additional information and documentation. Complainant has ceased communication with the Board. Requesting closure.

3) **C14-152** – ( #4912) – Supporting documentation for 2013 CPE audit has been verified. Requesting closure with no further action.

4) **C14-181** – (#8403R) – Out of state licensee with an in state firm address. Licensee says he does not have an in state office. Licensee has surrendered his AR reciprocal license. Requesting closure.

5) **C14-182** – (Void Cert) – Void licensee with a CPA firm listed with AR Secretary of State. Firm has been dissolved. Requesting closure.

6) **C14-183** – (#591C) – Licensee Firm had “Associates” in name but only one CPA employed. Licensee corrected the matter. Requesting closure with no further action.

7) **C14-184** – (Non-Licensee) – CPA licensed in another state, living in Arkansas, holding out via internet. Person is in process of completing reciprocal application. Requesting closure with no further action.

8) **C15-017** – (Non-Licensee) – CPA licensed in another state, living in Arkansas, holding out via internet. Person has taken corrective measure to remove CPA listings in AR. Requesting closure with no further action.

9) **C15-020** – (#3014) – External complaint alleging discreditable conduct. After review of documentation provided, no violations of Accountancy Law or Board Rules found. Requesting closure with no further action.

10) **C15-021** – (Non-Licensee) - CPA with lapsed status in another state, living in Arkansas, holding out via internet. Person has taken corrective measure to remove CPA designation. Requesting closure with no further action.

11) **C15-022** – ( #7022) – Licensee with unregistered firm has removed CPA from name. Requesting closure with no further action.
12) C15-026 – (#115C) – Licensed firm holding out CPA licensed in another state. Out of state CPA’s reciprocal application is process. Requesting closure with no further action.

13) C15-030 – (Non-Licensee) - CPA licensed in another state, living in Arkansas, holding out via internet. Person has taken corrective measure to remove CPA listings in AR. Requesting closure with no further action.

14) C15-036 – (#2055) – Licensee with unregistered firm, has removed CPA from name. Requesting closure with no further action.

15) C15-048 – (#1649) – Lapsed Licensee has requested retired status. Requesting closure with no further action.

16) C15-051 – (#7873) Lapsed Licensee has requested to surrender license. Requesting closure with no further action.

17) C15-052 – (#3356R) – Lapsed Licensee has requested to surrender license. Requesting closure with no further action.

Release from Pre-Issuance

18) C15-058 – (#8189R) – Licensee requesting release from 2014 pre-issuance review for compilations. Pre-issuance reviewer has reviewed three (3) compilations with no changes for two quarters. Recommending release from pre-issuance review.

A motion was made and seconded to accept items one through 18, listed above. The motion passed unanimously.

CONSENT ORDERS

1) C14-172 - Consent Order (#1533) – Per 1998 Compliance Statement Licensee agreed to no longer perform reviews until he had completed sixteen (16) hours of Board approved CPE over and above licensure requirements. The Arkansas Contractors Licensing Board received twenty-five reviews from Licensee from April 2009 through April 2014. In December 2014 Licensee completed sixteen (16) additional hours of Board approved CPE. In January 2015, the licensee submitted a firm application. The licensee has agreed to the consent order, and paid $2,500 penalty. Requesting closure by Consent Order.

2) C15-006 - Consent Order (#6197) – Licensee pled guilty to misdemeanor crime of fraudulent use of a credit card. Licensee has agreed to the consent order, which includes three years’ probation, three years of annual background checks, and $250 penalty. Requesting closure by Consent Order contingent on receipt of monies due of $316.
A motion was made and seconded to accept items one through 2, listed above. The motion passed unanimously.

Permission to issue Notice of Hearing

C14-019 - (#3225) - Requesting permission to issue a notice of hearing, licensee convicted of felony extortion.

A motion was made and seconded to grant permission to issue a Notice of Hearing in the above matter. The motion passed unanimously.

OLD BUSINESS

None.

NEW BUSINESS

Newspaper ad for New CPAs

A motion was made and seconded to approve expenditure for the newspaper advertisement of newly licensed CPAs.

Collection of Penalty Fines

The Board held a discussion concerning the penalty assessed to licensee prior to revocation. A decision was made not to collect the penalty at this time.

OTHER BUSINESS

Swearing-In Ceremony

This year’s Swearing-In Ceremony will take place on June 6th, 2015 at the Capitol Building in Little Rock, AR.

Election of Officers

The Board elected the following officers for the upcoming year:

President: Wade Turner
Secretary: Jeremy Watson
Treasurer: Robert Redfern

2015 Legislation Update – Mark Ohrenberger
Mr. Ohrenberger gave a presentation of the updated legislation and pertinent statutes that concern the Board. Mr. Ohrenberger distributed a proposed report on the legislative session. A motion was made and seconded to approve the report. The motion passed unanimously.

APPLICATIONS AND SURRENDERS

A motion was made and seconded to approve the applications and surrenders subject to review by a Board member. The motion passed unanimously.

NEW ACTIVE LICENSES
9351 Bryant Barnes  
9352 Brent Binns  
9353 Christopher Brown  
9354 Levi Daniels  
9355 Vince Gwon  
9356 Bonita Norwood  
9357 Christine Overton  
9358 Greg Seay  
9359 Allen Stanley  
9360 Samuel Taylor  
9361R Jo Margaret Bennett  
9362R Karen Lanes  
9363R Hannah Mitchell

**"R" denotes Reciprocal License**

UPGRADE
6407 Paul Beneux

NEW FIRM LICENSES
899C James C. Tucker III, CPA, PA  
900C Mandy Walker, CPA, PA  
901C Thomas E. Simmons, CPA, PA  
901C Thomas E. Simmons, CPA, PA  
221LC C.H. Sanders, PLLC  
222LC Johnson & Jacobs, CPAs, PLLC  
96LP Habif, Arogeti & Wynne, LLP

REPLACEMENT CERTIFICATE
9144 Collette Ward

INACTIVE STATUS
8000 Jennifer Southerland  
7680 Ying Shen

RETIRED STATUS
1649 Hugh Mobley

SURRENDERS
809C Brunberg, Blatt, & Company, INC  
193LC Cambridge Accounting Services  
4057 Karen Cooper  
3032 Joe Edwards  
1105R A. G. Robertson  
8613 Louis Raptopoulos  
7873 Brian Shores  
6829 John Swilling  
2595R Ellis Wright
ADJOURNMENT

At 2:34 pm, a motion was made and seconded to adjourn. The motion passed unanimously.