

ARKANSAS STATE BOARD OF PUBLIC ACCOUNTANCY

Robert Redfern CPA, President
Michael M. Watts CPA, JD Secretary
Sherry Chesser CPA, Treasurer
David Vaden CPA



Deana Infield CPA
Denton Woods JD
Jim Gately EdM

Jimmy Corley, CPA
Executive Director

Board Meeting Minutes September 29, 2017

A regular meeting of the Arkansas State Board of Public Accountancy was held in Suite 450 of the Main Street Mall building on September 29, 2017 with Robert Redfern, President, presiding. Other members of the Board in attendance were: Michael Watts, Sherry Chesser, Deana Infield, Denton Woods, and Jim Gately. Board member David Vaden was absent. Members of the staff in attendance were: Jimmy Corley, Executive Director; Dale Edge, Investigator; Tim Montgomery, Investigator; Mark Ohrenberger, Legal Counsel; Alan Fortney, and April Murphy. Also in attendance were Susan Whitson, Court Reporter*; Greg Kirkpatrick, Hearing Officer;* and Brain Thompson of the ASA.

CALL TO ORDER

Mr. Redfern officially called the meeting to order at 9:07 a.m. A quorum was found to be present.

PUBLIC HEARINGS

The Board moved immediately to Public Hearings.

*Susan Whitson, Court Reporter; and Greg Kirkpatrick, Hearing Officer, left at the close of the hearings.

APPROVAL OF MINUTES

A motion was made and seconded to approve the minutes of the August 18, 2017 Board meeting, as amended. The motion passed unanimously.

TREASURER'S REPORT

A motion was made and seconded to approve the August 2017 Treasurer's Reports, as presented. The motion passed unanimously.

COMMITTEE REPORTS

AUDIT

Mr. Corley informed the Board that the firm currently performed audit services for the Board, The KEMP Firm, is merging with the firm who previously performed audit services for the Board, Bell Foster Johnson & Watkins. The Board had no objection.

COMPLIANCE

The Compliance Committee has met once.

Twenty-one new complaints:

Allegation of failure to get a Peer Review
Allegation of holding client records
Two licensees failed to complete additional CPE requirement with regard to a failed Quality Review
Five referrals from CPE Committee
Five failure to respond to 2017 QR
Seven non-licensees holding out as Public Accountants

Requesting closure of 18 complaints; Four by Consent Order

- 1) **C15-059 – (Cert. # 5299)** – Licensee failed to acknowledge issuance of an audit and a review on his 2010 Quality Review response and a review on his 2013 response. Hearing 17-048 was held August 18, 2017. Licensee was assessed a \$3,000.00 dollar penalty. Requesting closure.
- 2) **C16-127 – (Cert. # 5299)** – Licensee failed to respond timely to the 2016 Quality Review. Hearing 17-048 was held August 18, 2017. Licensee was assessed a \$1,000.00 penalty. Requesting closure.
- 3) **C16-139 – (Cert. # 7321)** – Licensee failed to timely resolve 2016 CPE Audit failure. Compliance Committee recommends a finding of probable cause to proceed with disciplinary proceedings and closure via the proposed compliance statement. Compliance Statement has been signed and \$500.00 penalty collected.
- 4) **C17-032 – (Cert. # 6984R)** – Licensee failed to renew license and became lapsed April 1, 2017. Compliance Committee recommends a finding of probable cause to proceed with disciplinary proceedings but recommends closure based on the licensee's request to surrender AR CPA certificate 6984R.
- 5) **C17-038 – (Cert. # 6060)** – Licensee owns a real estate corporation with CPA designation in name. CPA designation has been removed. Committee recommends a finding of no probable cause to proceed with disciplinary proceedings and closure with no further action.
- 6) **C17-048 – (Cert. # 4118)** – Inactive licensee working in public accounting. Licensee has since upgraded to license to practice. Compliance Committee recommends a finding of probable cause to proceed with disciplinary proceedings and closure via the proposed compliance statement. Compliance Statement has been signed and \$250.00 penalty collected.

- 7) **C17- 055 – (Cert. # 3635)** – Licensee failed to renew individual Arkansas CPA certificate for 2017. Hearing 17-016 was held August 18, 2017. AR CPA certificate 3635 was revoked. Requesting closure.
- 8) **C17- 086 – (Cert. # 7737R)** – Licensee failed to timely resolve 2015 CPE Audit failure. Compliance Committee recommends a finding of probable cause to proceed with disciplinary proceedings and closure via the proposed compliance statement. Compliance Statement has been signed and \$1,220.00 penalty collected.
- 9) **C17- 099 – (Non-Licensee)** – Non-Licensee has listing in phone book under Accountant Public. Non-Licensee has contacted listing company and requested the listing be corrected. Compliance Committee recommends a finding of no probable cause to proceed with disciplinary proceedings and closure of the complaint.
- 10) **C17-100 – (Non-Licensee)** – Non-Licensee has listing in phone book under Accountant Public. Non-Licensee has contacted listing company and requested the listing be corrected. Compliance Committee recommends a finding of no probable cause to proceed with disciplinary proceedings and closure of the complaint.
- 11) **C17-103 – (Non-Licensee)** – Non-Licensee has listing in phone book under Accountant Public. Non-Licensee has contacted listing company and requested the listing be corrected. Compliance Committee recommends a finding of no probable cause to proceed with disciplinary proceedings and closure of the complaint.
- 12) **C17-108 – (Cert. # 4544)** – External allegation that Licensee was holding records. The matter has now been resolved. Compliance Committee recommends a finding of no probable cause to proceed with disciplinary proceedings and closure of the complaint.
- 13) **C17-110 – (Cert. # 5951R)** – Licensee agreed to Compliance Statement issued for 2017 CPE Audit failure but failed to submit by due date. Licensee has signed and submitted Compliance Statement and has completed make-up CPE. Compliance Committee recommends a finding of no probable cause to proceed with disciplinary proceedings and closure of the complaint.

A motion was made and seconded to accept the Compliance Committee’s recommended findings and proposed resolutions as to items 1 through 13, listed above. The motion passed.

CLOSING SEPARATELY

- 14) **C17-088 – (Cert. # 6657)** – Inactive licensee working in public accounting. Licensee has since upgraded to license to practice. Compliance Committee recommends a finding of probable cause to proceed with disciplinary proceedings. Licensee has signed Compliance Statement after including additional stipulations to the statement.

A motion was made and seconded to accept the Compliance Committee’s recommended findings and proposed resolutions as to C17-088. The motion passed.

CONSENT ORDERS

- 1) **C16-010 - Consent Order (Cert. 7113)** – Respondent had a failed DOL audit. Respondent has signed a consent order and agreed not to perform DOL audits. Requesting closure by consent order.

A motion was made and seconded to accept the Compliance Committee’s recommended finding and proposed resolution and to close C16-070. The motion passed.

- 2) **C16-115 - Consent Order (Cert. 5021)** – Respondent had previously entered into a pre-issuance review agreement with the Board. Respondent violated the pre-issuance agreement, failed to acknowledge issuance of a review report on the 2012 Quality Review, and failed to respond to a certified Board letter within 30 days. Respondent has signed a consent order agreeing to remain on pre-issuance review, to respond accurately and timely to all Board correspondence and to pay a civil penalty of \$3,500.00. Requesting closure by consent order.

A motion was made and seconded to accept the Compliance Committee’s recommended finding and proposed resolution and to close C16-115. The motion passed.

- 3) **C17-062 - Consent Order (Lapsed Cert. 4823)** – Lapsed Licensee failed to renew for 2017, was notified by certified letter to reinstate or surrender license. Licensee did not respond to Board letter. Notice of Hearing was issued. The Compliance Committee recommends a finding of probable cause to proceed with disciplinary proceedings and closure via the proposed consent order. Licensee has signed consent order and agreed to pay current year fee (2017), late fees and a \$500.00 penalty for a total of \$635.00. Licensee has also agreed to renew timely for the next three (3) years. Requesting closure by Consent Order contingent on receipt \$635.00.

A motion was made and seconded to accept the Compliance Committee’s recommended finding and proposed resolution and to close C17-062. The motion passed.

- 4) **C17-097 - Consent Order (Revoked Cert. 4536)** – Applicant failed to renew for 1999 through 2002 and, in September 2002, applicant’s AR CPA certificate was revoked. Applicant has requested to reinstate to license to practice. Applicant is currently living in IL and working for H&R Block. Applicant has completed 120.5 hours of CPE, 43.5 hours A&A, 6 hours of ethics, 60.5 hours of tax, and 10.5 hours of other. The study type consist of 48.5 hours of group and 72 hours self-study. Applicant has signed consent order and agreed to pay current and prior year renewal fees of \$270.00. Requesting closure by consent order.

A motion was made and seconded to accept the Compliance Committee’s recommended finding and proposed resolution and to close C17-097. The motion passed.

REQUESTING PERMISSION TO ISSUE SIX NOTICE OF HEARINGS IF NEEDED.

C17-093 – (7959) – Licensee was selected for 2017 CPE Audit and has failed to submit CPE documentation. Compliance Committee recommends a finding of probable cause to proceed with disciplinary proceedings and issuance of a notice to the licensee for a formal hearing before the Board.

C17-105 – (7726) – Licensee has failed to complete additional CPE for failed 2015 Quality Review. Licensee has failed to resolve 2017 CPE audit and has ceased communications with the Board. Compliance Committee recommends a finding of probable cause to proceed with disciplinary proceedings and issuance of a notice to the licensee for a formal hearing before the Board.

C17-115 – (7562) – Licensee is required to respond to the Board’s 2017 Quality Review Survey. Licensee has failed to respond. Committee recommends a finding of probable cause to proceed with disciplinary proceedings and issuance of a notice to the licensee for a formal hearing before the Board.

C17-116 – (6920) – Licensee is required to respond to the Board’s 2017 Quality Review Survey. Licensee has failed to respond. Committee recommends a finding of probable cause to proceed with disciplinary proceedings and issuance of a notice to the licensee for a formal hearing before the Board.

C17-118 – (8159R) – Licensee is required to respond to the Board’s 2017 Quality Review Survey. Licensee has failed to respond. Committee recommends a finding of probable cause to proceed with disciplinary proceedings and issuance of a notice to the licensee for a formal hearing before the Board.

C17-119 – (270LC) – Licensee is required to respond to the Board’s 2017 Quality Review Survey. Licensee has failed to respond. Committee recommends a finding of probable cause to proceed with disciplinary proceedings and issuance of a notice to the licensee for a formal hearing before the Board.

A motion was made and seconded to grant permission to issue Notices of Hearings in the matters listed above. The motion passed.

CPE

Based on findings from the 2016 & 2017 CPE Audits and the 2017 Annual Registration the CPE Committee is requesting closure of the following 45 CPE complaints. All by Compliance Statement:

- 1) **CE16-273 – (CERT # 6008)** – Licensee was deficient 3 hours Ethics CPE. Committee recommends a finding of probable cause to proceed with disciplinary proceedings and closure via the proposed compliance statement. Compliance Statement has been signed and \$375.00 penalty paid.

- 2) **CE17-114 – (CERT # 6956)** - Licensee was deficient 3 hours Ethics CPE. Committee recommends a finding of probable cause to proceed with disciplinary proceedings and closure via the proposed compliance statement. Compliance Statement has been signed, \$375.00 penalty paid, and 3 additional CPE hours taken.
- 3) **CE17-170 – (CERT # 806)** – Licensee was deficient 1 hour CPE. Committee recommends a finding of probable cause to proceed with disciplinary proceedings and closure via the proposed compliance statement. Compliance Statement has been signed, \$100.00 penalty paid, and 1 additional CPE hour taken.
- 4) **CE17-207 – (CERT # 8667)** – Licensee aggregated all or part of their CPE hours during their 2017 Annual Registration. Committee recommends a finding of probable cause to proceed with disciplinary proceedings and closure via the proposed compliance statement. Compliance Statement has been signed and \$100.00 penalty paid.
- 5) **CE17-221 – (CERT # 9292)** - Licensee was deficient 0.5 hours Ethics CPE. Committee recommends a finding of probable cause to proceed with disciplinary proceedings and closure via the proposed compliance statement. Compliance Statement has been signed, \$125.00 penalty paid, and 1 additional CPE hour has been approved to be taken.
- 6) **CE17-228 – (CERT # 8796)** - Licensee was deficient 1 hour Arkansas Ethics CPE. Committee recommends a finding of probable cause to proceed with disciplinary proceedings and closure via the proposed compliance statement. Compliance Statement has been signed, \$125.00 penalty paid, and 1 additional Arkansas Ethics CPE hour has been approved to be taken.
- 7) **CE17-238 – (CERT # 1421)** - Licensee was deficient 1 hour Arkansas Ethics CPE. Committee recommends a finding of probable cause to proceed with disciplinary proceedings and closure via the proposed compliance statement. Compliance Statement has been signed, \$125.00 penalty paid, and 1 additional Arkansas Ethics CPE hour has been approved to be taken.
- 8) **CE17-247 – (CERT # 5519R)** – Licensee was deficient 2.5 hours Group CPE. Committee recommends a finding of probable cause to proceed with disciplinary proceedings and closure via the proposed compliance statement. Compliance Statement has been signed, \$100.00 penalty paid, and 2.5 additional Group CPE hours taken.
- 9) **CE17-262 (CERT # 9335)** – Licensee was deficient 13 hours Group CPE. Committee recommends a finding of probable cause to proceed with disciplinary proceedings and closure via the proposed compliance statement. Compliance Statement has been signed, \$390.00 penalty paid, and 13 additional Group CPE hours has been approved to be taken.
- 10) **CE17-270 (CERT # 966)** – Licensee was deficient 1 hour Arkansas Ethics CPE. Committee recommends a finding of probable cause to proceed with disciplinary proceedings and closure via the proposed compliance statement. Compliance Statement

has been signed, \$125.00 penalty paid, and 1 additional Arkansas Ethics CPE hour has been approved to be taken.

- 11) **CE17-330 – (CERT # 1736)** – Licensee was deficient 1 hour Content CPE. Committee recommends a finding of probable cause to proceed with disciplinary proceedings and closure via the proposed compliance statement. Compliance Statement has been signed, \$100.00 penalty paid, and 1 additional Content CPE hour taken.
- 12) **CE17-351 – (CERT # 4708)** – Licensee was deficient 5 hours Content CPE. Committee recommends a finding of probable cause to proceed with disciplinary proceedings and closure via the proposed compliance statement. Compliance Statement has been signed, \$150.00 penalty paid, and 5 additional Content CPE hours taken.
- 13) **CER17-001 – (CERT # 8969)** – Licensee was deficient in the required number of CPE hours completed on or before December 31, 2016. Additional hours were taken during 2017. Committee recommends a finding of probable cause to proceed with disciplinary proceedings and closure via the proposed compliance statement. Compliance Statement has been signed and \$100.00 penalty paid.
- 14) **CER17-002 – (CERT # 4463)** – Licensee was deficient in the required number of CPE hours completed on or before December 31, 2016. Additional hours were taken during 2017. Committee recommends a finding of probable cause to proceed with disciplinary proceedings and closure via the proposed compliance statement. Compliance Statement has been signed and \$100.00 penalty paid.
- 15) **CER17-003 – (CERT # 9430)** – Licensee was deficient in the required number of CPE hours completed on or before December 31, 2016. Additional hours were taken during 2017. Committee recommends a finding of probable cause to proceed with disciplinary proceedings and closure via the proposed compliance statement. Compliance Statement has been signed and \$100.00 penalty paid.
- 16) **CER17-004 – (CERT # 8223)** – Licensee was deficient in the required number of CPE hours completed on or before December 31, 2016. Additional hours were taken during 2017. Committee recommends a finding of probable cause to proceed with disciplinary proceedings and closure via the proposed compliance statement. Compliance Statement has been signed and \$100.00 penalty paid.
- 17) **CER17-005 – (CERT # 6285)** – Licensee was deficient in the required number of CPE hours completed on or before December 31, 2016. Additional hours were taken during 2017. Committee recommends a finding of probable cause to proceed with disciplinary proceedings and closure via the proposed compliance statement. Compliance Statement has been signed and \$100.00 penalty paid.
- 18) **CER17-008 – (CERT # 5954R)** – Licensee was deficient in the required number of CPE hours completed on or before December 31, 2016. Additional hours were taken during 2017. Committee recommends a finding of probable cause to proceed with disciplinary

proceedings and closure via the proposed compliance statement. Compliance Statement has been signed and \$100.00 penalty paid.

19) **CER17-009 – (CERT # 1736)** – Licensee was deficient in the required number of CPE hours completed on or before December 31, 2016. Additional hours were taken during 2017. Committee recommends a finding of probable cause to proceed with disciplinary proceedings and closure via the proposed compliance statement. Compliance Statement has been signed and \$100.00 penalty paid.

20) **CER17-010 – (CERT # 8230)** – Licensee was deficient in the required number of CPE hours completed on or before December 31, 2016. Additional hours were taken during 2017. Committee recommends a finding of probable cause to proceed with disciplinary proceedings and closure via the proposed compliance statement. Compliance Statement has been signed and \$100.00 penalty paid.

21) **CER17-011 – (CERT # 8230)** – Licensee was deficient in the required number of CPE hours completed on or before December 31, 2016. Additional hours were taken during 2017. Committee recommends a finding of probable cause to proceed with disciplinary proceedings and closure via the proposed compliance statement. Compliance Statement has been signed and \$100.00 penalty paid.

22) **CER17-012 – (CERT # 1845)** – Licensee was deficient in the required number of CPE hours completed on or before December 31, 2016. Additional hours were taken during 2017. Committee recommends a finding of probable cause to proceed with disciplinary proceedings and closure via the proposed compliance statement. Compliance Statement has been signed and \$100.00 penalty paid.

23) **CER17-013 – (CERT # 8542)** – Licensee was deficient in the required number of CPE hours completed on or before December 31, 2016. Additional hours were taken during 2017. Committee recommends a finding of probable cause to proceed with disciplinary proceedings and closure via the proposed compliance statement. Compliance Statement has been signed and \$100.00 penalty paid.

24) **CER17-014 – (CERT # 9410)** – Licensee was deficient in the required number of CPE hours completed on or before December 31, 2016. Additional hours were taken during 2017. Committee recommends a finding of probable cause to proceed with disciplinary proceedings and closure via the proposed compliance statement. Compliance Statement has been signed and \$100.00 penalty paid.

25) **CER17-015 – (CERT # 3847)** – Licensee was deficient in the required number of CPE hours completed on or before December 31, 2016. Additional hours were taken during 2017. Committee recommends a finding of probable cause to proceed with disciplinary proceedings and closure via the proposed compliance statement. Compliance Statement has been signed and \$100.00 penalty paid.

- 26) **CER17-016 – (CERT # 3342)** – Licensee was deficient in the required number of CPE hours completed on or before December 31, 2016. Additional hours were taken during 2017. Committee recommends a finding of probable cause to proceed with disciplinary proceedings and closure via the proposed compliance statement. Compliance Statement has been signed and \$100.00 penalty paid.
- 27) **CER17-017 – (CERT # 5232)** – Licensee was deficient in the required number of CPE hours completed on or before December 31, 2016. Additional hours were taken during 2017. Committee recommends a finding of probable cause to proceed with disciplinary proceedings and closure via the proposed compliance statement. Compliance Statement has been signed and \$100.00 penalty paid.
- 28) **CER17-018 – (CERT # 8189R)** – Licensee was deficient in the required number of CPE hours completed on or before December 31, 2016. Additional hours were taken during 2017. Committee recommends a finding of probable cause to proceed with disciplinary proceedings and closure via the proposed compliance statement. Compliance Statement has been signed and \$100.00 penalty paid.
- 29) **CER17-019 – (CERT # 4721)** – Licensee was deficient in the required number of CPE hours completed on or before December 31, 2016. Additional hours were taken during 2017. Committee recommends a finding of probable cause to proceed with disciplinary proceedings and closure via the proposed compliance statement. Compliance Statement has been signed and \$200.00 penalty paid.
- 30) **CER17-020 – (CERT # 7321)** – Licensee was deficient in the required number of CPE hours completed on or before December 31, 2016. Additional hours were taken during 2017. Committee recommends a finding of probable cause to proceed with disciplinary proceedings and closure via the proposed compliance statement. Compliance Statement has been signed and \$100.00 penalty paid.
- 31) **CER17-021 – (CERT # 8831)** – Licensee was deficient in the required number of CPE hours completed on or before December 31, 2016. Additional hours were taken during 2017. Committee recommends a finding of probable cause to proceed with disciplinary proceedings and closure via the proposed compliance statement. Compliance Statement has been signed and \$100.00 penalty paid.
- 32) **CER17-022 – (CERT # 9493R)** – Licensee was deficient in the required number of CPE hours completed on or before December 31, 2016. Additional hours were taken during 2017. Committee recommends a finding of probable cause to proceed with disciplinary proceedings and closure via the proposed compliance statement. Compliance Statement has been signed and \$200.00 penalty paid.
- 33) **CER17-023 – (CERT # 9292)** – Licensee was deficient in the required number of CPE hours completed on or before December 31, 2016. Additional hours were taken during 2017. Committee recommends a finding of probable cause to proceed with disciplinary

proceedings and closure via the proposed compliance statement. Compliance Statement has been signed and \$200.00 penalty paid.

- 34) **CER17-024 – (CERT # 4709)** – Licensee was deficient in the required number of CPE hours completed on or before December 31, 2016. Additional hours were taken during 2017. Committee recommends a finding of probable cause to proceed with disciplinary proceedings and closure via the proposed compliance statement. Compliance Statement has been signed and \$300.00 penalty paid.
- 35) **CER17-026 – (CERT # 7723)** – Licensee was deficient in the required number of CPE hours completed on or before December 31, 2016. Additional hours were taken during 2017. Committee recommends a finding of probable cause to proceed with disciplinary proceedings and closure via the proposed compliance statement. Compliance Statement has been signed and \$200.00 penalty paid.
- 36) **CER17-027 – (CERT # 5574)** – Licensee was deficient in the required number of CPE hours completed on or before December 31, 2016. Additional hours were taken during 2017. Committee recommends a finding of probable cause to proceed with disciplinary proceedings and closure via the proposed compliance statement. Compliance Statement has been signed and \$200.00 penalty paid.
- 37) **CER17-028 – (CERT # 6954)** – Licensee was deficient in the required number of CPE hours completed on or before December 31, 2016. Additional hours were taken during 2017. Committee recommends a finding of probable cause to proceed with disciplinary proceedings and closure via the proposed compliance statement. Compliance Statement has been signed and \$100.00 penalty paid.
- 38) **CER17-029 – (CERT # 8752)** – Licensee was deficient in the required number of CPE hours completed on or before December 31, 2016. Additional hours were taken during 2017. Committee recommends a finding of probable cause to proceed with disciplinary proceedings and closure via the proposed compliance statement. Compliance Statement has been signed and \$300.00 penalty paid.
- 39) **CER17-030 – (CERT # 3450)** – Licensee was deficient in the required number of CPE hours completed on or before December 31, 2016. Additional hours were taken during 2017. Committee recommends a finding of probable cause to proceed with disciplinary proceedings and closure via the proposed compliance statement. Compliance Statement has been signed and \$300.00 penalty paid.
- 40) **CER17-032 – (CERT # 6530)** – Licensee was deficient in the required number of CPE hours completed on or before December 31, 2016. Additional hours were taken during 2017. Committee recommends a finding of probable cause to proceed with disciplinary proceedings and closure via the proposed compliance statement. Compliance Statement has been signed and \$300.00 penalty paid.

- 41) **CER17-034 – (CERT # 3938R)** – Licensee was deficient in the required number of CPE hours completed on or before December 31, 2016. Additional hours were taken during 2017. Committee recommends a finding of probable cause to proceed with disciplinary proceedings and closure via the proposed compliance statement. Compliance Statement has been signed and \$300.00 penalty paid.
- 42) **CER17-035 – (CERT # 1962R)** – Licensee was deficient in the required number of CPE hours completed on or before December 31, 2016. Additional hours were taken during 2017. Committee recommends a finding of probable cause to proceed with disciplinary proceedings and closure via the proposed compliance statement. Compliance Statement has been signed and \$300.00 penalty paid.
- 43) **CER17-036 – (CERT # 8204R)** – Licensee was deficient in the required number of CPE hours completed on or before December 31, 2016. Additional hours were taken during 2017. Committee recommends a finding of probable cause to proceed with disciplinary proceedings and closure via the proposed compliance statement. Compliance Statement has been signed and \$300.00 penalty paid.
- 44) **CER17-037 – (CERT # 7118)** – Licensee was deficient in the required number of CPE hours completed on or before December 31, 2016. Additional hours were taken during 2017. Committee recommends a finding of probable cause to proceed with disciplinary proceedings and closure via the proposed compliance statement. Compliance Statement has been signed and \$300.00 penalty paid.
- 45) **CER17-038 – (CERT # 1109)** – Licensee was deficient in the required number of CPE hours completed on or before December 31, 2016. Additional hours were taken during 2017. Committee recommends a finding of probable cause to proceed with disciplinary proceedings and closure via the proposed compliance statement. Compliance Statement has been signed and \$500.00 penalty paid.

A motion was made and seconded to accept the CPE Committee’s recommended findings and proposed resolutions as to items 1 through 45, listed above. The motion passed unanimously.

QUALITY REVIEW

RULES

OLD BUSINESS

The following 2018 Meeting Dates were approved:

January 12

April 20

June 1

August 17

September 28

November 16

Nano Learning

Hanna Windley and April Murphy attended the NASBA National Registry Summit and presented information to the Board regarding Nano Learning CPE. The Board has requested additional information.

2017-18 Committee Assignments

CPE Committee: Mike Watts

Audit Committee: Deana Infield, Jim Gately

Personnel Committee: Robert Redfern, Denny Woods

Quality Review Committee: Sherry Chesser, Jim Gately

Rule Committee: David Vaden, Denny Woods

Compliance Committee: Sherry Chesser

Legislative Committee: Deana Infield, Mike Watts

Qualifications Committee: Bobby Redfern, David Vaden

NEW BUSINESS

CPA Exam Candidate Extension Request

Exam Candidate Heather Solano petitioned the Board for an NTS extension to February 28, 2018. A motion was made and seconded to grant the extension. The motion passed.

REVIEW OF LICENSING ACTIVITY

Mr. Corley presented to the Board the Licensing Activity Report.

ADJOURNMENT

A motion was made and seconded to adjourn. The motion passed. The meeting adjourned at 2:09 p.m.