

# ASBPA Update



## ACCOUNTING PROGRAMS MAY NEED CURRICULA UPDATES

There are major gaps in college accounting education today, with fewer than half of all programs teaching emerging topics, such as IT governance and cybersecurity, according to a new report by the American Institute of CPAs (AICPA) and National Association of State Boards of Accountancy (NASBA).

[Accounting Program Curriculum Gap Analysis Report](#) found mixed results for coverage of emerging and technology topics. While more than 60 percent of collegiate accounting programs are teaching topics like data analytics and IT audit, fewer programs cover cybersecurity, predictive analytics or System and Organization Controls (SOC). Each of these topics could be covered more in-depth on the CPA Exam in 2024, pending the results of the current Exam Practice Analysis.

"The accounting profession is becoming increasingly reliant on the use of emerging technologies, information systems and data analytics. Businesses are increasingly seeking technology-related services and advice and it's important for newly licensed CPAs to be adept in their knowledge, usage and skills," said Sue Coffey, CPA, CGMA, CEO – Public Accounting, AICPA. "Accounting programs have a responsibility to assure their curricula and course offerings are setting students up for success in the profession."

The report, which includes responses from more than 300 collegiate accounting programs, was intended to gain a broad picture of how accounting programs have incorporated new technology and other critical skills within their current curricula, especially as the AICPA and NASBA CPA Evolution



initiative advances. The AICPA Governing Council and NASBA Board of Directors voted to advance CPA Evolution, which is intended to transform the CPA licensure model to better recognize the rapidly changing skills, competencies and technology knowledge required of CPAs. These skills will be reflected in the new Uniform CPA Exam in 2024.

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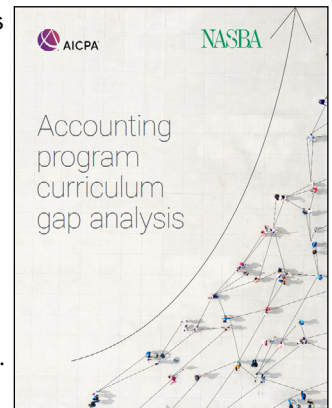
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# ACCOUNTING PROGRAMS NEED CURRICULA UPDATES (CONTINUED)

"The gap analysis also has implications for State Boards of Accountancy," said Dan Dustin, CPA, Vice President, State Board Relations, at NASBA. "It's an opportunity for boards to review their current education rules and update them to align with the future of the CPA profession and the types of skills and tools that new licensees will be using as they begin their careers."

Dustin noted that several state boards are already reviewing their standards for accreditation and what material should be taught in an accounting concentration.



## 2021 BOARD MEETING SCHEDULE

April 23rd  
June 11th  
August 13th  
September 24th  
November 12th

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

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## Gaps in Technology Topics Exist

Though many schools are including technology topics within their programs, few offer in-depth education on each topic, with smaller programs even less likely to address them.

The report found that few programs offer extensive coverage of topics such as predictive analytics or SOC or skills such as digital acumen or understanding information security processes. Rather, they often touch on them in one or two class sessions in their Accounting Information Systems class, raising the possibility students aren't receiving in-depth instruction on these critical topics.

The report also found substantial disparities by program size. Accounting programs with 50 or fewer majors are addressing core accounting knowledge and skills, including audit and tax, but are often not providing much of the technology-focused material the profession demands. Only 15 percent of these institutions are incorporating digital acumen into their curricula while just over 30 percent are teaching cyber-related and predictive analytics topics.

The report comes after the AICPA's [2019 Trends in the Supply of Accounting Graduates and the Demand for Public Accounting Recruits](#) found that firms were increasingly hiring non-accounting majors to meet demand for advanced technology skills.

## Opportunities for Accounting Faculty

AICPA has developed resources to help collegiate accounting programs enhance their curricula as the profession transitions under the new 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, as well as systems and technology-related subject matter into accounting curricula.

In June 2021, AICPA and NASBA, with support of the American Accounting Association, will unveil a model curriculum to guide faculty in addressing the accounting coursework needed by those pursuing licensure under the new CPA Evolution model.



# CPA EXAMINATION OVERVIEW

## Arkansas Statistics CPA Exam Summary: 2020 Q3

	Sections	Avg. Score	%Pass
First time	85	74.7	62.4%
Re-exam	210	73.2	50.5%
AUD	80	71.6	46.3%
BEC	53	77.2	58.5%
FAR	97	72.8	58.2%
REG	65	74.5	53.9%

## Overall Statistics CPA Exam Summary: 2020 Q3

	Sections	Avg. Score	%Pass
First time	13,634	75.9	65.6%
Re-exam	35,688	74.9	59.5%
AUD	13,385	74.0	56.9%
BEC	9,631	79.4	69.9%
FAR	15,088	73.0	55.7%
REG	11,218	76.1	66.0%

### Jurisdiction Ranking for Arkansas



## Arkansas Statistics CPA Exam Summary: 2020 Q4

	Sections	Avg. Score	%Pass
First time	69	61.1	33.3%
Re-exam	240	72.9	55.8%
AUD	87	72.0	54.6%
BEC	60	73.4	45.0%
FAR	91	65.5	40.2%
REG	71	71.4	63.9%

## Overall Statistics CPA Exam Summary: 2020 Q4

	Sections	Avg. Score	%Pass
First time	14,922	70.6	52.6%
Re-exam	40,011	72.0	50.9%
AUD	14,539	70.9	47.5%
BEC	11,690	75.9	60.8%
FAR	16,791	68.1	43.5%
REG	11,913	73.1	57.9%

### Jurisdiction Ranking for Arkansas



## NEW INDIVIDUAL CPA LICENSES

*The following individual CPA licenses were approved from August 1, 2020 through March 31, 2021:*

Matthew Nichols	Centerton, AR	Carley Michelle Willmon	Benton, AR	Dakota J Aplanalp	Houston, TX
Angela Benefiel	Texarkana, AR	Bo Williams Brandt	Springdale, AR	Riley Weaver	Dallas, TX
Casey. R. Wells	Searcy, AR	Emily Jett	Alexander, AR	Adia Threatt	Austin, TX
Landen Crancer	Little Rock, AR	Christopher Johnson	Rogers, AR	Simon Tagne	Houston, TX
Christopher C. Phillips	Conway, AR	Jordan Rudick	McCrary, AR	Alexander Barker	Sherwood, AR
Michael Craig Meredith	Augusta, AR	Sara Langston	Batesville, AR	James David Clark	Sherwood, AR
Samuel Evan Phillips	Little Rock, AR	Savannah McCauley	Rogers, AR	Paterno Oliva Reserva	Denver, CO
John-Michael C. Regan	Plano, TX	Emma Matros	Little Rock, AR	Leslie Harp	Little Rock, AR
Donnita Quanel Jeffery	Pine Bluff, AR	Christopher Bishop	Little Rock, AR	John Franklin Matros	Little Rock, AR
Matthew Wilson Gabbard	Little Rock, AR	Jackson Morgan	Little Rock, AR	Jessica D Atrixco	Harrison, AR
Arthur Wade Beard	Maumelle, AR	Courtney Wilson	Springdale, AR	Adam H. Bahloul	Maumelle, AR
Margaret E. Warren	Fayetteville, AR	Mallory Coffey	Siloam Springs, AR	Leslie N Huitt	Hermitage, AR
Victoria Emerson	Fort Smith, AR	Minh Nguyen	Little Rock, AR	Matthew Thom Cobb	Little Rock, AR
Meghan Kimbley Zanone	Fayetteville, AR	Richard Zimmerman	Fayetteville, AR	Matthew Fritz	Jonesboro, AR
Carter Lance	Conway, AR	Kate Horton	Searcy, AR	Stephen Brackney	Little Rock, AR
Doris Jean Schaffer	Horatio, AR	Scottie Taylor	Little Rock, AR	Jeremy VanValin	Brooklyn, NY
Arthur Thomas Schaffer	Horatio, AR	Charles Wallace	Rogers, AR	Jessica Suzanne Grigsby	Fort Worth, TX
Loren Blakley	Benton, AR	Trevor Nix	Benton, AR	Dillon Groves	North Little Rock, AR
Alexander Lauren Holder	Sour Lake, AR	Cynthia Benfer	Dardanelle, AR	Jacob Sander	Fayetteville, AR
Jason Moseley	Maumelle, AR	Eric Geerlings	Vienna, VA	Shariq Haroon	Little Rock, AR
Katlyn Elizabeth Allred	Paragould, AR	Henry Dunn	Waco, TX	Corey Suzanne Rupert	Little Rock, AR
Brooklyn Taylor	Springdale, AR	Ellen Huckabay	Conway, AR	Leah Elisabeth Griffin	Little Rock, AR
Charles Thomas Johnson	Little Rock, AR	Aaron Schaub	Springdale, AR	Luke Matthew Vera	Rogers, AR
Elizabeth Bennett	Little Rock, AR	Melissa Noble	Rudy, AR	Kelsey Hope Carter	Conway, AR
Chase Netherton	Conway, AR	Quinn Stangeland	Cave Springs, AR	Brian David Golden	Little Rock, AR
Eric Sa'Von Williams	Fayetteville, AR	Laura Gillenwater	Greenbrier, AR	Peggy M. Flood	Pea Ridge, AR
Nicholas Edison Schafer	Carlisle, AR	Joseph McSpadden	Harrison, AR	Kristi Marie Birk	West Memphis, AR
Nikki Nottingham	Bono, AR	Charles Williams	Hot Springs Village, AR	Jonathan Rash	Alexander, AR
John David Goins	Texarkana, AR	Virginia Cruse	Batesville, AR	Matthew Arthur Kopp	Rogers, AR
Ethny Moran Ashcraft	Little Rock, AR	Seth Vickery	Jonesboro, AR	Shawn H Gillenwater	Greenbrier, AR
Ryan Jamal Buckner	Prosper, TX	Middleton Pinckney Ray III	Perryville, AR	Mengqin Li	Little Rock, AR
Brittney Diaz	Havana, AR	McLane Carger	Searcy, AR	Deana Burris	Mountain Home, AR
Kyle Edwin Green	Bentonville, AR	Tyler Campbell	Rogers, AR	Kasey Erin Coleman	Hot Springs, AR
Ryan Heidrick	Prosper, TX	Kendra Tucker	Sallisaw, OK	Drake Curtis Merritt	Jonesboro, AR
Luke Terrell	Fayetteville, AR	Sean Krohn	Springdate, AR	Tyler Morgan	El Dorado, AR
William Bracey Pollock	Little Rock, AR	Clayton Riding	Dallas, TX	Tosha Renae Pechoski	Mc Rae, AR
Warren H. Pennington	Linden, TX	Corbin Harvell	Benton, AR	Susie Mossolene Suitt	Alexander, AR
Luther Weaver	Hot Springs Village, AR	Adam Stidman	Little Rock, AR	Scott Weston Pilcher	Jonesboro, AR
Nathan Scheuter	Conway, AR	Tyler Douglas Stone	Cabot AR	Grant N. Fielder	North Little Rock, AR
Jean Piere L. Chavez	North Little Rock, AR	Brittany Nicole Fields	Conway, AR	John Anderson Baine	El Dorado, AR
Garrett Wayne Collier	Rogers, AR	Haley Brooke Rial	Rogers, AR	Sydney Rachelle Thane	Texarkana, AR
Melissa Leigh Daniel	Camden, AR	Alexander Peyton Segalla	Little Rock, AR	Paul Andrew O'Leary III	Springdale, AR
Amy Wolfe	Rogers, AR	Amanda Smith	Bauxite, AR	Erin Teresa Rheinberger	Dallas,, TX
Jonathan I. Williams	Bentonville, AR	Joshua William Brown	White Hall, AR	Stephen Stearman	Little Rock, AR
McKenzie Leigh Enderlin	Little Rock, AR	Jeremy Ellis	Bono, AR	Trevor James Beutler	Centerton, AR
Christina Ann Geiger	Prim, AR	Hall,ie Burlew	Fayetteville, AR		
Sara Wallis Jennings	Little Rock, AR	Mary Carol Majors	Little Rock, AR		

## SUCCESSFUL CANDIDATES

The following candidates passed the final section of the CPA exam from August 1, 2020 through February 28, 2021:

Jessica Atrixco	Harrison, AR	Trevor Gibbons	Conway, AR	Foster Perry	Little Rock, AR
Taylor Atwell	Rogers, AR	Michael Griffin	Conway, AR	Jacob Phillips	Fayetteville, AR
Adam Bahloul	Maumelle, AR	Leah Griffin	Little Rock, AR	Cayleigh Phillips	Bella Vista, AR
John Baine	El Dorado, AR	Jessica Grigsby	Fort Worth, TX	Scott Pilcher	Jonesboro, AR
Alexander Barker	Sherwood, AR	Dillon Groves North	Little Rock, AR	William Pollock	Little Rock, AR
Stephane Bipa Afaka	Springdale, AR	Ashlynn Haller	Rogers, AR	Melvin Portillo Orellana	Little Rock, AR
Christopher Bishop	Little Rock, AR	Shariq Haroon	Little Rock, AR	Jonathan Rash	Alexander, AR
Stephen Brackney	Little Rock, AR	Jacob Harrington	Conway, AR	Haley Rial	Rogers, AR
Shannon Bradford	Cabot, AR	Corbin Harvell	Benton, AR	Nathan Rogers	Bald Knob, AR
Joshua Brown	White Hall, AR	Kolbie Hatley	El Paso, AR	Jordan Rudick	McCrory, AR
Ivan Burrell	Mesquite, TX	Taylor Hein	Austin, TX	Corey Rupert	Little Rock, AR
Deana Burris	Mountain Home, AR	Cason Henehan	Centerton, AR	Guadalupe Sanchez-Garduno	Garfield, AR
James Clark	Sherwood, AR	Leslie Huit	Hermitage, AR	Jacob Sander	Fayetteville, AR
Aaron Clements	Bentonville, AR	Suzanne Jones	El Dorado, AR	Nathan Scheuter	Conway, AR
Matthew Cobb	Little Rock, AR	Sean Krohn	Springdale, AR	Amanda Smith	Bauxite, AR
Madeline Colclasure	Alexander, AR	Sara Langston	Batesville, AR	Stephen Stearman	Little Rock, AR
Garrett Collier	Rogers, AR	Mengqin Li	Little Rock, AR	Tyler Stone	Cabot, AR
Katherine Crenshaw	Lowell, AR	Jordan Longino	Jonesboro, AR	Shannon Stribling	Dallas, TX
Caroline Dail	Conway, AR	Jakob Lorschach	Fayetteville, AR	Susie Suitt	Alexander, AR
Brittney Diaz	Havana, AR	Mary Majors	Little Rock, AR	Kenton Taggart	Springdale, AR
John Dickerson	Carrollton, TX	John Matros	Little Rock, AR	Branch Terrell	Fayetteville, AR
Jeremy Ellis	Bono, AR	William McBee	Fayetteville, AR	Sydney Thane	Texarkana, AR
Brittany Fields	Conway, AR	Drake Merritt	Jonesboro, AR	Luke Vera	Rogers, AR
Peggy Flood	Pea Ridge, AR	Jackson Morgan	Little Rock, AR	Mason Westphal	Centerton, AR
Hayley Freeman	Fayetteville, AR	Tyler Morgan	El Dorado, AR	Maxwell Weyforth	Fairway, KS
Matthew Fritz	Jonesboro, AR	Jalin Parry	Little Rock, AR	Amy Wolfe	Rogers, AR
Kylie Garrett	Heber Springs, AR	Charles Partridge	Bentonville, AR	Harmony Wynn	Carrollton, TX
Christina Geiger	Prim, AR	Tosha Pechoski	Mc Rae, AR	Amon Wynn	Carrollton, TX
Aaron George	Rogers, AR	Hannah Peebles	Fayetteville, AR		

## NEW FIRMS

The following firm CPA licenses were approved from August 1, 2020 through March 31, 2021:

StillPoint Accounting, LLC	Springdale, AR	Sarah M Bowden CPA PLLC	Jonesboro, AR
Haley M. Gardner, CPA, PLLC	Conway, AR	Adam B Jones PA	Little Rock, AR
Amy Aikman CPA PLLC	Russellville, AR	Rickels Professional Group, PLLC	Little Rock, AR
Juan Yan CPA, LLC	Springdale, AR	Susan C. Anthony, LLC	Hot Springs, AR
Marie Violeta Kelly PC	Dallas, TX	Lori S Mayes CPA PLLC	Little Rock, AR
Brown Rogers & Co LLC	Little Rock, AR	Clark D Dillard CPA PLLC	Wynne, AR
Bernard Robinson & Co	Greensboro, NC	Charles F. Williams, LLC	Hot Springs Village, AR
Thurman A. Crawford, CPA, LLC	Sherwood, AR	JW HCJ Holdings, Inc	Jonesboro, AR
Diamond State Accounting PLLC	Little Rock, AR	TL HCJ Holdings, Inc	Jonesboro, AR
Jay T Hoy CPA	Texarkana, AR	SBS HCJ Holdings, Inc	Jonesboro, AR
Accell Audit & Compliance PA	Tampa, FL	Carla G Spainhour CPA PLLC	Bentonville, AR
Probity Accounting, PLLC	Van Buren, AR	HCJ CPAs & Advisors, PLLC	Little Rock, AR
Clark, Schaffer and Associates, Inc.	Horatio, AR	James M. Moyna, CPA, PC	Libertyville, IL
Schaumburg Financial Consulting PLLC	Fort Smith, AR	Touchstone Tax & Accounting, PLLC	Hindsville, AR
Derek A Dodd, CPA, PLLC	Jonesboro, AR	Salt Creek Consulting & CPA	Benton, AR
Seay Firm CPAs	Pea Ridge, AR	JWGPCA, Inc	Jonesboro, AR
J Eric Davis CPA PLLC	Benton, AR	John David Goins, CPA, LLC	Texarkanas, AR
Price and Associates CPAs, LLC	Tampa, FL	The Clatworthy Firm	Marvell, AR
Ivy Tax and Accounting Inc	Little Rock, AR	Roy Jetton CPA PLLC	Ashdown, AR
Stambaugh Ness, Inc.	York, PA	F & L Tax Services, PLLC	Glenwood, AR
Tracy L Lemon, CPA, PA	Greenbrier, AR		
Matthew K Clark CPA PLLC	Jonesboro, AR		
Tamara D Honeycutt CPA PLLC	Jonesboro, AR		

# CPE REQUIREMENTS: Summary of Rule 13

## GROUP STUDY

Minimum of 8 hours based on the 40-hour rule or 24 hours based on the 120-hour rule is required.

## CONTENT

For those working public accounting, a minimum of 16 hours based on the 40-hour rule or 40 hours based on the 120-hour rule shall be completed in the following: Accounting/Attest, Accounting Ethics, or Taxation.

*The requirement is 8/24 hours for those not working public accounting.*

## ENGAGED IN ATTEST/COMPILATIONS

If the licensee is engaged in attest or compilation functions, a minimum of 8 hours based on the 40-hour rule or 24 hours based on the 120-hour rule must be completed in Accounting/Attest.

## ETHICS

All license holders must have at least 4 hours of Accounting Ethics in any 36 month reporting cycle. One of those hours must cover the Arkansas State Board of Accountancy Laws and Rules.

## NEW LICENSEES

Licensees who receive their initial licensure during the current calendar year must obtain CPE hours prorated based upon the date of initial licensure. They are exempt from the ethics requirement until their first full year of licensure.

## 120-HOUR RULE REPORTING CYCLE

36 months immediately preceding the expiration date of the current license, for license renewals.

## SPONSORS

CPE sponsors must be registered with NASBA. The certificate of completion must include the sponsor's registry number. Professional accounting and legal organizations, accredited universities and colleges, firms, and government entities are exempt from the NASBA registry requirement.

## RETIRED

*The following licensees were approved for retired status from August 1, 2020 through March 31, 2021:*

Joy Abell	Sherwood, AR	Robert Hill	Dewitt, MI	Ann Prince	Hot Springs, AR
James Albright	North Little Rock, AR	Jill Hill	Pine Bluff, AR	Paul Pruett	Springfield, MO
P.R. Alexander	Melbourne, AR	Larry Hunter	Bryant, AR	Gerald Ragland	Harrison, AR
Joyce, ARguello	Hot Springs, AR	Hugh Hyde	Fayetteville, AR	Alan Rainwater	Van Buren, AR
Adele Atha	Fayetteville, AR	Elizabeth James	Cordova, TN	Allan Ranson	Hot Springs, AR
Linda Baker	Hot Springs, AR	Robert Jones	Seguin, TX	Mark Renner	Fayetteville, AR
June Barron	Maumelle, AR	Rebecca Kilmer	Hensley, AR	Tracy Rice	Little Rock, AR
Stephen Blood	Tulsa, OK	Mitchiel Knapp North	Little Rock, AR	Carolyn Roberts	Maumelle, AR
Meneta Bodurtha	Maumelle, AR	Cathy, Lampe	Cabot, AR	Ann Scogin	Claremore, OK
Jane Bown	Roland, AR	Patricia Leach	Fayetteville, AR	James Scruggs	Conway, AR
Linda Burns	Fort Smith, AR	Lynelle Lehman	Little Rock, AR	Robert Sharp	Richmond, KY
Michael Calloway	Boerne, TX	James Little	Burleson, TX	Susan Shelton	Jonesboro, AR
John Christie	Little Rock, AR	Julie Lord	Starkville, MS	Holly Shotts	Tyler, TX
Sandra Cole	Cecil, AR	Elizabeth Lovell	Fort Smith, AR	Cheri Solida	Searcy, AR
Benny Cox	El Dorado, AR	Jon Luer	Hot Springs Village, AR	Mark Steele	Elk Grove, CA
Linda Denny	Jonesboro, AR	Clifford Lyon	Van Buren, AR	Carolyn Stevenson	Sherwood, AR
Ru Elliott	Memphis, TN	Catherine Malcolm	Little Rock, AR	Judi Strobel	Little Rock, AR
Gerold Finckler Broken,	Arrow, OK	Cynthia Marsh	Fort Smith, AR	Patricia Tapley	Higden, AR
Richard Fleming	Benton, AR	James McFall	White Hall, AR	Alfred Tennyson	Harrison, AR
Erin Foster	Pine Bluff, AR	ChrisAnn McKinney	Slidell, LA	Robert Thacker	Conway, AR
Andrew Frits	Springdale, AR	Philip Miley	Farmington, AR	Carol Thompson	Sherwood, AR
John Fulbright	Little Rock, AR	Andrew Moll	Camden, AR	Jerome Unser	Little Rock, AR
Pamela Fuller	Little Rock, AR	Donald Moore	Little Rock, AR	James Von Grempp	Bentonville, AR
Michael Gober	Conway, AR	Janet Mosebach	Boise, ID	Dale Walker	Cabot, AR
Tammy Goodwin	Rogers, AR	Richard Muse	North Little Rock, AR	Vickie White	Paragould, AR
Robert Goslee	Hot Springs, AR	Richard Newberg	Little Rock, AR	Kay Wilkerson	Fayetteville, AR
David Gray	Lexington, TN	Joe Pace	Jonesboro, AR	Jackie Woods	Chelsea, OK
Elizabeth Gray	Lexington, TN	Fred Patric	Cedar Hill, TX	Sandra Woods	North Little Rock, AR
Carl Guthrey	Jonesboro, AR	Martha Patterson	Houston, TX	Walter Young	Spring Hill, FL
Louise Gutierrez	Little Rock, AR	Carolyn Payne	Benton, AR	Paul Young	Little Rock, AR
Jansonius Hill	Little Rock, AR	Gary Perry	Jonesboro, AR		



# LICENSING REPORT FROM OXFORD ECONOMICS

For years, professional associations and regulatory boards lacked hard data that demonstrated the value of licensing. In 2020, the Alliance for Responsible Professional Licensing (ARPL) sought to fill that information gap by commissioning Oxford Economics to help better understand the nuanced impacts of licensing on professions and trade and vocational occupations. [Valuing Professional Licensing in the United States](#) includes a number of key findings:

- Across all professions and occupations, licensing is associated with a 6.5% average increase in hourly earnings, even after accounting for the job holder's educational attainment, gender, and racial demographics.
- Among professionals in technical fields requiring significant education and training, a license narrows the gender-driven wage gap by about one third and the race-driven wage gap by about half.

- Those in trade and vocational occupations can expect a 7.1% hourly wage increase after becoming licensed, while those in a profession requiring advanced education and training can expect a 3.6% wage increase after becoming licensed.

Marta Zaniewski, VP for State Regulatory and Legislative Affairs for AICPA, summarizes the findings well: "Licensing impacts professions, occupations, and populations differently and is a clear driver of higher wages and stronger economies... These critical insights must be acknowledged as part of any thoughtful consideration of licensing policy."

This report will be an important asset in our advocacy and communications efforts in 2021 and beyond. To that end, ARPL has created a central communications resource (<https://bit.ly/3thWyDW>), providing tools and resources to help you leverage the report and its findings in your efforts on the ground.

## SURRENDERS

*The following licenses were surrendered from August 1, 2020 through March 31, 2021:*

Scott Abramson	Chicago, IL	Chad Henderson	Mustang, OK	Angela Shipp	Memphis, TN
Dian Bacon	Fayetteville, AR	Isis Hill	Fayetteville, AR	Jeffrey Stallings	Memphis, TN
Michael Blalock	Dallas, TX	Jerry Horton	Little Rock, AR	Otis Stewart	Jacksonville, AR
Ed Bosch	Marion, AR	John Hudson	Overland Park, KS	Sushil Subedi	Indian Trail, NC
Harry Burkett	Greenback, TN	Mark Johnson	Sugar Land, TX	Cindy Sumpter	Fayetteville, AR
Amy Clothier	Sheridan, AR	Deborah Krusekopf	College Station, TX	Monica Taylor	Baton Rouge LA
Rebekah Disheroon	Farmington, AR	John Latham	Little Rock, AR	Yoshimasa Terauchi	Gross Ile, MI
Justin Dugger	Carrollton, TX	Han Ngoc Le	Sachse, TX	Johnny Van Horn	Jonesboro, AR
Jenny Erickson	Honolulu, HI	Chan Lam Leong	Frisco, TX	Gary Weintraub	Phoenix AZ
Royce Erion	Little Rock, AR	Laura McElyea	Denver, CO	Jean Welchel	Bella Vista, AR
Carlos Flecha	Bentonville, AR	Caitlin Murphy	Fort Worth, TX	Kevin White	Charlotte, NC
Tanner French	Jonesboro, AR	Neal Olson	Indianapolis, IN	Mary Yeager	Valencia ,CA
Mason Grashot	Little Rock, AR	Jeremy Satterfield	Irving, TX		

BERBERICH TRAHAN & CO., P.A.  
Brown Rogers & Co.  
David B. Julian, CPA  
David N Jackson P.A.  
Ed Daniel, PA  
ESTHER WITCHER, CPA LIMITED  
James Dykhous, CPA  
Jones & Company, LTD  
Ketel Thorstenson, LLP  
Keven M. Martin C.P.A., PLLC  
Larry D. Holder, CPA  
Lovett & Company Ltd  
Melanie Radcliff CPA, INC.  
Michael G Van Hooser CPA, PLLC

Topeka KS  
Little Rock AR  
Marietta GA  
Garfield AR  
Little Rock AR  
Wynne AR  
Atlanta GA  
Jonesboro AR  
Rapid City SD  
Lewisville AR  
El Dorado AR  
Little Rock AR  
Fort Smith AR  
Little Rock AR  
Mike Nichols CPA Inc.  
Moore & Aikman, C.P.A.'s P.A.  
Moreland and Company Inc.  
O'Connor & Drew P.C.  
Orr, Lamb & Feghtly, PLC  
Patterson Hardee & Ballentine PC  
Potts & Company CPAs, LLC  
Steve Hix CPA Firm, P.A.  
T. WAYNE OWENS & ASSOCIATES, PC  
Terrye B. Northcutt CPA PA  
Thomas S Lovett CPA PLLC  
Van Moore & Company P.A.  
VAWTER, GAMMON, NORRIS & COMPANY, P.C.  
Weintraub & Schankm PC

Cabot AR  
Russellville AR  
Lake Village AR  
Braintree MA  
Jonesboro AR  
Franklin TN  
Fort Smith AR  
Little Rock AR  
Augusta GA  
Marianna AR  
Little Rock AR  
Little Rock AR  
Cordova TN  
Phoenix AZ

# STATE BOARD OF ACCOUNTANCY BOARD MEMBERS



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## STATE BOARD OF ACCOUNTANCY STAFF



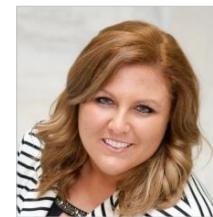
**JIMMY CORLEY, CPA**  
**EXECUTIVE DIRECTOR**  
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**DALE EDGE, CPA**  
**INVESTIGATOR**  
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