

**17-12-301. Requirements generally.**

(a) A certificate as a certified public accountant shall be granted by the Arkansas State Board of Public Accountancy to any person of good moral character:

- (1) Who has met the education and experience requirements set forth in this chapter and by the board; and
- (2) Who has passed an examination in accounting and auditing and such related subjects as the board shall determine to be appropriate.

(b) (1) (A) “Good moral character” as used in this section means lack of a history of:

- (i) Dishonest or felonious acts; or
- (ii) Conduct involving fraud or moral turpitude.

(B) The board may refuse to grant a certificate on the ground of failure to satisfy this requirement only if there is a substantial connection between the lack of good moral character of the applicant and the professional responsibilities of a licensee and if the finding by the board of lack of good moral character is supported by clear and convincing evidence.

(2) When an applicant is found to be unqualified for a certificate because of a lack of good moral character, the board shall furnish the applicant a:

- (A) Statement containing the findings of the board;
  - (B) Complete record of the evidence upon which the determination was based;
- and
- (C) Notice of the applicant's right of appeal.

(c) (1) Any person who has received from the board a certificate as a certified public accountant which is currently in full force and effect shall be styled and known as a “certified public accountant” and may also use the abbreviation “CPA”.

(2) The board shall maintain a list of certified public accountants.

Any certified public accountant may also be known as a public accountant.

**History.** Acts 1975, No. 160, §§ 3, 3A; 1979, No. 432, § 2; A.S.A. 1947, § 71-613; Acts 1989, No. 696, § 1; 1997, No. 242, § 4; 1999, No. 180, § 12; 2005, No. 54, § 6.