

**17-12-304. Examination — Times — Resource assistance.**

(a) The examination required by § 17-12-301(a)(2) shall be held by the Arkansas State Board of Public Accountancy and shall take place as often as the board shall determine to be desirable. However, the examination required by § 17-12-301(a)(2) shall be held not less frequently than one (1) time each year.

(b) The board may use any part of the Uniform Certified Public Accountant Examination and Advisory Grading Service from the American Institute of Certified Public Accountants as it deems appropriate to assist it in performing its duties under this section.

**History.** Acts 1975, No. 160, § 3; 1979, No. 432, § 2; A.S.A. 1947, § 71-613; Acts 1989, No. 696, § 3; 2005, No. 54, § 8; 2013, No. 90, § 1.