



ASBPA NEWSLETTER

A Publication of the Arkansas State Board of Public Accountancy

Volume 2008—02

FALL 2008 ISSUE

Proposed New Legislation and Board Rules

The Arkansas State Board of Public Accountancy (ASBPA) met on August 15, 2008 with representatives of the Arkansas Society of Certified Public Accountants (ASCPA) and the Arkansas Society of Accountants (ASA) to discuss new Board Rules to be proposed and Amendment to the Accountancy Laws regarding mobility and to review the online renewal process being implemented by the ASBPA for the 2009 renewal period.

Be watching for these proposed Board Rules and Amendment to the Accountancy Laws.

New 2009 Online Renewals — Watch the website for Start Date

ALL 2008 licenses expire December 31, 2008.

The 2009 license renewals for License-to-practice, Firms, Inactive, and Inactive Retired will be an online renewal process.

Licenses will be able to pay for their renewals online with the use of a credit card or debit card (Visa, Mastercard, Discover, or American Express). There will be a small processing fee for the use of the online payment process. The online process will not accept a check or electronic check. If you feel uncomfortable using a credit/debit card online, here are some ideas to consider:

1. Instead of using your current credit card, ask the bank for a “gift card” with the amount loaded on it to complete your renewal.
2. Consider the fact that more personal information is stolen from mail boxes than off the internet.
3. Credit/Debit card numbers are not passed on to the Board. These numbers are used by the state government online payment system for this transaction only and never stored.
4. The online payment system is the same **secured** payment system used for car tags, fishing licenses, other state licensure renewals, etc.
5. Renewals can be processed any time, night or day. No “checks in the mail”; no mailing delivery delays or issues. No stamps, or post office trips.
6. You don’t have to rely on any person “hand delivering” your personal information.
7. Your receipt can be printed immediately upon payment, and a copy will be emailed back to you, automatically.
8. With online renewals, there is a much lesser risk of “human error”.

If you have any difficulty throughout the online renewal process, there will be a toll-free number available on the website for renewals that you may call 24 hours a day to help with online issues.

For communication purposes, please provide your email address to the Board for quick and cost-effective means of communication.

New Board Members Appointed

On August 8, 2008, Governor Mike Beebe appointed Mr. Gene Cogbill, CPA of Texarkana, AR and Mr. William “Bill” Millager of Rogers, AR to the Arkansas State Board of Public Accountancy. Mr. Cogbill’s term will expire August 17, 2013; he replaces Mr. Dan Rieke, CPA. Mr. Millager’s term will also expire on August 17, 2013; he replaces Mr. John “Jack” Kenney.

We congratulate these new members on their appointments and welcome them to the Board!

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Continuing Education (CPE) Corner

With the close of the year approaching very quickly, we are getting many calls on what qualifies as CPE and how to determine what meets the ethics requirements. Here is some information that might help you plan out the remainder of your CPE courses required for your 2009 license.

ETHICS

We have many questions concerning how to determine when an ethics course is required to be taken to satisfy Board Rule 13.2(3). There has also been some confusion because there are some important little words in that rule that frequently get missed. The first word is “accounting”. The second word that gets missed is “any”. The ethics must be accounting ethics – not insurance ethics, not military ethics, etc. The requirement states that you must have at least 4 hours of “**accounting**” professional conduct and ethics during “**any**” 36 months period. To help you determine when you need to take an ethics course here is a chart for you:

| LICENSE YEAR | 36 MONTH LOOK-BACK PERIOD |
|--------------|---|
| 2009 | Must have at least 4 hours of ethics in 2006, 2007, and/or 2008 |
| 2010 | Must have at least 4 hours of ethics in 2007, 2008, and/or 2009 |
| 2011 | Must have at least 4 hours of ethics in 2008, 2009, and/or 2010 |

Remember that if you have the majority of your ethics hours in the oldest year, it will drop off each licensing period. One of the problems we found in CPE audits is people who have had 3 hours of ethics in the oldest year and then had 1 hour of ethics in the last year and they pass the audit for the cycle we are auditing, but when that oldest year drops off the next licensing period, they forget that they need at least 3 hours of ethics to make up for the year that drops off.

BASIC REQUIREMENTS: (Other than Ethics)

| | |
|--------------------------------|---|
| GROUP STUDY REQUIREMENT | You must obtain at least 16 hours of group study using the 40 hour rule, or at least 48 hours of group study using the 120 hour rule. Interactive Self-Study is NOT counted as group study. |
| CONTENT REQUIREMENT | You must obtain at least 24 hours of content-based CPE when using the 40 hour rule or at least 72 hours of content-based CPE when using the 120 hour rule. The areas of content-based CPE are: Accounting/Attest (AA), Ethics (ET), Computer Science (CP), Management Advisory Services (MS), or Taxation (TX). Anything else is considered Other (OT). For example, Finance, Economics, Specialized Knowledge and Applications, Management, etc., are considered Other (OT). |
| AA REQUIREMENT | If you perform professional services involving attest and/or compilations you must obtain at least 8 hours of AA using the 40 hour rule or at least 24 hours of AA using the 120 Rule. |

Another area where we get many questions is what qualifies as CPE. Please be aware that the board staff cannot pre-approve any CPE, but here are some of the things to look for when mapping out your CPE plan:

- Make sure the sponsor is either NASBA registered or is specifically listed as one of the exempt sponsors according to Board Rule 13.4(f).
- Make sure you get CPE that is accounting related. The definition of CPE in Rule 13 states, “CPE is an integral part of lifelong learning required to provide competent *professional accounting* service to the public. The set of activities that enable *accounting professionals* to maintain and increase their professional competence (*emphasis added*).” Although there are many courses that provide enrichment opportunities in the areas of your life (self-improvement is an example), they may not always meet the CPE criteria set out in Rule 13.
- Make sure that your provider of CPE gives you documentation of completion of the CPE. You must maintain this documentation for five (5) years in case your CPE is audited. Make sure the certificate has all the required information. You will be surprised how many certificates we receive that are missing something as basic as the participant’s name! Also remember that the “circle the minutes” forms are not acceptable documentation for audit purposes. You must have a signed certificate. For example, the ASCPA provides “circle the minutes” forms that you complete when you attend their programs. You submit these forms, and they place that CPE on your transcript. The transcript is the official documentation we need for audits. All documentation has to come directly from the provider (commonly called “third-party” documentation). Handwritten notes concerning hours, dates, etc. are not acceptable. Also not acceptable are email registration forms, plane ticket stubs, roster lists, receipts for payment of CPE, etc.
- Read Board Rule 13 which covers all the requirements for your CPE. All rules, including Rule 13, can be found on our website: www.arkansas.gov/ASBPA. Please don’t hesitate to contact the board if there is any part of any rule that you don’t understand.

CPE Audit Results

The results are in for the 2006 CPE Audits (CPE taken in 2005). Fines/penalties have been assessed for failed audits. All results of the 2007 CPE Audits (CPE taken in 2006) are not finalized. However, the results are being mailed to Licensees as their audit is finalized with fines/penalties being assessed, if applicable.

| | 2006 AUDIT | | 2007 AUDIT | |
|--------------------------|-------------------|--------|-------------------|--------|
| Acceptable | 225 | 69.44% | 100 | 39.22% |
| Failed | 91 | 28.09% | 140 | 54.90% |
| Failed, passed on appeal | 6 | 1.85% | 8 | 3.14% |
| Referred to Compliance | 1 | 0.31% | 6 | 2.35% |
| Auditee Deceased | 1 | 0.31% | 1 | 0.39% |
| Total | 324 | | * 255 | |

* 2007 Audit not finalized

Audits of CPE indicate failure for multiple reasons, as summarized below:

- | | |
|-------------------------------------|---|
| Failed Total Hours | Failed Ethics & Content Requirements |
| Failed Content Requirement | Failed Ethics & Group Requirements |
| Failed AA Requirement | Failed Group & Hours Requirements |
| Failed Group Requirement | Failed Ethics & Hours Requirements |
| Failed Ethics Requirement | Failed AA & Group Requirements |
| Failed AA & Content Requirements | Failed 3 or more Requirements |
| Failed Ethics & AA Requirements | Sent insufficient documentation or none |
| Failed Hours & Content Requirements | |

CPE REQUIREMENTS:

| | |
|---------------------------------|---|
| HOURS | A minimum of 40 acceptable CPE hours when using the 40 hour rule A minimum of 120 acceptable CPE hours when using the 120 hour rule |
| GROUP | A minimum of 16 hours of group study when using the 40 hour rule A minimum of 48 hours of group study when using the 120 hour rule |
| CONTENT | A minimum of 24 hours of content-based CPE (AA, TX, ET, MS, CP) when using the 40 hour rule A minimum of 72 hours of content-based CPE (AA, TX, ET, MS, CP) when using the 120 hour rule |
| ETHICS | A minimum of 4 hours in ANY 36 month cycle For your 2009 license you must have 4 hours of ethics in 2006, 2007, or 2008 |
| ACCOUNTING / ATTEST (AA) | A minimum of 8 hours of AA when using the 40 hour rule A minimum of 24 hours of AA when using the 120 hour rule (Required of those who are engaged in Attest/Compilation functions) |

2008 Lapsed Licenses

The following firms and individuals failed to renew their licenses on December 31, 2007. Their licenses have therefore lapsed. Holders of a lapsed license are no longer licensed to practice in the state of Arkansas, no longer allowed to use the titles CPA, CPA—Inactive, or CPA—Inactive Retired and need to apply for reinstatement.

Firms

| <u>Licensee</u> | <u>City</u> | <u>State</u> |
|---|-------------------|--------------|
| ANGELA FRAZIER, CPA, PA | LITTLE ROCK | AR |
| BROWN, EDWARDS & COMPANY, L.L.P. | ROANOKE | VA |
| DAVID WALDROP CPA P. A. | NORTH LITTLE ROCK | AR |
| DONAHUE ACCOUNTING CONSULTANTS, PLLC | LITTLE ROCK | AR |
| HOWERTON, MORRIS, SIMPSON & SMITH, P.L.L.C. | TULSA | OK |
| * HUBBS, LYON & COMPANY CPA'S INC. | VAN BUREN | AR |
| JEFFERY M. FRUECHTING, PA | CONWAY | AR |
| K&E ACCOUNTING SERVICES, LLC | CABOT | AR |
| KESSLER, ORLEAN, SILVER & CO., P.C. | DEERFIELD | IL |
| KIRKPATRICK, MATHIS & BROWN, PLLC | DALLAS | TX |
| MELTON & HEATH | MEMPHIS | TN |
| O'DELL & ASSOCIATES, PLC | FAYETTEVILLE | AR |
| SHEPPARD, SMITH & ASSOCIATES, P.L.L.C. | EL DORADO | AR |
| THOMAS & CO., P.C. | AVA | MO |

Individuals

| <u>Licensee</u> | <u>City</u> | <u>ST</u> | <u>Licensee</u> | <u>City</u> | <u>ST</u> | <u>Licensee</u> | <u>City</u> | <u>ST</u> |
|------------------------|-------------------|-----------|------------------------|--------------|-----------|--------------------------|-------------------|-----------|
| SANFORD B. ALPER | DEERFIELD | IL | CHARLES W. GRIESBECK | MEMPHIS | TN | JAMES SCOTT NIVEN | TEXARKANA | TX |
| ERIC DEAN ARCHER | ROGERS | AR | BARBARA JO GROWCOCK | LONGBOAT KEY | FL | JAMES ROBERT NORTHCUTT | WICHITA | KS |
| GUAY K. ASHWORTH | WASHINGTON | DC | JASON A. HARTMAN | ROCKY MOUNT | VA | LISA LYNN OLIVER | VILONIA | AR |
| GEORGE E. BARHAM | FORT SMITH | AR | KAREN CALDWELL HAYS | SOUTHAVEN | MS | EILEEN H. O'SULLIVAN | NORTH LITTLE ROCK | AR |
| TOMMY BASHAM | GREENWOOD | AR | HAROLD E. HEARN | VENICE | FL | ELIZABETH ANN PAGETT | INDIANAPOLIS | IN |
| DEBRA ANN BENNETT | HARRISON | AR | MARK T. HEATH | MEMPHIS | TN | SHIRLEY ELIZABETH PEARCE | MAGNOLIA | AR |
| BARRY DEAN BLAKE | WESTPORT | CT | SALLY ROBERTS HOUSE | ST. LOUIS | MO | CHAM H. PERCER | KINGSPORT | TN |
| FRANK W. BOOTH | VAN BUREN | AR | CHARLES EUGENE HUGGINS | SHREVEPORT | LA | TERRA ANN RAMSEY | LITTLE ROCK | AR |
| CDR. CHARLES L. BRYANT | LITTLE ROCK | AR | CARL A. HUNT | LITTLE ROCK | AR | ELEANOR M. REAMS | TOPEKA | KS |
| CARL E. BURRIS | HENDERSON | TX | * JOHN C. JEFFERS | LITTLE ROCK | AR | FRANCIS B. REYNOLDS | ALEXANDRIA | LA |
| * DAVID W. CANNON | MEMPHIS | TN | WILLIAM D. JONES | LITTLE ROCK | AR | J. VINCENT ROBINSON | MEMPHIS | TN |
| BRICE CARRELL | SPRINGDALE | AR | MARK R. JOSTAD | ROGERS | AR | MICHAEL VON ROETZEL | FAYETTEVILLE | AR |
| NANCY J. CARTER | PEORIA | AZ | BRUCE FRANK KACER | FORT SMITH | AR | ESTHER POWELL ROGERS | SPRINGDALE | AR |
| ANN CURRY CATO | BENTONVILLE | AR | PAMELA L. KELL | LITTLE ROCK | AR | LAWRENCE EVAN ROSSER | BENTON | AR |
| NADINE R. CHENAULT | FAYETTEVILLE | AR | ROBERT F. KELLY | MILFORD | CT | WILLIAM SELL | ORLANDO | FL |
| JERRY RAY CHRISTINE | LOWELL | AR | TIMOTHY N. KENYON | ROCKLIN | CA | THOMAS JEFFERSON SIMS | CHESTERFIELD | MO |
| JUDITH D. COOPER | FLOWER MOUND | TX | LARRY W. KESTERSON | MENA | AR | EMMETT NEIL SMITH | PARAGOULD | AR |
| CLINTON DANIEL CRANE | FRISCO | TX | PATRICK T. KING | CLARKSVILLE | AR | REBECCA JOANNE SMITH | ASHDOWN | AR |
| NATHANIEL A. DUTILE | LEXINGTON | MA | KENNETH L. KINLEY | CONWAY | AR | THOMAS HATTON SPENCER | COLLIERVILLE | TN |
| DAVID HAROLD EARLE | FAYETTEVILLE | AR | JEFFREY A. KRETZER | CHESTERFIELD | VA | WILLIAM G. STAMM | NEW ORLEANS | LA |
| PATTI S. FINLEY | TEXARKANA | TX | THOMAS D. LAMOREUX | FORT SMITH | AR | RYAN BRENT STUTZ | KELLER | TX |
| LARRY CLIFTON FLOWERS | BENTON | AR | SHANA R. LANGSTON | MEMPHIS | TN | WILLIAM TAYLOR | PRESCOTT | AR |
| KIMBERLY S. FOWLER | JASPER | AR | DAVID E. LASHLEY | FAYETTEVILLE | AR | JAMES K. THOMAS | GAINESVILLE | MO |
| LAURA PATRICE FRALA | FAYETTEVILLE | AR | KATHERINE J. LEE | BENTON | AR | MARK C. TROILLETT | LITTLE ROCK | AR |
| KATHLEEN W. FREEMAN | ARKADELPHIA | AR | JOYCE M. LOUGHRIGE | SHALIMAR | FL | * CYNTHIA HOWEY TUNE | LOWELL | AR |
| JEFFERY M. FRUECHTING | CONWAY | AR | MARK E. MERSMANN | CHESTERFIELD | MO | MURRAY K. VENDETTI | OVERLAND PARK | KS |
| ROBERT OTHEL GLISSON | TAMPA | FL | SUSAN L. MEYERS | JONESBORO | AR | MARIE ELIZABETH WILSON | BOYNTON BEACH | FL |
| STEPHANIE L. GOERTZEN | OLATHE | KS | TERRY LEE MORRISON | GLENWOOD | AR | WILLIAM R. WILSON | CONWAY | AR |
| MICHAEL G. GRAYSON | NORTH LITTLE ROCK | AR | KAREN L. NICHOLS | CABOT | AR | | | |

2008 ASBPA Enforcement Actions

April 2008

On April 25, 2008, the Arkansas State Board of Public Accountancy (hereafter "Board") held a hearing on Hearing No. H08-001, In the Matter of Russell W. McAdams, Certificate No. 1829R and R.W. McAdams, P.A., No. 615C. By order entered May 23, 2008, the Board ordered that the certified public accountant certificate of Russell W. McAdams and the firm registration of R. W. McAdams, PA firm registration be immediately revoked. The Board's findings were that the Respondents violated Arkansas Code Annotated § 17-12-601(a) (4) (9) and Board Rule 13; Board Rule 14.3(b); and Board Rule 409, Code of Professional Conduct.

On April 25, 2008, the Arkansas State Board of Public Accountancy in the matter of Bertram W. Finzer, Certificate No. 6903 accepted the surrender of his certificate in lieu of further disciplinary action with regards to non-payment of CPE penalty.

May 2008

On May 23, 2008, the Arkansas State Board of Public Accountancy (hereafter "Board") held a hearing on Hearing No. H08-003, In the Matter of Curtis V. Byram, Certificate No. 1471R. By order entered June 20, 2008, the Board ordered that the certified public accountant certificate of Curtis V. Byram be immediately suspended until Mr. Byram meets special conditions set forth in the Order and the Board issues a written Order reinstating the suspension. The Board also assessed a civil penalty of Thirty Five Hundred Dollars (\$3,500.00) plus costs of the administrative hearing. The Board's findings were that the Respondent violated Arkansas Code Annotated § 17-12-601(a) (2) (4) and (9), Board Rule 13, Board Rule 14.3(b) and Board Rules of Professional Conduct 101, 202, and 409.

June 2008

On June 27, 2008 the Arkansas State Board of Public Accountancy (hereafter "Board") approved a Consent Order on Case No. C07-008, In the Matter of KPMG LLP, No. 5LP. By Consent Order entered June 27, 2008, the Board ordered that the accounting firm of KPMG, LLP's registration was suspended for two (2) years. The Board also assessed a civil penalty of Fifteen Thousand Dollars (\$15,000). The Board's findings were that the accounting firm violated Arkansas Code Annotated § 17-12-601(a) and (a) (8) and Board Rule of Professional Conduct 401. The suspension was stayed and KPMG was placed on probation for 2 years on condition that the firm complies with conditions set forth in the Consent Order.

On June 27, 2008, the Arkansas State Board of Public Accountancy in the matter of Brian G. Walker, Certificate No. 8084R accepted the surrender of his certificate in lieu of further disciplinary action with regards to non-payment of penalty for holding out as a CPA.

Other Enforcement Actions Taken by the Board in 2008

| | |
|---|----|
| Cases resolved due to lack of evidence to support violation: | 2 |
| Cases resolved by Consent Order: | 16 |
| Cases resolved by Compliance Statement: | 4 |
| Cases resolved by Compliance Achieved: | 3 |
| Cases resolved by withdrawal of application for reciprocal license: | 1 |
| Cases resolved with no further action: | 1 |

***New CPA Licenses Issued Between January 1 – August 31, 2008
Congratulations!!***

Leah M. Aikey
Adam P. Argo
Christopher Bell
Scott Austin Benton
Joy Anne Black
J. Michelle Boozer
Jamie Bourland
Sara Jane Bridges
Steven D. Britsch
Earnest O'Neal Browder
Stanley Russell Bryan, Jr.
James Bradley Bunch
Rebecca Deen Burks
Jake M. Bushey
Alison Chambliss
Geoffrey Brian Chappell
Laura L. Cheak
Carl E. Childers
Kevin A. Clark
Christopher Lee Cluck
Angela M. Cook
Christopher S. Courson
Robert Bradley Cummings
Melissa J. Davis
Robert Earl Delaney
Laticia Mull Dittrich
Nicholas Aaron Dougan
Salvador M. Duran
Muralidharan Elambilan
Christina Brook Ellis
Brian N. Ettehad
Nicholas John Fabozzi

Jeffrey Scott Fountain
Christopher Brian Fowler
Brittani Nicole Garrett
Rocky Goodman
Glen Dale Grayham
Shawn Grigson
Lyn Alison Guffey
Brian Allen Hall
Brandy D. Hampton
Candice G. Hartwick
Benjamin Hunter Hartz
Brant Douglas Heinley
Carin Camille Hemmer
Michelle Lynne Hurst
Katherine G. Jackson
Jerry J. Johnson, Jr.
Shannon W. Klang
Sarah M. Knight
Kyle L. Kuykendall
James David Lacy
Joshua L. Loy
Randall K. Mack
Jeffrey A. Maddox
Donna M. Mattingly
Aaryn McCosh
Darren Scott McCrillis
Lester H. McKeever, Jr.
Elizabeth Ann Moody
Casey J. Moore
Michael Thomas Moore
Nathan Nailling
Michael S. Neathery

Elizabeth Jean Nelke
Matthew W. Nokes
Lisa E. Paland
Viju Parakkadan
Andrea Lee Parker
Stephanie Nicole Parnell
Joseph J. Patrick, Jr.
Kelly Marie Phillips
Billy Isaac Pippin
Kristi J. Rachel
Amber Lynn Rietveld
Stephen M. Ross
Carey Ann Ruff
Benjamin Ray Rugg
Megan Anne Rugg
Jennifer L. Schalk
Mary Ann Shnaekel
Jessica Anne Smith Williams
Wyatt Reid Smith
David E. Stotelmyer, III
Cameron Paul Terry
Tasha Renee Thompson
Mandy Amber Walker
Brian D. West
Jessica Ann Williams
Gerri Lynn Wolfe
George Wong
Crissy D. Wright

WELCOME

Board Office Closed

In accordance with the holiday schedule adopted by the State of Arkansas, the Board office will be closed on the following dates:

November 27-28, 2008 — Thanksgiving

December 24-26, 2008 — Christmas

January 1, 2009 — New Year's Day

January 19, 2009 — Dr. Martin Luther King, Jr. and
Robert E. Lee's Birthdays (observed)

Board Meeting Schedule

November 14, 2008

December 2008 - No meeting

January 9, 2009

Meetings of the Board are open to the public, except when under state law some portions may be closed to the public. Unless otherwise noted, meetings begin at 9:00 a.m.

Quality Review Results

The results of the 2007 and 2008 (as of October) Quality Review program:

| | <u>2008</u> | <u>2007</u> |
|--|-------------|-------------|
| Total number of Individuals and Firms surveyed: | 2812 | 2115 |
| Licensees who reported: | | |
| No Reports | 2463 | 1810 |
| Exempt (Peer Review) | 121 | 96 |
| Licensees who submitted Reports | 163 | 145 |
| Licensees who did not respond | 57 | 64 |
| Individuals who are deceased | 6 | |

| | | | | |
|---|------------|------------|------------|------------|
| Total number of reports received/reviewed: | 312 | | 247 | |
| Reports classified as Acceptable: | 163 | 52% | 162 | 66% |
| Reports classified as Marginal: | 90 | 29% | 45 | 18% |
| Reports classified as Substandard: | 47 | 15% | 40 | 16% |
| Late reports pending | 12 | 4% | | |

| | | |
|---|-----------|-----------|
| Total of Licensees who did not respond: | 57 | 64 |
| Licensees whose licenses have Lapsed or Void: | 19 | 47 |
| Licensees whose licenses are Active or Inactive: | 38 | 17 |

For questions or concerns about the Quality Review process, please visit our website for [Board Rules](#) (specifically [Rule 14](#)) and the [Accountancy Law](#) (specifically ACA §§ [17-12-507](#) and [17-12-602](#)).

Email Addresses Requested

If you did not receive the Newsletter notification in your email Inbox, we do not have your email address on file in the Board office. We are not sending the Newsletter out in paper form.

The Board would like to make sure we have your email address in our files for quick and efficient communications. We can keep up to three (3) email addresses per individual, but if you provide more than one email address, please let us know your "preferred" email address. If you change email providers or email addresses, it would be most beneficial to the Board and you, if you would kindly keep us informed of your new email address. We will use email addresses strictly for official Board communications.

Please send your email address to: Alan.Fortney@arkansas.gov



Have you moved? Are you moving?

According to Rule 9 of the Arkansas Accountancy Rules, notice must be provided to the Board by the licensee within thirty (30) days of any change of address, business affiliation, or employer.

Similarly, notice must be provided within thirty (30) days of opening a new office or closing an existing office. In the case of opening a new office, the name and the certification or registration number of the Resident Manager must be provided to the Board.

The Address Change Forms are located on our website www.arkansas.gov/asbpa/forms.html.



Phone: 501-682-1520
Fax: 501-682-5538
E-mail: ASBPA@arkansas.gov

WE'RE ON THE WEB:

www.arkansas.gov/asbpa/

ASBPA MISSION:

To administer the public accountancy statutes with the highest degree of integrity, competence and efficiency commensurate with the professional standards of certified public accountants and public accountants.

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