

# ASBPA Update



## LICENSE RENEWALS WILL BEGIN IN NOVEMBER

The Board's online renewal system will open on November 16, 2015 for firm and individual license renewals. License renewals can be paid by electronic check, debit card or credit card. All renewals for 2016 are due by December 31, 2015.

Active licensees must report 40 hours of CPE taken in 2015 or 120 hours taken in 2013, 2014 or 2015, as well as 4 hours of ethics taken in 2013, 2014 or 2015. Those who became newly licensed in 2015 will not have to report a full 40 hours of CPE or 4 hours of ethics.

The 40 hour requirement will be pro-rated based on the licensure date (3.33 hours for each full or partial month the license was held). Also, the 4 hour ethics requirement

will not begin until the first full calendar year of licensure. New 2015 licensees will not have to report any ethics CPE until 2016. *Please note: These changes do not apply to reciprocal licensees.*

We will send out e-mail reminders about license renewals this fall, please update your e-mail address information with us if you have changed addresses via the link below:

[https://www.ark.org/asbpa\\_olr/app/loginaddr.html](https://www.ark.org/asbpa_olr/app/loginaddr.html)

### UPDATE YOUR EMAIL ADDRESS

[CLICK HERE](#)

## NEW ONE HOUR ETHICS COURSE REQUIRED FOR 2016 LICENSE RENEWAL

All active CPAs must complete a one hour ethics CPE course covering Arkansas State Board of Public Accountancy rules and regulations in order to renew their license for 2016. This course is available for free for all licensees at our website - <http://www.arkansas.gov/asbpa/ASBPAethicsClass.html>.

The requirement can also be met by attending a group CPE presentation taught by a Board member, a staff member of the Board, or by an individual approved by the Board. If your group or firm would like to schedule a board staff member to present the course please contact the Board office.

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# BOARD UPDATE

## BOARD WELCOMES NEW EMPLOYEES

Jessica Olsen is the Board's new CPA exam candidate care specialist. Jessica has a Bachelor's degree from the University of Central Arkansas. She is from Little Rock and her hobbies include traveling and spending time with family. Jessica is also an active member of Fellowship Bible Church where she teaches a first grade Sunday School class.



JESSICA OLSEN

Tamera Reyna began employment with the Board in May. Tamera is from California and served in the US Navy for 4 years. She lives in Jacksonville with her fiancé. Tamera's hobbies include reading, traveling, and playing video games. She is also a big Los Angeles Lakers fan. The Board is glad to have her on staff.



TAMERA REYNA

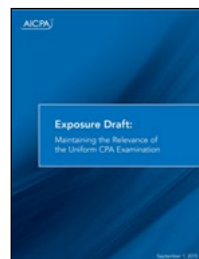
Welcome Jessica and Tamera!

## BOARD OFFICERS ELECTED FOR 2014-15

On June 5, 2015 the Board elected officers for the 2016 fiscal year. The new officers are:

- President - Wade Turner, CPA
- Secretary - Jeremy Watson, CPA
- Treasurer - Robert Redfern, CPA

## Exposure Draft on CPA Exam Changes Released



The AICPA has released an exposure draft on proposed changes to the Uniform CPA examination. The Exposure Draft, *Maintaining the Relevance of the Uniform CPA Exam*, is based on intensive research and input from the profession, and will serve as the basis for the next version of the CPA exam, which will be launched in 2017.

Relevant conclusions and proposed changes to the CPA exam included in the exposure draft include:

- The exam will be designed to enhance the testing of higher order cognitive skills that include, but are not limited to, critical thinking, problem solving, analytical ability and professional skepticism.
- To test a combination of content knowledge and higher order skills, more task-based simulations (TBSs) are planned for the exam.
- The Exam will remain structured by the four existing sections – Auditing and Attestation (AUD), Business Environment and Concepts (BEC), Financial Accounting and Reporting (FAR) and Regulation (REG).
- More informative blueprints for each section will replace Content Specification Outlines (CSO) and Skill Specification Outlines (SSO) and illustrate the knowledge and skills that will be tested on the exam.
- Total CPA exam testing time will increase from 14 to 16 hours – four sections of four hours each.
- Changes contemplated in the exposure draft will result in a direct cost increase of approximately \$20 for the BEC section and \$20 for the REG section.

The AICPA will consider all responses received on or before November 30, 2015. Comments can be emailed to [exposuredraft@aicpa.org](mailto:exposuredraft@aicpa.org). The full document is available at:

<http://www.aicpa.org/BecomeACPA/CPAExam/nextexam/DownloadableDocuments/Next-CPA-Exam-Exposure-Draft-20150901.pdf>

## BOARD MEETING SCHEDULE

October 2, 2015  
November 20, 2015

Meetings of the Board are open to the public, except under state law some portions may be held in executive session.



## ASBPA OFFICE CLOSED

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

November 11 – Veterans Day  
November 26-27 – Thanksgiving  
December 24-25 – Christmas

A MEMBER OF  
**NASBA**



## CPA EXAM SUCCESSFUL CANDIDATES APRIL - AUGUST 2015

Sydney Baker	Crossett, AR
Brooke Baxley	Benton, AR
Chad Bullington	Texarkana, AR
Thomas Bush	Mobile, AL
Breanne Chambers	El Dorado, AR
Minzhi Chen	Van Buren, AR
Sheryl Choong	Fayetteville, AR
Daniel Cline	Little Rock, AR
Jonathan Cottrell	Alma, AR
Vanessa Davis	Rogers, AR
Joshua Davis	Conway, AR
Jared Debord	Maumelle, AR
Ashley Fugitt	Little Rock, AR
Staci Grogan	Cove, AR
Kelton Hays	Little Rock, AR
Alison Hill	Greenbrier, AR
Jarred Hill	Van Buren, AR
Michael Holland	North Little Rock, AR
Nathan Hudson	Russellville, AR
Cory Kirk	Frisco, TX
Emily Krablin	Scott, AR
Huyen Nguyen	Little Rock, R
Kayleigh Ratliff	Little Rock, AR
Addison Scott	Fayetteville, AR
Ashley Sims	Little Rock, AR
Kelsey Stroud	Russellville, AR
Andrew Todd	Marion, AR
Emily Tucker	Maumelle, AR
Whitney Vance	Fort Smith, AR
Matthew Wells	North Little Rock, AR
Joseph Wheeler	Jonesboro, AR
Stephen Williams	Roland, AR
Andrew Yates	Mesquite, TX
William Yu	Fayetteville, AR

## CPA EXAM PERFORMANCE

### Arkansas

#### CPA Exam Performance Summary: 2015 Q-2

	SECTIONS	SCORE	% PASS
FIRST TIME	113	69.4	47.8%
RE-EXAM	135	68.2	37.0%
AUD	59	69.0	49.2%
BEC	65	69.2	40.0%
FAR	65	67.7	40.0%
REG	59	69.2	39.0%

### Arkansas

#### CPA Exam Performance Summary: 2014 Q-2

	SECTIONS	SCORE	% PASS
FIRST TIME	95	69.4	54.7%
RE-EXAM	114	69.1	34.2%
AUD	53	71.9	45.1%
BEC	45	71.8	46.7%
FAR	55	68.8	43.8%
REG	56	68.9	39.9%

### SWEARING IN CEREMONY JUNE 6TH



The ASBPA held its annual Swearing in Ceremony on June 6, 2015. The Board would like to thank the honorees, friends and family members for making the day memorable for all.

# BOARD DISCIPLINARY ACTIONS

## The following cases were closed at the April 24, 2015 Board meeting:

1. C11-081–An external complaint was received alleging conduct unbecoming of a CPA. The complainant failed to respond to requests for additional information and documentation, and the complainant ceased communication with the Board. The case was closed with no further action taken.
2. C13-030 – An external complaint was received alleging substandard work. The complainant failed to respond to request for additional information and documentation, and the complainant ceased communication with the Board. The case was closed with no further action taken.
3. C13-129 – A licensee was found to be associated with unregistered entity. The licensee has complied with requests to remove references to CPA in the name of the entity. The case was closed with no further action taken.
4. C14-038 – A licensee failed to renew their license and subsequently has surrendered the license /certificate. The case was closed with no further action taken.
5. C14-076 – A licensee had a 2013 substandard QR rating. 16 hours of remedial CPE were completed. The case was closed with no further action taken.
6. C14-106 – An external complaint was received alleging substandard work. The complainant failed to respond to requests for additional information and documentation. Licensee is an out of state firm and has surrendered their Arkansas Firm registration. The case was closed with no further action taken.
7. C14-125 – A licensee failed to renew with Board for 2014. The case was resolved via hearing. The Licensee's CPA certificate was revoked and the case was closed.
8. C14-173 – An audit was identified as substandard by AR DHS. Licensee has agreed to complete Peer Review within 6 months and the case was closed with no further action taken.
9. C14-179 – An external anonymous complaint was received alleging substandard work. Based on review of information readily available and the lack of communication from the complainant, the case was closed with no further action taken.
10. C14-180 – A Non-Licensee was discovered holding out as an accountant. The respondent has agreed to use disclaimer language and the case was closed with no further action taken.
11. C14-185 – An unregistered firm was discovered. After further investigation it was determined that no violation occurred, and the case was closed with no action taken.
12. C15-001- A Regional firm self-disclosed an SEC violation. The violation did not involve any Arkansas clients or Arkansas CPAs. The case was closed with no action taken.
13. C15-004 - A Non-Licensee was discovered holding out as an accountant. The respondent has agreed to use disclaimer language and the case was closed with no action taken.
14. C15-005 – A Licensee said yes to moral character question on 2015 renewal. Investigation revealed that the licensee checked yes in error, and the case was closed with no action taken.
15. C15-007 – A regional firm entered into a consent order with another state board. The violation did not involve Arkansas clients or CPAs. The case was closed with no action taken.
16. C15-008 – A national firm self-reported a SEC violation. The violation did not involve any Arkansas clients or Arkansas CPAs. The case was closed with no action taken.
17. C15-012 – An inactive CPA was discovered holding out as a CPA without the inactive disclaimer. The licensee has agreed to cease holding out and the case was closed with no further action taken.
18. C15-015 – A non-Licensee firm was discovered holding out as an accounting firm. The owner has acknowledged the error and agreed to correct immediately. The case was closed with no further action taken.
19. C15-016 – An unregistered firm was discovered. After further investigation it was determined that no violation occurred, and the case was closed with no action taken.
20. C15-019 – An inactive CPA was discovered holding out in a white page listing. The licensee has agreed to correct the ad and no further action was taken.
21. C14-018 - A licensee was performing Governmental Audits without a current Peer Review. There were also other violations from a previous hearing that were ultimately settled via this consent order. The licensee agreed to pay an \$18,500 penalty, to be paid in monthly

# BOARD DISCIPLINARY ACTIONS (CONTINUED FROM PAGE 5)

installments, to have a Peer Review completed by May 31, 2015 and to be under pre-issuance review from November 21, 2014 until six months after completion of current Peer Review.

22. C14-175 - Consent Order (Cert #4542) – An applicant's CPA certificate became void on or about January 1, 2009 for failure to renew. Applicant requested re-licensure to inactive status pursuant to A.C.A. § 17-12-504(h)(1). The applicant has agreed to sign a consent order, completed a background check, and paid current and prior year license fees and late fees for a total of \$580.

## BOARD DISCIPLINARY ACTIONS

### The following cases were closed at the June 5, 2015 Board meeting:

1. C12-088 – An external complaint was received alleging negligent tax advice. The complainant failed to respond to requests for additional information and documentation, and has ceased communication with the Board. The case was closed with no action taken.
2. C14-152 – A licensee failed to respond timely to the 2013 CPE audit. Supporting documentation for the audit was eventually received and verified. The case was closed with no further action taken.
3. C14-181 – A Missouri CPA with an in state firm address was discovered. Further investigation revealed the person no longer offers services to the public in Arkansas. The case was closed with no further action taken.
4. C14-182 – An unlicensed firm owned by a Void licensee was discovered. The firm was subsequently dissolved with the Arkansas Secretary of State and the case was closed with no action taken.
5. C14-183 – A firm licensee had "Associates" in the firm name but only one CPA employed. The licensee corrected the matter and the case was closed with no further action taken.
6. C14-184 – A CPA licensed in another state was discovered living in Arkansas and holding out as a CPA via the internet. The individual has agreed to obtain a reciprocal license with the Board. The case was closed with no further action taken.
7. C15-017 – A CPA licensed in another state was discovered living in Arkansas and holding out as a CPA via the internet. The individual has taken corrective measures to remove CPA from the site. The case was closed with no further action taken.
8. C15-020 – An external complaint was received alleging discreditable conduct. After review of documentation provided, no violations of Accountancy Law or Board Rules were found and the case was closed with no action taken.
9. C15-021 – An unlicensed individual was discovered holding out via the internet. The person has taken corrective measures to remove CPA designation from the site. The case was closed with no further action taken.
10. C15-022 – A licensee with an unregistered firm was discovered. The CPA title was removed from the firm name and the case was closed with no further action taken.
11. C15-026 – A firm was discovered holding out an employee as a CPA licensed in another state. The out of state CPA has applied for a reciprocal license in Arkansas. The case was closed with no further action taken.
12. C15-030 – A CPA licensed in another state was discovered living in Arkansas and holding out as a CPA via the internet. The individual has taken corrective measures to remove CPA from the site. The case was closed with no further action taken.
13. C15-036- A licensee with an unregistered firm was discovered. The CPA title was removed from the firm name and the case was closed with no further action taken.
14. C15-048 - A licensee failed to renew the license for 2015. The licensee has requested retired status and the case was closed with no further action taken.
15. C15-051 – A licensee failed to renew the license for 2015. The lapsed Licensee has subsequently surrendered the license. The case was closed with no further action taken.
16. C15-052– A licensee failed to renew the license for 2015. The lapsed Licensee has subsequently surrendered the license. The case was closed with no further action taken.
17. C14-172 - Per a signed Compliance Statement a licensee had agreed to no longer perform reviews until he had completed sixteen (16) hours of Board approved CPE over and above licensure requirements. The Arkansas Contractors Licensing Board received twenty- five reviews from Licensee from April 2009 through April 2014. In December 2014 Licensee completed sixteen (16) additional hours of Board approved CPE. The licensee has signed a consent order and paid a \$2,500 penalty.
18. C15-006 - A licensee pled guilty to misdemeanor crime of fraudulent use of a credit card. Licensee has signed a consent order which included three years' probation, three years of annual background checks, and \$250 penalty.

# BOARD DISCIPLINARY ACTIONS

## The following cases were closed at the August 14, 2015 Board meeting:

1. C14-163 – A CPA licensed in another state was discovered living in Arkansas and holding out as a CPA via the internet. The individual has taken corrective measures to remove CPA from the site. The case was closed with no further action taken.
2. C14-166 – A firm licensee failed to respond to the 2014 QR survey. The firm subsequently surrendered firm certificate/license. The case was closed with no further action taken.
3. C15-011 – A Firm licensee did not renew for 2015 and failed to register a branch office. The firm subsequently surrendered firm certificate/license. The case was closed with no further action taken.
4. C15-023 – An unregistered firm was discovered. The firm amended its articles of incorporation to remove CPA from the firm name. The case was closed with no further action taken.
5. C15-025 – An external complaint was received alleging unethical behavior. Board investigation found no basis for the complaint and the case was closed.
6. C15-029 – A firm licensee was found holding out a non-licensee (inactive in another state) as a CPA. Firm has corrected website and the case was closed with no further action taken.
7. C15-034 – A licensee registered a corporation with Arkansas Secretary of State in 1999, but failed to register with the Board. The licensee has registered firm with the Board, signed a compliance statement and paid a \$1,500 penalty.
8. C15-038 – A licensee failed to renew their individual Arkansas CPA license for 2015. A hearing was held on June 5, 2015 and the license was revoked.
9. C15-039 – A licensee failed to renew their individual Arkansas CPA license for 2015. A hearing was held on June 5, 2015 and the license was revoked.
10. C15-041 – A licensee failed to renew their individual Arkansas CPA certificate for 2015. A hearing was held on June 5, 2015 and the license was revoked.
11. C15-042 – A licensee failed to renew their individual Arkansas CPA license for 2015. A hearing was held on June 5, 2015 and the license was revoked.
12. C15-043 – A licensee failed to renew their individual Arkansas CPA license for 2015. A hearing was held on June 5, 2015 and the license was revoked.
13. C15-044 – A licensee failed to renew their individual Arkansas CPA license for 2015. A hearing was held on June 5, 2015 and the license was revoked.
14. C15-046 – A licensee failed to renew their individual Arkansas CPA license for 2015. A hearing was held on June 5, 2015 and the license was revoked.
15. C15-049 – A licensee failed to renew their individual Arkansas CPA license for 2015. A hearing was held on June 5, 2015 and the license was revoked.
16. C15-050 – A licensee failed to renew their individual Arkansas CPA license for 2015. A hearing was held on June 5, 2015 and the license was revoked.
17. C15-053 – A licensee failed to renew their individual Arkansas CPA license for 2015. A hearing was held on June 5, 2015 and the license was revoked.
18. C15-055 – A licensee failed to renew their individual Arkansas CPA license for 2015. A hearing was held on June 5, 2015 and the license was revoked.
19. C15-060 – A licensee Firm had misleading employee descriptions on its website. The firm has corrected website and the case was closed with no further action taken.
20. C15-062 – An inactive CPA was discovered holding out on a college faculty website without the inactive disclaimer. The website has been corrected and the case was closed with no further action taken.
21. C15-063 – An inactive CPA was discovered holding out on a college faculty website without the inactive disclaimer. The website has been corrected and the case was closed with no further action taken.



## INACTIVE STATUS

The following licensees were approved for inactive status from April through August 2015:

Deborah Bays	Monticello, AR
Dawn Carlton	Franklin, TN
Rosalyn Carr	Duncanville, AL
Charles Lamey	Conway, AR
Hugh Riner	Magnolia, AR
Michael Sanders	Pine Bluff, AR
Amber Selig	Little Rock, AR
George Wanstrath	Dallas, TX
Jennifer Southerland	Batesville, AR
Ying Shen	Jersey City, NJ

## NEW FIRMS

The following firms were approved for licensure from April through August 2015:

Johnson Lambert, LLP	Arlington Heights, IL
Ames CPA Firm LLC	Rogers, AR
Christian Vaught CPA PLLC	Fayetteville, AR
Dennis G. Jenkins, LLC	Kennesaw, GA
Keller & Owens, LLC	Overland Park, KS
Mauldin Vaught PLLC	Fayetteville, AR
Bill Biggers, CPA LTD	Truman, AR
MKFrench, Certified Public Accountant Ltd.	Lowell, AR
Shelton Harvey & Garner PA	Hot Springs, AR
Zach Wojtek, CPA, INC.	Russellville, AR
Holthouse Carlin & Van Tright LLP	Los Angeles, CA
Habif, Arogeti & Wynne, LLP	Atlanta, GA
CH Sanders PLLC	Conway, AR
Mandy Walker, PA	Swifton, AR
Seaborn J. Bell & Company, PA	Little Rock, AR
Thomas E. Simmons, CPA PA	Hot Springs, AR
Paul H. Merritt, CPA PA	Little Rock, AR
Razer & Associates	Mountain Home, AR

## REVOKED STATUS

The following licenses were revoked on June 5, 2015 for failure to renew the license for 2016:

#2714 Karen Bradford	Sherwood, AR
#8390R Wendy Cockerham	Hope, ID
#3858 Janet Garrett	Little Rock, AR
#3491 Cindy George	Berryville, AR
#3372 Regina Gilfillan	Rocklin, CA
#3713 Keith Hilton	Flower Mound, TX
#8404R Melissa Matthews	Hallsville, TX
#8610 Ben Ragsdale	Kingwood, TX
#1669 Jerry Shelton	Hot Springs, AR
#7417 Ramona Stein	Lowell, AR
#6243R David Warden	Little Rock, AR

## RETIRED STATUS

The following licensees were approved for retired status in April - August 2015. There is no age minimum for retired status but licensees must sign an affidavit indicating that they are no longer working in any position / capacity.

Thad Beagle	Batesville, AR	Daniel Herold	Fredericksburg, VA
Sharon Bossung	Allentown, PA	Leo Herman	Pocatello, ID
Emery Brown	Houston, TX	Mitzi Kimborough	Fort Smith, AR
Billy Jo Cabaniss, Jr.	San Antonio, TX	William Kinneman	Little Rock, AR
Wanda Dean	Springdale, AR	Jacquelin Long	Edmond, OK
Patrick Doolittle	Sherwood, AR	Khursheed Omer	Richmond, TX
Frank Elliot	Little Rock, AR	Jimmy Parkerson	Dermott, AR
Donna Franklin	Hindsville, AR	John Porter	Hot Springs, AR
Byron Gruber, Jr.	Mexico, MO	Peggy St. John	West Memphis, AR
Linda Hammer	Indianapolis, IN	Hugh Mobley	Houston, TX

## BOARD DISCIPLINARY ACTIONS

(CONTINUED FROM PAGE 5)

22. C15-064- A CPA licensed in another state was discovered holding out on a college faculty website without State of licensure being noted. The website has been corrected and the case was closed with no further action taken.
23. C15-065- A CPA licensed in another state was discovered holding out on a college faculty website without State of licensure being noted. The website has been corrected and the case was closed with no further action taken.
24. C15-067- An inactive CPA was discovered holding out on a college faculty website without the inactive disclaimer. The website has been corrected and the case was closed with no further action taken.
25. C15-068- An inactive CPA was discovered holding out on a college faculty website without the inactive disclaimer. The website has been corrected and the case was closed with no further action taken.
26. C15-069- A non-Licensee (surrendered AR certificate) was discovered holding out as CPA on college faculty website. The website has been corrected and the case was closed with no further action taken.
27. C15-070- An inactive CPA was discovered holding out on a college faculty website without the inactive disclaimer. The website has been corrected and the case was closed with no further action taken.
28. C15-071- An external complaint was received alleging acts discreditable to the profession. After an investigation revealed no violations, the case was closed with no action taken.
29. C15-072- A CPA licensed in another state was discovered holding out on a college faculty website without State of licensure being noted. The website has been corrected and the case was closed with no further action taken.
30. C15-074- An anonymous external complaint was received alleging acts discreditable to the profession. After an investigation revealed no violations, the case was closed with no action taken.
31. C15-078- A licensee was found associated with unlicensed firm. The licensee has agreed to license the firm and the case was closed with no further action taken.
32. C15-033 - A licensee registered a corporation with the Arkansas Secretary of State December 31, 1998, but failed to register the firm with the Board. From May 2007 through November 2013 Licensee issued one (1) audit, four (4) reviews. Licensee has registered the firm with the Board, signed a consent order, and paid \$1,500.

# State Board of Accountancy Board Members



**WADE TURNER, CPA**  
**PRESIDENT**  
Searcy  
Term: 2011 – 2016



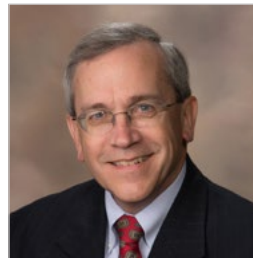
**JEREMY WATSON, CPA, CVA**  
**SECRETARY**  
Jonesboro  
Term: 2012 – 2017



**ROBERT REDFERN, CPA**  
**TREASURER**  
Danville  
Term: 2013 – 2018



**KAREN GARRETT, CPA**  
Conway  
Term: 2010 – 2015



**MIKE WATTS, JD, CPA**  
Little Rock  
Term: 2015 – 2020



**LLOYD FRANKLIN, CFE**  
Pine Bluff  
Consumer Advocate  
Term: 2012 – 2017



**JIM GATELY, EdM**  
Rogers  
Consumer Advocate  
Term: 2014 – 2019

## State Board of Accountancy Staff



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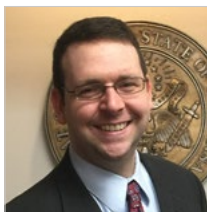
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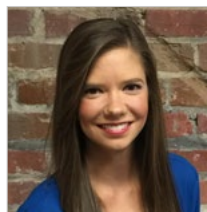
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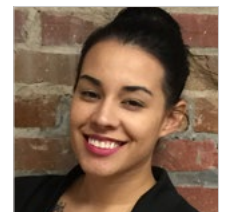
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Arkansas State Board of Public Accountancy  
101 East Capitol, Suite 450  
Little Rock, AR 72201

## Moving? Please Notify the Board Office of Your New Address

The rules and regulations require all licensees to notify the ASBPA of all such changes by sending a change of address form to the office. Please include a street address to facilitate any express mail deliveries. Click [here](#) to change your address, or complete the form below:



Name: \_\_\_\_\_

Employer: \_\_\_\_\_ License#: \_\_\_\_\_

Old Address: \_\_\_\_\_ New Address: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

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\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Phone: \_\_\_\_\_ Email: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Please Mail to: Arkansas State Board of Public Accountancy  
101 East Capitol, Suite 450, Little Rock, AR 72201