

ASBPA Update



CPA EXAM WILL BEGIN TESTING NEW TAX LAW CONTENT IN JANUARY 2019

The AICPA Board of Examiners (BOE) recently announced that content related to the recent federal tax law changes (Tax Cuts and Jobs Act) would be eligible for testing on the CPA Exam on January 1, 2019 (Q1 2019).

The Exam will continue to test candidates on the tax laws and regulations in effect before the enactment of the Tax Cuts and Jobs Act through the Q4 2018 test window ending on December 10, 2018. The Exam's Authoritative Literature will continue to include (through December 10, 2018) the Internal Revenue Code as published before the enactment of the Tax Cuts and Jobs Act. In accordance with existing policy, there will be a simultaneous introduction of content related to the Tax Cuts and Jobs Act and removal of content related to the previous tax law.

No provisions of the Tax Cuts and Jobs Act, including those retroactive to periods before December 31, 2017, will be eligible for testing until January 1, 2019.

The BOE considered several factors in making its January 2019 testing eligibility decision, including the:

- preparation of tax returns under the previous law, which will continue at least until October 2018
- potential for additional tax-related regulations and technical corrections in 2018
- required development of educational and test preparatory materials
- desire for educators and professionals to fully understand the new law



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GOVERNOR HUTCHINSON APPOINTS TWO NEW BOARD MEMBERS

Governor Hutchinson appointed Deana Infield, CPA and Denny Woods, JD to the Arkansas State Board of Public Accountancy in September.



DEANA INFIELD



DENNY WOODS

Deanna Infield is a partner with Beall Barclay in Fort Smith. Deana holds a BS degree from Arkansas Tech University. Her focus with her firm is on audit engagements and her client base spans numerous industries including financial institutions, contractors, and not for profit organizations.

Denny Woods is a partner with the law firm Reece Moore Pendergraff LLP in Fayetteville. Denny holds a BSBA and JD degree from the University of Arkansas and a LLM in taxation from the University of Florida. He has been a licensed attorney in Arkansas since 2006. His practice areas include estate and tax planning, probate and trusts, tax law, and tax exempt organizations and charitable planning.

2018 BOARD MEETING SCHEDULE

April 20
June 1
August 17
September 28
November 16

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:

November 10	Veterans Day
November 23 - 24	Thanksgiving Day
December 25 and 26	Christmas
January 1	New Years Day

NEW INDIVIDUAL CPA LICENSES

*The following new individual CPA licenses were approved
August 1 through December 31, 2017:*

Lauren Nichole Tackett	Barling, AR	Thuy Linh Nguyen	Fayetteville, AR
Rebecca Joy Bolton	Greenwood, AR	Andrew Konsbruck	Centerton, AR
Amy C. Hunter	Wilson, AR	Austin Graham Childers	Little Rock, AR
Jane Lastre Carpenter	Little Rock, AR	Nicholas Rasmussen	Little Rock, AR
Daniel Cruz Arantes Campos	Rogers, AR	Taylor Paige Ring	Fort Worth, TX
Bill L. Reznicek	Jonesboro, AR	Lee Cattanaach	Bentonville, AR
Gary Purdy	Memphis, TN	Cody Jace Beasley	Fayetteville, AR
John Richard Morgan	El Dorado, AR	Morgan Brooke Fires	Conway, AR
Sarah Elizabeth Trahan	Calico Rock, AR	Keshianna Hodges	Plano, TX
Barnabus Andrew Bucuo	Springdale, AR	Alex Becker	Monticello, AR
Clayton Joseph Cavaliere	El Dorado, AR	Luke Wayne Crouch	Van Buren, AR
Andrea Dexter	New Iberia, LA	Bradley L. Eagle	North Little Rock, AR
Lurene Rae Ockerman	Glenwood, AR	Randel Quentin Blake	Sheridan, AR
Griffin Peebles	North Little Rock, AR	Richard D. Loveland Jr.	Little Rock, AR
Brandi Stricklin	Wynne, AR	Brant Allan Parker	Tulsa, OK
Lauren Elizabeth Murphy	Jonesboro, AR	Abby Egelund Talley	Little Rock, AR
Randy Preslar	Little Rock, AR	Jessica Cox	Lowell, AR
Everette Hatcher, IV	Alexander, AR	Jason Lenderman	Glenwood, AR
Bradley T. Reeves	Cabot, AR		

Upgraded Licenses

*The following individuals upgraded from inactive to active status
from August 1 to December 31, 2017:*

Robert M. Castleberry	White Hall, AR	Norman Kildow	Tulsa, OK
Terri E. Mahan	Conway, AR	Susan Pitts	England, AR

A MEMBER OF
NASBA

Jeremy Watson, Lloyd Franklin Complete Terms

The Arkansas State Board of Public Accountancy thanks Jeremy Watson of Jonesboro, AR for his five years of service on the Board. During his tenure he served as board president and Compliance Committee chair.



JEREMY WATSON



LLOYD FRANKLIN

We also thank Lloyd Franklin of Pine Bluff, AR for his service to the Board.

Due to the completion of a partial term and then a full term, he served nine years which is likely the longest anyone has served on our Board.

Jeremy and Lloyd's dedication, expertise, and commitment to high standards in our profession will be missed and we wish them the best in their future endeavors.

SUCCESSFUL CANDIDATES

The following candidates successfully completed their last section of the CPA Exam in Q3 2017.

Justin Anthony	Fort Smith, AR
Zachary Ball	Cave Springs, AR
Alex Becker	Monticello, AR
Micah Bender	Farmington, AR
Randel Blake	Little Rock, AR
William Bumpers	Little Rock, AR
Lee Cattanach	Bentonville, AR
Jessica Cox	Lowell, AR
Amy Davis	Stamps, AR
Bradley Eagle	North Little Rock, AR
Kayla Easley	Little Rock, AR
Morgan Fires	Conway, AR
Lauren Ghahremani	Fayetteville, AR
Adam Grantham	Kennett, MO
Keshianna Hodges	Plano, TX
Jordan Johns	Alma, AR
Brent Jones	Fort Smith, AR
Christine Larry	Rogers, AR
Jason Lenderman	Glenwood, AR
Bonnie Magee	Conway, AR
Brant Parker	Tulsa, OK
Jenna Phillips	Little Rock, AR
Leo Richardson	Cammack Village, AR
Jonathan Spears	Fayetteville, AR
Qingyun Tan	Richardson, TX
Kathryn Theriot	White Hall, AR
Benjamin Tusson	Conway, AR
Emily Valz	Atlanta, GA
Stephen Vaughan	Texarkana, TX
Charles Young	Sheridan, AR

SUCCESSFUL CANDIDATES

The following candidates successfully completed their last section of the CPA Exam in Q4 2017.

Keia Allen	Houston, TX
Mark Austin	Provo, UT
Christopher Bumpers	Conway, AR
Erik Byrne	Fayetteville, AR
Jason Corder	Marion, AR
Andrew Crumpton	Heber Springs, AR
Anna Daniel	McCrory, AR
Rhonda Dohle	Siloam Springs, AR
Jamie Franklin	Jonesboro, AR
Patrick Garrett	Omaha, AR
Seth Heird	Benton, AR
Katie Hemphill	Jonesboro, AR
Taylor Hightower	Fayetteville, AR
Jacob Holden	Highland Village, TX
Erin Howard	Jonesboro, AR
Brandon Ishmael	McKinney, TX
Trip Jones	Fayetteville, AR
Lynnntia Jones	Little Rock, AR
Emily Lacy	Springdale, AR
Miranda Liggett	Mountainburg, AR
Casie Medford	Brinkley, AR
Joseph Price	Greenbrier, AR
Chad Pues	Fayetteville, AR
Irvin Rodriguez-Lopez	Springdale, AR
Stephanie Roy	Bella Vista, AR
Nicholas Schroeder	Conway, AR
Amanda Servedio	Little Rock, AR
Parker Somerfield	Hot Springs, AR
Kenneth Whitehead	Fort Smith, AR
Steven Wyre	Little Rock, AR

Retired Status

The following licenses were approved for retired status August 1 through December 31, 2017. 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.

Gary Gray	Little Rock, AR
Cynthia LeBow	Fayetteville, AR
John Headrick	Little Rock, AR
Lyndell Lay	Little Rock, AR
Lee Spratt	Folsom, CA
Patrick Reynolds	Shawnee, KS
Kathleen Love	Little Rock, AR
Kristal Conine	Clinton, AR
Brenda Dixon	Center Ridge, CO
Margaret Bridwell	Rogers, AR
Deborah Fuson	Cabot, AR
Glen Colvert	North Little Rock, AR
Rodney Brackett	Concord, AR
Robert Bradford	Fort Smith, AR
Michael Roberts	Golden, CO
George Layton Bowman	Mountain Home, AR
G. Alex Smith	Little Rock, AR
L. J. Lipsmeyer	Hot Springs, AR
Stella Bradley	Jonesboro, AR
Jeff Moody	Jonesboro, AR
Richard Baugh	Little Rock, AR
Becky Fish	Memphis, TN
Kent Westbrook	Dallas, TX
Robert Green	Comden, AR
Donald Crocker	Little Rock, AR
Shelley Moix	Shirley, AR
Billy Beam	Mena, AR
Stephen Kerr	North Little Rock, AR



SEPTEMBER BOARD DISCIPLINARY CASES

The following cases were closed at the September 29, 2017 Board Meeting:

1. C15-059 – A licensee failed to acknowledge the issuance of an audit and a review report on the 2010 Quality Review survey and a review report on the 2013 survey. Hearing 17-048 was held August 18, 2017. The licensee was assessed a \$3,000 and the case was closed.
2. C16-127 – A licensee failed to respond timely to the 2016 Quality Review survey. Hearing 17-048 was held August 18, 2017. The licensee was assessed a \$1,000 penalty and the case was closed.
3. C16-139 – A licensee failed to timely resolve a 2016 CPE Audit failure. The licensee signed a Compliance Statement and paid a \$500 penalty.
4. C17-032 – A licensee failed to renew their license and became lapsed April 1, 2017. The licensee subsequently surrendered their license and the case was closed.
5. C17-038 – A licensee owns a real estate corporation with CPA designation in name. After contacting the licensee, the CPA designation has been removed. The case was closed with no further action taken.
6. C17-048 – An Inactive licensee was found working in public accounting. The licensee signed a Compliance Statement, paid a \$250 penalty, and agreed to upgrade to active status.
7. C17-055 – A licensee failed to renew their individual Arkansas CPA license for 2017. Hearing 17-016 was held August 18, 2017 and the license was revoked.
8. C17-086 – A licensee failed to timely resolve a 2015 CPE Audit failure. The licensee signed a Compliance Statement and paid a \$1,220 penalty.
9. C17-099 – A non-Licensee had a listing in the phone book under the category Accountants - Public. The individual has contacted listing company and requested the listing be corrected. The case was closed with no further action taken.
10. C17-100 – A non-Licensee had a listing in phone book under the category Accountants - Public. The individual has contacted listing company and requested the listing be corrected. The case was closed with no further action taken.
11. C17-103 – A non-Licensee had a listing in phone book under the category Accountants - Public. The individual has contacted listing company and requested the listing be corrected. The case was closed with no further action taken.
12. C17-108 – The Board received an external complaint that a licensee was withholding records. After contact was made with the licensee the records were provided and the case was closed with no action taken.
13. C17-110 – A licensee agreed to sign a Compliance Statement issued for 2017 CPE Audit failure but failed to submit the required documentation by the due date. The licensee subsequently signed and submitted the Compliance Statement and has completed make-up CPE. The case was closed.
14. C17-088 – An inactive licensee was working in public accounting. The licensee signed a Compliance Statement and paid a \$250 penalty.
15. C16-010 – A licensee had a failed Department of Labor / Employee Benefit Plan audit. The licensee has signed a consent order and agreed not to perform DOL audits.
16. C16-115 – A licensee had previously entered into a pre-issuance review agreement with the Board. The licensee violated the pre-issuance agreement, failed to acknowledge issuance of a review report on the 2012 Quality Review survey, and failed to respond to a certified Board letter within 30 days. The licensee signed a consent order agreeing to remain on pre-issuance review, to respond accurately and timely to all Board correspondence and to pay a civil penalty of \$3,500.
17. C17-062 – A lapsed Licensee failed to renew for 2017, and failed to respond to Board communications. The licensee has signed a consent order and agreed to pay current year fee (2017), late fees and a \$500 penalty for a total of \$635.
18. C17-097 – A revoked licensee has requested to reinstate to license to practice. The applicant has completed the required CPE, signed a consent order and agreed to pay current and prior year renewal fees of \$270.
19. CE16-273 – A licensee was deficient 3 hours of Ethics CPE. The licensee signed a Compliance Statement and paid a \$375 penalty.
20. CE17-114 – A licensee was deficient 3 hours of Ethics CPE. The licensee signed a Compliance Statement, paid a \$375 penalty, and provided documentation of 3 additional ethics hours taken.
21. CE17-170 – A licensee was deficient 1 hour of CPE. The licensee signed a Compliance Statement, paid a \$100 penalty, and provided documentation of 1 additional CPE hour taken.
22. CE17-207 – A licensee aggregated all or part of their CPE hours during their 2017 Annual Registration. The licensee signed a Compliance Statement and paid a \$100 penalty.
23. CE17-221 – A licensee was deficient 0.5 hours of Ethics CPE. The licensee signed a Compliance Statement, paid a \$125 penalty, and provided documentation of 1 additional CPE hour taken.

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SEPTEMBER BOARD DISCIPLINARY CASES

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24. CE17-228 – A licensee was deficient 1 hour of Arkansas Board Ethics CPE. The licensee signed a Compliance Statement, paid a \$125 penalty, and provided documentation of completion of 1 additional hour of CPE on Arkansas Board Ethics.
25. CE17-238 – A licensee was deficient 1 hour of Arkansas Board Ethics CPE. The licensee signed a Compliance Statement, paid a \$125 penalty, and provided documentation of completion of 1 additional hour of CPE on Arkansas Board Ethics.
26. CE17-247 – A licensee was deficient 2.5 hours of Group CPE. The licensee signed a Compliance Statement, paid a \$100 penalty and provided documentation of 2.5 additional Group CPE hours taken.
27. CE17-262 – A licensee was deficient 13 hours of Group CPE. The licensee signed a Compliance Statement, paid a \$390 penalty, and provided documentation of 13 additional Group CPE hours taken.
28. CE17-270 – A licensee was deficient 1 hour of Arkansas Board Ethics CPE. The licensee signed a Compliance Statement, paid a \$125 penalty, and provided documentation of 1 additional Arkansas Board Ethics taken.
29. CE17-330 – A licensee was deficient 1 hour of Content CPE. The licensee signed a Compliance Statement and paid a \$100 penalty, and provided documentation of 1 additional Content CPE hour taken.
30. CE17-351 – A licensee was deficient 5 hours of Content CPE. The licensee signed a Compliance Statement and paid a \$150 penalty, and 5 provided documentation of 5 additional Content CPE hours taken.
31. CER17-001 – A licensee was deficient in the required number of CPE hours completed on or before December 31, 2016. Additional hours were taken during 2017. The licensee signed a Compliance Statement and paid a \$100 penalty.
32. CER17-002 – A licensee was deficient in the required number of CPE hours completed on or before December 31, 2016. Additional hours were taken during 2017. The licensee signed a Compliance Statement and paid a \$100 penalty.
33. CER17-003 – A licensee was deficient in the required number of CPE hours completed on or before December 31, 2016. Additional hours were taken during 2017. The licensee signed a Compliance Statement and paid a \$100 penalty.
34. CER17-004 – A licensee was deficient in the required number of CPE hours completed on or before December 31, 2016. Additional hours were taken during 2017. The licensee signed a Compliance Statement and paid a \$100 penalty.
35. CER17-005 – A licensee was deficient in the required number of CPE hours completed on or before December 31, 2016. Additional hours were taken during 2017. The licensee signed a Compliance Statement and paid a \$100 penalty.
36. CER17-008 – A licensee was deficient in the required number of CPE hours completed on or before December 31, 2016. Additional hours were taken during 2017. The licensee signed a Compliance Statement and paid a \$100 penalty.
37. CER17-009 – A licensee was deficient in the required number of CPE hours completed on or before December 31, 2016. Additional hours were taken during 2017. The licensee signed a Compliance Statement and paid a \$100 penalty.
38. CER17-010 – A licensee was deficient in the required number of CPE hours completed on or before December 31, 2016. Additional hours were taken during 2017. The licensee signed a Compliance Statement and paid a \$100 penalty.
39. CER17-011 – A licensee was deficient in the required number of CPE hours completed on or before December 31, 2016. Additional hours were taken during 2017. The licensee signed a Compliance Statement and paid a \$100 penalty.
40. CER17-012 – A licensee was deficient in the required number of CPE hours completed on or before December 31, 2016. Additional hours were taken during 2017. The licensee signed a Compliance Statement and paid a \$100 penalty.
41. CER17-013 – A licensee was deficient in the required number of CPE hours completed on or before December 31, 2016. Additional hours were taken during 2017. The licensee signed a Compliance Statement and paid a \$100 penalty.
42. CER17-014 – A licensee was deficient in the required number of CPE hours completed on or before December 31, 2016. Additional hours were taken during 2017. The licensee signed a Compliance Statement and paid a \$100 penalty.
43. CER17-015 – A licensee was deficient in the required number of CPE hours completed on or before December 31, 2016. Additional hours were taken during 2017. The licensee signed a Compliance Statement and paid a \$100 penalty.
44. CER17-016 – A licensee was deficient in the required number of CPE hours completed on or before December 31, 2016. Additional hours were taken during 2017. The licensee signed a Compliance Statement and paid a \$100 penalty.
45. CER17-017 – A licensee was deficient in the required number of CPE hours completed on or before December 31, 2016. Additional hours were taken during 2017. The licensee signed a Compliance Statement and paid a \$100 penalty.

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NOVEMBER BOARD DISCIPLINARY CASES

The following cases were closed at the November 17, 2017 Board Meeting:

1. C12-021 – An unlicensed firm was using the term “certified public accountants” in their letterhead. After contact was made the firm has ceased the use of the CPA title. The case was closed with no further action taken.
2. C12-060 – A licensee and a firm licensee failed to respond timely to the 2011 CPE Audit and 2012 Quality Review survey. Hearing 17-047 was held September 29, 2017. The licensee was assessed a \$750 penalty.
3. C16-133 – A licensee failed to respond to a certified letter and failed to submit CPE documentation for the 2016 CPE audit. The licensee subsequently surrendered their license and the case was closed.
4. C17-088 – An inactive licensee was discovered working in public accounting. The licensee has since upgraded to active status. The licensee signed a Compliance Statement and paid a \$250 penalty.
5. C17-094 – A licensee originally failed their 2017 CPE audit but was able to provide acceptable documentation upon appeal. The case was closed with no action taken.
6. C17-095 – A licensee failed their 2017 CPE Audit. The licensee signed a Compliance Statement, paid a \$510 penalty, and provided documentation of 33 additional hours of CPE taken.
7. C17-104 – A licensee failed their 2015 Quality Review and agreed to obtain 16 additional CPE hours. The licensee did not obtain the additional CPE hours by the given due date but has since obtained the necessary hours. The case was closed with no further action taken.
8. C17- 112 – A licensee failed to respond to their 2017 CPE Audit in a timely manner. The Licensee has since submitted the necessary CPE documentation and passed the CPE Audit. The case was closed with no action taken.
9. C17- 117 – A licensee failed to respond to the 2017 Quality Review in a timely manner. The licensee has since submitted a response of No Reports. The case was closed with no action taken.
10. C17- 121 – An external complaint was received regarding a licensee that was sanctioned by a non-accounting regulatory body. Sanctions had previously been self-reported by the licensee; the case was closed with no action taken.
11. CE17-008 – A licensee aggregated all or part of their CPE hours for their 2017 license renewal. The licensee signed a Compliance Statement and paid a \$100 penalty.
12. CE17-037 – A licensee was deficient 48 hours of Group CPE and 1 hour of Arkansas Board Ethics CPE. The licensee signed a Compliance Statement, paid a \$605 penalty, and provided documentation of 49 additional CPE hours taken.
13. CE17-051 – A licensee was deficient 2 hours of Ethics CPE, 1 of which was the Arkansas Board Ethics course. The licensee signed a Compliance Statement, paid a \$250 penalty, and provided documentation of 2 additional Ethics CPE hours taken.
14. CE17-065 – A licensee was deficient 13 hours of CPE and 8 hours of Content CPE. The licensee signed a Compliance Statement, paid a \$210 penalty, and provided documentation of 13 additional CPE hours taken.
15. CE17-071 – A licensee aggregated all or part of their CPE hours for their 2017 license renewal. The licensee signed a Compliance Statement and paid a \$100 penalty.
16. CE17-158 – A licensee aggregated all or part of their CPE hours for their 2017 license renewal. The licensee signed a Compliance Statement and paid a \$100 penalty.
17. CE17-209 – A licensee was deficient 2 hours of Group CPE. The licensee signed a Compliance Statement, paid a \$100 penalty, and provided documentation of 2 additional hours of Group CPE taken.
18. CE17-236 – A licensee was deficient in the required number of CPE hours completed on or before December 31, 2016. Additional hours were taken during 2017. The licensee signed a Compliance Statement and paid a \$125 penalty.

Other Disciplinary Actions

- Jerry Henderson (#063) surrendered his license in lieu of board disciplinary action. The surrender was accepted by the Board on November 17, 2017.
- The license of Comma Tippit (#7726) was revoked by the Board on November 17, 2017.
- The license of Stephanie Farewell (#7959) was suspended by the Board on November 17, 2017.
- Gini Vanness (#5734) surrendered her license in lieu of board disciplinary action. The surrender was accepted by the Board on January 12, 2018.

JANUARY BOARD DISCIPLINARY CASES

The following cases were closed at the January 12, 2018 Board Meeting:

1. C12-057 – The Board was made aware of an allegation of audit fraud. The Primary suspect is deceased and no evidence to support CPA involvement could be found. The case was closed with no action taken.
2. C16-100 – A former licensee requested re-licensure. The applicant ceased communications with the Board and the case was closed.
3. C16-118 – The Board received a referral from the Department of Labor. Board investigation revealed no violations of Board rules. The case was closed with no action taken.
4. C17-093 – A licensee failed to respond timely to the 2017 CPE Audit. Hearing 17-055 was held on November 17, 2017. The licensee was assessed a \$1,000 penalty and suspended until payment of penalty and documentation of completion of a 120 hours of CPE is received.
5. C17-096 – A licensee failed to respond timely to the 2017 CPE Audit. Hearing 17-049 was held on November 17, 2017. Licensee was assessed a \$750 penalty and suspended unless acceptable CPE documentation was provided by November 27, 2017.
6. C17-098 – A licensee was convicted of tax evasion. The licensee surrendered their CPA license in-lieu-of further disciplinary action.
7. C17-105 – A licensee failed to obtain CPE with regard to QR failure and failed to resolve a CPE audit. Hearing 17-054 was held on November 17, 2017. The licensee was assessed a \$1,500 penalty and the license was revoked.
8. C17-114 – A licensee failed the 2017 CPE Audit and requested an appeal. The appeal was denied and the licensee signed a Compliance Statement, paid a \$1,095 penalty, and provided documentation of additional CPE hours.
9. C17- 118 – A licensee failed to timely respond to the 2017 Quality Review survey. The licensee subsequently responded and provided documentation of health issues that caused the lack of response. The case was closed with no further action taken.
10. C17- 127 – An external complaint was received with regard to work performed by the licensee. An investigation revealed no violation of Board rules or laws and the case was closed with no action taken.
11. C17- 131 – An external complaint was received alleging unethical behavior. An investigation revealed no violation of Board rules or laws and the case was closed.
12. C17- 132 – A firm licensee has acknowledged having a partner who has been sanctioned by another State Board. The sanctioned incident did not involve any Arkansas CPAs or Arkansas clients. The case was closed with no action taken.
13. C17- 133 – A firm licensee has acknowledged having a non-CPA partner who has a previously undisclosed 2003 criminal conviction. No violation of Board Rules or Laws was found and the case was closed with no action taken.
14. C17- 134 – A firm licensee was sanctioned by another State Board of Accountancy. The sanctioned incident did not involve any Arkansas CPAs or Arkansas clients. The case was closed with no action taken.
15. C17- 135 – A firm licensee self-reported that it failed to acknowledge a partner being sanctioned by another state on prior year renewal. The sanctioned incident did not involve an Arkansas CPA or Arkansas client. The case was closed with no action taken.
16. C17- 136 – A firm licensee has acknowledged having a partner (not licensed in AR) who has a criminal conviction. The case was closed with no action taken.
17. C17- 138 – A licensee requested release from 2013 pre-issuance review of all reports. The Pre-issuance reviewer has reviewed one audit and (16) reviews with no changes and has recommended that the licensee be released from pre-issuance review. The Board voted to release the licensee and the case was closed.
18. C17-120- A licensee received a fail rating on a review report for their 2017 Quality Review submission. In lieu of completing 16 additional hours of CPE, the licensee signed a consent order and agreed to no longer issue attest reports and compilations.
19. C17-126 – A licensee received a fail rating on a review report for their 2017 Quality Review submission. In lieu of completing 16 additional hours of CPE, the licensee signed a consent order and agreed to no longer issue reviews.
20. C17-128 – A former licensee surrendered their license in January 2017. The applicant has completed 142.5 hours of CPE, signed a consent order, and paid current year license fees of \$110.
21. C17-130 – A former licensee failed to respond to the 2007 Quality Review survey and subsequently surrendered their CPA license in-lieu-of disciplinary action in June 2009. The Applicant has signed a consent order and agreed to pay current year renewal fee and \$1,000 penalty.
22. C17-137 – A former licensee surrendered their license in 2017. The Applicant has requested to reinstate to active status and has completed 121 hours of CPE. The applicant has also signed a consent order and paid current and prior year license fees totaling \$330.

Arkansas CPA Exam Summary: 2017 Q3

	Sections	Avg. Score	%Pass
First time	222	71.8	50.5%
Re-exam	114	68.4	37.7%
AUD	77	73.0	48.1%
BEC	64	75.9	59.4%
FAR	99	66.9	41.4%
REG	96	69.3	40.6%

Arkansas CPA Exam Summary: 2017 Q4

	Sections	Avg. Score	%Pass
First time	161	69.7	45.3%
Re-exam	145	69.6	40.7%
AUD	87	71.4	43.7%
BEC	55	67.9	36.4%
FAR	89	69.4	49.4%
REG	75	69.3	40.0%

Inactive Status

*The following licenses were approved for inactive status
August 1 through December 31, 2017:*

Mark L. Marley
Allison Culp
Michael Reagan
Laura Cossey
Jackie Chandler
Margaret Casey
Michael Jones
B. Andrew Speed
Stanley Bryan
Amy Parker
Paige Whitworth
Leslie Montgomery
Laura Smith
Adam Smith
Nathan Wade
Robert Churchman
George Cress
Kyle Klein
Kevin Baldrige
Mason Grashot
Jane Bown
Alexander Miron
Eric Sessions
Rebecca Howell
Judith Lilly
Charles Harder
Thomas Sims
David Whitmire
E. Elphingstone
Brad Brannon

Fayetteville, AR
Kingsport, TN
Fayetteville, GA
Lafayette, TN
Jonesboro, AR
Fayetteville, AR
Springdale, AR
Little Rock, AR
Huntsville, AR
Carlisle, AR
Omaha, NE
Alexander, AR
Lewisville, TX
Lewisville, TX
Big Sandy, TX
Searcy, AR
Little Rock, AR
Washington, DC
Lake City, AR
Little Rock, AR
Roland, AR
Houston, TX
Little Rock, AR
Russellville, AR
Huntsville, AL
Benton, AR
Kirkwood, MO
Springdale, AR
Dallas, TX
Conway, AR

SURRENDERS

*The following firms / individuals surrendered their license
August 1 through December 31, 2017.*

McKenzie, Gardial & arnold, CPA's
Henry McCullom
Brundige, Payne & Company, PC
Eric Summerhill
Thokozile Zulu
Amber Tollett
Kimberly Hillis
Dean Vohs
Betsy Ford Pfeffer
Ford Consulting, Inc
Kristal L. Conine, CPA, LTD.
Thomas G. May, CPA, P.A.
King Ball & Company, Limited
Thomas Thompson
Mark Bade
Deborah Gerrald
Leslie Crawford, Jr
Todd Loe
Cannon and Company, PC
Bober, Markley, Fedorovich & Company
Melanie Morgan

Hot Springs, AR
Arkadelphia, AR
Memphis, TN
Alexander, AR
Burlington, KY
Little Rock, AR
Bald Knob, AR
Siloam Springs, AR
Rogers, AR
Rogers, AR
Clinton, AR
North Little Rock, AR
North Little Rock, AR
Farmington, AR
St. Louis, MO
Beaverton, OR
Memphis, TN
De Kalb, TX
Memphis, TN
Akron, OH
Malvern, AR

NEW FIRMS

*The following firm licenses were approved August 1
through December 31, 2017*

GBB & Co LLP
Timothy L Blansett CPA PLLC
Conner Ash PC
Postlethwaite & Netterville, APAC
Bill L Reznicek, CPA, PLLC
Charles W. Snader, P.C.
Brady, Martz & Associates, P.C.

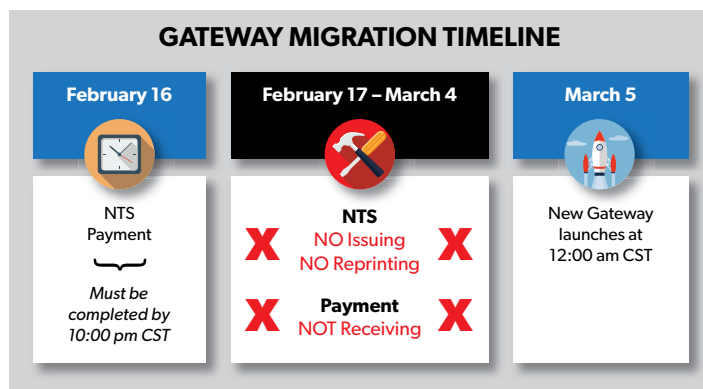
Allentown, PA
Searcy, AR
St Louis, MO
Baton Rouge, LA
Jonesboro, AR
Chesapeake, VA
Grand Forks, ND

NASBA TO LAUNCH NEW EXAM CANDIDATE SOFTWARE

As part of its efforts to continually improve the systems surrounding the candidate experience with the Uniform CPA Examination, NASBA has announced the launch of the next version of the Gateway and National Candidate Database on Monday, March 5, 2018. These new systems will greatly improve users' overall experience with additional user-friendly functionality and enhanced security measures to protect personal data.

To systematically migrate and successfully deploy the new system, there will be a window of time the system will be unavailable to exam candidates. During this period, the system will not be able to print or reprint Notices to Schedule (NTS). Therefore, all NTSs must be completed in the current Gateway system prior to 10:00 pm CST on Friday, February 16, 2018. The new Gateway system will be available on March 5, 2018, at 12:00 am CST. Consequently, no NTSs will be issued or reprinted beginning February 17, 2018 through March 4, 2018.

Scheduling with Prometric and candidate testing will not be affected by this conversion process.



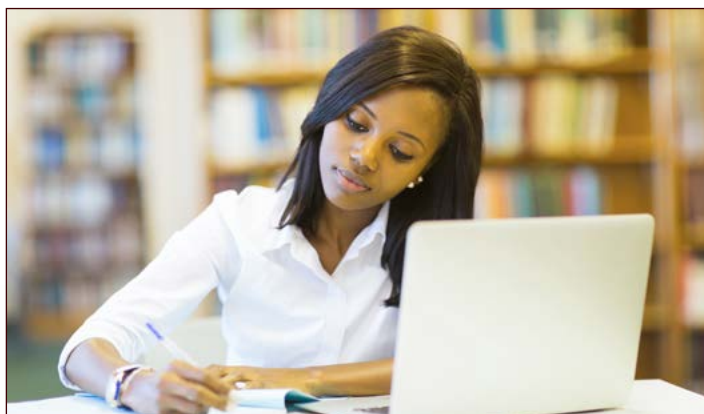
NEW CPA EXAM USER EXPERIENCE COMING

On April 1, 2018, the AICPA will offer CPA candidates an enhanced testing experience with the launch of its new exam software at all Prometric test centers. The software modernizes the exam's format, functionality and design, giving access to a high-definition display and new and improved tools.

One of the biggest changes coming to the exam is the introduction of Microsoft Excel® as a tool. While candidates will not be tested on their ability to use the program, it is

available for use during each exam section. Other new features include a dedicated workspace to more easily toggle and view exhibits, a highlight function to help remember key elements in an exhibit and seamless cut, copy and paste. To learn more about the exam software and its features, view the CPA Exam Tutorial video at <http://exams.aicpa.org/cpaexam/start.html>. To aid in exam preparation, the AICPA has updated its tutorial topics to guide the user through the coming changes. Candidates are also encouraged to practice with the new sample tests that present the exam as it will appear in an actual test center.

With the launch of the new exam software, the AICPA must ensure that the improvements do not impact the fairness and reliability of the exam. This will require minor score holds for the Q2, Q3 and Q4 test windows where scores will be released only once after the close of each window. The holds will allow the AICPA to review test question performance with the new software. For specific release dates, view the Score Release Timeline at <https://www.aicpa.org/becomeacpa/cpaexam/>.



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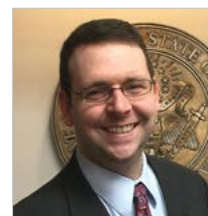
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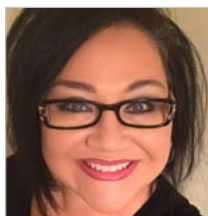
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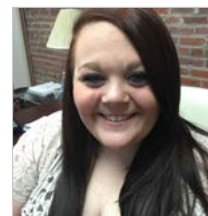
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