



ASBPA UPDATE

Volume 04—2011

DECEMBER 2011 ISSUE

All Arkansas CPA licenses expire on December 31st of each year

**Whether you are inactive, retired, an active CPA or PA,
or a CPA or PA firm,
your Arkansas license must be renewed each year.**

2012 License Renewals

All licensees have until December 31st to renew your license without late fees being applied. Starting January 1, 2012, a late fee will be applied automatically to your renewal. You can renew online by going to our website at www.arkansas.gov/asbpa. If a licensee has not renewed by January 1, 2012, a late fee will be applied to the license renewals for each additional month the renewal is late. If the licensee has not renewed their license by March 31st, the license will be Lapsed.

New features to our online renewal system for 2012 license renewals:

- Electronic check payment option
- Multiple license renewal option (with one payment)
- CPE from the Arkansas Society is preloaded (no need to retype)
- Print license card at end of renewal process
- Additional question regarding judgments pertaining to accounting practices
- All CPE must be completed by December 31, 2011

If you have not already renewed for 2012, [click here to renew](#).

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ALL CPE MUST BE COMPLETED BY DECEMBER 31st

Please be aware that all continuing education, per Board Rules, must be completed by December 31, 2011 for the 2012 license renewal. If you hold an active license to practice in Arkansas, you must meet all of the continuing professional education requirements as set forth in [Board Rule 13](#).

Please read and make sure you understand the Basic Requirements as specifically stated in Board Rule 13.2

2010 CPE Audit Results

The 2010 CPE Audit has been completed. The results of this audit are as follows:

Selected for 2010 CPE Audit	250	
Acceptable	84	33.60%
Acceptable with changes	119	47.60%
Failed	23	9.20%
Failed, passed upon appeal	24	9.60%
Total Audits Completed	250	100%

Does My Firm Need To Be Registered?

Do you have questions about whether your firm should be registered with the Arkansas State Board of Accountancy? If you answer yes to any of these questions, please contact the Board to get the registration process started.

1. Do you, your corporation/company or partnership maintain a physical presence in Arkansas and:
 - a. engage in the practice of public accounting, or use the title CPA or CPA firm, **OR**;
 - b. hold out to the public as a partnership, corporation, or limited liability company made up of Certified Public Accountants or Public Accountants, **OR**;
 - c. your corporation/company is registered with the Arkansas Secretary of State for the stated purpose of practicing public accounting, **OR**;
 - d. a corporate shield defense is a part of your strategy with regard to litigation involving the accounting/tax services you provide?
2. Do you or your firm not maintain a physical presence in Arkansas, but you or your firm perform within the state:
 - a. an audit or other engagement to be performed in accordance with the "Statements on Auditing Standards", **OR**;
 - b. an examination of prospective financial information to be performed in accordance with the "Statements on Standards for Attestation Engagements", **OR**;
 - c. an engagement to be performed in accordance with PCAOB standards?

If you answered Yes to question 1 or 2, per A.C.A. §§ 17-12-106 (b), 17-12-106 (d) and 17-12-401 your firm should be licensed with the Arkansas Board of Public Accountancy.

If you have any questions please contact the Board directly for clarification at (501) 682-1520.

Board Meeting Schedule

January 6, 2012
April 27, 2012

Meetings of the Board are open to the public, except under state law some portions may be closed to the public.

Unless otherwise noted, meetings are held at the Board office at 101 E Capitol, Suite 450, Little Rock, AR and begin at 9:00 a.m.

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:

December 23-26, 2011—Christmas
January 2, 2012—New Year's
January 16, 2012—Martin Luther King, Jr. Day
February 20, 2012—President's Day

New Active Licensees in 2011

The following individual have licensed in Arkansas in 2011:

* "R" denotes a reciprocal license

<u>Name</u>	<u>License Number</u>	<u>Name</u>	<u>License Number</u>	<u>Name</u>	<u>License Number</u>
HUGH L. HYDE	806	JOHN TYLER SCHROCK	8808	KONSTANTIN ILKOV DIMITROV	8868
LESTER DAVIDSON	2133	JUSTIN DOUGLAS SIMPSON	8809	TRISHA L. GUENTHER	8869
DAVID PAES	2651	KARIE RENEE SKAGGS	8810	JACLYNN HARRISON	8870
ROBIN L. SCOTT	3148	AMANDA NICOLE SMITH	8811	KEITH LYNN LINDSEY	8871
TERRY M. HALLEY	3228	RYAN LEE SMITH	8812	ASHLEY BROOKE NEESE	8872
R. S. TAYLOR	3366	SARAH ELIZABETH SMITH	8813	STEPHEN CHRISTOPHER SHEPARD	8873
TAMMY R. SMITH	3721	KATHLEEN STEPHANIE SPALDING	8814	JUSTIN W. SMITH	8874
KENNETH S. HENDREN	3753	REBECCA ANNE STOUT	8815	HEATHER L. SZEFLINSKI	8875
LESLIE N. EMANUEL	3906	TIFFANY STARR TILLMAN	8816	TYLER WORD BLAIR	8879
KERRY BROOKS	4092	JOSEPH CAMERON WALLIS	8817	JULIE KATHRYN HENDERSON	8880
CONNIE BETH BLACKMON	4117	KRISTEN QANDAH WELK	8818	LACEY MICHELLE LARUE	8881
ALAN DAYNE PINKERTON	4832	CHARLES ROBERT WILLIAMS	8819	WHITNEY ANN LENTZ	8882
JUDITH PRICE LILLY	4922	ANDREW BRETT WOOD	8820	CARLA JEANETTE LEWIS	8883
KATHERINE J. DAWSON	5273	ANNIE MALA DUVALL	8830	MIRANDA SUZANNE MCCOY	8884
PAIGE WILLIAMS JENKINS	6085	JOSHUA DARREN EVANS	8831	JOHN PATRICK MCDERMOTT	8885
KOREY C. JOHNSON	6804	MICHAEL CALVIN JARRETT	8832	CHANDRA LYNN MCGOWAN	8886
CYNTHIA EDWARDS KIMBRELL	6806	WADE JORDAN LUETHY	8833	NICHOLAS KAINE MILLER	8887
MUHIEDDINE MEHYOU	6816	CANDICE ANNIE ABELE	8835	LA SHONDA M PEGUE-DENNIS	8888
AMY WAY SAHELY	7325	JEFFREY Q. CORLEY	8836	NATHAN EARL POSTON	8889
EDDIE WAYNE CHAFFEN	8752	DAVIS HOWARD DODSON	8837	SPENCER GREGORY WEIDEMAN	8890
PETRA BAILEY	8781	MICHAEL THOMAS FORREST	8838	WILLIAM TAYLOR	2384R
CHRISTOPHER D. HENSON	8782	JAMES WILSON MCBRYDE	8839	WILLIAM J. LESSLY	4471R
KRISTIN MARIE ALLEN	8784	TODD CHARLES MCCAULEY	8840	ROBERT S. HESTER	4882R
MEGHAN MARIE ANTOINE	8785	KRISTI MARIE OLIENYK	8841	H. MICHAEL WILSON	6122R
ZACHARY BRIAN BAKER	8786	MIRANDA E. PARKER	8842	ROBERT J. WHELAN	8403R
JENNIFER EDWARDS BRYANT	8787	RHONDA KAY RUNDE	8843	RAFAEL MARRERO	8783R
ZACHARY T. DEEM	8788	JONATHAN ALAN SANDERS	8844	CRISTINE E. BEETHE	8821R
CHRISTINA D. EVANS	8789	CRYSTAL M. SCOTT	8845	KELLY JOANN BIRDWELL	8822R
ANDREW DALE FERREN	8790	ALEX V. SHEARER	8846	JASON L CROUCH	8823R
KRISTIN LEA FLEMING	8791	CHRISTOPHER PATRICK TAYLOR	8847	DONALD LAWRENCE ELROD	8824R
EMILY KATHRYN HORNOK	8792	ANGELA CHRISTINA BANKSTON	8850	ROBERT D. ROSS	8825R
VERONIKA O KRYZHANOVSKA	8794	JENNIFER JANETTE BUFFINGTON	8851	SHELLEY DAWN SMART	8826R
ALBERT LOUIS LEDING	8795	DEREK PEYTON COX	8852	AMY L STUMHOFFER	8827R
DREW DANIEL MCCULLOUGH	8796	JESSICA ELIZABETH DEARNLEY	8853	DAVID RICHARD VARGO	8828R
RENEE J. MAYER	8797	KYLE W. GARNER	8854	WILLIAM CURTIS WILLIAMS	8829R
JOHN HENRY MILLER	8798	HEATHER MICHELLE GILLION	8855	CODY DUANE GRIFFIN	8834R
JENNIFER MEGEN MOORE	8799	ZACHARY PAUL HEMMER	8856	KEVIN ANTHONY MALISZEWSKI	8848R
JOHN TAYLOR MOORE	8800	AMANDA B. LAWRENCE	8857	JUSTIN SCOTT VADEN	8849R
JESSICA E. MYERS	8801	RACHAEL V. LIPSCOMB	8858	DAVID ROSS COBB	8864R
JONATHAN NICHOLS	8802	ANDREW B PARSONS	8859	ROBERT SPENCER MADSEN	8865R
ALICIA ANNE PALADINO	8803	JILL MICHELE PIERCE	8860	KRISTIN DYAN SKIPPER	8866R
WENDI L. PANGLE	8804	MELANIA D. POWELL	8861	ERIC WILLIAM BROOKS	8876R
SARAH MARIE PYLE	8805	BETHANY BROOKE PURSIFULL	8862	DAWN MARIE PTAK	8877R
ADRIEN MICHELLE RICHARDSON	8806	WHITNEY LEE TAYLOR RANEY	8863	JEREMIAH DANIEL ROBISON	8878R
CHARLES RYAN ROBERTS	8807	JEFFREY LYNN BREWER	8867	JEANNINE SMILEY WHEELER	8891R

Retired in 2011:

The following licensees have signed affidavits notifying the Board they have decided to go on retired status in 2011:

<u>Name</u>	<u>License Number</u>	<u>Name</u>	<u>License Number</u>	<u>Name</u>	<u>License Number</u>
JAMES G. OSBORN	432	JAMES L. BUSH	1446	E. OWEN STOKER	3840
ROBERT A. MILLER	795	JUDITH ANN SPRADLIN	1639	CHARLIE J. TRIMBLE	4177
DONALD RAY SLACK	887	DONALD L. HOLLIN	1911	SHARON J. HOLLOWAY	6102
J. H. BULLOCK	1058	WILLIAM TODD CARTER	1967	JUDY M. JACOBS	6396R
L. A. RICHMOND	1117	ELIZABETH A. BRANTLEY	2337	DANNY ALLEN STUBBLEFIELD	6969R
TERRY E. REEVES	1138R	ROBERT A. SHARP	2382	JOHN R. PORTER	8374R
JOE D. RATLIFF	1187	PAT A. DAVIS	2827	JAMES MICHAEL KELLY	1323
TERRY A. ELLIOTT	1256R	MARVINE F. FULLBRIGHT	3571		

New Firms Licensed in 2011:

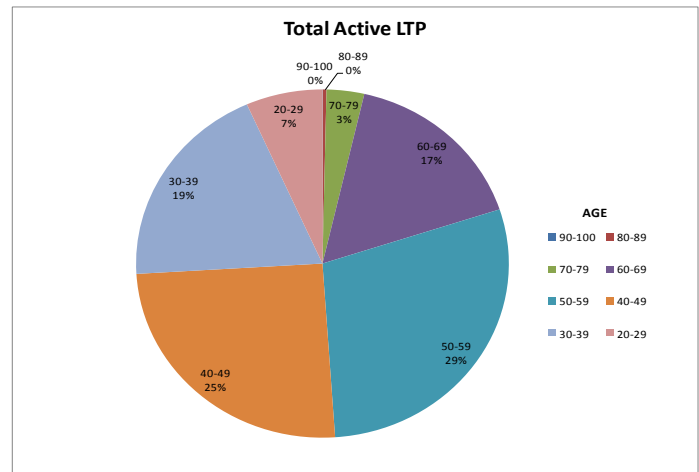
The following firms were approved for a new Arkansas license in 2011:

<u>Name</u>	<u>License Number</u>	<u>Name</u>	<u>License Number</u>
SAUNDERS & ASSOCIATES, PLLC	112LC	BARTON GONZALEZ & MYERS, PA	817C
BRENT G. CASSADY, CPA, PLLC	152LC	HICOK, FERN, BROWN, & GARCIA	818C
CHRISTOPHER A. TURNER PLLC CPA	153LC	PURK & ASSOCIATES, P.C.	819C
DORSEY & COMPANY CPAS, LLC	161LC	CURTIS WILLIAMS JR., CPA, P.A.	820C
HUBERT REED CPA PLLC	162LC	CHARLES A. WIGGINTON P.A.	821C
JEAN & COMPANY LLC	163LC	CODY D. GRIFFIN, P.A.	822C
JAY HICKEY CPA PLC	164LC	DAVID R. VARGO, P.A.	823C
ACAS, LLC	165LC	OTIS STEWART, PUBLIC ACCOUNTANT, LTD.	824C
MCNAIR, MCLEMORE, MIDDLEBROOKS & CO., LLC	166LC	ROBERT A. GUNTHER, P.A.	825C
YEAGER & BOYD, LLC	167LC	BKHM, PA	826C
HOOD, PAGAN & ASSOCIATES, INC.	205C	K. NORTON, CPA, INC.	827C
FROST PLLC	30LC	LISA T. HOYT, CPA, PC	828C
SANDLIN & PARHAM, LTD.	433C	TERRENCE J. BOYLE P.A.	829C
DARYL C. SOWARD, CPA	4SP	THOMAS G. MAY, CPA, P.A.	830C
BARRANCO & ASSOCIATES, P.A.	720C	DOEREN MAYHEW & CO., P.C.	831C
DIXON HUGHES GOODMAN LLP	75LP	LINDA S. WOODRUFF, CPA, P.C.	832C
FIONDELLA, MILONE, & LASARACINA LLP	76LP	PROVIDENCE FINANCIAL SERVICES, INC.	833C
SEIM JOHNSON, LLP	77LP	RECTOR & REEDER, P.C.	834C
LURIE BESIKOF LAPIDUS & COMPANY, LLP	78LP	BENTON CPA, P.C.	835C
BRUNBERG BLATT AND COMPANY, INC.	809C	LANGLEY, WILLIAMS & COMPANY, L.L.C.	91LC
SPRATT FINANCIAL FORENSICS, INC.	816C	PARKS & COMPANY PLC	94LC

Arkansas Licensee Age Breakdown for 2011

<u>Age</u>	<u>Total Active LTP</u>	<u>Total Inactive:</u>
90-100	1	0
80-89	11	12
70-79	113	109
60-69	566	495
50-59	1002	816
40-49	870	727
30-39	668	199
20-29	230	7
Total	3,461	2,365

Grand Total Individuals: 5,826



CPE Corner— In-Firm CPE

Rule 13.4 (f)(3) states “Firms, both accounting and industrial, offering organized in-firm education programs which meet the requirements of Rule 13.3(a)” are exempt from registering with the National State Boards of Accountancy.

In-firm CPE can be offered by public accounting firms or by non public accounting companies. Note that this rule allows CPE to be offered to its own employees – groups of firms meeting together to offer CPE would not qualify. Also the CPE cannot be offered to clients, vendors, or other non employees.

If a firm or company wants to offer CPE to non employees as well, they need either register with NASBA as a CPE provider or register with our board. Companies may only register with our board if they offer 16 total credit hours or less per year and offer programs 5 times or less per year.

In-firm CPE courses can be taught by firm personnel or an expert who is brought in from outside the company. In-firm CPE is only accepted if the sponsor is the company for which the CPA is employed.

CPAs who wish to gain CPE hours for in-firm CPE should obtain and keep the following documentation:

1. An outline or course agenda for the program.
2. A record of attendance (sign in sheets).
3. A biography of the instructor or instructors.

Any CPA who is the instructor of in-firm CPE is given “double” the credit hours as those who attend the program. If there is not an instructor onsite but a moderator of the program, then the moderator will receive the same credits as the other CPAs. If this is the case the biography must be of the instructor not of the moderator.

Please contact our office if you have questions regarding the requirements for acceptable in-firm CPE.

NASBA seeks CPAs to join Registry Reviewer Program

NASBA (National Association of State Boards of Accountancy) is currently seeking CPAs with specialties in the areas of Accounting, Auditing and Tax to join their newly launched Registry Reviewer Program. This program is designed to develop a roster of qualified, CPA professionals (including faculty members) who review CPE courses for technical accuracy and sufficiency for CPE credits as part of the National Registry of CPE Sponsors application process.

They're reaching out to you first to find qualified candidates willing and interested in participating in this paid program. If you, or someone you know, meets the qualifications listed below and is interested in applying, please [click here to download](#) the application or visit www.LearningMarket.org for more information.

Registry Reviewer Qualifications:

- Licensed CPA currently subject to state CPE requirements as defined by respective state board
- No record of state board disciplinary action or charges
- At least 5 years of experience in the specialty field (either as a practitioner or faculty)

NASBA has created an online process for applying and submitting Registry Reviewer reports and comments. Learn more about [How to Apply](#), [Requirements](#) and [Compensation](#).

What is the National Registry of CPE Sponsors?

The National Registry of CPE Sponsors is a program offered by NASBA that recognizes companies and organizations who offer CPE in accordance with the Statement of Standards for Continuing Professional Education (CPE) Programs (the Standards). [Learn more](#).

NASBA

150 Fourth Avenue North, Suite 700 - Nashville, TN 37219 - Phone: 615.880.4200 - Web: www.nasba.org

After You Pass the CPA Exam.....

It is very important to understand that you **CANNOT** use the term **Certified Public Accountant** or the designation of **CPA**, just because you pass the CPA Exam. According to Arkansas law, you cannot use the CPA designation or use the term Certified Public Accountant until you have been licensed by the Arkansas State Board of Public Accountancy. Many individuals believe that once they pass the Exam, they can call themselves a CPA—not true.

After you pass all four (4) parts of the CPA Exam (AUD, BEC, FAR, REG), your scores must first be audited by the Board. You will be notified in writing once your scores have been validated. You will be mailed a confirmation letter with instructions regarding how to apply for licensure with the state of Arkansas. This process may take a few weeks, but we will get this information to you as quickly as we can.

Thank you for your patience, as we work through the process to validate all information.

Successful CPA Exam Candidates

July—August 2011

<u>First Name</u>	<u>Middle Name</u>	<u>Last Name</u>	<u>City</u>	<u>State</u>	<u>Zip</u>
STACY	ALLISON	BAKER	CONWAY	AR	72034
CLAY	GREGORY	BECKWITH	NORTH LITTLE ROCK	AR	72116
CLAYTON	P	BELKNAP	LITTLE ROCK	AR	72227
TYLER	MCKEAN	BOSS	SEARCY	AR	72143
LANDON	NICHOLAS	BOYKIN	FAYETTEVILLE	AR	72701
JENNIFER	M.	BRIDGES	LITTLE ROCK	AR	72118
BLAIR	E.	COCANOWER	LOWELL	AR	72745
BENJAMIN	LEE	COX	NASHVILLE	AR	71852
JAMES	ALTON	EASON	KANSAS CITY	MO	64108
ANITA	MICHELLE	ETTEHAD	BENTON	AR	72018
MONICA	L.	FRANCO	SPRINGDALE	AR	72762
CHAD	ALLEN	GRAHAM	BRYANT	AR	72022
BRANDON	MICHAEL	GRICE	SHERWOOD	AR	72120
NAN		MA	JOHNS CREEK	GA	30097
ANDRIY	S.	NAGAY	BENTONVILLE	AR	72712
BRICE	CHRISTOPHER	PRIESTLEY	MCKENZIE	TN	38201
KRISTEN	LEE	RIGSBEE	FRISCO	TX	75033
JOHNNIE	LARONE	SAMPSON	CONWAY	AR	72034
DAWN	LAURICE	SIMMONS	BENTON	AR	72019
RANDALL	ELTON	STONE	FORT SMITH	AR	72913-2884
CHAD	ANTHONY	WARE	CENTERTON	AR	72719
LESLIE	DIANE	WILKINSON	CORDOVA	TN	38018
LESLIE	ANNE	WINTON	TEXARKANA	AR	71854

Exam Scores for October—November 2011 have been mailed. Don't forget you can obtain your CPA Exam scores online, provided you have your NTS information. Check the www.arkansas.gov/asbpa website for the link to viewing your test scores and watch our Facebook page for updates on availability of scores. Of course, we will continue to send your formal test score information in the mail, as soon as we receive the scores in our office.



FAQ: CPA Exam Score Release Timeline

Q. What is the scoring timeline for 2011?

A. Starting with the *fourth testing window (October/November) in 2011*, scores will be reported with more predictability and frequency than the pre-CBT-e score release schedule. Under this improved score release schedule, CPA Exam scores will be released to NASBA following the first month of testing in a window, with subsequent score releases every two weeks for the remainder of the window.

Q. When can I expect to receive my scores if I test after October, 1 2011?

A. After October 1, 2011 scores for the CPA Exam will be released by NASBA to state boards of accountancy based upon the table below.

Day in Testing Window*	Target Release Date Timeline	Target 11Q4 Score Release
Day 1 – 20	10 business days following day 20 of the testing window	November 3
Day 21 – 45	5 business days following day 45 of the testing window	November 21
Day 46 – Close of Window	5 business days following the close of the testing window	December 7
After Close of Window	5 business days after receiving all scoring data for the testing window.	TBA

* Records received by AICPA

Note: Some scores for the BEC section may be released in a subsequent release due to the written communication tasks.

Q. It is past the target date for my score release, and I still do not have my score. What happened to my score?

A. A vast majority of the scores will be released on the target date; however, these dates are still targets, not a guarantee.

There are several factors that can influence the score release. First, the target date reflects the day that NASBA distributes scores to state boards of accountancy, and the turnaround required for each state may vary. Secondly, some scores can be delayed due to a scoring inquiry that requires additional psychometric analysis. And finally, some scores in the BEC section might be delayed to a subsequent score release due to additional analysis required for the written communication task (see below).

Q. What about score releases for candidates testing under the international testing program?

A. The scoring timeline for candidates testing under the international testing program can be found in the [International Testing FAQs](#).

Q. How will the score release timeline effective October 2011 differ from previous score releases?

A. During the 2006-2010 testing windows, candidate scores were released in two rounds: The first round approximately one week before the end of the testing window, and the second approximately two weeks after the end of the testing window. In addition, not all candidates who tested early in a window were eligible for the first round of score release.

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Candidates who took test forms with new test content that required additional analysis and review before scoring were not eligible for the first round of score release.

With CBT-e, improvements have been introduced into the process. Beginning with the October/November 2011 testing window, scores will be released faster and more frequently.

The first round of score release will be approximately one month after the beginning of the testing window. Subsequent score releases will be made every two weeks after the initial release.

In addition, with very few exceptions (see below), candidates who test early in a window will be eligible for the first round of score release.

Q. Are there any differences in score release by Exam section (AUD, FAR, REG, BEC)?

A. Yes. Candidates who take the BEC section may get their scores in a subsequent release due to additional analyses that may be required for the written communication tasks. Also note that written communication tasks now appear in the BEC section only.

Q. What changed to make these score reporting enhancements possible?

A. There have been a number of changes that make these enhancements possible. The most significant change is the introduction of shorter Task-Based Simulations (TBSs). Before 2011, the simulations on the Exam were relatively long and could not be pre-tested in advance. Accordingly, if a candidate took a test form with a new simulation, the candidate was not eligible for the first round of score release because the new simulation required additional data analysis and review before scoring.

With the introduction of Task-Based Simulations in CBT-e, new simulations can be pre-tested in advance, analyzed, reviewed and approved for scoring.

Disciplinary Actions of 2011

The Arkansas State Board of Public Accountancy took the following disciplinary actions in 2011 to protect the public:

August 2011

On August 26, 2011, the Arkansas State Board of Public Accountancy in the matter of B. Morris LTD., firm Certificate No. 0427C, issued a revocation of firm certificate with regards to violations of Accountancy Law, Board Rules and Code of Professional Conduct.

On August 26, 2011, the Arkansas State Board of Public Accountancy in the matter of James B. Morris, Certificate No. 0441, issued a revocation of his certificate with regards to violations of Accountancy Law, Board Rules and Code of Professional Conduct.

OUR MISSION is 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.

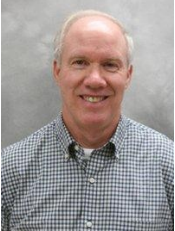
State Board of Accountancy Board Members



Dale Coy, CPA
President
Paragould
Term: 2007 — 2012



Gene Cogbill, CPA
Secretary
Texarkana
Term: 2008 — 2013



Mike Moore, CPA
Treasurer
Conway
Term: 2009 — 2014



Karen Garrett, CPA
Conway
Term: 2010 — 2015



Wade Turner, CPA
Searcy
Term: 2011 — 2016



Lloyd Franklin, CFE
Pine Bluff
Consumer Advocate
Term: 2008 — 2012



Bill Millager, MBA
Rogers
Consumer Advocate
Term: 2008 — 2013

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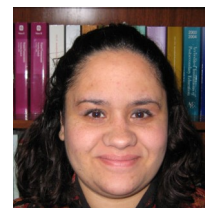
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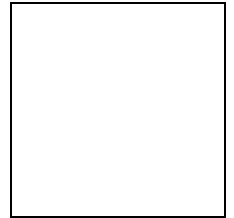
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Lisbeth Cross
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Lisbeth.Cross@arkansas.gov



Arkansas State Board of Public Accountancy
Primary Business Address
Your Address Line 2

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.

Name _____

Employer _____ License# _____

Old Address: _____ New Address: _____

Phone: _____

Email: _____

Signature: _____ Date: _____

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