

ARKANSAS STATE BOARD OF PUBLIC ACCOUNTANCY

Dale Coy, CPA, President
Gene Cogbill, CPA, Secretary
Dr. Mike Moore, CPA, Treasurer
Karen Garrett, CPA



Wade Turner, CPA
Lloyd Franklin, CFE
W. R. "Bill" Millager, MBA

Jimmy Corley, CPA
Executive Director

BOARD MEETING MINUTES
April 27, 2012

The regular meeting of the Arkansas State Board of Public Accountancy (Board) was held in Suite 450 of the Main Street Mall on April 27, 2012 with Dale Coy, President, presiding. Other members of the Board in attendance were: Gene Cogbill, Karen Garrett, Mike Moore and Wade Turner. Members of the staff in attendance were: Jimmy Corley, Executive Director; Ann Jessup, Fiscal Officer/CPE Coordinator, Dale Edge, Investigator, Amanda Bailey, Credentialing Assistant and Alan Fortney, IT Manager. Other attendees were: Brian Thompson, Arkansas Society of Accountants, Arnie Jochums, Assistant Attorney General, and Ron Pitts, Arkansas Society of Certified Public Accountants.

CALL TO ORDER

Mr. Coy officially called the meeting to order at 9:00 a.m. A quorum was found to be present.

APPROVAL OF MINUTES

A motion was made and seconded to approve the minutes of the January 6, 2012 board meeting. The motion passed.

TREASURER'S REPORT

A motion was made and seconded to approve the Treasurer's Report for December 2011, January 2012, February 2012 and March 2012, as presented. The motion passed.

COMMITTEE REPORTS

Compliance

The Compliance Committee has met three times.

I. Twenty-one new complaints:

- 1) Two unregistered firms holding out.
- 2) Six regarding substandard 2011 QR.
- 3) Nine void licensees requesting reinstatement.
- 4) Two with name change concerns.
- 5) One complaint regarding holding records.
- 6) One complaint regarding tax issues.

II. Requesting closure of 11 complaints – 4 by Consent Order:

101 East Capitol, Suite 450
Little Rock, Arkansas 72201

www.Arkansas.gov/asbpa

(501) 682-1520
Fax (501) 682-5538

- 1) **C10-066 – (Cert # 2329)** – Licensee was involved in a lawsuit involving allegation failure to follow professional standards. The complaint was settled out of court. Close with no further action.
- 2) **C11-059 – (Cert # 5839)** – Licensee failed to respond to 2011 Quality Review. After additional review, other issues were found. Licensee has surrendered license. Requesting acceptance of surrender of CPA Certificate 5839 in lieu of further Board action with assessment of \$1,000 fine payable if the licensee ever seeks reinstatement of certificate.
- 3) **C11-061 – (Cert #692C)** – After further review it was found Licensee responded timely to 2011 Quality Review. Requesting closure with no further action. Licensee is also requesting surrender of CPA firm certificate.
- 4) **C11-064 (Cert # 4891)** – Inactive licensee who failed to respond to 2011 Quality Review. Licensee signed compliance statements acknowledging no reports issued, paid \$250.00 penalty. Requesting closure by compliance statement.
- 5) **C11-068 (Cert # 1734)** – After further review it was found Licensee responded timely to 2011 Quality Review. Requesting closure with no further action.
- 6) **C11-069 (Cert #5090R)** – Inactive licensee who failed to respond to 2011 Quality Review. Licensee signed compliance statements acknowledging no reports issued and paid \$250.00 penalty. Requesting closure by compliance statement. Licensee is also requesting surrender of CPA certificate.
- 7) **C11-080 (Cert # 2LP)** – Licensee involved in a lawsuit involving allegation failure to follow professional standards. Complaint was settled out of court. Close with no further action.

A motion was made and seconded to close C10-066, C11-059, C11-061, C11-064, C11-068, C11-069, C11-080. The motion passed.

CONSENT ORDERS

- 1) **C09-032 (Cert # 3999) - Consent Order**
Applicant's CPA certificate was revoked September 13, 2002 for failure to renew for three or more years. Applicant has requested reinstatement to license to practice pursuant to A.C.A. § 17-12-604. The applicant has agreed to a consent order, completed 148 hours of CPE, completed a background check and paid 1997-2001 and 2012 licensing fees totaling \$310.00. Requesting closure by Consent Order.

A motion was made and seconded to close C09-032 by Consent Order. The motion passed.

- 2) **C11-078 (Cert # 1422) - Consent Order**
Licensee was reprimanded by the Arkansas Supreme Court Committee on Professional Conduct Panel A, A.C.A. §17-12-601(a) (4) and Board Rule 401. Licensee has agreed to consent order and paid \$1,000.00 penalty. Requesting closure by Consent Order.

A motion was made and seconded to close C11-078 by Consent Order. The motion passed.

3) **C11-084(Cert # 4961) - Consent Order**

Applicant's CPA certificate became void January 1, 2009 for failure to renew. The applicant has requested Inactive Status pursuant to A.C.A. § 17-12-301. Applicant has agreed to a consent order, completed a background check and paid 2006-2008 and 2012 inactive licensure fees plus late fees totaling \$580.00. Requesting closure by Consent Order.

A motion was made and seconded to close C11-084 by Consent Order. The motion passed.

4) **C12-008(Cert # 7414) - Consent Order**

Applicant's CPA certificate became void January 1, 2009 for failure to renew. The applicant has requested a License to Practice pursuant to A.C.A. § 17-12-301. Applicant has agreed to a consent order, completed 121 hours of CPE, completed a background check and paid 2006-2008 inactive fees and 2012 LTP fee plus late fees totaling \$635.00. Requesting closure by Consent Order.

A motion was made and seconded to close C12-008 by Consent Order. The motion passed.

III. Requesting permission to issue Notice of Hearing for the following complaints:

H012-001	H012-006	H012-012	H012-017	H012-022	H012-027
H012-002	H012-007	H012-013	H012-018	H012-023	H012-028
H012-003	H012-008	H012-014	H012-019	H012-024	H012-029
H012-004	H012-010	H012-015	H012-020	H012-025	
H012-005	H012-011	H012-016	H012-021		

OLD BUSINESS

None.

Adjourned and reconvened

Mr. Coy called for a lunch recess at 11:35 am and returned at 12:11 pm.

NEW BUSINESS

Experience Requirement

The executive director asked the board for clarification on the Board's experience requirement. After discussion among the board members, it was determined that experience needed to be gained within the previous three years from the date of licensure application. Cases involving unique circumstances or hardships should be brought to the board for review on a case by case basis.

Exam ADA Request

Ashley Morrison – ADA request for extended time on the CPA exam, use of Zoomtext software, and a Logistical Provision (pocket magnifier). A motion was made and seconded to grant Ms. Morrison's requests pending the receipt of a physician's letter. The motion passed.

NASBA Nominations

Janice Gray – A motion was made and seconded to nominate Janice Gray for the position of Southwest Regional Director. The motion passed.

License Request

Collins Cook – Mr. Cook submitted documentation supporting his response to the moral character question portion of the license application. After review of the documents, a motion was made and seconded to approve the license application. The motion passed.

Reciprocal License Request

David Winkler – Mr. Winkler submitted documentation supporting his response to the moral character question portion of the reciprocal license application. After review of the documents, a motion was made and seconded to approve the license application. The motion passed.

Renewal Request

Van Goode, Jr. – Mr. Goode submitted documentation supporting his request to receive a waiver of group CPE for the calendar year 2011 and the reinstatement fee of \$150 in order to receive his 2012 License to Practice. A motion was made and seconded to waive the group CPE requirement for 2011 and penalty. The motion passed.

License Request

Annie Chuang – Ms. Chuang submitted documentation supporting her request to have her CPA Exam grades transferred so she would be able to apply for an original license in the state of Arkansas. Ms. Chuang is lacking six education hours to meet Arkansas' exam requirements. A motion was made and seconded to have Ms. Chuang receive six additional education hours in order to apply for licensure in the state of Arkansas. The motion passed.

OTHER BUSINESS

NASBA Regional Meeting

A motion was made and seconded to approve reimbursement for expenses incurred for Board members and the Executive Director attending the NASBA Eastern Regional Meeting June 13-15 or the NASBA Western Regional Meeting June 27 - 19. The motion passed.

Strategic Planning Meeting

A motion was made and seconded to approve the expenditures for the 2012 Strategic Planning Meeting being held July 20 – 21, 2012. The motion passed.

Administration

A motion was made and seconded to have Counsel to present a draft of a Motion for Dismissal of the James B. Morris appeal prior to the May 18th Board Meeting. The motion passed.

Disciplinary Cases

A motion was made and seconded to table the discussion of the publication of disciplinary cases until the May 18th Board Meeting. The motion passed.

Firm Names

The application from a firm seeking to change their legal form of entity was discussed. This led to a discussion about firm names and whether or not firms should be able to use the term “and Company” or “and Associates” when they only have one CPA on staff. The issue was tabled pending a review of the new UAA rules regarding firm names.

APPLICATIONS AND SURRENDERS

A motion was made and seconded to approve the applications and surrenders listed below, pending a review of the files by a board member. The motion passed.

NEW LICENSE

8913	Amanda Armer	8914	Stacy Baker
8915	Meagan Rebecca Bates	8916	Richard Bruce Beauchamp, Jr.
8917	Clayton Porter Belknap	8918	Chris Bell
8919	Tyler Mckean Boss	8920	Jennifer M. Bridges
8921	Jessica S. Brown	8922	Collins E. Cook
8923	Patrick W. Deakins	8924	Colin Thomas Dean
8925	Laura Elizabeth Deem	8926	J. Rochelle Dunn
8927	Katherine J. Dunn	8928	James A. Eason III
8929	Anita Michelle Ettehad	8930	Lucas J. Finch
8931	Devona M. Flanigan	8932	Laura Christine Ganann-Wise
8933	Nadine Faye Grady	8934	Daniel L. Graham
8935	Brandon Michael Grice	8936	Angela Lynne Harris
8937	Chad Leon Harwood	8938	Thomas J. Hauskey
8939	Cristiane Hilario	8940	John B. Howard

8941	Eric Wesley Hoyt	8942	Kimberly D. Hulsey
8943	Shawna Jeffrey	8944	Robert Anthony Jetton
8945	Vanessa Michelle Johnson	8946	Melisah Jordan
8947	Michael S. Kidd	8948	Tracy Kirkley-Smith
8949	R. Cody Matthews	8950	David Thomas Mcchristian
8951	Karen Conrad Moore	8952	Kenneth Doyle Mullinax
8953	Ryan Casey Myers	8954	Andriy Nagay
8955	Jody Marlana Nations	8956	Sarah B. Norris
8957	Kimberly A. Overstreet	8958	Brian Petty
8959	Ashley Cara Priest	8960	Brice Christopher Priestley
8961	Heather R. Pruitt	8962	Venkatesh Ramanan
8963	Shawn M. Richardson	8964	Zachary Davis Riley
8965	Ryan Alexander Sawyer	8966	Dawn Laurice Simmons
8967	Mendy Michelle Smith	8968	Sarah Brooke Southard
8969	John Paul Speck	8970	Hyonsuk An Vanderpluym
8971	Chad A. Ware	8972	Emil James White
8973	Crystal L. Willis	8974	Leslie A. Winton
8975R	Mary Ann Birdleough	8976R	Christina Bruce
8977R	Susan D. Burks	8978R	Jennifer L. Daughetee
8979R	Charles Matthew Flurry	6669	Ashley Marvin Martin, IV

•"R" DENOTES A RECIPROCAL LICENSE

NEW FIRM LICENSES

841C	BERBERICH TRAHAN & CO., P.A.	173LC	HENDERSON & HILL, LLC
174LC	DREW A. VANWINKLE, CPA, PLLC	5SP	JAMES DYKHOUSE, CPA

INDIVIDUAL AND ENTITY SURRENDERS

802R	Donald F. Baier	5599	Holly Beitel
8059R	Paul V. Breazeale	3461	Patricia S. Brunner
4487	Marilyn L. Byington	5827R	David S. Colwell
1676	Roy Alan Cox	4882R	Robert S. Hester, Jr
778	Thomas O. Howell	4077	Rebecca Bailey Kane
4124	Kevin M. Kerr	2903	Kimberly Kreider
1451R	Larry D. McCraw	1794	Phillip McNeill
2643R	Joel G. Pritchett	6272R	Bryan Ardis Robison, II.
5090R	Patricia Ronne	2085	Deborah D. Scacewater
952R	Jay C. Scott	712R	Miles M. Shatzer
2901	Paul L. Small	1695	Philip Smith
315	Alma Bawiec Strozyk	7214R	Thomas E. Walsh
7745R	Robert Larry Welborn	5468	Janna H. Winchester
8494R	Crissy D. Wright	5839	Betty Belin
775C	C.D. Wright CPA PC	728C	Del W. Rush, PA
131LC	Jerry, Gorman & Associates, PLLC	158LC	John R. Dye, CPA, PLLC
166LC	McNair, Mclemore, Middlebrooks & Co., LLC	0144C	Tompkins Strozyk & Hendricks
751C	Rikard CPA, Inc.		
118LC	Warinner, Gesinger & Associates, LLC		

INDIVIDUAL AND BUSINESS NAME CHANGE

471C Gollon & Charron CPAs, P.A.

VOID EXAMINATION

8980 Leslie Kay Hayes

8981 Paul Campbell Spikes

DECEASED

3605 Ernest C. Atkeison, Jr.

1470 Robert L. Bunch

720 John H. Chism

3799 John W. Glasgow

2165 John Harrison Newman

1828R Max E. Stacy

1439 John Richard Tatom

1097R L.J. Watkins

1946 James D. Wright, Jr.

ADJOURNMENT

A motion was made and seconded to adjourn. The motion passed. The meeting adjourned at 1:27 p.m.