

ASBPA Update



LEGISLATIVE UPDATE

PEER REVIEW AND ATTEST BILLS PASS DURING THE 91ST GENERAL ASSEMBLY

Senate bill 260 passed during this year's legislative session and is now Act 278. This law change will require all CPAs and CPA firms who issue attest reports to enroll in peer review by January 1, 2019. With this change Arkansas joins the other 49 states in requiring peer review for those licensees who issue attest reports.

Senate bill 259 also passed which is now Act 277. This bill updated the definition of attest so that non CPAs are now prohibited from using AICPA reporting language when issuing certain non-financial reports. Those reports can still be issued without referring to AICPA standards. This bill also updated the definition of Compilation and created a definition of Preparation of Financial statements, in accordance with SSARS 21.

The Board would like to thank Senator Dave Wallace and Representative Les Warren for sponsoring the bills and the Arkansas Society of CPAs for all of its efforts in helping to get the bills passed. Rulemaking to implement these changes will begin this summer.

Contractors Licensing Board bill modifies Financial Statement requirement

House bill 2109 (Act 805) changed the financial statement requirement for contractors performing individual projects of less than \$750,000. Contractors who fall in this category will now be able to submit a compiled financial

statement prepared by a CPA or PA instead of a Review. The expected effective date of this change is August 3, 2017. If you have any questions please contact the Contractors Licensing board at 501-372-4661.



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SWEARING IN CEREMONY JUNE 3RD

On Saturday, June 3rd we will hold our annual swearing in ceremony for new CPAs at the Capitol Rotunda. The ceremony will begin at 10 am.

Invitations will go out soon to those individuals who have passed the CPA exam and became licensed since our 2016 ceremony. Please let us know how many guests you plan to bring so that we can have enough seating for everyone.

NEW INDIVIDUAL CPA LICENSES

The following new individual CPA licenses were approved December 1, 2016 through March 31, 2017:

Kimberly Bartlett	Bentonville, AR	Candias Maiden Griham	Clarksdale, MS
Matthew Grant Millerd	Little Rock, AR	Jamie Claude Bass	Poplar Grove, AR
Jennifer Lorraine Smay	Mountain Home, AR	Ashleigh Lauren Alecusan	Rogers, AR
Adam Conley	Maumelle, AR	Denver L. Dennis, III	Fayetteville, AR
Randall Blake Lyle	Rogers, AR	Margaret West Casey	Fayetteville, AR
Amanda Jo Teer	Bentonville, AR	Michael Nave	Marion, AR
Cynthia Rae Sunthimer	Camden, AR	Jaye Lyn Waynick	Little Rock, AR
Karen Kimberly Kwetey	Little Rock, AR	Bobby Philip Meek	Fort Smith, AR
Karen Marie Massey	Jonesboro, AR	Matthew Edmond Flowers	Bentonville, AR
Chester Nathan Snodgrass	Lincoln, AR	Billy S. Bellomy	Hot Springs, AR
Madelyn Kurz	Fort Smith, AR	Jennifer Luelleman Kapitan	Tulsa, OK
Madison Alexandra Layton	Fayetteville, AR	Kevin Ward Crowder	Benton, AR
Patrick deWitt Sanford	Van Buren, AR	Michael Robert Hufnagel	Monroe, LA
Melissa Nelwyn Wirges	Sherwood, AR	Sujinan Wangwiwath	Centerton, AR
Stacey Bookout	New Roads, LA	Samuel Montgomery Deason	Springdale, AR
Jared Carlin	Little Rock, AR	Jessica Katherine Paull	Albuquerque, NM
Bertrand Maimo	Plano, TX	Kimberly M. Burnett	Russellville, AR
Jarrod Dean Wheeler	Little Rock, AR	Christopher James Mitchell	Searcy, AR
Casey Thomas Ball	Maumelle, AR	Benjamin Leslie Corona	El Dorado, AR
Brian K. Laird	Jonesboro, AR	Erin Hearnberger	Little Rock, AR
Daniel Mayfield	Jonesboro, AR	Marco Antonio Luque	Fort Smith, AR
Shannon Fitzgerald Vega	Maumelle, AR	Daylea DuVall	Cabot, AR
Terry L. Nichols, Jr.	Benton, AR	Joshua Dean Garrett	Westminster, CO
Stacey L. Gray	Mabelvale, AR	Tennille Barksdale Ayers	Little Rock, AR

2017 BOARD MEETING SCHEDULE

- June 2
- August 18
- September 29
- November 17

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:

- May 29th Memorial Day
- July 4th Independence Day
- September 4th Labor Day

NEW FIRMS

The following firm licenses were approved December 1, 2016 - March 31, 2017

Hart Marketing Group, Inc	Little Rock, AR
R.K. Hudson, PLLC	Fairfax, VA
Lawson Accounting Group, PLLC	Fort Smith, AR
Ted Duncan CPA PA	Little Rock, AR
HMM, CPAs LLP	Hauppauge, NY
Barons', Inc.	Pelsor, AR
Cynthia R Sunthimer, PC	Camden, AR
William Fulton, CPA	Cordova, TN
D. L. Purvine, CPA, PLLC	Vanceboro, NC
Barfield, Murphy, Shank & Smith, LLC	Birmingham, AL
Keiter, Stephens, Hurst, Gary & Shreaves, P.C.	Glen Allen, VA
Berry, Dunn, McNeil & Parker, LLC	Portland, ME
KMA Bodilly CPAs & Consultants, SC	Madison, WI
Tamara Hooks Lee CPA PLLC	Jonesboro, AR

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NASBA

CPA EXAM PERFORMANCE

CPA Exam Performance Summary: 2016 Q4

	SECTIONS	SCORE	% PASS
FIRST TIME	204	68.9	40.2%
RE-EXAM	152	69.3	33.6%
AUD	86	69.2	37.2%
BEC	99	71.6	46.5%
FAR	84	68.0	29.8%
REG	87	67.2	34.5%

CPA Exam Performance Summary: 2017 Q1

	SECTIONS	SCORE	% PASS
FIRST TIME	163	71.1	51.4%
RE-EXAM	189	68.5	40.5%
AUD	73	69.8	38.4%
BEC	112	69.2	43.8%
FAR	82	67.0	39.0%
REG	85	69.7	40.0%

CPA Exam Performance Summary: 2016 Total

	SECTIONS	SCORE	% PASS
FIRST TIME	678	70.1	47.4%
RE-EXAM	553	69.1	37.4%
AUD	319	70.0	40.4%
BEC	311	71.7	48.2%
FAR	313	67.5	37.1%
REG	288	69.3	46.2%



New Employee - Melissa Hamric

Melissa Hamric is our new Exam specialist. Melissa has worked for the past 2 years at the Arkansas Public Service Commission. Prior to that she worked at UAMS and Children's hospital.

Melissa lives in Lonoke and has foster parented along with her husband Wayne for several years. Her hobbies include spending time with her children and judging beauty pageants. Welcome Melissa!

SUCCESSFUL CANDIDATES

The following candidates successfully completed their last section of the CPA exam in Q4 2016.

Jamie Bass	Poplar Grove, AR
Cody Beasley	Fayetteville, AR
Billy Bellomy	Hot Springs, AR
Rebecca Bolton	Greenwood, AR
Stacey Bookout	New Roads, LA
Emily Carter	Kansas City, MO
Adam Conley	Maumelle, AR
Denver Dennis	Fayetteville, AR
Matthew Flowers	Bentonville, AR
Brittany Gibson	Bentonville, AR
Stacey Gray	Mabelvale, AR
Candias Griham	Clarksdale, MS
Frank Hellmer	Russellville, AR
Thomas Herrell	Little Rock, AR
Hank House	North Little Rock, AR
Madelyn Kurz	Fort Smith, AR
Sarah Lind	Fort Wayne, IN
Bertrand Maimo	Plano, TX
Daniel McCarthy	Bentonville, AR
Matthew Millerd	Little Rock, AR
Terry Nichols	Benton, AR
Jessica Paull	Albuquerque, NM
Joshua Reaper	Searcy, AR
Patrick Sanford	Van Buren, AR
Jennifer Smay	Mountain Home, AR
Katelynn Taylor	Clarksville, AR
Margaret Warren	Fort Smith, AR
Jarrod Wheeler	Little Rock, AR

JANUARY BOARD DISCIPLINARY CASES

The following cases were closed at the January 13, 2017 Board Meeting:

1. C15-018 – A void licensee was discovered holding out on website as a CPA. The individual has removed the CPA title from the website and the case was closed with no further action taken.
2. C15-088 – A lapsed licensee was convicted of a felony. The individual has surrendered his license in lieu of further Board action and the case was closed.
3. C15-115 – A licensee failed to respond to a 2015 CPE audit request. Original responses were lost in interoffice mail and the licensee has responded to follow up communications with the requested documentation. The case was closed with no action taken.
4. C15-117 – A licensee failed to respond to the 2015 QR survey, failed to license a firm, and misstated his 2009 and 2012 QR year responses. The individual has surrendered his license in lieu of further Board action and the case was closed with no further action taken.
5. C16-022 – A firm name with CPA title registered with the Secretary of State's office was discovered. The licensee is not holding the company out to the public and has removed CPA from company name. The case was closed with no further action taken.
6. C16-026 – A firm name with CPA title registered with the Secretary of State's office was discovered. The licensee is not holding the company out to the public and has removed CPA from company name. The case was closed with no further action taken.
7. C16-034 – A licensee failed to obtain 4 CPE hours in ethics during the thirty-six (36) months immediately preceding expiration of license. Hearing H16-058 was held November 18, 2016. Licensee was assessed a penalty of \$1,175, required to complete 4 CPE hours in ethics, and suspended until the penalty is paid and the additional CPE hours are completed.
8. C16-101 – A licensee's QR survey response was questioned as to accuracy. After additional review, it was determined the licensee's QR response was correct. The case was closed with no action taken.
9. C16-113 – A licensee provided accounting services while on Retired status. The licensee paid a \$1,000 penalty and signed a compliance statement.
10. C16-120 – An external complaint was received involving a billing dispute whereby Licensee failed to achieve client's desired outcome in regard to resolving an IRS matter. Board investigation found no probable cause to proceed with disciplinary proceedings and the case was closed.
11. C16-121 - An external complaint was received involving a billing dispute whereby Licensee failed to achieve client's desired outcome in regard to resolving an IRS matter. Board investigation found no probable cause to proceed with disciplinary proceedings and the case was closed.
12. C16-124 – A licensee was required to respond to 2016 QR survey for both their individual and firm licenses. The licensee responded timely to firm QR survey but failed to respond timely regarding individual QR survey. After follow up the licensee responded to the individual QR survey and the case was closed with no further action taken.
13. C16-125 – A licensee failed to timely respond to a certified letter regarding their individual 2016 QR survey. The licensee has signed a compliance statement and paid a \$500 penalty.
14. C16-131 – A licensee failed to timely acknowledge a criminal conviction. During the upgrade process, the board became aware of a 2002 criminal conviction. After further review, it was determined licensee should have notified Board of conviction on his 2008 renewal. Due to extenuating circumstances the case was closed with no action taken.
15. C16-132 – An out of State Firm self-reported that it failed to acknowledge a partner being sanctioned by another state board on its prior year renewal. After review the case was closed with no action taken.
16. C16-135 – An inactive licensee was discovered providing financial advisory and consulting services. The licensee signed a compliance statement and paid a \$500 penalty.
17. C16-136 – A licensee failed to timely respond to a 2016 CPE Audit request. The licensee signed a compliance statement and paid a \$100 penalty.
18. C16-142 – A licensee failed to timely acknowledge a criminal conviction. The licensee was convicted on September 7, 2016 for disorderly conduct, and notification was received on Nov. 29, 2016. The case was closed with no action taken.
19. C16-144 – A firm licensee was sanctioned by another Board and failed to make timely notification. The case was closed with no action taken.

Continued on the Following Page

JANUARY BOARD DISCIPLINARY CASES

Continued

20. C16-145 – A licensee has acknowledged a pending criminal action. The trial will be monitored by Board staff.
21. C16-146 – A firm licensee has acknowledged having one or more partners who have been sanctioned by a regulatory agency. After reviewing the details of the sanctions the case was closed with no action taken.
22. C16-147 – A firm licensee has acknowledged having a partner who has been sanctioned by a regulatory authority. After reviewing the details of the sanction the case was closed with no action taken.
23. C16-148 – A firm licensee was sanctioned by the SEC. Firm has made timely notification to the Board and no Arkansas clients or individual licensees were involved. The sanction was related to the audit of a Florida corporation. The case was closed with no action taken.
24. C16-149 – A firm licensee Firm has acknowledged having a partner who has been sanctioned by a regulatory authority (SEC). After reviewing details of the sanction the case was closed with no action taken.
25. C16-150 – A licensee Firm was sanctioned by another state Board. The Firm made timely notification to our Board. After reviewing details of the sanction the case was closed with no action taken.
26. C16-153 – A licensee acknowledged a pending criminal action on their license renewal. Investigation revealed no violation of Board laws / rules and the case was closed with no action taken.
27. C14-028 – A non-licensee was discovered holding out as an accounting / consultant firm. Originally, firm was listed in Yellow Pages under Accountants-Public, now listed under Accounting Services. The case was closed with no further action taken.
28. C16-140 – An applicant for licensure failed to acknowledge a January 2014 criminal conviction on the applicant's CPA exam application and CPA license application. The applicant pled no contest to domestic battery 3rd degree. Applicant was advised by attorney that plea would dismiss charges and should report as if it never occurred. The charge was dismissed Sept. 2014. The case was closed with no action taken.
29. C16-141 – An applicant for reciprocal licensure failed to acknowledge a 1984 charge of possession of marijuana with intent to distribute. The applicant was advised by legal counsel at the time to answer "No" on any kind of application (e.g. employment). Charge was later dismissed. The case was closed with no action taken.
30. C16-108 – An applicant surrendered an inactive license December 31, 2015 and requested to upgrade to active status. The applicant signed a consent order, took required CPE hours, and paid \$110 licensing fee.
31. C16-117 – A firm licensee received a fail QR rating for an audit and a compilation report. The licensee has signed a consent order and agreed to no longer perform audits and to complete 16 additional hours of CPE on compilation reports.
32. C16-122 – An applicant was revoked in 2004 and requested to reinstate to inactive status. An internet search found applicant holding out as an inactive CPA. The applicant has signed a consent order and has paid penalties / fees totaling \$675.

REVOCATION

H17-002 Terry Morrison – Respondent did not appear at hearing. Board found that Respondent failed to complete and return 2016 Quality Review Survey and failed to respond to a certified mailing from the Board. Respondent's CPA certificate was revoked by Board order.

UPGRADES

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

Frederick Hoyt
Andrea Hall
Sharon McCauley
Cherie Bardwell Smith
April Roberts Elliott

Greenwood, AR
Bentonville, AR
Pelsor, AR
Alexandria, VA
Centennial, CO

Robert C. Downie, Jr.
Robert G. Young
Stephanie L. Pollard
C. Duane Wormington
Cathy Elaine Armstrong

Little Rock, AR
Little Rock, AR
Sherwood, AR
Alpena, AR
Fort Smith, AR

LAPSED LICENSES

Individuals or firms that did not renew their CPA / PA license for 2017 are now lapsed and are prohibited from practicing public accounting or holding out as an Arkansas CPA or PA. See below for list of firms and individuals whose licensed lapsed as of April 1, 2017:

John McCollough
David Griesse
Billy Pearcy
Tommy Price
Xi Ai
Michael Johnson
Ang Shen
Rachel Kremer
Lisa Wilder
Dayton Lierley
Mary Smith
Lisa Marie Walker
Barranco & Associates, P.A.
Leslie Sweeney
Robert Hill
Darryl Spencer
Andrew Sanders
Duvuru CPA, PLLC
Donald Wood
Cory Kirk
Chadrick Dickinson
Dean Vohs
Xianbin Gao
Donald Peters

Ward, AR
Prairie Grove, AR
Texarkana, TX
Searcy, AR
Springdale, AR
Little Rock, AR
Plano, TX
Little Rock, AR
Little Rock, AR
Austin, TX
Kennesaw, GA
Indian Land, SC
Conway, AR
Memphis, TN
Perryville, AR
Fayetteville, AR
Denver, CO
Little Rock, AR
Prairie Grove, AR
Frisco, TX
Fayetteville, AR
Siloam Springs, AR
Coppell, TX
Jacksonville, AR

Laura Taylor
John Mccaleb
Candice Johnson
Gregory Alperin
Thokozile Zulu
Gary Prince
G. Freeman
Eric Summerhill
William Posey
Marion Ledford
Shawn Schaumburg
R. Tedder
Fred Coleman
Fang Yang
Linda Snodgrass
Stephen Thibault
Sharon Thomas
Wilcox McCorkle & Company LTD
Sandra Ralph
Anthony A. Bryant CPA PC
NT Tuttle, CPA
Scott Abramson
Ryan Sawyer
Neal Graves

Little Rock, AR
Little Rock, AR
Little Rock, AR
London, UK
Burlington, KY
Jacksonville, AR
Cumming, GA
Alexander, AR
Germantown, TN
Alamogordo, NM
Fort Smith, AR
Fairview, TX
Bowling Green, OH
Freemont, CA
Bismarck, AR
Center Barnstead, NH
North Little Rock, AR
Mount Carmel, IL
Richmond, VA
Fayetteville, AR
Sugar Land, TX
Chicago, IL
Dallas, TX
Hot Springs, AR

SURRENDERS

The following individuals / firms surrendered their license from December 1, 2016 - March 31, 2017:

Earline Whybourne
David Smith
Diane Dunham
MKFrench, Certified Public Accountant, Ltd.
CF & Co., L.L.P.
Scott A Welch & Co. CPA PLC
John M. Hudson
Margaret Climer
Allison Chaumont
Vern Benson
Ludington & Lawson, PLLC
David L. Cypert, CPA, PLLC
Caron Blann
Burr Pilger Mayer, Inc.
Henry & Peters, P.C.
Smith, Jackson, Boyer & Bovard, PLLC
Homer A. Brown III
James Short
Ray Thomas
Ralph Fritsch
Dennis R. James
John Jeakle, Jr.
Carolyn Kee
John Frost
Edward Wright
Kenneth Wells
Turlington and Copmany, L.L.P.
Stephen Roe
Sally Greene
De La Hoz, Perez & Barbeito, PA
Richard Mobley II
John Rogers
Zhirong Chen
Brice Priestly

Richardson, TX
Kennett, MO
Little Rock, AR
Springdale, AR
Dallas, TX
Little Rock, AR
Overland Park, KS
Ruston, LA
Edmond, OK
Georgetown, TX
Ft. Smith, AR
Conway, AR
Hampton, AR
Palo Alto, CA
Longview, TX
Dallas, TX
Dallas, TX
Memphis, TN
Tulsa, OK
Wichita Falls, TX
Little Rock, AR
Fleming Island, FL
Searcy, AR
Clarksville, AR
Little Rock, AR
Monticello, AR
Lexington, NC
North Little Rock, AR
West Memphis, AR
Coral Gables, FL
Colorado Springs, CO
North Little Rock, AR
The Dalles, OR
Dallas, TX



ETHICS IN THE NEWS

Recently, several national news organizations have reported that a Big 4 accounting firm had fired five audit partners for “unethical behavior” involving the dissemination of confidential information from the Public Company Accounting Oversight Board (PCAOB) concerning inspection of the firm’s audit practice. Additionally, at least one professional staff member of the PCAOB has been released as a result of the incident. It is presumed that each of the audit partners and professional staff is licensed by one or more State Boards of Accountancy, which have the ultimate responsible for the licensure and regulation of CPAs in the United States.

The PCAOB was established by Congress in 2002 to “oversee the audits of public companies in order to protect the interests of investors and further the public interest in the preparation of informative, accurate and independent audit reports.” While the PCAOB is authorized to determine those individuals and firms that may perform audits of publicly traded companies, only State Boards of Accountancy are authorized to investigate, prosecute and potentially revoke an individual’s license or a firm’s registration to practice public accountancy, including performing audits of publicly traded companies.

A SUCCESSFUL LAUNCH OF THE NEXT VERSION OF THE CPA EXAM

The American Institute of CPAs (AICPA), National Association of State Boards of Accountancy (NASBA) and Prometric announce a successful launch of the updated version of the Uniform CPA Examination. The next generation Exam, which began testing on April 1, has added additional assessment of higher-order cognitive skills that test a candidate's critical thinking, problem solving and analytical ability. The Exam also makes greater use of task-based simulations (TBSs) as a means of assessing these higher-order skills. Recent research confirms that CPAs are now performing tasks that rely upon these skills earlier in their careers.

"The roles and responsibilities of newly licensed CPAs are constantly evolving, so it's crucial for the CPA Exam to stay ahead of the curve. The CPA Exam now better reflects the knowledge and skills essential to today's profession," said Michael Decker, AICPA vice president of examinations. "With an eye toward the future, we'll continue to work with stakeholders to ensure that the CPA Exam, along with the experience and education requirements, maintains the high bar for entry into the profession."

The Exam provides assurance that individuals who pass have the technical knowledge and skills necessary for CPA licensure. The current, relevant, reliable and legally defensible Exam maintains the profession's commitment and mandate of the Boards of Accountancy to protect the public.

"The new Exam Blueprints demonstrate the continuous enhancement model of the Uniform CPA Examination," said Colleen Conrad, CPA, NASBA executive vice president and chief operating officer. This strengthens the public protection role of Boards of Accountancy by enhancing the examination portion of the licensing model (education, examination and experience) used to regulate more than 700,000 licensees throughout the U.S.," she continued.

Among the most important changes to the CPA Exam:

- Exam Blueprints containing approximately 600 representative tasks across all four Exam sections are available on the AICPA website. The blueprints have replaced the Content Specification Outline (CSO) and Skill Specification Outline (SSO) as CPA candidates' primary source of the content and skills that they will be tested on. These blueprints are more robust than the CSO and SSO, identifying content knowledge linked directly to representative tasks performed by newly licensed CPAs.
- The Exam remains composed of the four existing sections – Auditing and Attestation (AUD), Business Environment and Concepts (BEC), Financial Accounting and Reporting (FAR) and Regulation (REG).
- Any combination of passing Exam sections prior to April 1 and passing Exam sections on or after April 1 (within the 18-month window following passing one section) will count toward licensure.
- Total CPA Exam testing time increased from 14 to 16 hours – four sections of four hours each.
- A new, 15-minute standardized break during each section that will not count against a candidate's testing time had been added.

For candidate convenience, the 10-day extension of the testing window introduced in April 2016 will continue in the third and fourth quarters of 2017. The 10-day extension will not be available during the current April/May testing window to allow the AICPA to follow the standard setting process and analyze Exam results to set new passing scores. To provide sufficient time for the process, scores will be released only once following the close of each testing window.

Inactive Status

The following licensees were approved for inactive status December 1, 2016 to March 31, 2017:

James Campbell	Springfield, IL
Blake Chandler	Little Rock, AR
Neal Spencer	Clayton, MO
Allison Chaumont	Edmond, OK
Karen Garcia	Hot Springs, AR
Cynthia Claybaker	Berryville, AR
Robert Sabata	Bella Vista, AR
Shelby Altadonna	Arlington, TX
Richmond Reeves	Buckner, AR
Andrew Yates	Mesquite, TX
Belinda Grigsby	Little Rock, AR
Andrew Walters	Houston, TX
Paul Calaway	Scott, LA
Linda Huck	Alexander, AR
Kathy Abel	Jonesboro, AR
Sharon Thomas	North Little Rock, AR
Kevin Chapman	Del Mar, CA

Retired Status

The following licensees were approved for retired status from December 1, 2016 to March 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.

James Little	Springdale, AR
Louella Wooley	Moscow, TN
Robert Taylor	Clarksville, AR
Linda Blakely	Shreveport, LA
Teresa Westbrook	Dallas, TX
Robert Oliva	Little Rock, AR
Ronnie Rothwell	Springdale, AR
Bobbie Riffle	Sherwood, AR
John Keogh	Seneca, MO
Louis Blanchard	Magnolia, AR
Jody Floegel	Manakin Sabot, VA
Connie Smith	North Little Rock, AR
Alvin Kearby	Jonesboro, AR
Nancy Bush	Hot Springs Village, AR
Wayne Gatlin	Conway, AR
Chanda Crisp	Aiken, SC
Billy Huckaby	Dale, TX
Kenneth Kirkwood	Pearcy, AR
Donald Seideman	Hiwasse, AR

State Board of Accountancy Board Members



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 Term: 2012 – 2017



ROBERT REDFERN, CPA
SECRETARY
 Danville
 Term: 2013 – 2018



MIKE WATTS, JD, CPA
TREASURER
 Little Rock
 Term: 2014 – 2019



SHERRY CHESSER, CPA
 North Little Rock
 Term: 2015 – 2020



DAVID VADEN, CPA
 Cave Springs
 Term: 2016 – 2021



LLOYD FRANKLIN, CFE
 Pine Bluff
 Consumer Advocate
 Term: 2013 – 2017



JIM GATELY, EdM
 Rogers
 Consumer Advocate
 Term: 2014 – 2018

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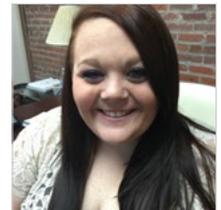
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 Little Rock, AR 72201

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 and mail in the form below:



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