

# ARKANSAS STATE BOARD OF PUBLIC ACCOUNTANCY

David Vaden CPA, President  
Deana Infield CPA, Secretary  
Richard Bell CPA, JD, Treasurer  
Shane Warrick, CPA, PhD



Christina Ellis, CPA  
Denton Woods, JD  
Kevin Canfield

Jimmy Corley, CPA  
Executive Director

## **Board Meeting Minutes April 23, 2021**

A regular meeting of the Arkansas State Board of Public Accountancy was held via Zoom with David Vaden, President, presiding. Other members of the Board in attendance were Deana Infield, Kevin Canfield, Richard Bell, Denton Woods, Christina Ellis, and Shane Warrick. Members of the staff in attendance were Jimmy Corley, Executive Director, Dale Edge, Investigator; Tim Montgomery, Investigator; Sara Farris, Legal Counsel; Alan Fortney, Trista Browning, Melissa Hamric, Kathrine Stone, Mike Maloney, and Joseph Rugger. Also, in attendance were Marsha Moffit of the ARCPA, and Brian Thompson of the ASA.

### **CALL TO ORDER**

Mr. Vaden officially called the meeting to order at 9:02 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 2021 and March 2021 Board meeting. The motion passed unanimously.

### **TREASURER'S REPORT**

A motion was made and seconded to approve the January 2021 Treasurer's Reports, as presented. The motion passed unanimously.

### **COMMITTEE REPORTS**

#### **COMPLIANCE**

The compliance committee has met once since January

#### **Thirty-one (31) New Complaints:**

- Violation of a Board Order
- Licensee holding records
- Firm name change
- Two non-licensees with issues
- Two professional standards violations
- Two licensees with CPE issues
- Three licensees requesting reinstatement.

Seven inactive status violations  
Twelve licensees with Practice Review issues.

**Requesting closure of twenty-six (26) complaints, six (6) by consent order**

1. **C14-167 – (Cert. #2021R/69LC)** – External complaint alleging issuance of an incorrect review report to Contractors Licensing Board. Licensee and Complainant both sued each other. Matter was resolved out of court. Complainant ceased communication with Board after filing original Complaint. The Complainant has since gone out of business. The Compliance Committee recommends a finding of probable cause to proceed with disciplinary proceedings but recommends closure with no further action.
2. **C19-093 – (Cert. #4379)** – Inactive with a PTIN. Licensee said he did not perform any tax work. His CPA designation is not associated with the PTIN. The Compliance Committee recommends a finding of probable cause to proceed with disciplinary proceedings but recommends closure with no further action.

***Complaints 3 through 5 - Licensees associated with unlicensed firms.***

3. **C19-002 – (Cert. #1562)** – Retired CPA had current corporate entity with CPA in name. Retired CPA has now removed CPA from entity's name. The Compliance Committee recommends a finding of probable cause to proceed with disciplinary proceedings but recommends closure based on the respondent's corrective action.
4. **C19-062 – (Cert. #6799)** – Licensee associated with unlicensed firm. Disclaimer language has been added to the Facebook page. The Compliance Committee recommends a finding of probable cause to proceed with disciplinary proceedings but recommends closure with no further action.
5. **C20-028 – (Cert. #8721R)** – Licensee with unlicensed firm. Licensee has now licensed firm. The Compliance Committee recommends a finding of probable cause to proceed with disciplinary proceedings but recommends closure with no further action.

***Complaints 6 through 10 - Licensees with CPE issues resolved via Compliance Statements.***

6. **C20-096 – (Cert. #9531)** – Licensee failed CPE Audit for 2020 (CPE completed in 2019 or earlier). Licensee was deficient on content hours. Compliance Committee recommends a finding of probable cause to proceed with disciplinary proceedings and closure via the proposed compliance statement. A Compliance Statement requiring licensee to make up required content hours (not applicable to future renewals) and pay \$315.00 in penalties has been signed and monies collected.
7. **C20-097 – (Cert. #2130)** – Licensee failed CPE Audit for 2020 (CPE Completed in 2019 or earlier). Licensee completed CPE in 2020 that should

- have been completed in 2019. Compliance Committee recommends a finding of probable cause to proceed with disciplinary proceedings and closure via the proposed compliance statement. A Compliance Statement requiring licensee to pay \$1,095.00 in penalties has been signed and monies collected.
8. **C20-099 – (Cert. #9781)** – Licensee failed CPE Audit for 2020 (CPE completed in 2019 or earlier). Licensee was deficient on content and ethics hours. Compliance Committee recommends a finding of probable cause to proceed with disciplinary proceedings and closure via the proposed compliance statement. A Compliance Statement requiring licensee to make up required content and ethics hours (not applicable to future renewals) and pay \$975.00 in penalties has been signed and monies collected.
  9. **C21-017 – (Cert. #-9545)** – Licensee failed CPE Audit for 2020 (CPE completed in 2019 or earlier). Licensee was deficient on content hours. Compliance Committee recommends a finding of probable cause to proceed with disciplinary proceedings and closure via the proposed compliance statement. A Compliance Statement requiring licensee to make up required content hours (not applicable to future renewals) and pay \$660.00 in penalties has been signed and monies collected.
  10. **C21-018 – (Cert. #8752)** – Licensee completed CPE in 2021 that should have been completed in 2020. Compliance Committee recommends a finding of probable cause to proceed with disciplinary proceedings and closure via the proposed compliance statement. A Compliance Statement requiring licensee to pay \$300.00 in penalties has been signed and monies collected.

***Complaints 11 through 16 - Licensees who Failed to respond to a certified letter from the Board.***

11. **C20-109 – (Firm Cert. #119R)** – Licensee failed to respond within 30 days to Board certified letter regarding 2020 Practice Review Survey. After further review, it was determined licensee had responded. The Compliance Committee recommends a finding of no probable cause to proceed with disciplinary proceedings and closure with no further action.
12. **C20-111 – (Firm Cert. #215LC)** – Licensee failed to respond within 30 days to Board certified letter regarding 2020 Practice Review Survey. After further review, it was determined licensee had responded. The Compliance Committee recommends a finding of no probable cause to proceed with disciplinary proceedings and closure with no further action.
13. **C20-112 – (Cert. #4714)** – Licensee failed to respond within 30 days to Board certified letter regarding 2020 Practice Review Survey. Licensee has since responded. Licensee has provided documentation of medical issues during the applicable time and requested a waiver. The Compliance Committee granted the waiver and recommends a finding of probable cause to proceed with disciplinary proceedings but closure with no further action.

- 14.C20-114 – (Cert. #6860)** – Licensee failed to respond within 30 days to Board certified letter regarding 2020 Practice Review Survey. Licensee has since responded. Compliance Committee recommends a finding of probable cause to proceed with disciplinary proceedings and closure via the proposed compliance statement. A Compliance Statement requiring licensee to pay \$250.00 in penalties has been signed and monies collected.
- 15.C20-116 – (Cert. #9564)** – Licensee failed to respond within 30 days to Board certified letter regarding 2020 Practice Review Survey. Licensee has since responded. Compliance Committee recommends a finding of probable cause to proceed with disciplinary proceedings and closure via the proposed compliance statement. A Compliance Statement requiring licensee to pay \$250.00 in penalties has been signed and monies collected.
- 16.C20-118 – (Cert. #9976R)** – Licensee failed to respond within 30 days to Board certified letter regarding 2020 Practice Review Survey. Licensee has since responded. Compliance Committee recommends a finding of probable cause to proceed with disciplinary proceedings and closure via the proposed compliance statement. A Compliance Statement requiring licensee to pay \$250.00 in penalties has been signed and monies collected.

***Complaints 17 through 19 – Inactive Licensees working in public accounting.***

- 17.C21-008 – (Cert. #8112)** – Inactive Licensee working in public accounting. After further review it appears licensee had made notification to Board. The Compliance Committee recommends a finding of no probable cause to proceed with disciplinary proceedings and closure with no further action.
- 18.C21-010 – (Cert. #6017)** – Inactive Licensee working in public accounting. After further review it appears licensee had made notification to Board. The Compliance Committee recommends a finding of no probable cause to proceed with disciplinary proceedings and closure with no further action.
- 19.C21-013 – (Cert. #8990)** – Inactive Licensee working in public accounting. After further review it appears licensee had made notification to Board. The Compliance Committee recommends a finding of no probable cause to proceed with disciplinary proceedings and closure with no further action.
- 20.C21-014 – (Firm Cert. #233LC)** – Firm failed to make timely notification of fictitious name change. After further review, name found to be acceptable. The Compliance Committee recommends a finding of probable cause to proceed with disciplinary proceedings but recommends closure with no further action.

A motion was made and seconded to accept the Compliance Committee's recommended findings and proposed resolutions as to items 1 through 20, listed above. The motion passed.

## CONSENT ORDER

**21. C19-066- Consent Order (Cert. #8540)** – Licensee issued a review report for a firm to which she had partial ownership, which violated impudence standards. Licensee has signed consent order agreeing to pay a \$2,000.00 penalty and go under pre-issuance review if she returns to performing attest services. Requesting closure by Consent Order contingent upon receipt of money.

A motion was made and seconded to accept the Compliance Committee's recommended finding and proposed resolution as to C19-066. The motion passed.

**22. C20-082- Consent Order (Cert. #7562)** – Received external complaint regarding bookkeeping, payroll and tax services licensee had provided. Further review established licensee had failed to exercise due professional care. Licensee has signed consent order and agreed to pay a \$750.00 penalty. Requesting closure by Consent Order.

A motion was made and seconded to accept the Compliance Committee's recommended finding and proposed resolution as to C20-082. The motion passed.

**23. C20-107- Consent Order (Cert. #5064)** – Applicant's CPA certificate became void August 12, 2006. Applicant has requested to reinstate to a license to practice. Applicant has completed 120 hours of CPE: 3.5 hours A&A, 6 hours of Ethics, 79 hours of Tax, and 31.5 hours of Other. The study type consists of 74 hours of group and 46 hours self-study. Applicant has signed consent order and paid 2021 licensure year fee of \$110.00, inactive fees for 2004 – 2006 of \$165.00, and late fees of \$320.00. Requesting closure by Consent Order.

A motion was made and seconded to accept the Compliance Committee's recommended finding and proposed resolution as to C20-107. The motion passed.

**24. C20-120- Consent Order (Cert. #8119)** – Applicant surrendered CPA certificate December 31, 2018. Applicant has requested to reinstate to a license to practice. Applicant has completed 147.5 hours of CPE: 87 hours A&A, 7 hours of Ethics, 20 hours of Tax, and 33.5 hours of Other. The study type consists of 26.5 hours of group and 121 hours self-study. Applicant has signed consent order and agreed to pay 2021 licensure year fee of \$110.00. Requesting closure by Consent Order contingent upon receipt of money.

A motion was made and seconded to accept the Compliance Committee's recommended finding and proposed resolution as to C20-120. The motion passed.

**25. C21-016- Consent Order (Cert. #4591)** – Applicant surrendered CPA certificate December 31, 2013. Applicant has requested to reinstate to a license to practice. Applicant has completed 123.5 hours of CPE: 14 hours A&A, 4.5 hours of Ethics, 47.5 hours of Tax and 57.5 hours of Other. The

study type consists of 98.5 hours of group and 25 hours self-study. Applicant has signed consent order and agreed to pay 2021 licensure year fee of \$110.00. Requesting closure by Consent Order contingent upon receipt of money.

A motion was made and seconded to accept the Compliance Committee’s recommended finding and proposed resolution as to C21-016. The motion passed.

**26.C18-068- Consent Order (Firm Cert. #28LP)** – Received external complaint regarding tax services provided by licensee. The Compliance Committee recommends closure of this matter by Consent Order contingent upon receipt of money.

A motion was made and seconded to accept the Compliance Committee’s recommended finding and proposed resolution as to C18-068. The motion passed.

### REQUEST FOR NOTICE OF HEARING

### Requesting Permission to Issue 45 Notice of Hearings to the following Lapsed Individuals and Firms

1020	Lapsed	JOE	MAX	BARRON	
2960	Lapsed	ROBERT	M.	BELL	
7639	Lapsed	BRENTLEY	WADE	BLACK	
3217	Lapsed	RANDALL	W.	BLANTON	
7359	Lapsed	MARY	G.	BRIDGES	
8787	Lapsed	JENNIFER	EDWARDS	BRYANT	
7673	Lapsed	TOMMY	R.	COX	
8924	Lapsed	COLIN	THOMAS	DEAN	
1163	Lapsed	BRUCE	R.	ENGSTROM	
5280	Lapsed	MARK	ALLEN	FAITH	
920	Lapsed	JOSEPH	A.	HAFNER	
6707	Lapsed	STEPHEN	M.	HALBERT	
7786	Lapsed	DEBORAH	LYNN	HARPER	
4206	Lapsed	CLYDE	FAISON	HARTHCOCK	
8081R	Lapsed	RICHARD	ELLIS	HAYDEN	
2851	Lapsed	TERRI	E.	HOSKINS	
2788	Lapsed	RON		HUMWAY	
8225	Lapsed	S.	BRYCE	JOHNSON	
2442	Lapsed	J.	A.	KERNAN	
869	Lapsed	ROBERT	L.	LANFORD	
9994R	Lapsed	ODYSSEUS	MATHEDRIAL	LANIER	
8839	Lapsed	JAMES	WILSON	MCBRYDE	
9172	Lapsed	CAMERON	GERD	PATE	

6933		Lapsed	LEIGH	KELLEY	ROBBINS
3348		Lapsed	DAVID	K.	ROBINSON
8255	Lapsed	LEAH RANEE	BRIDGES	RUDOLPH	
6112	Lapsed	ROBERT	J.	SABATA	
6855R	Lapsed	GREGORY	W.	SCHWARTZ	
9272R	Lapsed	ROBERT	MICHAEL	SEAMAN	
9626R	Lapsed	SHANNON	FITZGERALD	VEGA	
1325	Lapsed	MARCUS	A.	WATSON	
5630	Lapsed	JOSEPH	FRANCIS	WELCH	
7357	Lapsed	HEATH	A.	WHITE	
10108R	Lapsed	JONATHAN	I	WILLIAMS	
8318R	Lapsed	KENNETH		WOMACK	
9764	Lapsed	STEVEN		WYRE	
1627	Lapsed	CHARLES	E.	BONDS	Requested Medical Wavier-CPE
1563	Lapsed	STEVE		MITCHELL	Requested Medical Wavier-CPE
1784	Lapsed	REECE	A.	PARHAM	Requested Medical Wavier-CPE
1601	Lapsed	RONNIE		RICHARDSON	Requested Medical Wavier-CPE

303C	Lapsed	CHARLES E. BONDS CPA P. A.
83LC	Lapsed	JOHNSTON & HAYDEN, LLC
311LC	Lapsed	MJJ Accounting, LLC
546C	Lapsed	ROGER D. HARROD, CPA, P.A.
738C	Lapsed	RUSSOM, SCROGIN & ASSOCIATES, P.A.

## NEW BUSINESS

### CPE Extension Request

A motion was made and seconded to grant an extension to an individual licensee to May 31 for 2020 CPE. The motion passed.

### CPE Medical Waiver for 2020 CPE

A motion was made and accepted to waive 4 hours of CPE and accept 36 hours for an individual licensee's 2021 renewal. The motion passed.

### 2020 CPE Medical Waiver

A motion was made and seconded to grant a medical waiver for 2020 CPE to an individual licensee, the licensee will be required to complete 40 hours of CPE by December 31 for 2022 renewal. The motion passed.

## **LICENSURE ACTIVITY REPORT**

Mr. Corley presented to the Board the Licensing Activity Report.

## **ADJOURNMENT**

A motion was made and seconded to adjourn. The motion passed. The meeting adjourned at 10:44 a.m.