

# ASBPA Update



## BOARD PROPOSES RULE CHANGES

At the August 16th meeting the Board approved changes to its rules. The substantive changes include:

- **CPA Exam** – would move from limiting candidates to one section per testing window to unlimited testing per window, as long as the score from the previous exam has been received for that particular section.
- **CPE Nano learning** – would allow up to 4 hours of CPE credit (nano learning is CPE taken in ten- minute increments).
- **CPE content requirement** – would reduce the requirement that 50% of CPE (20 hours per year) be met through courses in Accounting & Auditing, Tax, or Ethics to 40% for those working in public accounting and to 20% for those who do not work in public accounting.
- **CPE Group Study requirement** – would reduce the group study requirement from 40% to 20% (16 hours to 8 hours per year).
- **Quality review** – would update rules surrounding Quality review for impact of the Peer Review requirement that became effective January 1, 2019.
- **Prelicensure Criminal Background Petition** – would create a process for individuals to petition the Board for a determination as to whether their criminal record would disqualify them from licensure or if they would be eligible to obtain a waiver from the Board.

The proposed changes are in draft form and are currently



being reviewed by the Governor's office. Once approved we will notify all licensees by email and post a link to the proposed changes to our website. The Board welcomes all feedback on these changes.

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# DIVERSITY OF ACCOUNTING STUDENTS UP

The AICPA reports that in the 2017-2018 academic year, racial/ethnic diversity among accounting graduates has increased, including

**2018 ACCOUNTING TRENDS**



**53%**  
Women  
Earned  
Master's  
Degrees



**7%**  
increase in  
Hispanic/Latino  
accounting  
graduates



**23,941**  
Candidates  
passed the  
fourth section  
of the CPA Exam

a 7 percentage point rise in the number of Hispanic or Latino accounting graduates. *2019 Trends in the Supply of Accounting Graduates and the Demand for Public Accounting Recruits* has been released by the AICPA <https://www.aicpa.org/content/dam/aicpa/interestareas/accountingeducation/newsandpublications/downloadabledocuments/2019-trends-report.pdf>. Those designating themselves as “white” in 2018 remain the largest percentage of new bachelor’s and master’s of accounting graduates (58 percent), followed by “Asian/Pacific Islanders” at 16 percent. In 2017-18 there was an equal percentage by gender of new accounting graduates with bachelor’s degrees, while women accounted for 53 percent of the master’s degree graduates in that year.

While there was a significant increase in the number of CPA Examination candidates in 2016, in 2018 the number fell to its lowest level in 10 years, 36,827. However, the number of CPA candidates who passed their fourth section of the Uniform CPA Examination in 2018 was 23,941, while in 2006 only 14,101 passed their fourth part.

Yvonne Hinson, the AICPA’s Academic-in-Residence, points out: “Across the last two Trends reports, we have experienced an approximate 30 percent decline in hiring of new accounting graduates. The marketplace continues to demand different competencies and, while accounting graduates are still being hired, firms are seeking other skill sets to expand services. We are seeing that the gap in skill required in the profession, especially as it relates to technology needs, is being met with non-accounting graduates.”

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## 2019 BOARD MEETING SCHEDULE

November 15

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 28-29	Thanksgiving
December 24-25	Christmas
January 1	New Year’s Day

## EXAM FEES EFFECTIVE OCTOBER 19, 2019

*The Uniform CPA exam fees charged by Prometric, NASBA, and the AICPA will increase on October 19, 2019. The Board’s administrative fee will remain the same.*

### EXAM FEES

Auditing (AUD)	\$209.99
Financial Accounting & Reporting (FAR)	\$209.99
Regulation (REG)	\$209.99
Business Environment & Concepts (BEC)	\$209.99

### EXAM APPLICATION FEES

Initial application - 4 sections	\$170.00
Initial application - 3 sections	\$155.00
Initial application - 2 sections	\$140.00
Initial application - 1 section	\$125.00
Re exam - 4 sections	\$120.00
Re exam - 3 sections	\$105.00
Re exam - 2 sections	\$90.00
Re-exam - 1 section	\$75.00

A MEMBER OF  
**NASBA**

# CPA EXAMINATION OVERVIEW

## Arkansas Statistics CPA Exam Summary: 2019 Q1

	Sections	Avg. Score	%Pass
First time	34	61.8	38.2%
Re-exam	151	72.9	56.3%
<b>AUD</b>			
AUD	56	72.1	57.1%
BEC	46	73.4	54.4%
FAR	49	66.0	44.9%
REG	34	72.2	55.9%

## Overall Statistics CPA Exam Summary: 2019 Q1

	Sections	Avg. Score	%Pass
First time	12,644	70.7	52.7%
Re-exam	28,835	71.4	48.6%
<b>AUD</b>			
AUD	11,766	71.4	48.6%
BEC	9,821	75.2	58.0%
FAR	12,451	68.4	44.4%
REG	7,441	70.3	50.2%

### Jurisdiction Ranking for Arkansas



## Arkansas Statistics CPA Exam Summary: 2019 Q2

	Sections	Avg. Score	%Pass
First time	42	69.2	47.6%
Re-exam	181	72.4	49.7%
<b>AUD</b>			
AUD	52	71.8	40.4%
BEC	58	73.6	48.3%
FAR	50	67.9	46.0%
REG	63	73.4	60.3%

## Overall Statistics CPA Exam Summary: 2019 Q2

	Sections	Avg. Score	%Pass
First time	13,900	72.3	57.6%
Re-exam	35,146	73.1	54.6%
<b>AUD</b>			
AUD	14,053	73.0	55.1%
BEC	11,289	75.9	59.8%
FAR	13,188	69.9	49.4%
REG	10,516	72.9	58.6%

### Jurisdiction Ranking for Arkansas



# JUNE BOARD DISCIPLINARY CASES

## The following cases were closed at the June Board Meeting:

**Respondent** Robert Tucker

**License Number:** 1310

**Violation:** CPE violation – Arkansas Board Rules ethics requirement

**Action:** The licensee signed a compliance statement and paid a \$100 penalty

**Respondent** William Reems

**License Number:** 5059

**Violation:** Inactive CPA failed to include term “inactive” next to CPA title on his resume and social media. Licensee also offered to perform professional services to the public on his website.

**Action:** The licensee signed a consent order, corrected his website and paid a \$250 penalty

# AUGUST BOARD DISCIPLINARY CASES

## The following cases were closed at the August Board Meeting:

**Respondent** Mark Rogers

**License Number:** 4161

**Violation:** Reported group study CPE hours that were not actually taken, aggregated hours on CPE renewal form, and failed to respond timely to Board communications.

**Action:** A Board hearing was held and the licensee was assessed a \$2,417.50 fine and ordered to complete 16 hours of Group CPE.

**Respondent** Leila Hutton

**License Number:** 0173

**Violation:** The licensee failed to renew their license for 2019 and failed to respond to Board communications.

**Action:** A hearing was held and the license was revoked.

**Respondent** Mary Bittick

**License Number:** 2987

**Violation:** The licensee failed to renew their license for 2019 and failed to respond to Board communications

**Action:** A hearing was held and the license was revoked.

**Respondent** Pamela Langston

**License Number:** 4919

**Violation:** The licensee failed to renew their license for 2019 and failed to respond to Board communications.

**Action:** A hearing was held and the license was revoked.

**Respondent** Charles Walbert

**License Number:** 2955

**Violation:** The licensee failed to renew their license for 2019 and failed to respond to Board communications.

**Action:** A hearing was held and the license was revoked.

**Respondent** Rollo Ingram

**License Number:** 1700

**Violation:** The licensee failed to renew their license for 2019 and failed to respond to Board communications.

**Action:** A hearing was held and the license was revoked.

**Respondent** H.M.S.W CPA PLLC

**License Number:** 226LC

**Violation:** The licensee failed to renew their license for 2019 and failed to respond to Board communications.

**Action:** A hearing was held and the license was revoked.

**Respondent** Denman, Hamilton, & Associates CPA PLLC

**License Number:** 196LC

**Violation:** Firm licensee failed to adequately supervise an employee in a payroll tax engagement.

**Action:** The licensee signed a consent order and paid a \$1,000 fine.

**Respondent** Orville Abrams

**License Number:** 6772

**Violation:** The licensee failed to complete Ethics CPE and failed to respond timely to Board communications.

**Action:** The licensee signed a consent order and paid a \$1,250 penalty.

**Respondent** Jimmie Lowrey

**License Number:** 6811

**Violation:** The licensee failed to respond timely to two certified letters from the Board regarding the 2018 CPE audit.

**Action:** The licensee signed a consent order and paid a \$1,035 penalty.

## RETIRED STATUS

The following licensees were approved for retired status April 1 through August 31, 2019:

Kent Brewster	Little Rock, AR
Jo Ann McMasters	Little Rock, AR
Dora Flesher	Little Rock, AR
Billy Pryor	Searcy, AR
Jerome Unser	Little Rock, AR
Jon Fritch	Little Rock, AR
Vicki Packer	Mountain Home, AR
Brent Haraway	Fulshear, TX
Vicki DeVore	Fort Smith, AR
John Prince	Scottsdale, AZ
Cheryl Browder	Little Rock, AR

# SEPTEMBER BOARD DISCIPLINARY CASES

## The following cases were closed at the September Board Meeting:

**Respondent:** William Baker

**License Number:** 9167

**Violation:** Licensee was convicted of felony drug charges

**Action:** Revocation of the license

**Respondent:** Richard Beauchamp Jr.

**License Number:** 8916

**Violation:** Unlicensed firm

**Action:** The licensee signed a Compliance Statement and paid \$110 penalty

**Respondent:** Lisa Lachowsky

**License Number:** 9332

**Violation:** Failure to respond timely to 2019 CPE Audit

**Action:** The licensee signed a Compliance Statement and paid \$250 penalty

**Respondent:** Vicki Ingle

**License Number:** 7788

**Violation:** CPE audit – failure to meet Arkansas Board Ethics course requirement

**Action:** The licensee signed a Compliance Statement and paid \$125 penalty

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## RESPONSIBLE LICENSING MATTERS

### Alliance for Responsible Professional Licensing (ARPL) Launches



In this era of rollback of regulations or even deregulation of occupations and professions, much talk has turned to the necessity of licensing professions. After all, the US was founded on individual freedoms, including freedom to earn a living. So why should you care about this?

The CPA profession, and your counterparts around the globe, are responsible for the fiscal integrity of the financial systems throughout the world. You hold a high level of public trust and influence in the financial arena. As we have seen in the past, when a CPA fails to perform, it has a lasting ripple effect.

Responsible licensing of highly complex and technical professions protects the public by ensuring licensees have met minimum competency requirements and maintain those competencies through CPE, which protects consumers from unqualified practitioners in areas where consumers do not have the expertise needed to evaluate the practitioner's qualifications and performance. CPA initial licensing and maintenance is rigorous for a reason. Responsible licensing allows all qualified individuals to enter the profession without artificial deterrents but ensure public protection.

CPA regulation in the US has made great strides in eliminating unnecessary barriers to entry into the profession. Individual and firm mobility allows qualified practitioners to practice across state lines. Reciprocity of licensure and CPE reciprocity allows easy flow of licensing from one jurisdiction to another. Unfortunately, these accomplishments have not removed the CPAs from the broad-brush approach to deregulation of occupations and professions.

The National Association of State Boards of Accountancy (NASBA), of which the Arkansas Board of Accountancy is a member, has joined with other regulatory associations of highly complex technical professions (architect, landscape architects, professional engineers and professional surveyors) to create the Alliance for Responsible Professional Licensing (ARPL). ARPL was created to ensure that a unified voice for advanced professions is present and heard in the growing debate around the appropriate level of licensure for professions and occupations. Visit their [website](#) to learn more about ARPL and their efforts to promote a responsible, balanced approach to professional licensing. Talk to your local legislator and stay involved. Help maintain public protection in the practice of public accounting.

*Reprinted with permission from the September 2019 Montana Board News.*

## NEW INDIVIDUAL CPA LICENSES

The following individual CPA licenses were approved from April 1, 2019 through August 31, 2019:

Austin Hart	Springdale, AR	Madeline Mullis	Little Rock, AR
Shelly Henson	Fort Smith, AR	William Gregory	Little Rock, AR
Heather M Haag	Poteau, OK	Brett McReynolds	Fort Smith, AR
Sarah Porter	Plano, TX	Mitchell Freer	El Dorado, AR
Caleb Crawley	Conway, AR	Daniel Kleine	Cave Springs, AR
Jordan Walker	Little Rock, AR	Kasha Gansky	Hot Springs, AR
William Gammill	Little Rock, AR	Shelley Latimer	El Dorado, AR
William Bumpers	North Little Rock, AR	Joseph Gatliff	Bryant, AR
Robbi Riggs	Little Rock, AR	Christopher Bumpers	Little Rock, AR
Thomas Leath	Little Rock, AR	Li Davidson	Little Rock, AR
Warren Wolf	Monroe, LA	Christina Freeman	Van Buren, AR
Chance Locklear	Fort Smith, AR	Ricky Johnson Jr.	Stuttgart, AR
Aaron Dale	Russellville, AR	Kevind Nembhard	Bentonville, AR
John Hale	Judsonia, AR	Michael Armenteros	Batesville, AR
Amy Buss	Conway, AR	Frederick Chrimes	Clarksville, TX
Anthony Beeler	Lonoke, AR	Sarah Caldwell	Tulsa, OK
Turner McDaniel	Jupiter, FC	Gregory Justus	Little Rock, AR
Jared Carver	Little Rock, AR	Logan Moore	Russellville, AR
Vaniel Hart	Austin, AR	Sarah Thomasson	Rockport, AR
Brittany Robbins	Richmond, TX	Dana Crawley	Fayetteville, AR
Elizabeth Jones	Alexander, AR	Margaret Eischen	Little Rock, AR
John Dalton	Bentonville, AR	Anant Shah	Bentonville, AR
Julia Ward	Poplar Bluff, MO	Gerald Reimer	Siloam Springs, AR
Nicole Mullen	Fayetteville, AR	Ryland Jones	Chapel Hill, NC
Christopher Nagy	Little Rock, AR	Jane Douglas	Little Rock, AR
Zane Jeffers	Hot Springs, AR	Nicole Taylor	Cave Springs, AR
Brooke Elder	Fort Smith, AR		

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## SURRENDERS

The following licenses were surrendered from April 1, 2019 through August 31, 2019.

Robin Forbis	Rogers, AR	Joseph Coles	North Little Rock, AR
Stephen Allmond	St. Louis, MO	Gwena Becket	McKinney, TX
Bonnie Olzack	Vero Beach, FL	William Goff	Conway, AR
Michelle Jenkins	Richardson, TX	Kaci Matthews	Houston, TX
Trusha Patel	Voldosta, GA	Hervey Houser	Little Rock, AR
Diane Moellers	Little Rock, AR	Michael Thornberry	Tulsa, OK
Michael Overturf	Little Rock, AR	Ross Winton	Fort Smith, AR
Mark Campbell	Hot Springs, AR	Thomas Weber	McGregor, TX
Lisa Paland	Owings, MD	Scott Benton	Cassville, MO
Elaine Hunthorp	Sherwood, AR	Jacob Flournoy	Little Rock, AR
Michael Wilkinson	North Little Rock, AR	Glen Grayham, CPA, PLLC	Little Rock, AR
Jacob Nolte	Springdale, AR	Packer & Company Inc.	Mountain Home, AR
Woodlief Thomas	Little Rock, AR	Hicok, Fern, & Company	Abington, VA
Barbara Heavener	Covington, LA	HMM, CPAs LLP	Hauppauge, NY
Kaki Giauque	Rogers, AR	Eric J. Scism Professional Association	Benton, AR
David Marano	Fort Smith, AR	Knutte & Associates, P.C.	Darien, IL
Christopher Wesley	Chapel, FL	Jones and Lawton, CPAs, P.A.	Russellville, AR
David Knutte	Darien, IL	Long CPA & Consulting, PLLC	Rogers, AR
Regina Wood	Little Rock, AR	Benton CPA, P.C.	Cassville, MO
Nicholas Miller	Atlanta, TX		

## SUCCESSFUL CANDIDATES

The following firm licenses were issued from October 1, 2018 through August 31, 2019:

Brandon Abbott	Bixby, OK	Christy Haley	Benton, AR	Christopher Nagy	Little Rock, AR
Jordan Akiyoshi	San Jose, CA	Amy Hall	Centerton, AR	Taylor Nealey	Conway, AR
Michael Armenteros	Batesville, AR	Leslie Harp	Little Rock, AR	Kevin Nembhard	Bentonville, AR
Timothy Barnes	Fayetteville, AR	Vaniel Hart	Austin, AR	Obed Onyemakonor	Conway, AR
Anthony Beeler	Lonoke, AR	Lauren Hazard	Little Rock, AR	Katherine Papa	Harrison, AR
Conrad Boyd	Little Rock, AR	Dakota Hicks	Bentonville, AR	Justin Parker	Texarkana, TX
Bo Brandt	Springdale, AR	Ellen Huckabay	Conway, AR	Marcus Patterson	Fayetteville, AR
Aaron Brock	Smackover, AR	Zane Jeffers	Hot Springs, AR	Paxton Penny	Bismarck, AR
Mei-Mei Brown	Little Rock, AR	Sara Jennings	DeWitt, AR	Samuel Phan	Houston, TX
Amy Buss	Conway, AR	Roy Jetton	Ashdown, AR	Jennifer Pitzer	Rocky Ford, CO
Stephanie Butcher	Maumelle, AR	Kailey Johnson	Conway, AR	Sarah Porter	Plano, TX
Sarah Caldwell	Tulsa, OK	Ricky Johnson	Stuttgart, AR	Sawyer Raulerson	Searcy, AR
Brett Calhoun	Centralia, MO	Elizabeth Jones	Alexander, AR	Nicholas Rice	Benton, AR
Jared Carver	Denver, CO	Benjamin Jones	Fayetteville, AR	Brittany Robbins	Hobbs, NM
Sandra Cole	Lavaca, AR	Joshua Katz	Springdale, AR	Alexander Ross	Little Rock, AR
Sarah Coles	Little Rock, AR	Seth Kendrick	Dallas, TX	Quincy Scott	Baton Rouge, LA
Caleb Crawley	Conway, AR	Daniel Kleine	Cave Springs, AR	Connor Shannon	Jonesboro, AR
Aaron Dale	Russellville, AR	Shelley Latimer	El Dorado, AR	Katie Smith	Little Rock, AR
Li Davidson	Little Rock, AR	Jennifer LaVite	Anderson, MO	Heather Solano	Hensley, AR
Julia Dell	Poplar Bluff, MO	Thomas Leath	Little Rock, AR	Rachel Street	Bentonville, AR
Brooke Elder	Fort Smith, AR	Chance Locklear	Fort Smith, AR	Elizabeth Stultz	Monroe, LA
Jacob Fair	Little Rock, AR	Nathan Loftin	Dallas, TX	Dylan Sutton	Jonesboro, AR
Brian Forse North	Little Rock, AR	Megan Mathews	Magazine, AR	Yolanda Szabo	Little Elm, TX
Christina Freeman	Van Buren, AR	Turner McDaniel	Jupiter, FC	Mark Tackett	Little Rock, AR
Mitchell Freer	El Dorado, AR	Brett McReynolds	Fort Smith, AR	Simon Tagne	Arkadelphia, AR
William Gammill	Little Rock, AR	Shanna Miller	Little Rock, AR	Allison Tiefel	Houston, TX
Kasha Gansky	Hot Springs, AR	Brooke Million	Little Rock, AR	Daniel Tu	Fort Smith, AR
Joseph Gatliff	Sherwood, AR	Jesse Moore	Bryant, AR	Andrew Walsh	Little Rock, AR
Christopher Gentry	Little Rock, AR	Joanna Moore	Fayetteville, AR	Christopher Ward	Little Rock, AR
Bret Gordon	Magazine, AR	Krystal Moore	Bryant, AR	Melinda Weller	Conway, AR
Megan Grabow	Dallas, TX	Robert Morgan	Little Rock, AR	Jontavis Willis	Dallas, TX
William Gregory	Little Rock, AR	Nicole Mullen	Fayetteville, AR	Michael Worley	Little Rock, AR
Heather Haag	Poteau, OK	Madeline Mullis	Little Rock, AR		
Ryan Hackett	Rogers, AR	David Murph	Fayetteville, AR		

## NEW FIRMS

The following firm licenses were issued from April 1, 2019 through August 31, 2019:

Collins, Barr & Hembree, Ltd.	Madison, MS	Raven L. Adams, CPA LLC	Bentonville, AR
Keith Mabry, Inc.	Dover, AR	Carter & Company Certified Public Accountants	Destin, FL
Smith Marion & Co	Brentwood, TN	Jermey Byford CPA	Fayetteville, AR
Custom Accounting Solutions	Little Rock, AR	Sikich LLP	Naperville, IL
Ricky B Beauchamp JR CPA PA	Fort Smith, AR	Powell & Associates CPAs	Sheridan, AR
Kendal Powers CPA PA	Fayetteville, AR		
Jones & Lawton, CPAs, PA	Russellville, AR		
OM CPA Services Prof Corp	Bentonville, AR		
CBW Certified Public Accountants, PLLC	Star City, AR		
J. Richard Morgan, CPA, PLLC	Smackover, AR		
Julie Wilson, CPA, PLLC	Fayetteville, AR		
Mountain Home CPA, LLC	Mountain Home, AR		
Miller, Smith & Company CPAs PLLC	Little Rock, AR		
MJJ Accounting, LLC	Conway, AR		
NWA CPA and Consulting, LLC	Rogers, AR		

## INACTIVE

The following licensees converted from active to inactive status from April 1 to August 31, 2019:

Jason Wilson	Frisco, TX
Ryan Botha	Fayetteville, AR
Katie Chandler	Dallas, TX
Melanie Hodges	Pagosa Springs, CO

# STATE BOARD OF ACCOUNTANCY BOARD MEMBERS



**SHERRY CHESSER, CPA**  
**PRESIDENT**  
**NORTH LITTLE ROCK**  
**TERM: 2015 – 2020**



**DAVID VADEN, CPA**  
**SECRETARY**  
**CAVE SPRINGS**  
**TERM: 2016 – 2021**



**DEANA INFELD, CPA**  
**TREASURER**  
**FORT SMITH**  
**TERM: 2017 – 2022**



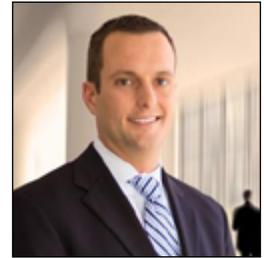
**MIKE WATTS, JD, CPA**  
**LITTLE ROCK**  
**TERM: 2014 – 2019**



**RICHARD L. BELL, JD, CPA, CVA**  
**NORTH LITTLE ROCK,**  
**TERM: 2018 – 2023**



**KEVIN CANFIELD**  
**SPRINGDALE**  
**PUBLIC REPRESENTATIVE**  
**TERM: 2018 – 2023**



**DENNY WOODS, JD**  
**FAYETTEVILLE**  
**CONSUMER ADVOCATE**  
**TERM: 2017 – 2022**

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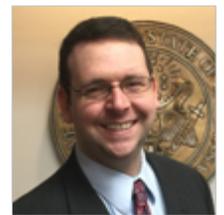
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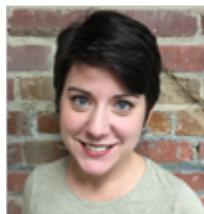
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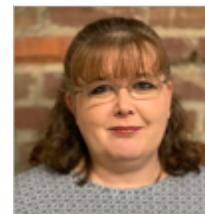
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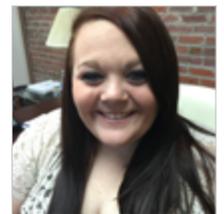
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Arkansas State Board of Public Accountancy  
101 East Capitol, Suite 450  
Little Rock, AR 72201

## 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