

ASBPA Update



COALITION URGES IRS TO ISSUE TAXPAYER RELIEF AMID PANDEMIC

A coalition of organizations that represent tax professionals, among others, understands all too well the enormous impact the COVID-19 pandemic has made on professionals across all industries and professions. In response, [the coalition](#) called on the IRS and Treasury to implement taxpayer relief from penalties and certain other compliance actions.

According to a letter sent to IRS Commissioner Charles Rettig, Assistant Secretary for Tax Policy at Treasury Lily Batchelder, and members of the Senate Finance Committee and House Ways and Means Committee, the coalition is concerned that the IRS has not done enough to remedy the challenges facing taxpayers and professionals that stem from the pandemic. The letter asked to discontinue any automated compliance action until the IRS can devote necessary resources to properly and timely resolve a matter, align requests for account holds with the time it takes the IRS to process any penalty abatement requests, and offer a reasonable cause penalty waiver without affecting the taxpayer's eligibility for FTA in future tax years.

Parties that signed the letter included Latino Tax Pro, American Institute of CPAs (AICPA), the National Association of Black Accountants, National Association of Enrolled Agents, National Association of Tax Professionals, National Conference of CPA Practitioners, National Society of Accountants, National Society of Black Certified Public Accountants, National Society of Tax Professionals, Padgett Business Services, and Prosperity Now.

AICPA President and CEO, Barry Melancon, released a statement on the matter. Part of the statement read, "Today, Treasury officials acknowledged that the upcoming 2021 tax

filing season will be 'frustrating' for Americans but stopped short of providing any measures they intend to implement to mitigate the expected challenges." Melancon proposed immediate actions the IRS can take to ease the taxpayer and professional's burden. These actions include halting compliance actions until the IRS can devote the necessary resources for timely resolution of issues, providing taxpayers with a simplified abatement process and providing taxpayers with targeted relief from underpayment and late payment tax penalties for the 2020 and 2021 tax years. As the public makes its way through the tax filing season, the efforts of the coalition are more important than ever.

Continued on page 2

In This Issue

Tax Payer Relief Amid Pandemic.....	1
Dangerous Push to Downgrade Professional Licensing.....	2
CPA Examination Overview.....	3
Transition Policy Announced for 2024 CPA Exam.....	4
Inactive.....	5
New Individual CPA Licenses	6
Successful Candidates.....	6
New Firms.....	6
Retired.....	7
Surrenders	7
Board Disciplinary Cases	8
State Board of Accountancy Board Members.....	9
State Board of Accountancy Staff.....	9



BOARD MEETING SCHEDULE

April 22, 2022
June 17, 2022
August 12, 2022
September 23, 2022
November 18, 2022

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 25 Memorial Day
July 3 Independence Day
 Observance

A MEMBER OF
NASBA

THE DANGEROUS PUSH TO DOWNGRADE PROFESSIONAL LICENSING

Reprinted with permission from nasba.org. NASBA is a founding member of ARPL. Contact John Johnson, NASBA's Director of Legislative and Governmental Affairs, at legislative@nasba.org, for more information.

Publication: Governing.com

Date: March 14, 2022

Author: Marta Zaniewski, [Alliance for Responsible Professional Licensing](#)

As governors and state legislators work to boost the economy in the face of inflation, supply-chain disruptions and lingering challenges from the coronavirus pandemic, the issue of licensing reform is once again coming to the fore.

It is disappointing, but not surprising, that some are trying to convince state lawmakers that the silver bullet for these challenges is to downgrade professional licensing across the board.

To hear them tell it, these proposals would eliminate barriers to entry into the workforce and provide an economic boon to workers, especially women and people of color. However, their pitch crumbles upon contact with reality — notably the latest economic research on the subject.

To read the full governing.com article, [click here](#).

TAXPAYER RELIEF AMID PANDEMIC (CONTINUED FROM PAGE 1)

This month, the IRS issued a statement about the notices and letters it would not send to taxpayers. They include notices of unfiled returns and unpaid balances generally, including a final notice of an outstanding balance and intent to levy. "Taxpayers, practitioners, and IRS will benefit from reducing unnecessary contact, such as erroneous notices or warnings of levy, and provide much-needed relief during an already stressful and overwhelming tax season," said the AICPA.

Reprinted with permission from the NASBA State Board Report, Winter 2022 Edition.

CPA EXAMINATION STATS

Arkansas Statistics

CPA Exam Summary: 2021 Q3

	Sections	Avg. Score	%Pass
First time	68	72.9	57.4%
Re-exam	166	73.5	54.2%
AUD	52	73.5	55.7%
BEC	41	72.3	48.8%
FAR	95	72.8	51.6%
REG	46	75.1	67.4%

Overall Statistics

CPA Exam Summary: 2021 Q3

	Sections	Avg. Score	%Pass
First time	12,900	71.8	55.9%
Re-exam	32,090	72.8	53.2%
AUD	11,516	70.9	42.2%
BEC	8,623	76.1	61.7%
FAR	14,294	69.8	47.8%
REG	10,557	74.9	63.1%

Jurisdiction Ranking for Arkansas

38TH

CANDIDATES

38TH

SECTIONS

19TH

PASS RATE

17TH

AVERAGE SCORE

Arkansas Statistics

CPA Exam Summary: 2021 Q4

	Sections	Avg. Score	%Pass
First time	52	62.7	30.8%
Re-exam	196	72.4	48.5%
AUD	71	69.8	42.3%
BEC	51	77.7	64.7%
FAR	76	64.9	32.9%
REG	51	71.6	45.1%

Overall Statistics

CPA Exam Summary: 2021 Q4

	Sections	Avg. Score	%Pass
First time	10,877	69.0	49.4%
Re-exam	33,092	71.8	49.8%
AUD	11,925	70.1	45.0%
BEC	9,194	75.9	60.3%
FAR	13,175	67.3	40.7%
REG	9,675	73.0	57.6%

Jurisdiction Ranking for Arkansas

38TH

CANDIDATES

37TH

SECTIONS

44TH

PASS RATE

40TH

AVERAGE SCORE

TRANSITION POLICY ANNOUNCED FOR 2024 CPA EXAM

Have you heard of the CPA Evolution initiative? Are you aware that the Uniform CPA Examination (CPA Exam) is changing significantly in January 2024? It is important that you learn about this initiative and the upcoming changes to the CPA Exam to fully understand how it might impact your journey to CPA licensure. If you pass and retain credit for all four CPA Exam sections by December 31, 2023, the changes to the CPA Exam will NOT impact your journey. If you will still be working your way through the CPA Exam in January 2024 and beyond, then the information about the CPA Evolution-aligned CPA Exam (the 2024 CPA Exam) and transition policy are most important to understand.

It's never been a more exciting time to pursue the CPA license. The role of today's CPA has evolved, and newly licensed CPAs are taking on increased responsibilities that were traditionally assigned to more experienced staff. Becoming a CPA means you'll need greater skill sets and competencies, and a greater knowledge of emerging technologies. That is why the CPA Evolution initiative is underway. It is a joint effort of the National Association of

State Boards of Accountancy (NASBA) and the American Institute of Certified Public Accountants (AICPA).

The new CPA licensure and CPA Exam model is a Core + Discipline model. The model starts with a robust core in accounting, auditing, and tax that all candidates will have to complete. Then, each candidate must choose a Discipline section in which to demonstrate greater skills and knowledge. Technology knowledge and skills will be tested in all sections, as it pertains to each section. Regardless of a candidate's chosen discipline, this model leads to a full CPA license, with rights and privileges consistent with any other CPA. The Discipline section selected for testing does not mean the CPA is limited to that practice area.

The new Disciplines reflect three pillars of the CPA profession:

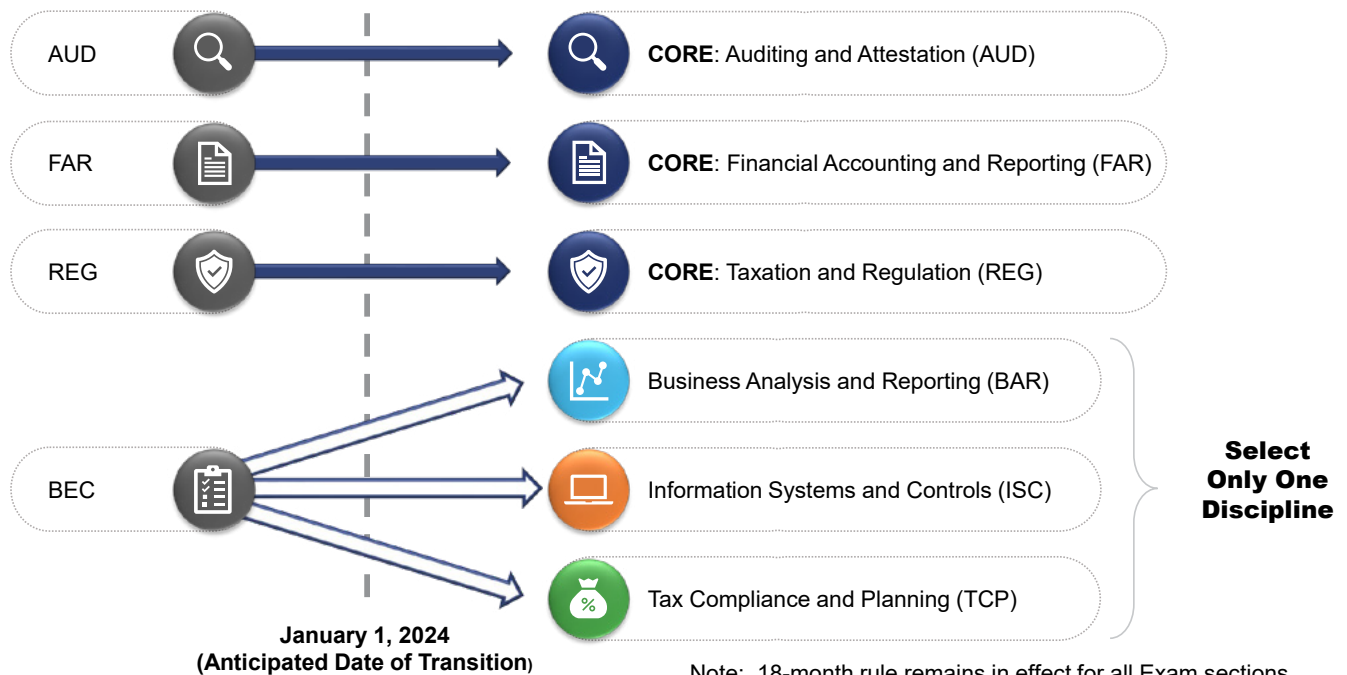
- Business analysis and reporting (BAR)
- Information systems and controls (ISC)
- Tax compliance and planning (TCP)

Continued on page 5

CPA EXAM TRANSITION POLICY CHART

Current Exam Section Not Yet Passed or Where Credit has Expired

Section to Take on 2024 CPA Exam



Note: 18-month rule remains in effect for all Exam sections.

TRANSITION POLICY (CONTINUED FROM PAGE 4)

If you anticipate continuing your CPA Exam journey into 2024 and beyond, the much-anticipated transition policy is important news. This policy lays out how CPA Exam sections passed under the current CPA Exam map to credit under the 2024 CPA Exam. Transition policies like this have been necessary at other times when significant changes were made to the CPA Exam, such as when it was computerized in April 2004.

The policy was recommended to the Boards of Accountancy by the NASBA CBT Administration Committee after development and much deliberation by a task force with state board representatives from the AICPA Board of Examiners, sitting state board members and executive directors from multiple states. Because of the significant differences in the current and 2024 CPA Exams and the overall CPA licensure model, a perfect transition is not possible. The Boards of Accountancy have agreed this transition policy best serves the candidates, the state boards and the public interest.

The transition policy is quite simple. Candidates who have credit for AUD, FAR or REG on the current CPA Exam will not need to take the corresponding new core section of AUD, FAR or REG on the 2024 CPA Exam. Candidates who have credit for BEC on the current CPA Exam will not

need to take any of the three discipline sections.

If, however, a candidate loses credit for AUD, FAR or REG after December 31, 2023, they then must take the corresponding new Core section of AUD, FAR or REG. A candidate who loses credit for BEC after December 31, 2023, must select one of the three Discipline sections to be tested. It is important to note that none of the sections of the current CPA Exam will be available for testing after December 31, 2023. There is a hard cutover from the current CPA Exam sections to the 2024 CPA Exam sections on the January 2024 launch.

The CPA profession is at an exciting juncture as it moves to the CPA Evolution model. To prepare for the 2024 CPA Exam launch, the Exposure Draft of the 2024 CPA Exam, which includes the draft Blueprints, will be released by the AICPA on July 1, 2022, and will outline the content and skills proposed for each section of the 2024 CPA Exam. The 2024 CPA Exam Final Report, which will include the final Blueprints, is scheduled to be released in January 2023, a year before the 2024 CPA Exam launches.

For more information on becoming a CPA, please visit [This Way to CPA](#).

INACTIVE

The following licenses were converted to inactive status from October 1, 2021 through February 28, 2022:

Dakota Aplanalp	Houston, TX	John McCaleb	Little Rock, AR
Jonathan Baker	Bentonville, AR	Kenneth McCubbin	Mountainburg, AR
Carthryn Baxter	Bigelow, AR	Tasha Moffitt	Enola, AR
Helen Bell	Fayetteville, AR	Andriy Nagay	Springfield, AR
Kellen Boyett	Springdate, AR	Ammon Nunley	Midland, TX
James Canady	Paris, IF	James Phillips	Roland, AR
Sharon Cassady	Little Rock, AR	Michelle Pounds	Mena, AR
Kathleen Crain	Little Rock, AR	Jeffery Raney	Texarkana, AR
Patrick Curry	Fayetteville, AR	Amber Schermerhorn	Fayetteville, AR
Joseph Dowd	Texarkana, TX	Amber Selig	Little Rock, AR
Angela Eaves	Bentonville, AR	Todd Shiver	Hot Springs, AR
April Elliott	Centennial, CO	Kelly Smith	Benton, AR
Linda Graves	Alexander, AR	Kaitlyn Speck	Fort Smith, AR
Laura Haney	Charleston, AR	Terrye Stinson	El Dorado, AR
Kelton Hays	Fayetteville, AR	Linda Stone	Maumelle, AR
Christopher Hill	Dewitt, AR	Rebecca Stout	Fort Smith, AR
David Jackson	Garfield, AR	Stephen Stoyanov	Rogers, AR
Shantell Kelly	Little Rock, AR	Traci Terrahe	Bentonville, AR
Jeremy King	Maumelle, AR	Cameron Terrell	Little Rock, AR
Zachary King	Fort Smith, AR	Bonnie Turner	Fayetteville, AR
Jeff Kuykendall	Brooklyn, NY	Suye Wang	Arlington, TX
Michael Landrum	Memphis, TN	Michael Watson	Fort Smith, AR
Joshua LeMasters	Fayetteville, AR	Madelyn Womack	Hot Springs, AR
Sandra Maertens	Bentonville, AR		

NEW INDIVIDUAL CPA LICENSES

The following individual CPA licenses were approved from October 1, 2021 through February 28, 2022:

Julie Kaye Anderson	Russellville, AR	Richard Hertz	Lowell, AR	Jacob Jones Phillips	Fayetteville, AR
John Arbuckle	Fayetteville, AR	Kasey Smith Hom	Little Rock, AR	Andrew T Quelch	Bentonville, AR
Jamie Arthur	Bentonville, AR	Blake Hood	Conway, AR	Marilese Rencken	Bentonville, AR
Reynolds Hugh Beckham	Little Rock, AR	Anthony Michael Hubbell	Springdale, AR	Ethan Shaw	Conway, AR
Robert L Berger	St. Louis, MO	Stuart Campbell Hurst	Fayetteville, AR	Austin James Shelton	Paragould, AR
Kristen Elizabeth Boatman	Little Rock, AR	Jeremiah Keen	Hot Springs, AR	Thomas Shelton	Conway, AR
Sarah Tumlin Bronni	Little Rock, AR	Deborah L. Keener	Eureka Springs, AR	Haley Christine Smith	El Dorado, AR
Austin Chambers	Fayetteville, AR	Landon Koch	Little Rock, AR	Carson Smith	Conway, AR
Madeline C. Cordell	Alexander, AR	Emma Bradley Kreutzer	Bentonville, AR	Lesley Alan Starnes	Hindsville, AR
Morgan Briann Darling	Maumelle, AR	Brian A Laster	Heber Springs, AR	Dorde Stojanovic	Fort Smith, AR
Karen Cherie DeVore	Hot Springs, AR	Jordan Longino	Jonesboro, AR	Logan Alec Surdam	Conway, AR
Caroline Newman Devoy	Rogers, AR	Austin Wesley Malone	Beebe, AR	Kenton Taggart	Springdale, AR
Marina Lynn Dozier	Bentonville, AR	Anna Marie McMillon	Piggott, AR	Caroline D. Turner	Cave Springs, AR
Perry Mason Faulkner	Center Ridge, AR	Lacey Rose Moore	Pocahontas, AR	Jonathan M. Undernehr	Bella Vista, AR
Jennifer K Finn	Bentonville, AR	Kathleen Morris	Benton, AR	Vinicius Tome Vianna	Centerton, AR
Marissa Emily Anne Garcia	Plano, TX	Erin May Morris	Altanta, GA	Madeline West	Little Rock, AR
Robert Geary	Malvern, AR	Gary Nelson	Suwanee, GA	Connor Ray Wilson	Conway, AR
Jason Glover	Muldrow, OK	Alyman A. Zie Ouattara	Little Rock, AR	Amon Wynn	Carrollton, TX
Youssef Hanalla	Pacific Grove, CA	Charles Partridge	Bentonville, AR	Denise F. Yealy	Cave Springs, AR
Reagan Haynes	Star City, AR	Hannah Caroline Peebles	Fayetteville, AR		
Jordan Hendricks	Cabot, AR	Foster Perry	Bentonville, AR		

SUCCESSFUL CANDIDATES

The following candidates passed the final section of the CPA exam from September 1, 2021 through January 31, 2022:

Reynolds Beckham	Little Rock , AR	Jason Glover	Sallisaw, OK	Archil Pipwala	Paris , AR
Kristen Boatman	Little Rock , AR	Joseph Griffith	Benton , AR	Michael Scoma	Keller, TX
Jeremy Bok	Little Rock , AR	Reagan Haynes	Star City , AR	Ethan Shaw	Conway , AR
Daniel Bowie	Bethel Heights , AR	Dalton Hendrix	Cabot , AR	Austin Shelton	Paragould , AR
Garrett Brewer	Plano, TX	Kasey Hom	Little Rock , AR	Thomas Silvestri	Fayetteville , AR
Michael Brooks	Little Rock , AR	Blake Hood	Conway , AR	Haley Smith	El Dorado , AR
Austin Chambers	Fayetteville , AR	Layne Karhoff	Girard, KS	Carson Smith	Conway , AR
Grant Childers	Little Rock , AR	Jeremiah Keen	Hot Springs , AR	Sarah Sodoma	Manchester, MO
Benjamin Cooper	Chicago, IL	Brian Laster	Heber Springs , AR	Dorde Stojanovic	Fort Smith , AR
Matthew Crenshaw	Bentonville , AR	Phoua Lee	Hensley , AR	Logan Surdam	Conway , AR
Morgan Darling	North Little Rock , AR	Brandon Locknar	Fort Smith , AR	Benjamin Tinsley	Jonesboro , AR
Armaan Dharani	Jonesboro , AR	Hannah Lukacs	Little Rock , AR	Jonathan Undernehr	Bella Vista , AR
Micah Dye	West Monroe, LA	Lacey Moore	Pocahontas , AR	Brett Wallace	Searcy , AR
Jillian Flagler	Kansas City, MO	Jon Orren	Longview, TX	Madeline West	Little Rock , AR
Robert Geary	Malvern , AR	Alyman Ouattara	Wyncote, PA	Delaney White	Austin, TX
Devin Gilbert	Conway , AR	Torianna Pate	Memphis, TN	Connor Wilson	Conway , AR

NEW FIRMS

The following firm licenses were approved from October 1, 2021 through February 28, 2022:

Accounting Management Support	Searcy , AR	SHEPPARD JONES & ASSOCIATES PLLC	El Dorado , AR
Alliance CPA PLLC	Rogers , AR	The La Tour Law Firm, PLLC	Springdale , AR
Arthur Business Services	Bentonville , AR	W Sid Lawrence CPA PLLC	Lavaca , AR
Assurance Dimensions, Inc.	Tampa, FL	Nembhard CPA and Advisory Services, Inc.	Bentonville , AR
Biz Hippo LLC	Rogers , AR	NICHOLS, CAULEY & ASSOCIATES, LLC	Dublin, GA
Gregg S. Bossen CPA PC	Atlanta, GA	Tommy Partain, CPA	Amarillo, TX
Caudill CPA, PLLC	Lexington, KY	SRW Consulting, PLLC	Little Rock , AR
Croft and Vance, Inc	Little Rock , AR	Strategic Tax Planning, PLLC	Conway , AR
Hickman & Herron CPAs PLLC	Marianna , AR	Turn Point Accounting and Tax Solutions, LLC	Conway , AR
Jay T. Hoy CPA PLLC	Texarkana , AR		

RETIRED

The following licensees were approved for retired status from October 1, 2021 through February 28, 2022:

Dorthy Hobbs	Fort Smith, AR	Carlton Davis	Warren, AR	Carol Trusty	Russellville, AR
Marvin Moody	North Little Rock, AR	Fred Burkhead	Hot Springs, AR	Tim Pool	Russellville, AR
John Elser	Altus, AR	Bonny Dennis	Hot Springs, AR	James Lee	Sherwood, AR
Cynthia Escalante	Greenwood, AR	Sara Barnett	Hot Springs, AR	Nathan Tindall	Asheville, NC
Martha Frits	Springdale, AR	Julie South	Cave Springs, AR	David Pickney	Mansfield, TX
James McClain	McKinney, TX	Beverly McCay	Sherwood, AR	Ronald Hix	Little Rock, AR
Patricia Williams	Monticello, AR	Randall Crow	Vilonia, AR	Stanley DeLaughter	Benton, AR
Marjory Walters	Brownstown, IN	Mark Long	Collinsville, OK	Anita Ng	Monument, CO
Glenda Hagood	Little Rock, AR	Carol Kinder	Black Road, AR	Isaac E. Jenkins	Little Rock, AR
Larry Holder	El Dorado, AR	Conliff Blankinship	Hudson, FL	Deborah Walker	Rogers, AR
Dana Johnson	Ponder, TX	Joseph Edwards	Fort Smith, AR	Dwight Estes	Little Rock, AR
Sharon Rorwick	Toronto, ON	Julian Rotramel	Fayetteville, AR	Denis Wewers	Little Rock, AR
Margaret Little	Fayetteville, AR	Linda McDermott	Benton, AR	James Rasco	Little Rock, AR
Jodie Carroll	Fort Smith, AR	Daniel Prier	Fayetteville, AR	Janice Hull	Jacksonville, AR
James Harris	Fayetteville, AR	Samuel Dundee	Maumelle, AR	Roy Jackson	Forrest City, AR
Albert King III	Benton, AR	Steven Irons	Richmond, VA	Barbara Bell	Springdale, AR
Robert Winter	Little Rock, AR	J. Taylor Brown	Shreveport, LA	Jeffrey Williams	Sun City Center, FL
Rose Blakely	Longview, TX	Ronald Wurtz	Pocahontas, AR	Jana Cook	Little Rock, AR
Jane Jones	Tulsa, OK	Raymond Peurifoy	Maumelle, AR	Carlas Armstrong	Jonesboro, AR
Sharon Housley	Russellville, AR	Brenda Daniel	Fordyce, AR	Sandra Bunting	Little Rock, AR
Michael Spinks	Little Rock, AR	James Landers	Camden, AR	Susan Scheidemantel	Little Rock, AR
Sharon Capehart	Little Rock, AR	Anton Uth	Fayetteville, AR		
Susan Davis	Fayetteville, AR	James Wilbourn	Searcy, AR		

SURRENDERS

The following licenses were surrendered from October 1, 2021 through February 28, 2022:

Adams, Brown, Beran, & Ball, CHTD	Great Bend, KS	Cassie Jowers	Jonesboro, AR
Dakota Aplanalp	Houston, TX	JWCK, Ltd	Hot Springs, AR
Joseph Berry	Bentonville, AR	Marie Violeta Kelly PC	Dallas, TX
Steven H Bertram CPA P.A.	Fayetteville, AR	Mark Marley	Fayetteville, AR
Conrad Boyd	Louisville, KY	McAlister & Assoc., P.A.	Jacksonville, AR
Susan Brown	Loganville, GA	John McClelland	N. Little Rock, AR
Paul Brundige	Memphis, TN	Lisa McCullough	Rogers, AR
Gary Caldwell	Fort Smith, AR	Rebecca W. Miller, CPA PLLC	Texarkana, TX
Carlow Gentry & Associates, PLLC	Marianna, AR	Lamar Moore CPA PA	Camden, AR
CBW Certified Public Accountants	White Hall, AR	Justin Parker	Amarillo, TX
Richard Cook	Little Rock, AR	Patrick Accounting and Tax Services PLLC	Memphis, TN
William P. Cook & Associates, PLLC	El Dorado, AR	Michelle M. Phillips, CPA, PA	Conway, AR
Michael Cummins, CPA PC	St. Louis, MO	Sherie Priest	Edmond, OK
Michael Cummins	Maryland Heights, MO	Chad Pues	Chicago, IL
Daniels & Flynt	Bentonville, AR	Kristi Rachel CPA PLLC	Eureka Springs, AR
Rodney Downing	Sidney, AR	James B Rasco, CPA PA	Little Rock, AR
Rodney L. Downing, CPA, P.A.	Sidney, AR	Erin Rheinberger	Dallas, TX
Henry Dunn	Waco, TX	Delbert Rush	Raleigh, NC
Seth Elkins	Plano, TX	Sun Taxation and Accounting Resources, PLLC	Maumelle, AR
Dwight H. Estes, CPA, LLC	Little Rock, AR	Paul Wade and Associates, P.C.	Eagleveil, CO
Martha S. Frits, CPA, PA	Springdale, AR	Paul E Wade	Eagleveil, CO
Wanda G. Gore, CPA, OA	Fayetteville, AR	Mandy Walker PA	Tuckerman, AR
Donald Green	Cabot, AR	John Walpole	Olive Branch, MS
Karen Hill	West Memphis, AR	Craig Westbrook	Little Rock, AR
Jay T. Hoy CPA	Texarkana, AR	Robin Wilcox	Columbus, OH
R.K. Hudson, PLLC	Fairfax, VA	Robert M. Winter, LTP	Little Rock, AR
Ryland Jones	Jacksonville Beach, FL		

BOARD DISCIPLINARY CASES

The following case was closed at the November 19, 2021 Board meeting:

Respondent: Donald Green

License #: 2037

Violation: A complaint was received alleging the licensee took client funds without permission, withheld client records, and lacked independence when performing attest services.

Action: The licensee surrendered their license in lieu of a hearing before the Board.

Respondent: Dennis Sisson

License #: 4563

Violation: Release of client records without permission

Action: \$250 penalty

Respondent: Stone Financial and Tax Center, PLLC

License #: 97LC

Violation: Failure to meet Peer Review Standards

Action: Licensee signed a consent order agreeing not to issue attest reports in the future.

Respondent: Samuel Deason

License #: 9643

Violation: Licensee performed attest work without being enrolled in Peer Review

Action: \$1,000 penalty and first peer review must be completed by January 31, 2022.

Respondent: Harper & Associates, PLLC

License #: 149LC

Violation: Licensee performed attest work without being

enrolled in Peer Review

Action: \$1,000 penalty and first peer review must be completed by November 30, 2021.

Respondent: Todd McCauley

License #: 8840

Violation: Licensee performed attest work without being enrolled in Peer Review

Action: \$1,000 penalty and first peer review must be completed by September 30, 2021.

Respondent: Kincaide and Company, LLC

License #: 148LC

Violation: Licensee performed attest work without being enrolled in Peer Review

Action: \$1,000 penalty and first peer review must be completed by September 30, 2021.

Respondent: Donald Whitfield CPA PA

License #: 541C

Violation: Licensee performed attest work without being enrolled in Peer Review

Action: \$1,500 penalty and licensee signed a consent order agreeing not to issue attest reports in the future.

Respondent: Debbie Brown CPA PA

License #: 799C

Violation: Failure to meet Peer Review Standards

Action: . Licensee has signed a consent order agreeing not to issue attest reports in the future.

The following case was closed at the January 7, 2022 Board meeting:

Respondent: Prier, Burch, & Schermerhorn CPAs

License #: 352P

Violation: Licensee performed attest work without being enrolled in Peer Review

Action: \$1,000 penalty and first peer review must be completed by November 30, 2021

Respondent: Worden & Worden CPAs

License #: 522C

Violation: Licensee performed attest work without being enrolled in Peer Review

Action: \$1,000 penalty and first peer review must be completed by November 30, 2021

Respondent: S. Don Ray

License #: 7526

Violation: Licensee performed attest work without being

enrolled in Peer Review and failed to disclose reports in his 2015 Practice Review Survey.

Action: \$2,000 penalty and first peer review must be completed by December 31, 2022.

Respondent: Robert Reid PA, Robert Reid

License #: 760C, 7661

Violation: Licensee performed failed to meet Peer Review Standards

Action: Licensee has signed a consent order agreeing not to issue attest reports in the future.

Respondent: Jones & Associates PA, Mary Jones

License #: 479C, 3925

Violation: Failure to meet Peer Review Standards

Action: Licensee has signed a consent order agreeing not to issue attest reports in the future.

STATE BOARD OF ACCOUNTANCY BOARD MEMBERS



DEANA INFIELD, CPA
PRESIDENT
FORT SMITH
TERM: 2017 – 2022



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



SHANE WARRICK
TREASURER
MAGNOLIA
TERM: 2019 – 2024



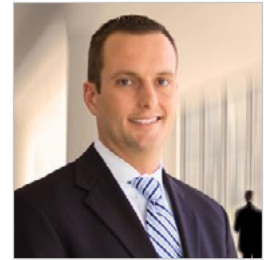
CHRISTINA ELLIS
HOT SPRINGS
TERM: 2020 – 2025



RON PITTS, CPA
LITTLE ROCK
TERM: 2021 – 2026



KEVIN CANFIELD
SPRINGDALE
PUBLIC REPRESENTATIVE
TERM: 2018 – 2023



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

STATE BOARD OF ACCOUNTANCY STAFF



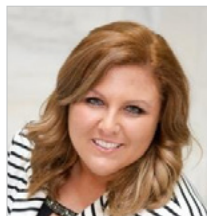
JIMMY CORLEY, CPA
EXECUTIVE DIRECTOR
(501) 682-5533
James.Corley@arkansas.gov



DALE EDGE, CPA
INVESTIGATOR
(501) 682-5525
Dale.Edge@arkansas.gov



TIM MONTGOMERY, CPA BOARD
INVESTIGATOR
(501) 683-1984
Tim.Montgomery@arkansas.gov



TRISTA BROWNING
FISCAL OFFICER
(501) 682-5534
Tristakaye.Saylors@arkansas.gov



KATHRINE STONE
LICENSING SPECIALIST
(501) 682-5532
Katherine.Stone@arkansas.gov



MARY ROBERTS
CREDENTIALING ASSISTANT
(501) 682-1520
Mary.Roberts@arkansas.gov



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
 900 W. Capitol, Suite 400, Little Rock, AR 72201