

ARKANSAS STATE BOARD OF PUBLIC ACCOUNTANCY

Dr. Mike Moore, CPA, President  
Karen Garrett, CPA, Secretary  
Wade Turner, CPA, Treasurer  
Jeremy Watson, CPA



Gene Cogbill, CPA  
Lloyd Franklin, CFE  
W. R. "Bill" Millager, MBA

Jimmy Corley, CPA  
Executive Director

**BOARD MEETING MINUTES**

**July 19, 2013**

The regular meeting of the Arkansas State Board of Public Accountancy (Board) was held in Suite 450 of the Main Street Mall on July 19, 2013 with Dr. Mike Moore, President, presiding. Other members of the Board in attendance were: Karen Garrett, William "Bill" Millager, Wade Turner, Lloyd Franklin and Jeremy Watson. Members of the staff in attendance were: Jimmy Corley, Executive Director; Ann Jessup, Fiscal Officer/CPE Coordinator, Dale Edge, Investigator, Tim Montgomery, Investigator and Alan Fortney, IT Manager. Other attendees were: Mark Ohrenberger, Assistant Attorney General, Brian Thompson, Arkansas Society of Accountants and Bruce Alt, Arkansas Society of Certified Public Accountants.

**CALL TO ORDER**

Dr. Moore 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, as amended, of the June 14, 2013 board meeting. The motion passed.

**TREASURER'S REPORT**

A motion was made and seconded to approve the Treasurer's Report for June 2013, as presented. The motion passed.

**COMMITTEE REPORTS**

Compliance

The Compliance Committee has met one time.

Seven new complaints:

Three complaints alleging conduct discreditable.

Two voids requesting re-licensure.

One unlicensed firm using the term accounting.

One Dept. of Labor complaint regarding issues a with 5500 audit report.

**Requesting closure of forty complaints – three by Consent Order:**

1. **C12-085** – Applicant with void certificate requesting re-licensure. Resolved via hearing H12-035. Applicants request denied. Requesting closure.
2. **C12-091** – Unlicensed firm resolved hearing H13-002. Requesting closure.
3. **C12-093 – (Cert # 6921)** Licensee convicted of felony, resolved hearing # H13-001. Requesting closure.
4. **C13-003 – (Cert # 6733R)** – Licensee failed 2012 CPE audit and failed to renew for 2013 licensure year. Notice of hearing issued in May 2013. Licensee has surrendered certificate. Requesting closure with no further action.
5. **C13-005 – (Cert # 5176)** – Licensee failed 2012 CPE audit and failed to renew for 2013 licensure year. Notice of hearing issued in May 2013. Licensee has surrendered certificate. Requesting closure with no further action.
6. **C13-036 – (Cert #5127)** – Licensee failed to renew with Board for 2013. Notice of hearing issued in May 2013. Licensee has surrendered certificate. Requesting closure with no further action.
7. **C13-038 – (Cert #7389)** – Licensee failed to renew with Board for 2013. Resolved via hearing H13-005. Licensee’s CPA certificate was revoked. Requesting closure.
8. **C13-039 – (Cert #3961)** – Licensee failed to renew with Board for 2013. Notice of hearing issued in May 2013. Licensee has surrendered certificate. Requesting closure with no further action.
9. **C13-040 – (Cert #7158)** – Licensee failed to renew with Board for 2013. Notice of hearing issued in May 2013. Licensee has surrendered certificate. Requesting closure with no further action.
10. **C13-043 – (Cert #8270R)** – Licensee failed to renew with Board for 2013. Notice hearing issued in May 2013. Licensee has surrendered certificate. Requesting closure with no further action.
11. **C13-045 – (Cert #3639)** – Licensee failed to renew with Board for 2013. Resolved via hearing H13-012. Licensee’s CPA certificate was revoked. Requesting closure.
12. **C13-047 – (Cert #3312)** – Licensee failed to renew with Board for 2013. Resolved via hearing H13-014. Licensee’s CPA certificate was revoked. Requesting closure.
13. **C13-049 – (Cert #4005)** – Licensee failed to renew with Board for 2013. Resolved via hearing H13-016. Licensee’s CPA certificate was revoked. Requesting closure.
14. **C13-050 – (Cert #3197)** – Licensee failed to renew with Board for 2013. Resolved via

- hearing H13-017. Licensee's CPA certificate was revoked. Requesting closure.
15. **C13-051 – (Cert #2564)** – Licensee failed to renew with Board for 2013. Resolved via hearing H13-018. Licensee's CPA certificate was revoked. Requesting closure.
  16. **C13-052 – (Cert #2880)** – Licensee failed to renew with Board for 2013. Resolved via hearing H13-019. Licensee's CPA certificate was revoked. Requesting closure.
  17. **C13-053 – (Cert #4196R)** – Licensee failed to renew with Board for 2013. Resolved via hearing H13-020. Licensee's CPA certificate was revoked. Requesting closure.
  18. **C13-054 – (Cert #5474R)** – Licensee failed to renew with Board for 2013. Notice hearing issued in May 2013. Licensee has surrendered certificate. Requesting closure with no further action.
  19. **C13-055 – (Cert #5930)** – Licensee failed to renew with Board for 2013. Licensee is deceased.
  20. **C13-056 – (Cert #7629)** – Licensee failed to renew with Board for 2013. Notice of hearing issued in May 2013. Licensee has surrendered certificate. Requesting closure with no further action.
  21. **C13-057 – (Cert #8311R)** Licensee failed to renew with Board for 2013. Notice of hearing issued in May 2013. Licensee has surrendered certificate. Requesting closure with no further action.
  22. **C13-058 – (Cert #8919)** Licensee failed to renew with Board for 2013. Notice of hearing issued in May 2013. Licensee has surrendered certificate. Requesting closure with no further action.
  23. **C13-059 – (Cert #1262)** – Licensee failed to renew with Board for 2013. Resolved via hearing H13-026. Licensee's CPA certificate was revoked. Requesting closure.
  24. **C13-061 – (Cert #8246R)** – Licensee failed to renew with Board for 2013. Notice of hearing issued in May 2013. Licensee has surrendered certificate. Requesting closure with no further action.
  25. **C13-062 – (Cert #6276)** – Licensee failed to renew with Board for 2013. Resolved via hearing H13-029. Licensee's CPA certificate was revoked. Requesting closure.
  26. **C13-063 – (Cert #4480R)** – Licensee failed to renew with Board for 2013. Resolved via hearing H13-030. Licensee's CPA certificate was revoked. Requesting closure.
  27. **C13-067 – (Cert #8088R)** – Licensee failed to renew with Board for 2013. Notice hearing issued in May 2013. Licensee has surrendered certificate. Requesting closure with no further action.
  28. **C13-069 – (Cert #8848R)** – Licensee failed to renew with Board for 2013. Resolved via hearing H13-037. Licensee's CPA certificate was revoked. Requesting closure.

29. **C13-070 – (Cert #5176)** – Licensee failed 2012 CPE audit and failed to renew for 2013 licensure year. Notice of hearing issued in May 2013. Licensee has surrendered certificate. Requesting closure with no further action.
30. **C13-071 – (Cert #6733R)** - Licensee failed 2012 CPE audit and failed to renew for 2013 licensure year. Notice of hearing issued in May 2013. Licensee has surrendered certificate. Requesting closure with no further action.
31. **C13-072 – (Cert #7947R)** – Licensee failed to renew with Board for 2013. Notice of hearing issued in May 2013. Licensee has surrendered certificate. Requesting closure with no further action.
32. **C13-074 – (Cert #512C)** – Firm failed to renew with Board for 2013. Resolved via hearing H13-042. Firm’s certificate was revoked. Requesting closure.
33. **C13-075 – (Cert #4SP)** – Firm failed to renew with Board for 2013. Resolved via hearing H13-043. Firm’s certificate was revoked. Requesting closure.
34. **C13-076 – (Cert #121C)** – Firm failed to renew with Board for 2013. Resolved via hearing H13-044. Firm’s certificate was revoked. Requesting closure.
35. **C13-077 – (Cert #928)** – Licensee failed to renew with Board for 2013. Resolved via hearing H13-045. Licensee’s CPA certificate was revoked. Requesting closure.
36. **C13-078 – (Cert #5897)** – Licensee failed to renew with Board for 2013. Resolved via hearing H13-046. Licensee’s CPA certificate was revoked. Requesting closure.
37. **C13-079 – (Cert #6413)** – Licensee failed to renew with Board for 2013. Notice of hearing issued in May 2013. Licensee has surrendered certificate. Requesting closure with no further action.

A motion was made and seconded to close C12-085, C12-091, C12-093, C13-003, C13-005, C13-036, C13-038, C13-039, C13-040, C13-043, C13-045, C13-047, C13-049, C13-050, C13-052, C13-052, C13-053, C13-054, C13-055, C13-056, C13-057, C13-058, C13-059, C13-061, C13-062, C13-063, C13-067, C13-069, C13-070, C13-071, C13-072, C13-074, C13-075, C13-076, C13-077, C13-078 and C13-079. The motion passed.

#### **CONSENT ORDERS**

38. **C13-081 (Cert # 9101)** - Respondent failed to disclose a criminal conviction on his application for CPA Exam and application for a license as a Certified Public Accountant. Conviction was discovered when background check was performed. This constitutes a violations of A.C.A. §17-12-601(a) (8). Licensee has agreed to consent order and paid \$100.00 penalty. Requesting closure by Consent Order.
39. **C13-082 (Cert # 9102)** - Respondent failed to disclose a criminal charge on his application for CPA Exam. The conviction was discovered when Respondent self-

reported on his application for a license as a Certified Public Accountant. This constitutes a violations of A.C.A. §17-12-601(a) (8). Licensee has agreed to consent order and paid \$100.00 penalty. Requesting closure by Consent Order.

40. **C13-083 (Cert # 9103)** - Respondent failed to disclose a criminal charge on his application for CPA Exam and application for a license as a Certified Public Accountant. The criminal charge was discovered when background check was performed. This constitutes a violations of A.C.A. §17-12-601(a) (8). Licensee has agreed to consent order and paid \$100.00 penalty. Requesting closure by Consent Order.

A motion was made and seconded to close C13-081, C13-082 and C13-083 by consent order. The motion passed.

### **OTHER MATTERS**

#### **Requesting permission to issue two notices of hearings.**

C13-014 and C13-033 – Licensee has ceased communications with the Board.

A motion was made and seconded to issue, if needed, a notice of hearing for C13-014 and C13-033. The motion passed.

### **NEW BUSINESS**

#### Annual Report

A motion was made and seconded to approve the Annual Report for fiscal year 2013, as amended. The motion passed.

#### License Application Request

Brian Tapley – Mr. Tapley submitted a reciprocal application and requested his experience replace the educational requirements required. After review of the Board rules a motion was made and seconded accept the experience in lieu of the educational requirements. The motion passed.

#### Exam Request

Kelly Isaacson – Ms. Isaacson requested an extension of her NTS through October 2013 due to a medical hardship. A motion was made and seconded to approve the extension request upon receipt of medical documentation. The motion passed.

### **OTHER BUSINESS**

Branch Office

Deborah Bays, CPA, P.A. – Ms. Bays inquired about the rules regarding branch managers. She verbally proposed having a part-time CPA as the branch manager and needed to know the Board's position. A motion was made and seconded to allow the part-time CPA to be the branch manager contingent upon a written statement of the plan. The motion passed.

Personnel

A motion was made and seconded to give a merit rating of "Exceeds Standards" for Jimmy Corley in his yearly performance review. The motion passed.

**APPLICATIONS AND SURRENDERS**

A motion was made and seconded to approve the applications and surrenders subject to review by a board member. The motion carried.

NEW LICENSE

9114 Adeline Jeanette Bonde	9115 Marc Stephen Johnson
9116 Daniel Boyd Seale	9117 Christina Denise Seeber
9118 Joe Wesson	9119R Eleanor Hightower James
9120R R. Edward Niday	9121R Gary Dean Puls
9122R Brian Michael Tapley	9123R Dawn Michele Toft

•"R" DENOTES A RECIPROCAL LICENSE

NEW FIRM LICENSES

865C Arkansas Accounting Services, Inc.	185LC Heard, McElroy & Vestal, LLC
186LC Needles & Associates, LLC	7SP James E. Powers, CPA

INDIVIDUAL AND ENTITY SURRENDERS

6413 Deborah D. Dennie	5248R Robert Duff Wallace
168LC Asset Accounting & Tax CPA PLLC	

INDIVIDUAL AND BUSINESS NAME CHANGE

7790 Sonya Carmela Rennick	523C Richmond & Wakefield, CPA's P.C.
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REPLACEMENT CERTIFICATE

7790 Sonya Carmela Rennick

DECEASED

7596 Thomas Alan Gatenby  
5930 Catherine Stewart Young

1332R Gregory C. Kowert

### **ADJOURNMENT**

A motion was made and seconded to adjourn. The motion passed. The meeting adjourned at 12:08 p.m.