

17 CAR § 236-1001. Investigations.

(a)(1) All investigations of possible violations of the Public Accountancy Act of 1975, Arkansas Code § 17-12-101 et seq., the Code of Professional Conduct, or this part shall be investigated by the Arkansas State Board of Public Accountancy investigator under the supervision of the board's Compliance Committee or CPE Compliance Committee.

(2) The Compliance Committee shall be comprised of one (1) member of the board, appointed by the President, and the board's Executive Director.

(3) The CPE Compliance Committee shall be comprised of one (1) member of the board, appointed by the President, and the board's Executive Director.

(b) Some possible minor violations may be expected to be of such nature that they can be disposed of informally by correspondence between the designee of the board acting under the board's instructions and the person or persons involved.

(c) The board may conduct any investigation by a staff person and/or may designate investigating officers to conduct investigations who shall be competent by reason of training or experience.

(d) No person or entity being investigated has a right to be present or to be heard during the investigation, but before any finding is recommended, such person or entity being investigated shall be:

(1) Advised of the nature of the conduct which is being investigated; and

(2) Given an opportunity to make a statement personally or by counsel, verbally or in writing, sworn or unsworn, explaining, refuting, or admitting the alleged misconduct, which shall be considered by the Compliance Committee in making any finding and recommendation to the board as to the disposition of the investigation.

(e) Upon completion of an investigation, the chair of the Compliance Committee shall present a summary of the result of the investigation and recommendation as to whether the board should make a finding of probable cause to order a hearing or other action on alleged violations of:

(1) The Public Accountancy Act of 1975, Arkansas Code § 17-12-101 et seq.;

- (2) The Code of Professional Conduct; or
- (3) This part.