

17 CAR § 236-1207. Noncompliance and sanctions.

(a)(1) The Arkansas State Board of Public Accountancy may institute a proceeding to impose disciplinary action against a licensee who fails to comply with any provision under Subpart 12 of this part.

(2) Disciplinary actions may include:

- (A) A monetary penalty;
- (B) Make-up CPE;
- (C) Additional CPE;
- (D) Suspension; or
- (E) Revocation.

(b) Violation of 17 CAR § 236-1203.

(1) Failure to obtain the required number of CPE hours before January 1 of the year for which the license is being renewed will result in a disciplinary action.

(2) Once the required number of CPE hours has been obtained, the licensee must perform the following actions:

- (A) Complete a paper license renewal form;
- (B) Submit acceptable CPE documentation for the hours obtained;
- (C) Sign a compliance statement; and
- (D) Pay a monetary penalty that is applied for each month after December 31 that the CPE is not obtained.

(c) Violation of 17 CAR § 236-1206(c).

(1) A licensee who fails to submit CPE documentation when requested by the board shall be reported to the Compliance Committee.

(2) A licensee who fails a CPE audit must perform the following actions:

- (A) Make up the deficient CPE;
- (B) Sign a compliance statement; and
- (C) Pay a monetary penalty that is determined by the number of deficient CPE hours.