

17 CAR § 236-1208. Inactive status.

(a)(1) Except as provided in Arkansas Code § 17-12-505(c), a licensee on inactive status shall not perform for the public any of the services set forth in Arkansas Code § 17-12-505(a).

(2) If the licensee performs any such services, he or she shall be subject to discipline by the Arkansas State Board of Public Accountancy.

(b)(1) A licensee who complies with this section shall be granted an exception to the continuing education requirement of Arkansas Code § 17-12-502.

(2) To qualify for this exception, the licensee must annually complete an online renewal application and pay the appropriate inactive status renewal fee as determined by the board.

(c) A person on inactive status may convert to active status as follows:

(1) Complete an online CPA License Upgrade application and submit payment of the appropriate application and renewal fees for active status;

(2) Undergo a federal and state background check; and

(3) Comply with the appropriate condition below:

(A) If it has been less than three (3) years since the licensee reported CPE to the board, the licensee must deliver documentation acceptable to the board showing completion of three and one-third (3 1/3) hours of CPE, qualified pursuant to 17 CAR § 236-1203, for each month since the licensee last reported CPE to the board;

(B) If inactive for less than (1) year, the licensee will be considered not to have been inactive for CPE reporting purposes;

(C) If it has been more than three (3) years since the licensee last reported CPE to the board, the licensee must:

(i)(a) Develop and deliver to the board a proposed program of CPE as specified in 17 CAR § 236-1203(a) in the amount of one hundred twenty (120) hours of CPE (to include four (4) hours of accounting professional conduct and ethics).

(b) After the board's approval of the CPE program, the licensee shall complete all of the CPE hours during the thirty-six-month period immediately preceding the date of the licensee's application for active status.

(c) The licensee shall attach to the upgrade application documentation acceptable to the board showing successful completion of all of the CPE hours comprising said CPE program; and

(ii) Have at least one (1) year of experience earned within five (5) years preceding the upgrade application verified by a licensee as defined in the Public Accountancy Act of 1975, Arkansas Code § 17-12-101 et seq., or from another state, on a form approved by the board.