

17 CAR § 236-312. Requirements for relicensure.

Anyone applying for relicensure who meets the conditions established in Arkansas Code § 17-1-107(b)(1) and can demonstrate that he or she passed the Certified Public Accountants (CPA) exam with scores sufficient for licensure at the time the individual's initial license was issued shall not be required to:

- (1) Retake the CPA exam in order to be relicensed; or
- (2) Take additional college courses to meet current standards for licensure, as long as the education standards were met at the time of initial licensure.