



ARKANSAS STATE BOARD of PUBLIC ACCOUNTANCY

900 West Capitol Ave. Suite 400 Little Rock, AR 72201

Tel: 501-682-1520 Email: asbpa@arkansas.gov

Website: www.asbpa.arkansas.gov

Board Meeting Minutes

August 29, 2025

A regular meeting of the Arkansas State Board of Public Accountancy was held at the Board’s offices of 900 West Capitol Avenue with Barrett Belew, President, presiding. Other members of the Board in attendance were Megan Turner – Secretary, Richard Bell – Treasurer, Christina Ellis, CPA, and Shane Warrick, CPA. Members of the staff in attendance were Tim Montgomery - Executive Director, Dale Edge – Investigator, and Kathrine Stone – Licensing Coordinator. Others in attendance included Marsha Moffitt – ARCPA Executive Director, Deana Infield - ARCPA Board Chair (via Zoom), Jessica Kloss – Attorney General Liaison, Michael Lewis - Attorney General’s office, Miranda McEntire—Court Reporter, Cameron Coker—Hearing Officer, Michael Koets - Attorney General’s office, Robert Reid, and Heather Hagan.

CALL TO ORDER

Mr. Belew officially called the meeting to order at 9:06 a.m. A quorum was found to be present.

A motion was made and seconded to grant Continuance for Elizabeth Davenport and Timothy Bunch. The motion passed.

HEARINGS

The Board moved immediately to Public Hearings concerning the following cases:

Case Number	Name	License Number
H25-003	Phillip Collins	5552
H25-004	Joaquin Garza	10559
H25-006	Timothy Hill	5422
H25-008	William Kelly	792
H25-010	Kim Knapp	3180
H25-013	Donald Myers	7360
H25-015	Marcus Parsons	9244

GOVERNOR

Sarah Huckabee Sanders

SECRETARY DEPARTMENT of LABOR and LICENSING

Daryl Bassett

BOARD MEMBERS

Barrett Belew CPA, President

Megan Turner CPA, Secretary

Richard Bell CPA, JD, Treasurer

Shane Warrick CPA, PhD

Christina Ellis CPA

BOARD STAFF

Tim Montgomery CPA, Director

Dale Edge CPA, Investigator

Mary Roberts, Exam Specialist

Kathrine Stone, Licensing Coordinator

Nikita Montgomery, CPE Specialist



ARKANSAS STATE BOARD of PUBLIC ACCOUNTANCY

900 West Capitol Ave. Suite 400 Little Rock, AR 72201

Tel: 501-682-1520 Email: asbpa@arkansas.gov

Website: www.asbpa.arkansas.gov

H25-017	Paul Spikes	8981
H25-018	George Wanstrath	7167
H25-020	Vickie Carr	5974R
H25-021	Mallory Coffey	10123
H25-023	Rhonda Curran	6224
H25-024	Betty Hale	3496
H25-034	Pamela Magness	7318
H25-035	Thomas Herrell	9666
H25-036	Robert Reid	7661

H25-036: A motion was made that allegations 1 through 5 as presented are proven and true. The motion was seconded and passed. A motion was made to find facts in charges 1 through 3 as proven and substantiated. The motion was seconded and passed. A motion was made for respondent to complete an additional 40 hours of CPE within one year of the hearing order, to be made up of 10 hours of ethics and the remaining 30 hours to be on the topics of trustee requirements and tax, to provide trust documentation to board staff within 30 days of the hearing order, to pay a \$5,000 fine within 30 days of the hearing order, and suspension of his license for one year of the hearing date. The motion was seconded and passed. Christina Ellis recused.

Mr. Reid and Ms. Hagan left the meeting after this hearing concluded.

H25-035: Respondent was not present at the hearing. A motion was made to find allegations 1 through 10 as factual and charges 1 and 2 as proven and true. The motion was seconded and passed. A motion was made for respondent to pay a penalty of \$1,500, complete an additional 8 hours of ethics CPE, and suspension of his license until a response to the board’s request has been received, the penalty has been paid, and the additional CPE is completed. The motion was seconded and passed.

H25-034: Respondent was not present at the hearing. A motion was made to find allegations 1 through 10 as factual and charges 1 through 4 as proven and true. The motion was seconded and passed. A motion was made for respondent to pay a penalty of \$10,000 due by 12/31/2025, to complete an additional 8 hours of ethics CPE and 8 hours of tax CPE with documentation due by 12/31/2025, and to respond to the February letter by 12/31/2025. If respondent does not respond to the February letter by 12/31/2025, her individual and firm

GOVERNOR

Sarah Huckabee Sanders

SECRETARY DEPARTMENT of LABOR and LICENSING

Daryl Bassett

BOARD MEMBERS

Barrett Belew CPA, President

Megan Turner CPA, Secretary

Richard Bell CPA, JD, Treasurer

Shane Warrick CPA, PhD

Christina Ellis CPA

BOARD STAFF

Tim Montgomery CPA, Director

Dale Edge CPA, Investigator

Mary Roberts, Exam Specialist

Kathrine Stone, Licensing Coordinator

Nikita Montgomery, CPE Specialist



ARKANSAS STATE BOARD of PUBLIC ACCOUNTANCY

900 West Capitol Ave. Suite 400 Little Rock, AR 72201

Tel: 501-682-1520 Email: asbpa@arkansas.gov

Website: www.asbpa.arkansas.gov

licenses will be suspended until a response is received.

The allegations and charges for the following hearings are the same whereby the licensee failed to renew or surrender their CPA license by December 31, 2024.

H25-003: A motion was made to find that allegations 1 through 7 are factual and true and charges 1 through 3 are proven. The motion was seconded and passed. A motion was made to revoke respondent's license. The motion was seconded and passed.

H25-004: A motion was made to find that allegations 1 through 7 are factual and true and charges 1 through 3 are proven. The motion was seconded and passed. A motion was made to revoke respondent's license. The motion was seconded and passed.

H25-006: A motion was made to find that allegations 1 through 7 are factual and true and charges 1 through 3 are proven. The motion was seconded and passed. A motion was made to revoke respondent's license. The motion was seconded and passed.

H25-008: A motion was made to find that allegations 1 through 7 are factual and true and charges 1 through 3 are proven. The motion was seconded and passed. A motion was made to revoke respondent's license. The motion was seconded and passed.

H25-010: A motion was made to find that allegations 1 through 7 are factual and true and charges 1 through 3 are proven. The motion was seconded and passed. A motion was made to revoke respondent's license. The motion was seconded and passed.

H25-013: A motion was made to find that allegations 1 through 7 are factual and true and charges 1 through 3 are proven. The motion was seconded and passed. A motion was made to revoke respondent's license. The motion was seconded and passed.

H25-015: A motion was made to find that allegations 1 through 7 are factual and true and charges 1 through 3 are proven. The motion was seconded and passed. A motion was made to revoke respondent's license. The motion was seconded and passed.

H25-017: A motion was made to find that allegations 1 through 7 are factual and true and charges 1 through 3 are proven. The motion was seconded and passed. A motion was made to revoke respondent's license. The motion was seconded and passed.

H25-018: A motion was made to find that allegations 1 through 7 are factual and true and charges 1 through 3 are proven. The motion was seconded and passed. A motion was made to revoke respondent's license. The motion was seconded and passed.

H25-020: A motion was made to find that allegations 1 through 7 are factual and true and

GOVERNOR

Sarah Huckabee Sanders

SECRETARY DEPARTMENT of LABOR and LICENSING

Daryl Bassett

BOARD MEMBERS

Barrett Belew CPA, President

Megan Turner CPA, Secretary

Richard Bell CPA, JD, Treasurer

Shane Warrick CPA, PhD

Christina Ellis CPA

BOARD STAFF

Tim Montgomery CPA, Director

Dale Edge CPA, Investigator

Mary Roberts, Exam Specialist

Kathrine Stone, Licensing Coordinator

Nikita Montgomery, CPE Specialist



ARKANSAS STATE BOARD of PUBLIC ACCOUNTANCY

900 West Capitol Ave. Suite 400 Little Rock, AR 72201

Tel: 501-682-1520 Email: asbpa@arkansas.gov

Website: www.asbpa.arkansas.gov

charges 1 through 3 are proven. The motion was seconded and passed. A motion was made to revoke respondent's license. The motion was seconded and passed.

H25-021: A motion was made to find that allegations 1 through 7 are factual and true and charges 1 through 3 are proven. The motion was seconded and passed. A motion was made to revoke respondent's license. The motion was seconded and passed.

H25-023: A motion was made to find that allegations 1 through 7 are factual and true and charges 1 through 3 are proven. The motion was seconded and passed. A motion was made to revoke respondent's license. The motion was seconded and passed.

H25-024: A motion was made to find that allegations 1 through 7 are factual and true and charges 1 through 3 are proven. The motion was seconded and passed. A motion was made to revoke respondent's license. The motion was seconded and passed.

The hearings concluded at 12:55 p.m. and the board broke for lunch. Marsha Moffitt left the meeting at 12:30 p.m. Deana Infield, Michael Lewis, Miranda McEntire, Cameron Coker, and Michael Koets left the meeting at 12:55 p.m. The meeting continued at 1:18 p.m.

Board Meeting Minutes: A motion was made and seconded to approve the minutes as written with the inclusion of a correction to a typo in Marty Gunaca's name. The motion carried.

COMMITTEE REPORTS

COMPLIANCE

The Compliance Committee has met twice since June.

Twelve (12) New Complaints:

- Non-CPA holding Out.
- Unlicensed Firm.
- Early Withdrawal from Peer Review.
- Firm sanctioned by another State Board.
- Two requests for reinstatement.
- Two external complaints regarding tax preparation.
- Four external complaints regarding the holding of records.

GOVERNOR

Sarah Huckabee Sanders

SECRETARY DEPARTMENT of LABOR and LICENSING

Daryl Bassett

BOARD MEMBERS

Barrett Belew CPA, President

Megan Turner CPA, Secretary

Richard Bell CPA, JD, Treasurer

Shane Warrick CPA, PhD

Christina Ellis CPA

BOARD STAFF

Tim Montgomery CPA, Director

Dale Edge CPA, Investigator

Mary Roberts, Exam Specialist

Kathrine Stone, Licensing Coordinator

Nikita Montgomery, CPE Specialist



ARKANSAS STATE BOARD of PUBLIC ACCOUNTANCY

900 West Capitol Ave. Suite 400 Little Rock, AR 72201

Tel: 501-682-1520 Email: asbpa@arkansas.gov

Website: www.asbpa.arkansas.gov

Requesting closure of twenty-five complaints, two by consent order.

1. **C23-098 – (Cert. #5235R)** – Licensee failed to respond to respond timely to 2023 Practice Review. Licensee has now surrendered his license. The Compliance Committee recommends the finding of probable cause to proceed with disciplinary proceedings but recommends closure with no further action.
2. **C25-064 – (Firm Cert. #187LC)** – Licensee has withdrawn from Peer Review early. Respondent is dealing with extenuating medical issues and has sold her practice to another firm who will be Peer Reviewed. The Compliance Committee recommends the finding of probable cause to proceed with disciplinary proceedings but recommends closure with no further action.
3. **C25-068 – (Firm Cert. #412C)** - Firm had surrendered their license but failed to change their name with Secretary of State to reflect they are no longer a Professional Association. Firm has removed P.A. from name. The Compliance Committee recommends the finding of probable cause to proceed with disciplinary proceedings but recommends closure with no further action.

Complaints 4 through 20 – Licensees were issued notice of hearing and are now requesting to surrender or retire.

4. **C25-028 – (Cert. #5795)** – Licensee failed to renew for 2025. Respondent has surrendered AR CPA Certificate. The Compliance Committee recommends a finding of probable cause to proceed with disciplinary proceedings but recommends closure with no further action.
5. **C25-029 – (Cert. #4503)** – Licensee failed to renew for 2025. Respondent has surrendered AR CPA Certificate. The Compliance Committee recommends a finding of probable cause to proceed with disciplinary proceedings but recommends closure with no further action.
6. **C25-032 – (Cert. #2237R)** – Licensee failed to renew for 2025. Respondent has surrendered AR CPA Certificate. The Compliance Committee recommends a finding of probable cause to proceed with disciplinary proceedings but recommends closure with no further action.
7. **C25-034 – (Cert. #5235R)** – Licensee failed to renew for 2025. Respondent has surrendered AR CPA Certificate. The Compliance Committee recommends a finding of probable cause to proceed with disciplinary proceedings but recommends closure with no further action.

GOVERNOR

Sarah Huckabee Sanders

SECRETARY DEPARTMENT of LABOR and LICENSING

Daryl Bassett

BOARD MEMBERS

Barrett Belew CPA, President

Megan Turner CPA, Secretary

Richard Bell CPA, JD, Treasurer

Shane Warrick CPA, PhD

Christina Ellis CPA

BOARD STAFF

Tim Montgomery CPA, Director

Dale Edge CPA, Investigator

Mary Roberts, Exam Specialist

Kathrine Stone, Licensing Coordinator

Nikita Montgomery, CPE Specialist



ARKANSAS STATE BOARD of PUBLIC ACCOUNTANCY

900 West Capitol Ave. Suite 400 Little Rock, AR 72201

Tel: 501-682-1520 Email: asbpa@arkansas.gov

Website: www.asbpa.arkansas.gov

8. **C25-036 – (Cert. #4390)** Licensee failed to renew for 2025. Respondent has taken retired status. The Compliance Committee recommends a finding of probable cause to proceed with disciplinary proceedings but recommends closure with no further action.
9. **C25-039 – (Cert. #8991R)** Licensee failed to renew for 2025 Respondent has taken retired status. The Compliance Committee recommends a finding of probable cause to proceed with disciplinary proceedings but recommends closure with no further action.
10. **C25-038 – (Cert. #2699)** Licensee failed to renew for 2025. Respondent has taken retired status. The Compliance Committee recommends a finding of probable cause to proceed with disciplinary proceedings but recommends closure with no further action.
11. **C25-045 – (Cert. #10510R)** Licensee failed to renew for 2025. Respondent has surrendered the AR CPA Certificate. The Compliance Committee recommends the finding of probable cause to proceed with disciplinary proceedings but recommends closure with no further action.
12. **C25-048 – (Cert. #3465)** Licensee failed to renew for 2025. Respondent has surrendered AR CPA Certificate. The Compliance Committee recommends a finding of probable cause to proceed with disciplinary proceedings but recommends closure with no further action.
13. **C25-052 – (Cert. #9717)** Licensee failed to renew for 2025. Respondent has surrendered AR CPA Certificate. The Compliance Committee recommends a finding of probable cause to proceed with disciplinary proceedings but recommends closure with no further action.
14. **C25-053 – (Cert. #5793R)** Licensee failed to renew for 2025. Respondent has taken retired status. The Compliance Committee recommends a finding of probable cause to proceed with disciplinary proceedings but recommends closure with no further action.
15. **C25-054 – (Cert. #4007)** Licensee failed to renew for 2025. Respondent has taken retired status. The Compliance Committee recommends a finding of probable cause to proceed with disciplinary proceedings but recommends closure with no further action.
16. **C25-056 – (Firm Cert. #323LC)** Licensee failed to renew for 2025. Respondent firm has surrendered the AR CPA Certificate. The Compliance Committee recommends the finding of probable cause to proceed with disciplinary proceedings but recommends closure with no further action.
17. **C25-057 – (Firm Cert. #1013C)** Licensee failed to renew for 2025. Respondent firm has surrendered the AR CPA Certificate. The Compliance Committee recommends the

GOVERNOR

Sarah Huckabee Sanders

SECRETARY DEPARTMENT of LABOR and LICENSING

Daryl Bassett

BOARD MEMBERS

Barrett Belew CPA, President

Megan Turner CPA, Secretary

Richard Bell CPA, JD, Treasurer

Shane Warrick CPA, PhD

Christina Ellis CPA

BOARD STAFF

Tim Montgomery CPA, Director

Dale Edge CPA, Investigator

Mary Roberts, Exam Specialist

Kathrine Stone, Licensing Coordinator

Nikita Montgomery, CPE Specialist



ARKANSAS STATE BOARD of PUBLIC ACCOUNTANCY

900 West Capitol Ave. Suite 400 Little Rock, AR 72201

Tel: 501-682-1520 Email: asbpa@arkansas.gov

Website: www.asbpa.arkansas.gov

finding of probable cause to proceed with disciplinary proceedings but recommends closure with no further action.

18.C25-058 – (Firm Cert. #998C) Licensee failed to renew for 2025. Respondent firm has surrendered the AR CPA Certificate. The Compliance Committee recommends the finding of probable cause to proceed with disciplinary proceedings but recommends closure with no further action.

19.C25-059 – (Firm Cert. #358LC) Licensee failed to renew for 2025. Respondent firm has surrendered the AR CPA Certificate. The Compliance Committee recommends the finding of probable cause to proceed with disciplinary proceedings but recommends closure with no further action.

20.C25-060 – (Firm Cert. #414LC) – Licensee failed to renew for 2025. Respondent firm has surrendered the AR CPA Certificate. The Compliance Committee recommends the finding of probable cause to proceed with disciplinary proceedings but recommends closure with no further action.

Complaint 21 – Licensee self-reporting sanctions or other issues

21.C25-070– (Firm Cert. #14LP) – Licensee firm sanctioned by CA Board of Accountancy. Sanction based on a 2024 PCAOB action regarding quality control issues. The AR Board has already reviewed the PCAOB action at a prior meeting. The Compliance Committee recommends a finding of probable cause to proceed with disciplinary proceedings but recommends closure with no further action.

Complaint 22 and 23 – Resolved by Compliance Statement.

22.C25-027– (Cert. #6350) – Licensee failed to timely renew for 2025 licensure year and became lapsed. Licensee has requested to reinstate to retired status. The Compliance Committee recommends a finding of probable cause to proceed with disciplinary proceedings and closure via the proposed compliance statement. A Compliance Statement requiring licensee to pay \$50 (failure to respond to certified letter) has been signed and monies collected.

23.C25-055– (Cert. #9096) – Licensee failed to timely renew for 2025 licensure year. Licensee has now completed 2025 renewal. The Compliance Committee recommends a finding of probable cause to proceed with disciplinary proceedings and closure via the proposed compliance statement. A Compliance Statement requiring licensee to pay \$485 (\$110 2025 LTP, \$75 late fees \$300 late CPE) has been signed and monies collected.

GOVERNOR

Sarah Huckabee Sanders

SECRETARY DEPARTMENT of LABOR and LICENSING

Daryl Bassett

BOARD MEMBERS

Barrett Belew CPA, President

Megan Turner CPA, Secretary

Richard Bell CPA, JD, Treasurer

Shane Warrick CPA, PhD

Christina Ellis CPA

BOARD STAFF

Tim Montgomery CPA, Director

Dale Edge CPA, Investigator

Mary Roberts, Exam Specialist

Kathrine Stone, Licensing Coordinator

Nikita Montgomery, CPE Specialist



ARKANSAS STATE BOARD of PUBLIC ACCOUNTANCY

900 West Capitol Ave. Suite 400 Little Rock, AR 72201

Tel: 501-682-1520 Email: asbpa@arkansas.gov

Website: www.asbpa.arkansas.gov

A Motion was made and seconded to accept the Compliance Committee's recommended findings and proposed resolutions to items 1 through 23 as listed above. The motion carried.

CONSENT ORDERS

1. **C22-022 – (Firm Cert. #40LC and 164LC)** – External Complaint received alleging that the firms were performing Employee Retention Credit (ERC or ERTC) related services for a contingency fee. The Compliance Committee recommends a finding of probable cause to proceed with disciplinary proceedings and closure via the proposed consent order. The respondents have signed a consent order and agreed to pay a one hundred thousand (\$100,000.00) dollar penalty. Requesting closure by Consent Order.

A motion was made and seconded to accept the Consent Order as proposed by the Compliance Committee. The motion passed, while 1 abstained.

2. **C25-062 – (Cert. #7488)** – Applicant surrendered his certificate as a CPA December 31, 2013. The applicant has requested a re-license to a license to practice. Applicant has completed 120 hours of CPE, 44 hours A&A, 6 hours of ethics, 54 hours of tax and 16 hours of Other. The study type consists of 60 hours of group and 60 hours self-study. The applicant has signed the consent order and paid \$110 dollar licensure fee for 2025. Requesting approval for re-licensure to a license to practice.

A motion was made and seconded to accept the Consent Order as proposed by the Compliance Committee. The motion passed.

Requesting Permission to Issue a Notice of Hearing to the following Licensee

1. **C25-619 – (Cert. #2037)** – Licensee failed respond to three (3) Board certified letters regarding two (2) external complaints and one (1) internal complaint. Licensee surrendered license in November 2021, in lieu of a Board hearing regarding the above matter. Applicant has requested to reinstate his license. Requesting permission to issue a notice of hearing in this matter.

A motion was made and seconded to issue a Notice of hearing. The motion passed.

OTHER BUSINESS

GOVERNOR

Sarah Huckabee Sanders

SECRETARY DEPARTMENT of LABOR and LICENSING

Daryl Bassett

BOARD MEMBERS

Barrett Belew CPA, President

Megan Turner CPA, Secretary

Richard Bell CPA, JD, Treasurer

Shane Warrick CPA, PhD

Christina Ellis CPA

BOARD STAFF

Tim Montgomery CPA, Director

Dale Edge CPA, Investigator

Mary Roberts, Exam Specialist

Kathrine Stone, Licensing Coordinator

Nikita Montgomery, CPE Specialist



ARKANSAS STATE BOARD of PUBLIC ACCOUNTANCY

900 West Capitol Ave. Suite 400 Little Rock, AR 72201

Tel: 501-682-1520 Email: asbpa@arkansas.gov

Website: www.asbpa.arkansas.gov

Exam credit extension requests:

Whitnie Eason: A motion was made and seconded to deny the request, but she may request again at a later date.

Anvon Ferguson: A motion was made and seconded to extend their AUD and BEC scores until 12/31/2025. The motion passed.

Blake Holland: A motion was made and seconded extend their AUD score until 12/31/2025. The motion passed.

Tucker Teague: A motion was made and seconded to extend their BEC score to 12/31/2025. The motion passed. 1 abstained.

Jason Vest: A motion was made and seconded to extend their BEC score to 12/31/2025. The motion passed.

Request for CPE credit: A motion was made and seconded to accept the requested CPE as "other". The motion passed.

Board rule proposal package received: The Governor's office has received the proposed rule changes packet for review.

Changes to 529 plans: The Board briefly discussed the changes.

U.S. Army Credential Assistance program: The Board briefly discussed the program.

New expense for work security: The Board briefly discussed the new expense.

NASBA annual meeting: The Board briefly discussed the upcoming NASBA annual meeting.

The following topics were moved to the September board meeting: 2nd quarter exam statistics, the current licensure pathways map, the Ohio example of adding PE questions to their renewal process, the agenda for the 2025 PE Summit, possible rule changes needed for AI usage, and committee assignments.

Licensure Activity Report: Mr. Montgomery presented the licensure activity report.

ADJOURNMENT

A motion was made and seconded to adjourn the August 29th 2025 Board Meeting. The motion passed and the meeting adjourned at 2:27 pm.

GOVERNOR

Sarah Huckabee Sanders

SECRETARY DEPARTMENT of LABOR and LICENSING

Daryl Bassett

BOARD MEMBERS

Barrett Belew CPA, President

Megan Turner CPA, Secretary

Richard Bell CPA, JD, Treasurer

Shane Warrick CPA, PhD

Christina Ellis CPA

BOARD STAFF

Tim Montgomery CPA, Director

Dale Edge CPA, Investigator

Mary Roberts, Exam Specialist

Kathrine Stone, Licensing Coordinator

Nikita Montgomery, CPE Specialist