



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

September 23, 2025

A regular meeting of the Arkansas State Board of Public Accountancy was held on the campus of the University of Central Arkansas 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, Stephanie Watson, UCA accounting professor, and Sherelle Lee, UCA accounting lecturer.

CALL TO ORDER

President Belew officially called the meeting to order at 12:15 p.m. A quorum was found to be present.

The board members, board staff, UCA students and others in attendance introduced themselves.

Board Meeting Minutes: A correction to the August 29, 2025 minutes was noted by Board member Warrick correcting the motion that was made in Hearing H25-034. A motion was made and seconded to approve the minutes as amended. The motion carried.

COMMITTEE REPORTS

COMPLIANCE

The Compliance Committee has met once since August.

One (1) New Complaints:

Non-CPA holding Out.

Requesting closure of nineteen complaints.

- 1. C25-063 – (Non-Licensee)** – Non-Licensee holding out as a CPA in Arkansas and performing attest work for a Mississippi Contractor. Respondent said action was a mistake by an employee. Respondent has been warned there will be legal repercussions

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
Diann Blevins, CPA-Inactive
Kathrine Stone, Licensing Coordinator
Mary Roberts, Exam Specialist
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

if this happens again. The Compliance Committee recommends a finding of probable cause to proceed with disciplinary actions but recommends closure with no further action.

2. **C25-066 – (Cert. #6655)** – Licensee and another CPA were attempting a merger/sale. The merger/sale was unsuccessful and is now in litigation. Two clients were attempting to get records and go elsewhere and were unable to retrieve records. Records have now been provided to both clients. The Compliance Committee recommends closure with no further action.
3. **C25-067 – (Cert. #7674)** – Licensee and another CPA were attempting a merger/sale. The merger/sale was unsuccessful and is now in litigation. Two clients were attempting to get records and go elsewhere and were unable to retrieve records. Records have now been provided to both clients. The Compliance Committee recommends closure with no further action.

Complaints 4 through 5 – Complaints were resolved via hearing before the Board.

4. **C24-064 – (Cert. #7318/744C)** – Licensee/ Licensee Firm failed to complete tax returns timely and failed to respond timely to certified Board correspondence. Hearing 25-034 was held August 29, 2025. Licensee was ordered to pay a ten thousand (\$10,000.00) dollar penalty, complete and submit documentation of sixteen (16) additional hours of continuing professional education, of which eight (8) hours must be in tax and eight (8) hours must be ethics, and Licensee must respond to the Board’s February 21, 2025, letter. Failure to pay the civil penalty and complete the required CPE by December 31, 2025, will result in an indefinite suspension of Respondent’s CPA license and Respondent Firm’s CPA registration. Requesting Closure.
5. **C25-007 – (Cert. #9666)** – Licensee failed to respond to certified letter from the Board. Hearing 25-035 was held on August 29, 2025. AR CPA certificate was suspended; licensee was assessed a fifteen hundred (\$1,500.00) dollar penalty and must complete an additional eight (8) hours of Ethics CPE. Requesting closure.

Complaints 6 through 18 – Lapsed Licensees that failed to respond and a hearing was held.

6. **C25-030 – (Cert. #5552)** Licensee failed to renew individual Arkansas CPA certificate for 2025. Hearing 25-003 was held August 29, 2025. AR CPA certificate was revoked. Requesting closure.

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
Diann Blevins, CPA-Inactive
Kathrine Stone, Licensing Coordinator
Mary Roberts, Exam Specialist
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

7. **C25-031 – (Cert. #10559)** Licensee failed to renew individual Arkansas CPA certificate for 2025. Hearing 25-004 was held on August 29, 2025. AR CPA certificate was revoked. Requesting closure.
8. **C25-033 – (Cert. # 5422)** Licensee failed to renew individual Arkansas CPA certificate for 2025. Hearing 25-006 was held August 29, 2025. AR CPA certificate was revoked. Requesting closure.
9. **C25-035 – (Cert. #792)** Licensee failed to renew individual Arkansas CPA certificate for 2025. Hearing 25-008 was held on August 29, 2025. AR CPA certificate was revoked. Requesting closure.
10. **C25-037 – (Cert. #3180)** Licensee failed to renew individual Arkansas CPA certificate for 2025. Hearing 25-010 was held on August 29, 2025. AR CPA certificate was revoked. Requesting closure.
11. **C25-040 – (Cert. #7360)** Licensee failed to renew individual Arkansas CPA certificate for 2025. Hearing 25-013 was held on August 29, 2025. AR CPA certificate was revoked. Requesting closure.
12. **C25-042 – (Cert. #9244)** Licensee failed to renew individual Arkansas CPA certificate for 2025. Hearing 25-015 was held on August 29, 2025. AR CPA certificate was revoked. Requesting closure.
13. **C25-043 – (Cert. #8981)** Licensee failed to renew individual Arkansas CPA certificate for 2025. Hearing 25-017 was held August 29, 2025. AR CPA certificate was revoked. Requesting closure.
14. **C25-044 – (Cert. #7167)** Licensee failed to renew individual Arkansas CPA certificate for 2025. Hearing 25-018 was held on August 29, 2025. AR CPA certificate was revoked. Requesting closure.
15. **C25-046 – (Cert. #5974R)** Licensee failed to renew individual Arkansas CPA certificate for 2025. Hearing 25-020 was held August 29, 2025. AR CPA certificate was revoked. Requesting closure.
16. **C25-047 – (Cert. #10123)** Licensee failed to renew individual Arkansas CPA certificate for 2025. Hearing 25-021 was held on August 29, 2025. AR CPA certificate was revoked. Requesting closure.

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
Diann Blevins, CPA-Inactive
Kathrine Stone, Licensing Coordinator
Mary Roberts, Exam Specialist
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

17.C25-049 – (Cert. #6224) Licensee failed to renew individual Arkansas CPA certificate for 2025. Hearing 25-023 was held on August 29, 2025. AR CPA certificate was revoked. Requesting closure.

18.C25-050 – (Cert. #3496) Licensee failed to renew individual Arkansas CPA certificate for 2025. Hearing 25-024 was held on August 29, 2025. AR CPA certificate was revoked. Requesting closure.

A motion was made and seconded to accept closure of the above complaints. The motion passed.

Complaint 19 – Complaint was resolved via hearing before the Board.

19.C25-032 – (Cert. #7661) – Licensee alleged to have failed to timely file a tax return and failed to respond timely to certified letter from the Board. Hearing 25-035 was held on August 29, 2025. AR CPA certificate 7661 was suspended for one year, licensee was assessed a seven thousand (\$7,000.00) dollar penalty and must complete an additional forty (40) hours of CPE. Licensee has now requested to surrender license in lieu paying penalty and completing additional CPE. Payment of penalty and completion of additional CPE would be addressed by Board if licensee were to ever request reinstatement. Requesting acceptance of surrender-in-lieu-of.

A motion was made and seconded to accept the surrender-in-lieu-of. Board member Ellis abstained. The motion passed.

OTHER BUSINESS

ARIES Program: Board member Warrick asked the Director Montgomery to give an update on the ARIES program. Director Montgomery gave an overview of the program and informed the board members of the amount that has been expended to date due to the program.

Board Member Resignation: Director Montgomery informed the Board that Board member Curdie has resigned from the Board to accept a position on the Tax Appeals Commission.

ADLL Remote Attendance Policy: A motion was made and seconded to accept the ADLL Remote Attendance Policy as board policy. The motion carried.

Exam Statistics for 2nd Quarter: Director Montgomery presented CPA exam statistics for the past eleven years, comparing Arkansas' pass rate with the national pass rate.

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

Diann Blevins, CPA-Inactive

Kathrine Stone, Licensing Coordinator

Mary Roberts, Exam Specialist

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

The Board then asked the attending students if they had any questions. Several questions were asked by the students and answered by various board members.

The Board members took a break at 1:31 p.m. All of the attending students left the meeting. The meeting resumed at 1:41 p.m. Three additional students were also now attending.

Question on Firm Renewal Application: A motion was made and seconded to add a question to the CPA Firm Renewal application form that asks the firm whether they are operating under an alternative practice structure. The motion carried.

Artificial Intelligence (AI) and Confidential Client Data: The Board briefly discussed the use of generative AI systems regarding the confidentiality of client information. Director Montgomery was asked to check with Texas and other states to see what, if anything, they are doing in regard to this subject.

NASBA CPA Mobile App and Mobility Website: The Board briefly discussed NASBA's release of their new CPA Mobile app and relaunch of the Mobility website.

AICPA Peer Review Overhaul Proposal and Board of Examiners Update: The Board briefly discussed these topics.

ARIES Program: A motion was made and seconded to expand the ARIES program by reimbursing the exam section fees of an applicant's second exam upon passing of the initial exam. This additional reimbursement is available to applicants going forward as well as applicants who have already participated in the ARIES program. The motion carried.

Scholarship Program: The Board briefly discussed the possibility of using Board funds to create a scholarship program. Director Montgomery was asked to pull together some information for the Board to consider.

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

ADJOURNMENT

A motion was made and seconded to adjourn the September 23, 2025 Board Meeting. The motion passed and the meeting adjourned at 2:19 p.m.

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

Diann Blevins, CPA-Inactive

Kathrine Stone, Licensing Coordinator

Mary Roberts, Exam Specialist

Nikita Montgomery, CPE Specialist