



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

November 14, 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 Diann Blevins – Investigator. Others in attendance included Marsha Moffitt – ARCPA Executive Director, Deana Infield - ARCPA Board Chair (via Zoom), and Michael Lewis - Attorney General's office. Newly appointed board members Kasper Huber and Taylor Stockemer were not in attendance.

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 an excused absence for board members Kasper Huber and Taylor Stockemer. The motion passed.

Board Meeting Minutes: A motion was made and seconded to approve the minutes as written. The motion carried.

Financial Statements: Director Montgomery shared a quick summary of the Board's financial information for the 1st quarter of fiscal year 2026.

COMMITTEE REPORTS

COMPLIANCE

The Compliance Committee has met twice since September.

Six (6) New Complaints:

Firm resolving lawsuit via a Class Action Fairness Act (CAFA) settlement.

Firm sanctioned by another State Board.

Two firms with Peer Review Issues.

Two revoked licensees requesting to reinstate.

GOVERNOR

Sarah Huckabee Sanders

SECRETARY DEPARTMENT of LABOR and LICENSING

Daryl Bassett

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Requesting closure of thirty complaints, five by Consent order.

1. **C21-121 – (0153 Revoked)** – Non-Licensee in Arkansas and performing attest work. Respondent has failed to respond to certified correspondence. Respondent has been warned there will be legal repercussions 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. **C22-092 – (Cert. #7660)** – Licensee appeared to have misstated CPE but after further review no violation was found. The Compliance Committee recommends closure with no further action.
3. **C25-008 – (Cert. #742)** – Retired licensee coming out of retirement. In process of completing CPE. The Compliance Committee recommends closure with no further action.
4. **C25-074 – (Non-Licensee)** – Accounting Firm had website reflecting staff as CPAs licensed in foreign country that is not recognized by AR Board. Website has been corrected. The Compliance Committee recommends closure with no further action.
5. **C25-075 – (Firm Cert. #2LP)** – Licensee firm sanctioned by the VA Board of Accountancy. Sanction based on a 2022 PCAOB action. The AR Board has already reviewed the PCAOB action at a prior meeting. The Compliance Committee recommends the finding of probable cause to proceed with disciplinary proceedings but recommends closure with no further action.
6. **C25-079 – (Firm Cert. #1LP/12LP)** – Licensee self-reported entering into a legal settlement under the Class Action Fairness Act (CAFA). The Compliance Committee recommends a finding of probable cause to proceed with disciplinary proceedings but recommends closure with no further action.

Complaints 7 through 9 – Complaints regarding holding of records.

7. **C22-016 – (Cert. #5496R)** – External complaint regarding holding of records and failure to file timely tax reports. Matter has been resolved. The Compliance Committee recommends a finding of probable cause to proceed with disciplinary proceedings but recommends closure with no further action.
8. **C22-058 – (Cert. #130LC)** – External complaint regarding holding of records. Matter has been resolved. Close with no further action.
9. **C25-072 – (Cert. #5697)** – External complaint regarding holding of records. Matter has been resolved. Close with no further action.

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Complaints 10 through 23 – Lapsed Licensees that failed to respond timely to the Practice Review Survey.

- 10.C23-090 – (Cert. #6466)** Licensee failed to respond to the 2023 Practice Review. After receipt of a certified letter, the licensee has responded, no reports. The Compliance Committee recommends a finding of probable cause to proceed with disciplinary proceedings but recommends closure with no further action.
- 11.C23-092 – (Cert. #8832)** Licensee failed to respond to the 2023 Practice Review. After receipt of a certified letter, the licensee has responded, no reports. The Compliance Committee recommends a finding of probable cause to proceed with disciplinary proceedings but recommends closure with no further action.
- 12.C23-093 – (Cert. #9063)** Licensee failed to respond to the 2023 Practice Review. After receipt of a certified letter, the licensee has responded, no reports. The Compliance Committee recommends a finding of probable cause to proceed with disciplinary proceedings but recommends closure with no further action.
- 13.C23-094 – (Cert. #9171)** Licensee failed to respond to the 2023 Practice Review. After receipt of a certified letter, the licensee has responded, no reports. The Compliance Committee recommends a finding of probable cause to proceed with disciplinary proceedings but recommends closure with no further action.
- 14.C23-096 – (Cert. #9961R)** Licensee failed to respond to the 2023 Practice Review. After receipt of a certified letter, the licensee has responded, no reports. The Compliance Committee recommends a finding of probable cause to proceed with disciplinary proceedings but recommends closure with no further action.
- 15.C23-097 – (Cert. #4453R)** Licensee failed to respond to the 2023 Practice Review. After receipt of a certified letter, the licensee has responded, no reports. The Compliance Committee recommends a finding of probable cause to proceed with disciplinary proceedings but recommends closure with no further action.
- 16.C23-099 – (Cert. #7572)** Licensee failed to respond to the 2023 Practice Review. After receipt of a certified letter, the licensee has responded, no reports. The Compliance Committee recommends a finding of probable cause to proceed with disciplinary proceedings but recommends closure with no further action.
- 17.C23-100 – (Cert. #8472)** Licensee failed to respond to the 2023 Practice Review. After receipt of a certified letter, the licensee has responded, no reports. The Compliance Committee recommends a finding of probable cause to proceed with disciplinary

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proceedings but recommends closure with no further action.

18.C23-101- (Cert. #8707) Licensee failed to respond to the 2023 Practice Review. After receipt of a certified letter, the licensee has responded, no reports. The Compliance Committee recommends a finding of probable cause to proceed with disciplinary proceedings but recommends closure with no further action.

19.C23-105 - (Cert. #318C) Licensee failed to respond to the 2023 Practice Review. After receipt of a certified letter, the licensee has responded. The Compliance Committee recommends a finding of probable cause to proceed with disciplinary proceedings but recommends closure with no further action.

20.C23-106 - (Cert. #0175) Licensee failed to respond to the 2023 Practice Review. After receipt of a certified letter, the licensee has responded. The Compliance Committee recommends a finding of probable cause to proceed with disciplinary proceedings but recommends closure with no further action.

21.C23-107 - (Cert. #812C) Licensee failed to respond to the 2023 Practice Review. After receipt of a certified letter, the licensee has responded. The Compliance Committee recommends a finding of probable cause to proceed with disciplinary proceedings but recommends closure with no further action.

22.C23-108 - (Cert. #5038) Licensee failed to respond to the 2023 Practice Review. After receipt of a certified letter, the licensee has responded. The Compliance Committee recommends a finding of probable cause to proceed with disciplinary proceedings but recommends closure with no further action.

23.C25-015- (Cert. #5021) Licensee failed to respond to the 2024 Practice Review. After receipt of a certified letter, the licensee has responded, no reports. The Compliance Committee recommends a finding of probable cause to proceed with disciplinary proceedings but recommends closure with no further action.

Complaints 24-25 Resolved by Compliance Statement.

24.C24-071 - (Cert. #7644) Licensee completed new background check for upgrade, and it was noted licensee had a misdemeanor conviction. Licensee failed to timely notify Board of conviction. 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 \$250 penalty has been signed and monies collected.

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25.C25-041 – (Cert. #9959) 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 \$125 (\$55 2025 Inactive, \$70 late fees) has been signed and monies collected.

A motion was made and seconded to accept the Compliance Committee’s recommended findings and proposed resolutions to items 1 through 25 as listed above. The motion carried.

Complaints 26-30 Resolved by Consent Order

26.C22-059– (Cert. #5701) –Respondent failed to respond to 2021 Quality Review, failed to complete additional CPA as required related to failed 2019 Quality review and failed to respond timely to certified Board Communication. The Compliance Committee recommends finding probable cause to proceed with disciplinary proceedings and closure via the proposed consent order. The respondent has signed a consent order and has paid a one thousand (\$1,000.00) dollar penalty. Respondent will not perform attest or compilations unless under Pre-Issuance Review by a CPA approved by the Board. Respondent will complete 24 hours of CPE on the subjects of audit, review, and or compilation on or before July 2026. 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.

27.C23-013 – (Cert. #380C/2235) – Respondent dropped from Peer Review in February 2023 and to date has not reenrolled Peer Review. In September 2023 Respondent acknowledged on Practice Review Survey he had issued an attest report and would be enrolling in Peer. The Compliance Committee recommends finding probable cause to proceed with disciplinary proceedings and closure via the proposed consent order. The respondent has signed a consent order, paid a \$500 fine and agreed not perform attest services unless currently enrolled in Peer Review and to submit to Pre-Issuance Review by a CPA approved by the Board. 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.

28.C23-068 – (Cert. #570C/6644R) – In July 2023 Respondent notified the Board of her intent ot withdraw from Peer Review. Respondent noted that two engagements were performed in 2022 and 2023. The Compliance Committee recommends finding probable cause to proceed with disciplinary proceedings and closure via the proposed consent

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order. The respondent has signed a consent order and agreed not perform attest services unless currently enrolled in Peer Review and to submit to Pre-Issuance Review by a CPA approved by the Board. 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.

- 29.C25-076 – (Cert. #10559)** – Applicant’s license as a CPA was revoked at the August 2025 Board meeting. The applicant has requested to re-license to inactive status. The applicant has completed the background check, has signed the consent order and paid \$55 dollars inactive licensure fee for 2025 and \$80 dollars in late fees. Requesting approval for re-licensure to inactive status.

A motion was made and seconded to approve the application for re-licensure to inactive status. The motion passed.

- 30.C25-078 – (Cert. #9244)** – Applicant’s license as a CPA was revoked at the August 2025 Board meeting. The applicant has requested to re-license to inactive status. The applicant has completed the background check, has signed the consent order and paid \$55 dollars inactive licensure fee for 2025 and \$80 dollars in late fees. Requesting approval for re-licensure to inactive status.

A motion was made and seconded to approve the application for re-licensure to inactive status. The motion passed.

Requesting Permission to Issue two (2) Notice of Hearings to the following Individuals

- 1. H24-036 – (Cert. #7448)** – Licensee was suspended for 3 years and fined \$9,000.00 dollars, payments to be made equally over three years at \$3,000.00 per year, first payment was due August 31, 2025. A payment of \$1,500 has already been made. Payment has not been received. Licensee was also to complete 50 hours of CPE per year for 3 years, first year due August 31, 2025. Licensee has submitted CPE documentation. Requesting permission to issue a notice of hearing in this matter.

A motion was made and seconded to extend the due date of the first payment to January 31, 2026. The motion passed.

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- 2. C25-061-(Cert. # 7808)** – Received external complaint regarding licensee holding records. Licensee was sent certified letter. Licensee has failed to provide a written response regarding complaint. 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

New Board Staff Investigator: Director Montgomery introduced Diann Blevins as the Board's new CPA investigator.

Proposed changes to 17 CAR pt. 235 and 236: Director Montgomery informed the Board of the status of the rule changes being proposed by the Board. Director Montgomery also provided the Board with minor changes that needed to be made to the proposed changes before going out for public comment. The Board expressed concern whether or not making these minor changes would cause the rule change process to begin anew and requested Director Montgomery to check with ADLL legal counsel regarding the possibility of making the changes without resubmission to the governor's office. A motion was made and seconded to submit the rules for public comment and that the Board review any changes after the public comment has ended.

Request for exam credit extension - Newsome: A motion was made and seconded to grant the extension of applicant's BEC credit to August 30, 2025. The motion passed.

Request for firm licensure with PE investment: A motion was made and seconded to deny the application for licensure due to the partial ownership of the firm by a non-person. The motion passed.

Firm name approvals: Numbers Speak Accounting Solutions LLC, Daily Bread Financial Services LLC, and Covenant CPA Services PLLC: A motion was made and seconded to approve the firm names as they were deemed to not be misleading.

NASBA's CPAMobility App and Deregulation Toolkit: Director Montgomery briefly discussed NASBA's new mobile application regarding state mobility requirements and deregulation toolkit.

Alabama Annual Report: Director Montgomery shared the annual report issued by the Alabama Board of Accountancy that could be used as a guide for the Board.

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Appointment of Richard Bell to NASBA's Legislative Support Committee and Shane Warrick to NASBA's CPE Committee: The Board congratulated both Richard and Shane on their appointments.

NASBA's Diagnostic Tool: Director Montgomery will email the slide presentation to the board members.

2026 proposed board meeting dates: The Board selected the following dates for 2026 board meetings as well as January 2027:

January 12, 2026

April 24, 2026

June 12, 2026

August 21, 2026

September 17, 2026 (college campus visit)

November 13, 2026

January 8, 2027

ADJOURNMENT

A motion was made and seconded to adjourn the August 29th 2025 Board Meeting. The motion passed and the meeting adjourned at 10:53 a.m.

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