Maintaining the Relevance of the Uniform CPA Examination*: An Exposure Draft and Invitation to Comment

While other groups are looking at what the future Uniform CPA Examination may be like, keeping the current Exam valid, reliable and relevant has also been a charge of the Board of Examiners and the AICPA Exam Team. The results of the AICPA’s Practice Analysis were released in mid-December along with changes to be operational in the Uniform CPA Examination administered sometime in 2021. Comments on the exposure draft (https://www.aicpa.org/content/dam/aicpa/becomeacpa/cpaexam/downloadabledocuments/2019-practice-analysis-report.pdf) and the invitation to comment items requiring more research are requested by April 30, 2020 and should be sent to practiceanalysis@aicpa.org. Revisions to the CPA Exam Blueprint would need to be approved no later than December 31, 2020.

The Practice Analysis identified three ways technology is impacting the competencies required of newly licensed CPAs:

- Understanding business processes from inception to completion including automated aspects, risk identification and internal control mapping.
- The need for a digital and data-driven mindset and the use of data analytics, and
- Increased reliance on System and Organization Controls for Service Organizations: Internal Control over Financial Reporting (SOC 1®) reports.

While the Practice Analysis found reliance on SOC 1 reports has dramatically increased, which has required auditors for even modestly-sized clients to obtain and evaluate multiple SOC 1 reports, the research did not support that a significant number of newly licensed CPAs were involved in performing the...
REMAINING 2020 BOARD MEETING SCHEDULE

April 17th
June 12th
August 14th
September 25th
November 13th

Meetings of the Board are open to the public, except some portions which may be closed under state law.

ASBPA OFFICE CLOSED

In accordance with the schedule adopted by the State of Arkansas, the Board office will be closed on the following dates:

February 17
May 25
July 3

Presidents Day
Memorial Day
Independence Day
O bservance

BOARD UPDATE

Shane Warrick appointed to Board by Governor Asa Hutchinson

Dr. Shane Warrick of Magnolia, AR was appointed to the Arkansas State Board of Public Accountancy on October 11, 2019. Shane is an accounting professor at Southern Arkansas University. He received his BBA from SAU, an MBA from UALR and a doctorate from Jackson State University.

Dr. Warrick resides in Magnolia with his wife Amy and children.

Mike Watts completes term

The Arkansas State Board of Public Accountancy thanks Mike Watts of Little Rock, AR for his five years of service on the Board. During his tenure he served as board president and CPE Committee chair. Mike is a retired tax professor (UALR) and the Board benefitted tremendously from his knowledge and expertise.

BOARD PROPOSES RULE CHANGES

The Board is proposing changes to its rules. The substantive changes include:

- **CPA Exam** – would move from limiting candidates to one section per testing window to unlimited testing per window, as long as the score from the previous exam has been received for that particular section.

- **CPE Nano learning** – would allow up to 4 hours of CPE credit (nano learning is CPE taken in 10 - minute increments).

- **CPE content requirement** – would reduce the requirement that 50% of CPE (20 hours per year) be met through courses in Accounting & Auditing, Tax, or Ethics to 40% for those working in public accounting and to 20% for those who do not work in public accounting.

- **CPE Group Study requirement** – would reduce the group study requirement from 40% to 20% (16 hours to 8 hours per year).

- **Quality review** – would update rules surrounding Quality review for impact of the Peer Review requirement that became effective January 1, 2019.

- **Prelicensure Criminal Background Petition** – would create a process for individuals to petition the Board for a determination as to whether their criminal record would disqualify them from licensure or if they would be eligible to obtain a waiver from the Board.

Please review these rule changes on our website [https://asbpa.arkansas.gov/proposed-rule-changes](https://asbpa.arkansas.gov/proposed-rule-changes). Comments can be sent to us at asbpa@arkansas.gov through March 6, 2020. We welcome all feedback on these changes.
YOUR EXPERTISE MATTERS

Feedback Requested on CPA Exam Practice Analysis (Continued from page 1)

underlying procedures that support the issuance of a SOC 1 report. That is being done by specialists or those with significant experience. AICPA is continuing to monitor this area.

Another aim of the Practice Analysis was to identify existing Exam content that might be less important to the newly licensed CPA, so that the Exam could focus on those areas that are most critical to the new licensee’s practice. This Practice Analysis does not anticipate major structural changes to the present four-section examination. The AICPA contracted with the American Institutes for Research to lead focus groups. Nearly 150 CPAs participated in virtual rating panels on what should be included in the Exam. Then confirmation panels were held for each of the four Examination sections, with nearly 60 CPAs participating in the virtual confirmation panels. Several topics are suggested for removal as: “The change is proposed to focus the CPA Exam on assessing the critical knowledge and skills needed by newly licensed CPAs.” The exposure draft explains these topics would ordinarily be beyond the scope of the newly licensed.

Respondents to the Practice Analysis document are being asked:

1. Do the findings of the Practice Analysis align with the changes you see impacting the newly licensed CPA’s practice?
2. Do you agree with the proposed Exam changes?
3. Are there other areas affected by technology beyond the findings identified in the Practice Analysis?
4. Do you believe there is additional content that should be removed from the CPA Exam?
5. Requiring additional research for implementation not before 2022: A- Should the essay question be removed? B- Should accounting for state and local governments continue to be assessed in the CPA Exam?

NEW INDIVIDUAL CPA LICENSES

The following individual CPA licenses were approved from September 1, 2019 through January 31, 2020:

- Mark Curtis Austin, Bentonville, AR
- Timothy Barnes, Fayetteville, AR
- Conrad William Boyd, Little Rock, AR
- Seth Bushman, Bella Vista, AR
- Matthew Cable, Overland Park, KS
- Kimberly M. Carnahan, Rogers, AR
- Sarah Allison Coles, Little Rock, AR
- Kendall Garrett Collier, Memphis, TN
- Johnmark Coy, Cave Springs, AR
- Jane E. Nechtman Douglas, Little Rock, AR
- Brett Favano, Little Rock, AR
- Robert Bruce Forrest, Springdale, AR
- TANNER F. FRENCH, Jonesboro, AR
- Adam Freyaldenhoven, Conway, AR
- Ryan Thomas Hackett, Rogers, AR
- Harry C. Hammond IV, Vidalia, LA
- Drew Souder Harlin, Little Rock, AR
- Morgan Harrod, Little Rock, AR
- Lauren Hazard, Conway, AR
- Dakota Rachelle Hicks, Bentonville, AR
- Jonathan David Hill, Magnolia, AR
- Roy Jetton, Conway, AR
- Kailey Johnson, Ashdown, AR
- Benjamin Jones, Little Rock, AR
- Gregory Wayne Justus, Fayetteville, AR
- Joshua Katz, Overland Park, KS
- Collins Garrett Knight, Rogers, AR
- Preston Kordsmeier, Little Rock, AR
- Odysseus Mathedrial Lanier, Memphis, TN
- Han Le, Odysseus Mathedrial Lanier
- Nathan Wade Loftin, Little Rock, AR
- Lily Virginia Martz, Little Rock, AR
- Megan Renae Mathews, Little Rock, AR
- Shanna Miller, Jonesboro, AR
- Brooke Nicole Million, Conway, AR
- Joanna Lorene Moore, Rogers, AR
- Jesse Dylan Moore, Vidalia, LA
- Taylor Christine Moore, Little Rock, AR
- Helen Margaret Page, Little Rock, AR
- Ryan Panyard, Conway, AR
- Adam Logan Peavler, Bentonville, AR
- Paxton Wayne Penny, Bismarck, AR
- Jennifer Louise Pitzer, Rocky Ford, CO
- Irvin J. Rodriguez-Lopez, Springdale, AR
- Alexander Ross, Little Rock, AR
- Kallesta Aaron Roberts, Vilonia, AR
- Quincy P. Scott, Baton Rouge, LA
- Katie Johnette Smith, Little Rock, AR
- Heather Solano, Hensley, AR
- Elizabeth Stultz, Monroe, LA
- Noah Wagner Styles, Sache, TX
- Yolanda Alicia Szabo, Dallas, TX
- Mark Preston Tackett II, Bella Vista, AR
- Nicole Renae Taylor, Magazine, AR
- Alfred Charles Tennyson, Little Rock, AR
- Daniel Tu, Little Rock, AR
- Andrew Reed Walsh, Fayetteville, AR
- Christopher Ward, Bryant, AR
- Victoria Rose White, Little Rock, AR
- Michael Benjamin Worley, Fayetteville, AR
- Laura Jean Yates, Little Rock, AR
- Little Rock, AR
## CPA Examination Overview

### Arkansas Statistics

#### CPA Exam Summary: 2019 Q3

<table>
<thead>
<tr>
<th>Sections</th>
<th>Avg. Score</th>
<th>%Pass</th>
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<td>First time</td>
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<td>166</td>
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<td>AUD</td>
<td>82</td>
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<tr>
<td>REG</td>
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### Overall Statistics

#### CPA Exam Summary: 2019 Q3

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<th>Sections</th>
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### Jurisdiction Ranking for Arkansas

#### 38TH CANDIDATES

#### 38TH SECTIONS

#### 35TH PASS RATE

#### 24TH AVERAGE SCORE

### Arkansas Statistics

#### CPA Exam Summary: 2019 Q4

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### Overall Statistics

#### CPA Exam Summary: 2019 Q4

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### Jurisdiction Ranking for Arkansas

#### 38TH CANDIDATES

#### 38TH SECTIONS

#### 40TH PASS RATE

#### 27TH AVERAGE SCORE
**NOVEMBER BOARD DISCIPLINARY CASES**

The following cases were closed at the November 15, 2019 Board Meeting:

**Respondent:** Carl Allen  
**License #:** 3444  
**Violation:** Failure to renew license  
**Action:** A hearing was held and the license was revoked.

**Respondent:** Zach Feighert  
**License #:** 9113R  
**Violation:** Failure to respond timely to the 2019 CPE Audit  
**Action:** $200 penalty

**Respondent:** Charles Wigginton  
**License #:** 7808  
**Violation:** The licensee failed to respond timely to the 2019 CPE audit, submitted fabricated documents for the CPE audits and renewed his license based on CPE courses that were not actually taken.  
**Action:** Mr. Wigginton’s license was suspended until 100 hours of CPE have been taken and a $10,000 penalty is paid. Another $10,000 penalty is due December 31, 2020 and his CPE records will be audited for the next 5 years.

**Respondent:** Brian Breech  
**License #:** 4954  
**Violation:** The licensee failed to respond to the 2019 Practice Review survey as well as two certified letters from the Board.  
**Action:** A hearing was held and a penalty of $1,128.70 was assessed.

**Respondent:** Brenda Eldridge  
**License #:** 7114  
**Violation:** Failure to meet AR Ethics course requirement and inaccurate reporting of dates of CPE taken  
**Action:** $350 penalty

**Respondent:** Orlando Todd  
**License #:** 2678  
**Violation:** Failure to meet AR Ethics course requirement and inaccurate reporting of dates of CPE taken  
**Action:** $450 penalty

**Respondent:** Mary Holden  
**License #:** 8707  
**Violation:** Failure to respond to the 2019 Practice Review survey and to a certified letter from the Board  
**Action:** A hearing was held and a penalty of $643.60 was assessed.

**Respondent:** Shawn Hickman  
**License #:** 7232  
**Violation:** Failure to respond to the 2019 Practice Review survey and a certified letter from the Board  
**Action:** A hearing was held and Mr. Hickman’s license was suspended until penalty of $761 is paid.

**Respondent:** Jerry McCarty  
**License #:** 3524  
**Violation:** Unlicensed firm  
**Action:** $110 penalty

**Respondent:** James Miller  
**License #:** 8267R  
**Violation:** Licensee was preparing tax returns on an inactive license  
**Action:** Mr. Miller surrendered his license in lieu of further disciplinary action.

**JANUARY BOARD DISCIPLINARY CASES**

The following cases were closed at the January 10, 2020 Board Meeting:

**Respondent:** Michael Jones  
**License #:** 3046  
**Violation:** Failure to comply with requirements of a Board order issued after a formal hearing  
**Action:** Mr. Jones surrendered his license in lieu of further disciplinary action.

**Respondent:** Charlotte Moore  
**License #:** 9294  
**Violation:** Failure to respond timely to the 2019 CPE Audit  
**Action:** $350 penalty

---

**NOVEMBER BOARD DISCIPLINARY CASES**

The following cases were closed at the November 15, 2019 Board Meeting:

**Respondent:** Carl Allen  
**License #:** 3444  
**Violation:** Failure to renew license  
**Action:** A hearing was held and the license was revoked.

**Respondent:** Zach Feighert  
**License #:** 9113R  
**Violation:** Failure to respond timely to the 2019 CPE Audit  
**Action:** $200 penalty

**Respondent:** Charles Wigginton  
**License #:** 7808  
**Violation:** The licensee failed to respond timely to the 2019 CPE audit, submitted fabricated documents for the CPE audits and renewed his license based on CPE courses that were not actually taken.  
**Action:** Mr. Wigginton’s license was suspended until 100 hours of CPE have been taken and a $10,000 penalty is paid. Another $10,000 penalty is due December 31, 2020 and his CPE records will be audited for the next 5 years.

**Respondent:** Brian Breech  
**License #:** 4954  
**Violation:** The licensee failed to respond to the 2019 Practice Review survey as well as two certified letters from the Board.  
**Action:** A hearing was held and a penalty of $1,128.70 was assessed.

**Respondent:** Brenda Eldridge  
**License #:** 7114  
**Violation:** Failure to meet AR Ethics course requirement and inaccurate reporting of dates of CPE taken  
**Action:** $350 penalty

**Respondent:** Orlando Todd  
**License #:** 2678  
**Violation:** Failure to meet AR Ethics course requirement and inaccurate reporting of dates of CPE taken  
**Action:** $450 penalty

**Respondent:** Mary Holden  
**License #:** 8707  
**Violation:** Failure to respond to the 2019 Practice Review survey and to a certified letter from the Board  
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**Respondent:** Shawn Hickman  
**License #:** 7232  
**Violation:** Failure to respond to the 2019 Practice Review survey and a certified letter from the Board  
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**Respondent:** Jerry McCarty  
**License #:** 3524  
**Violation:** Unlicensed firm  
**Action:** $110 penalty

**Respondent:** James Miller  
**License #:** 8267R  
**Violation:** Licensee was preparing tax returns on an inactive license  
**Action:** Mr. Miller surrendered his license in lieu of further disciplinary action.
The CPA Evolution initiative, a joint effort of the National Association of State Boards of Accountancy (NASBA) and the American Institute of Certified Public Accountants (AICPA), has been moving forward. The initiative aims to transform the CPA licensure model to recognize the rapidly changing skills and competencies the practice of accounting requires today and will continue to require in the future.

The leadership of NASBA and the AICPA are recommending a “core + disciplines” licensure model. The model starts with a robust core in accounting, auditing, tax and technology that all candidates would have to complete. Then, each candidate would choose a discipline in which to demonstrate deeper skills and knowledge. Regardless of a candidate’s chosen discipline, this model leads to a full CPA license, with rights and privileges consistent with any other CPA. A discipline selected for testing would not mean the CPA is limited to that practice area.

The proposed disciplines reflect three pillars of the CPA profession:

- Business reporting and analysis,
- Information systems and controls, and
- Tax compliance and planning.

Reprinted with permission from the December 2019 NASBA State Board Report. To learn more about the CPA Evolution initiative, visit evolutionofcpa.org.

---

**SURRENDERS**

The following licenses were surrendered from September 1, 2019 to January 31, 2020:

<table>
<thead>
<tr>
<th>Name</th>
<th>Address</th>
</tr>
</thead>
<tbody>
<tr>
<td>Joana Bach</td>
<td>Bentonville, AR</td>
</tr>
<tr>
<td>Cort Cacicio</td>
<td>Spring, TX</td>
</tr>
<tr>
<td>Cassandra Chun</td>
<td>Powell, OH</td>
</tr>
<tr>
<td>Kenneth Cunningham</td>
<td>Pittsburg, KS</td>
</tr>
<tr>
<td>Nancy Halbrook</td>
<td>Jonesboro, AR</td>
</tr>
<tr>
<td>Daniel McCarthy</td>
<td>Plano, TX</td>
</tr>
<tr>
<td>Lester McKeever</td>
<td>Chicago, IL</td>
</tr>
<tr>
<td>James Miller</td>
<td>Rogers, AR</td>
</tr>
<tr>
<td>Mary Pendley</td>
<td>Selinsgrove, PA</td>
</tr>
<tr>
<td>Brett Powell</td>
<td>Arkadelphia, AR</td>
</tr>
<tr>
<td>Kerry Roybal</td>
<td>Baton Rouge, LA</td>
</tr>
<tr>
<td>H.M. Wilson</td>
<td>Raymore, MO</td>
</tr>
<tr>
<td>Custom Accounting Solutions Co</td>
<td>Little Rock, AR</td>
</tr>
<tr>
<td>Cynthia R Sunthimer, PC</td>
<td>Camden, AR</td>
</tr>
<tr>
<td>Daniel Cherry CPA PLLC</td>
<td>Fayetteville, AR</td>
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<tr>
<td>Deborah K. Wright, CPA, PLLC</td>
<td>Benton, AR</td>
</tr>
<tr>
<td>Dorsey &amp; Company CPAS, LLC</td>
<td>Little Rock, AR</td>
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<tr>
<td>Frazee Fox &amp; Dodge</td>
<td>Jonesboro, AR</td>
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<tr>
<td>GBB &amp; Company, LLP</td>
<td>Allentown, PA</td>
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<tr>
<td>Jonesboro CPA, Inc</td>
<td>Pleasant Prairie, AR</td>
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<tr>
<td>Langley, Williams &amp; Company, LLC</td>
<td>Lake Charles, LA</td>
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<tr>
<td>Manning &amp; Associates CPAs, Inc.</td>
<td>Dayton, OH</td>
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<tr>
<td>Pickering, Burchfield, Griffin, &amp; Haney</td>
<td>Little Rock, AR</td>
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<tr>
<td>Susan G Rogers CPA PLLC</td>
<td>Little Rock, AR</td>
</tr>
<tr>
<td>Tronconi Segarra &amp; Associates LLP</td>
<td>Williamsburg, NY</td>
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<tr>
<td>Washington, Pittman &amp; McKeever, LLC</td>
<td>Chicago, IL</td>
</tr>
<tr>
<td>William H. Eldridge, C.P.A., P.A.</td>
<td>Little Rock, AR</td>
</tr>
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---

**NEW FIRMS**

The following firm CPA licenses were approved from September 1, 2019 through January 31, 2020:

<table>
<thead>
<tr>
<th>Name</th>
<th>Address</th>
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</thead>
<tbody>
<tr>
<td>KirkpatrickPrice Inc.</td>
<td>Nashville, TN</td>
</tr>
<tr>
<td>Jerry A McCarty, CPA</td>
<td>Greers Ferry, AR</td>
</tr>
<tr>
<td>GBB &amp; Company, LLP</td>
<td>Allentown, PA</td>
</tr>
<tr>
<td>Dennis L. Sisson, CPA, PLLC</td>
<td>Fayetteville, AR</td>
</tr>
<tr>
<td>Burton Eddington JR. CPA, INC</td>
<td>Heber Springs, AR</td>
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<tr>
<td>Synced Accounting, LLC</td>
<td>Hot Springs, AR</td>
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<tr>
<td>McConnell &amp; Jones LLP</td>
<td>Houston, TX</td>
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<tr>
<td>Armanino LLP</td>
<td>San Ramon, CA</td>
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<tr>
<td>MLP &amp; Associates CPAs</td>
<td>Fayetteville, AR</td>
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<tr>
<td>Bender CFO &amp; Tax Services</td>
<td>PLLC Rogers, AR</td>
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<tr>
<td>Outsourced Controllership and Tax Services, LLC</td>
<td>Centerton, AR</td>
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<tr>
<td>G &amp; G Accounting Services, PLLC</td>
<td>Little Rock, AR</td>
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<tr>
<td>Shane Diamant CPA PLLC</td>
<td>Sherwood, AR</td>
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### SUCCESSFUL CANDIDATES

The following firm licenses were issued from September 1, 2019 to December 31, 2019:

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<th>Name</th>
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<th>Name</th>
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<td>Katlyn Allred</td>
<td>Paragould, AR</td>
<td>Fayetteville, AR</td>
<td>Beverly Sanford</td>
<td>Gurdon, AR</td>
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<td>Arthur Beard</td>
<td>Maumelle, AR</td>
<td>Rogers, AR</td>
<td>Sifan Shen</td>
<td>Conway, AR</td>
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<td>Elizabeth Bennett</td>
<td>Little Rock, AR</td>
<td>Little Rock, AR</td>
<td>Emma Shortes</td>
<td>Fort Smith, AR</td>
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<tr>
<td>Matthew Cable</td>
<td>Overland Park, KS</td>
<td>Little Rock, AR</td>
<td>Zachary Siebenmann</td>
<td>Little Rock, AR</td>
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<tr>
<td>Kendall Collier</td>
<td>Memphis, TN</td>
<td>Little Rock, AR</td>
<td>Quinn Stangeland</td>
<td>Cave Springs, AR</td>
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<td>Megan Cook</td>
<td>Maumelle, AR</td>
<td>Conway, AR</td>
<td>Keiryn Swenson</td>
<td>Wichita, KS</td>
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<td>Virginia Cruse</td>
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<td>Scottie Taylor</td>
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<td>Henry Dunn</td>
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<td>Ronald Tran</td>
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<td>Brett Favano</td>
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<td>Small Rock, AR</td>
<td>Aleesha Walker</td>
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<td>Brittany Williams</td>
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<td>Shawnee, KS</td>
<td>Juan Yan</td>
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<td>Ryan Heidrick</td>
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<td>Jonathan Hill</td>
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### INACTIVE

The following licensees were approved for retired status from September 1, 2019 to January 31, 2020:

<table>
<thead>
<tr>
<th>Name</th>
<th>City, State</th>
<th>City, State</th>
<th>Name</th>
<th>City, State</th>
<th>City, State</th>
</tr>
</thead>
<tbody>
<tr>
<td>Meagan Adams</td>
<td>McRae, AR</td>
<td>Clarksville, AR</td>
<td>Vanessa Ramirez</td>
<td>Charlotte, NC</td>
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</tr>
<tr>
<td>Adam Argo</td>
<td>Longmont, CO</td>
<td>Little Rock, AR</td>
<td>Russell Randolph</td>
<td>Fayetteville, AR</td>
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</tr>
<tr>
<td>Mayowa Awopeu</td>
<td>San Francisco, CA</td>
<td>Winter Garden, FL</td>
<td>Myles Robinson</td>
<td>Bentonville, AR</td>
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<tr>
<td>Barbara Barron</td>
<td>Bryant, AR</td>
<td>Atlanta, TX</td>
<td>Andrea Savage</td>
<td>Conway, AR</td>
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<tr>
<td>Annette Blake</td>
<td>Siloam Springs, AR</td>
<td>Ward, AR</td>
<td>Jeffery Scaccia</td>
<td>Clinton, SC</td>
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<tr>
<td>Charles Blaschke</td>
<td>Lavaca, AR</td>
<td>Fayetteville, AR</td>
<td>Robbie Senty</td>
<td>Bentonville, AR</td>
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<tr>
<td>Crystal Bohannon</td>
<td>Hot Springs, AR</td>
<td>Maumelle, AR</td>
<td>James Shackelford</td>
<td>Fayetteville, AR</td>
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<td>Ping Bu</td>
<td>Richardson, TX</td>
<td>Little Rock, AR</td>
<td>Paula Storment</td>
<td>Fayetteville, AR</td>
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<tr>
<td>Susan Burks</td>
<td>Eureka Springs, AR</td>
<td>Lewisville, TX</td>
<td>Sushil Subedi</td>
<td>Bryant, AR</td>
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<tr>
<td>Brent Corbitt</td>
<td>Little Rock, AR</td>
<td>Bryant, AR</td>
<td>Monica Taylor</td>
<td>Baton Rouge, LA</td>
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</tr>
<tr>
<td>Alison Curtis</td>
<td>Fort Myers, FL</td>
<td>Fayetteville, AR</td>
<td>Andrew Vaden</td>
<td>Alexander, AR</td>
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<tr>
<td>Seth Enis</td>
<td>Plano, TX</td>
<td>North Little Rock</td>
<td>Steven Warren</td>
<td>Little Rock, AR</td>
<td></td>
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<tr>
<td>William Franz</td>
<td>Thayer, MO</td>
<td>Bentonville, AR</td>
<td>Bryan Webster Jr.</td>
<td>Bentonville, AR</td>
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<tr>
<td>Nicole Frey</td>
<td>Fayetteville, AR</td>
<td>Bentonville, AR</td>
<td>Vicki White</td>
<td>Paragould, AR</td>
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<tr>
<td>Ashley Fuggitt</td>
<td>Fayetteville, AR</td>
<td>Springdale, AR</td>
<td>Laura Yates</td>
<td>Little Rock, AR</td>
<td></td>
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<tr>
<td>Neal Goodwin</td>
<td>Fort Smith, AR</td>
<td>Greenbrier, AR</td>
<td>James Yates</td>
<td>Harrison, AR</td>
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</tbody>
</table>

### RETIRED

The following licensees were approved for retired status from September 1, 2019 to January 31, 2020:

<table>
<thead>
<tr>
<th>Name</th>
<th>City, State</th>
<th>City, State</th>
<th>Name</th>
<th>City, State</th>
<th>City, State</th>
</tr>
</thead>
<tbody>
<tr>
<td>Martha Anderson</td>
<td>Farmington, AR</td>
<td>Searcy, AR</td>
<td>Bobby Perry</td>
<td>Sherwood, AR</td>
<td></td>
</tr>
<tr>
<td>Donald Applegarth</td>
<td>Montgomery, AJ</td>
<td>El Dorado, AR</td>
<td>David Pyle</td>
<td>Benton, AR</td>
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<tr>
<td>James Askeland</td>
<td>Jonesboro, AR</td>
<td>Helena, AR</td>
<td>Richard Quattlebaum</td>
<td>Harrison, AR</td>
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<tr>
<td>Daniel Asmus</td>
<td>San Marcos, CA</td>
<td>Conway, AR</td>
<td>Leveta Ray</td>
<td>Bryant, AR</td>
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<tr>
<td>Sherri Billings</td>
<td>Harrison, AR</td>
<td>Enola, AR</td>
<td>Michael Reagan</td>
<td>Greensboro, GA</td>
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<tr>
<td>James Birch</td>
<td>Little Rock, AR</td>
<td>Conway, AR</td>
<td>Emily Richesin</td>
<td>Little Rock, AR</td>
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</tr>
<tr>
<td>Sharon Blaylock</td>
<td>Durango, CO</td>
<td>Pine Bluff, AR</td>
<td>Harry Simmons</td>
<td>Blytheville, AR</td>
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</tr>
<tr>
<td>Cheryl Browder</td>
<td>Little Rock, AR</td>
<td>Hendersonville, NC</td>
<td>Jack Talkington</td>
<td>Baton Rouge, LA</td>
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</tr>
<tr>
<td>Rebecca Carr</td>
<td>State University, AR</td>
<td>Radford, VA</td>
<td>Lonnie Taylor</td>
<td>West Memphis, AR</td>
<td></td>
</tr>
<tr>
<td>Jeanette Clardy</td>
<td>Tulsa, OK</td>
<td>Kansas City, AR</td>
<td>Robert Theodore</td>
<td>Pelzer, SC</td>
<td></td>
</tr>
<tr>
<td>Frank Conner</td>
<td>Harrison, AR</td>
<td>Irving, TX</td>
<td>Eric Thompson</td>
<td>Bentonville, AR</td>
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</tr>
<tr>
<td>Debra Cornwall</td>
<td>Conway, AR</td>
<td>Mabelvale, AR</td>
<td>Colleen Vollman</td>
<td>Little Rock, AR</td>
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<tr>
<td>Wanda Crawford</td>
<td>Alexander, AR</td>
<td>Conway, AR</td>
<td>Richard Wagner</td>
<td>Denver, CO</td>
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<tr>
<td>Elizabeth Curtis</td>
<td>San Angelo, TX</td>
<td>Plano, TX</td>
<td>Marilyn Weaver</td>
<td>Sherwood, AR</td>
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<tr>
<td>Judith Doig</td>
<td>Tucson, AZ</td>
<td>Conway, AR</td>
<td>Larry Wilson</td>
<td>Bella Vista, AR</td>
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<tr>
<td>Doyle Echols</td>
<td>Hensley, AR</td>
<td>Trumann, AR</td>
<td>Deborah Wright</td>
<td>Benton, AR</td>
<td></td>
</tr>
<tr>
<td>William Eldridge</td>
<td>Little Rock, AR</td>
<td>Columbia, MO</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
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TERM: 2017 — 2022

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Mary.Roberts@arkansas.gov
Moving? Please Notify the Board Office of Your New Address

The rules and regulations require all licensees to notify the ASBPA of all such changes by sending a change of address form to the office. Please include a street address to facilitate any express mail deliveries. Click here to change your address, or complete and mail in the form below:

Name: ______________________________________________________________

Employer: ____________________________________________________________  License#: ______________

Old Address:__________________________________  New Address: __________________________________

____________________________________________________________________

____________________________________________________________________

____________________________________________________________________

____________________________________________________________________

Phone: ________________________________________  Email: ____________________________________________

Signature: ___________________________________________________________  Date: ________________

Please Mail to: Arkansas State Board of Public Accountancy
101 East Capitol, Suite 450, Little Rock, AR 72201