

Rules by Subject Matter Interim Committee Recommendations

	Promulgated Date	Effective Date	Filed w/ SOS Date	Last Revision Date
Arkansas State Board of Public Accountancy				
Refer for Group Consideration				
Code of Professional Conduct Rule 101 - Independence				ID#: 2290
Statutory Authority: 17-12-203	07/01/1978	09/01/1978	07/12/2000	07/24/2000
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: The Code of Conduct includes a number of provisions that the Board believes are important to encourage ethical behavior by CPAs and trust in CPAs by the public. This rule requires CPAs to be independent when providing certain professional services such as financial statement audits.				
Subject Matter Committee: State Agencies & Governmental Affairs Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/34/Rules/2290/Final/Rule_101.pdf				
Code of Professional Conduct Rule 102 - Integrity and Objectivity				ID#: 2291
Statutory Authority: 17-12-203	07/01/1978	09/01/1978	07/12/2000	07/24/2000
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: The Code of Conduct includes a number of provisions that the Board believes are important to encourage ethical behavior by CPAs and trust in CPAs by the public. This rule requires CPAs to avoid conflicts of interest when providing professional services.				
Subject Matter Committee: State Agencies & Governmental Affairs Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/34/Rules/2291/Final/Rule_102.pdf				
Code of Professional Conduct Rule 103 - Incompatible Occupations				ID#: 2292
Statutory Authority: 17-12-203	07/01/1978	09/01/1978	07/12/2000	07/24/2000
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: The Code of Conduct includes a number of provisions that the Board believes are important to encourage ethical behavior by CPAs and trust in CPAs by the public. This rule requires CPAs to avoid engaging in an additional occupation or business that may impair his or her independence or objectivity in providing professional accounting services.				
Subject Matter Committee: State Agencies & Governmental Affairs Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/34/Rules/2292/Final/Rule_103.pdf				
Code of Professional Conduct Rule 201 - General Standards				ID#: 2293
Statutory Authority: 17-12-203	07/01/1978	09/01/1978	07/12/2000	07/24/2000
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: The Code of Conduct includes a number of provisions that the Board believes are important to encourage ethical behavior by CPAs and trust in CPAs by the public. This rule requires CPAs to only take on work that he or she is qualified to perform, to exercise due care when providing professional services, to adequately plan and supervise the performance of professional services, and to obtain sufficient data to support conclusions reached or recommendations provided.				
Subject Matter Committee: State Agencies & Governmental Affairs Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/34/Rules/2293/Final/Rule_201.pdf				

Rules by Subject Matter Interim Committee Recommendations

	Promulgated Date	Effective Date	Filed w/ SOS Date	Last Revision Date
Code of Professional Conduct Rule 202 - Compliance with Standards				ID#: 2294
Statutory Authority: 17-12-203	07/01/1978	09/01/1978	07/12/2000	07/24/2000
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: The Code of Conduct includes a number of provisions that the Board believes are important to encourage ethical behavior by CPAs and trust in CPAs by the public. This rule requires CPAs to comply with current standards when providing professional services.				
Subject Matter Committee: State Agencies & Governmental Affairs Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/34/Rules/2294/Final/Rule_202.pdf				
Code of Professional Conduct Rule 203 - Accounting Principles				ID#: 2295
Statutory Authority: 17-12-203	07/01/1978	09/01/1978	07/12/2000	07/24/2000
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: The Code of Conduct includes a number of provisions that the Board believes are important to encourage ethical behavior by CPAs and trust in CPAs by the public. This rule involves audit opinions that involved a departure from Generally Accepted Accounting Principles (GAAP).				
Subject Matter Committee: State Agencies & Governmental Affairs Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/34/Rules/2295/Final/Rule_203.pdf				
Code of Professional Conduct Rule 204 - Prospective Financial Statements or Data				ID#: 2296
Statutory Authority: 17-12-203	07/01/1978	09/01/1978	07/12/2000	07/24/2000
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: The Code of Conduct includes a number of provisions that the Board believes are important to encourage ethical behavior by CPAs and trust in CPAs by the public. This rule prohibits CPAs from vouching for the achievability of prospective financial statements or data.				
Subject Matter Committee: State Agencies & Governmental Affairs Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/34/Rules/2296/Final/Rule_204.pdf				
Code of Professional Conduct Rule 301 - Confidential Client Information				ID#: 2298
Statutory Authority: 17-12-203	07/01/1978	09/01/1978	07/12/2000	07/24/2000
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: The Code of Conduct includes a number of provisions that the Board believes are important to encourage ethical behavior by CPAs and trust in CPAs by the public. This rule prohibits CPAs from disclosing information obtained in the course of performing professional services.				
Subject Matter Committee: State Agencies & Governmental Affairs Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/34/Rules/2298/Final/Rule_301.pdf				

Rules by Subject Matter Interim Committee Recommendations

	Promulgated Date	Effective Date	Filed w/ SOS Date	Last Revision Date
Code of Professional Conduct Rule 302 - Records				ID#: 2299
Statutory Authority: 17-12-203	07/01/1978	09/01/1978	06/19/2013	08/17/2013
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: The Code of Conduct includes a number of provisions that the Board believes are important to encourage ethical behavior by CPAs and trust in CPAs by the public. This rule describes when records must be released to clients upon request and when the records may be withheld by the CPA.				
Subject Matter Committee: State Agencies & Governmental Affairs Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/34/Rules/2299/Final/Rule_302.pdf				
Code of Professional Conduct Rule 401 - Discreditable Acts				ID#: 2300
Statutory Authority: 17-12-203	07/01/1978	09/01/1978	07/12/2000	07/12/2000
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: The Code of Conduct includes a number of provisions that the Board believes are important to encourage ethical behavior by CPAs and trust in CPAs by the public. This rule prohibits any act that is detrimental to the public trust in the accounting profession.				
Subject Matter Committee: State Agencies & Governmental Affairs Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/34/Rules/2300/Final/Rule_401.pdf				
Code of Professional Conduct Rule 402 - Acting through Others				ID#: 2301
Statutory Authority: 17-12-203	07/01/1978	09/01/1978	07/12/2000	07/24/2000
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: The Code of Conduct includes a number of provisions that the Board believes are important to encourage ethical behavior by CPAs and trust in CPAs by the public. This rule prohibits having a third party violate a Board rule or law as a proxy.				
Subject Matter Committee: State Agencies & Governmental Affairs Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/34/Rules/2301/Final/Rule_402.pdf				
Code of Professional Conduct Rule 403 - Advertising and other Forms of Solicitation				ID#: 2302
Statutory Authority: 17-12-203	07/01/1978	09/01/1978	07/12/2000	07/24/2000
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: The Code of Conduct includes a number of provisions that the Board believes are important to encourage ethical behavior by CPAs and trust in CPAs by the public. This rule prohibits CPAs from advertising or soliciting in a manner that is false, misleading, or deceptive.				
Subject Matter Committee: State Agencies & Governmental Affairs Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/34/Rules/2302/Final/Rule_403.pdf				

Rules by Subject Matter Interim Committee Recommendations

	Promulgated Date	Effective Date	Filed w/ SOS Date	Last Revision Date
Code of Professional Conduct Rule 404 - Firm Names				ID#: 2303
Statutory Authority: 17-12-203	07/01/1978	09/01/1978	06/19/2013	08/17/2013
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: The Code of Conduct includes a number of provisions that the Board believes are important to encourage ethical behavior by CPAs and trust in CPAs by the public. This rule prohibits CPA firms from using names that are misleading as to ownership or legal formation.				
Subject Matter Committee: State Agencies & Governmental Affairs Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/34/Rules/2303/Final/Rule 404.pdf				
Code of Professional Conduct Rule 405 - Practice in Un-registered Entity				ID#: 2304
Statutory Authority: 17-12-203	09/12/1966	09/23/1966	06/19/2013	08/17/2013
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: The Code of Conduct includes a number of provisions that the Board believes are important to encourage ethical behavior by CPAs and trust in CPAs by the public. This rule prohibits CPAs from practicing through a legal entity (LLC, corporation, etc.) that is not registered with the Board unless appropriate disclaimer language is used.				
Subject Matter Committee: State Agencies & Governmental Affairs Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/34/Rules/2304/Final/Rule 405.pdf				
Code of Professional Conduct Rule 406 - Notification by Licensees who are Associated with a non-licensed office or business				ID#: 2305
Statutory Authority: 17-12-203	07/12/2000	07/24/2000	06/19/2013	08/17/2013
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: The Code of Conduct includes a number of provisions that the Board believes are important to encourage ethical behavior by CPAs and trust in CPAs by the public. This rule requires CPAs to notify the Board when he or she becomes associated with a non licensed office or business that provides professional services.				
Subject Matter Committee: State Agencies & Governmental Affairs Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/34/Rules/2305/Final/Rule 406.pdf				
Code of Professional Conduct Rule 407 - Referral or Recommendation between a Licensee or Firm in which a licensee is an owner or employee and a non-licensee office or business performing professional services with which the licensee or firm is associated				ID#: 2307
Statutory Authority: 17-12-203(e)	07/12/2000	07/24/2000	07/12/2000	
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: The Code of Conduct includes a number of provisions that the Board believes are important to encourage ethical behavior by CPAs and trust in CPAs by the public. This rule requires CPAs who accept commissions or referral fees from an associated business or pay commissions or referral fees to an associated business to disclose it to the client at the time the commission or referral fee is paid or received.				
Subject Matter Committee: State Agencies & Governmental Affairs Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/34/Rules/2307/Final/Rule 407.pdf				

Rules by Subject Matter Interim Committee Recommendations

	Promulgated Date	Effective Date	Filed w/ SOS Date	Last Revision Date
Code of Professional Conduct Rule 408 - Notification to Client of Commissions or Referral Fees				ID#: 2309
Statutory Authority: 17-12-203	07/12/2000	07/24/2000	07/12/2000	
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: The Code of Conduct includes a number of provisions that the Board believes are important to encourage ethical behavior by CPAs and trust in CPAs by the public. This rule requires CPAs who accept commissions or referral fees or pay commissions or referral fees to disclose it to the client at the time the commission or referral fee is paid or received.				
Subject Matter Committee: State Agencies & Governmental Affairs Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/34/Rules/2309/Final/Rule 408.pdf				
Code of Professional Conduct Rule 409 - Communications				ID#: 2310
Statutory Authority: 17-12-203	07/01/1978	09/01/1978	06/19/2013	08/17/2013
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: The Code of Conduct includes a number of provisions that the Board believes are important to encourage ethical behavior by CPAs and trust in CPAs by the public. This rule requires CPAs to respond to Board inquiries within 30 days, which is essential for completing investigations in a timely manner.				
Subject Matter Committee: State Agencies & Governmental Affairs Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/34/Rules/2310/Final/Rule 409.pdf				
Code of Professional Conduct Rule 411 - Failure to file Tax Returns				ID#: 2312
Statutory Authority: 17-12-203	09/12/1966	09/23/1966	07/12/2000	07/24/2000
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: The Code of Conduct includes a number of provisions that the Board believes are important to encourage ethical behavior by CPAs and trust in CPAs by the public. This rule prohibits CPAs from failing to file tax returns, either for themselves or for clients.				
Subject Matter Committee: State Agencies & Governmental Affairs Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/34/Rules/2312/Final/Rule 411.pdf				
Code of Professional Conduct Rule 412 - Criminal Convictions / Disciplinary Actions				ID#: 2313
Statutory Authority: 17-12-203	10/21/2003	10/31/2003	10/21/2003	
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: The Code of Conduct includes a number of provisions that the Board believes are important to encourage ethical behavior by CPAs and trust in CPAs by the public. This rule requires CPAs to report to the board any convictions or guilty pleas involving crimes other than a traffic violation within 30 days. This rule also requires CPAs to report any sanctions taken on a professional license to the Board within 30 days.				
Subject Matter Committee: State Agencies & Governmental Affairs Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/34/Rules/2313/Final/Rule 412.pdf				

Rules by Subject Matter Interim Committee Recommendations

	Promulgated Date	Effective Date	Filed w/ SOS Date	Last Revision Date
Rule 1 - Definitions				ID#: 2269
Statutory Authority: 17-12-203	02/26/1976	03/17/1976	02/19/2016	02/29/2016
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: It is important to provide definitions of terms that are used throughout the rest of the Board's rules.				
Subject Matter Committee: State Agencies & Governmental Affairs Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/34/Rules/2269/Final/Rule 1.pdf				
Rule 2 - Board Rules and Meetings				ID#: 2270
Statutory Authority: 17-12-203	02/26/1976	03/17/1976	12/14/1999	01/03/2000
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: This rule gives general information on the Board's meetings.				
Subject Matter Committee: State Agencies & Governmental Affairs Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/34/Rules/2270/Final/Rule 2.pdf				
Rule 3 - Examinations				ID#: 2271
Statutory Authority: 17-12-203	02/26/1976	03/17/1976	02/19/2016	02/29/2016
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: This is an important rule that lays out what is required for candidates to take the CPA exam.				
Subject Matter Committee: State Agencies & Governmental Affairs Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/34/Rules/2271/Final/Rule 3.pdf				
Rule 5 - Foreign Accountants				ID#: 2273
Statutory Authority: 17-12-203	02/26/1976	03/17/1976	06/19/2013	08/17/2013
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: Clarifies that someone from a foreign country that has a foreign accounting credential is required to undergo a state and federal background check, just like regular license applicants.				
Subject Matter Committee: State Agencies & Governmental Affairs Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/34/Rules/2273/Final/Rule 5.pdf				
Rule 6 - Practice Under Substantial Equivalency				ID#: 2274
Statutory Authority: 17-12-203	12/14/1999	01/03/2000	12/16/2009	12/28/2009
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: This rule lays out the circumstances under which CPAs licensed in other states who are working within Arkansas on a temporary basis may practice without licensing with our Board.				
Subject Matter Committee: State Agencies & Governmental Affairs Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/34/Rules/2274/Final/Rule 6 .pdf				

Rules by Subject Matter Interim Committee Recommendations

	Promulgated Date	Effective Date	Filed w/ SOS Date	Last Revision Date
Rule 7 - Ownership of Firms				ID#: 2275
Statutory Authority: 17-12-203	02/26/1976	03/17/1976	06/19/2013	08/17/2013
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: This rule lists several important provisions regarding firm ownership by CPAs and non CPAs for both in state and out of state CPA firms.				
Subject Matter Committee: State Agencies & Governmental Affairs Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/34/Rules/2275/Final/Rule 7.pdf				
Rule 8 - Professional Standards				ID#: 2276
Statutory Authority: 17-12-203	12/14/1999	01/03/2000	06/19/2013	08/17/2013
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: This rule gives Arkansas CPAs guidance on the Board's expectations regarding compliance with professional standards issued by various bodies including the IRS, Securities and Exchange Commission, and the American Institute of CPAs.				
Subject Matter Committee: State Agencies & Governmental Affairs Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/34/Rules/2276/Final/Rule 8.pdf				
Rule 9 - Communications, Change of Address, or Business Affiliation				ID#: 2277
Statutory Authority: 17-12-203	12/14/1999	01/03/2000	06/19/2013	08/17/2013
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: It is important that the Board be able to communicate with licensees via regular or electronic mail. This rule requires CPAs to notify the Board of a change of mailing address or email address within 30 days.				
Subject Matter Committee: State Agencies & Governmental Affairs Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/34/Rules/2277/Final/Rule 9.pdf				
Rule 10 - Registration				ID#: 2278
Statutory Authority: 17-12-203 and 17-12-303	02/26/1976	03/17/1976	02/19/2016	02/29/2016
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: This rule provides important details on criminal background checks which are authorized under ACA 17-12-303.				
Subject Matter Committee: State Agencies & Governmental Affairs Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/34/Rules/2278/Final/Rule 10.pdf				
Rule 11 - Hearings before Board: Notice, Procedure, Review				ID#: 2279
Statutory Authority: 17-12-203	02/26/1976	03/17/1976	02/19/2016	02/29/2016
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: This rule gives our licensees important information as to the process involved with board investigations that result in a hearing before the Board.				
Subject Matter Committee: State Agencies & Governmental Affairs Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/34/Rules/2279/Final/Rule 11.pdf				

Rules by Subject Matter Interim Committee Recommendations

	Promulgated Date	Effective Date	Filed w/ SOS Date	Last Revision Date
Rule 12 - Fees				ID#: 2280
Statutory Authority: 17-12-203 and 17-12-504	02/26/1976	03/17/1976	12/16/2009	12/28/2009
<input checked="" type="checkbox"/> Required under State or Federal Law: 17-12-504				
Requirement Statement: ACA 17-12-504(a)(1) requires the Board to establish the amount of annual license fees by Board Rule.				
Enforce: This rule gives licensees and applicants guidance on how much fees are for various licenses or other services.				
Subject Matter Committee: State Agencies & Governmental Affairs Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/34/Rules/2280/Final/Rule_12.pdf				
Rule 13 - Continuing Education				ID#: 2281
Statutory Authority: 17-12-203 and 17-12-502	08/01/1980	08/11/1980	02/19/2016	02/29/2016
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: Every state in the US requires CPAs to obtain 40 hours of continuing professional education per year. This rule lays out the requirements of the board regarding CPE.				
Subject Matter Committee: State Agencies & Governmental Affairs Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/34/Rules/2281/Final/Rule_13.pdf				
Rule 14 - Quality Review				ID#: 2282
Statutory Authority: 17-12-203 and 17-12-507	07/01/1989	07/21/1989	06/19/2013	08/17/2013
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: Currently, our Quality Review program is authorized by ACA 17-12-507. This rule fleshes out details behind the general requirement in our statute. This program is being modified after our peer review requirement becomes effective on January 1, 2019 so this rule will need to be partially repealed / modified in the near future.				
Subject Matter Committee: State Agencies & Governmental Affairs Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/34/Rules/2282/Final/Rule_14.pdf				
Rule 15 - Safe Harbor Language				ID#: 2283
Statutory Authority: 17-12-203 and 17-12-107	12/14/1999	01/03/2000	06/19/2013	08/17/2013
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: This rule provides guidance on how non licensees may issue compilation reports or use certain titles, if disclaimer language is used.				
Subject Matter Committee: State Agencies & Governmental Affairs Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/34/Rules/2283/Final/Rule_15.pdf				
Rule 16 - Experience Required				ID#: 2284
Statutory Authority: 17-12-203 and 17-12-309	02/09/1998	02/19/1998	06/19/2013	08/17/2013
<input checked="" type="checkbox"/> Required under State or Federal Law: 17-12-309				
Requirement Statement: ACA 17-12-309(b) appears to require the Board to promulgate a rule addressing the experience requirement for CPA licensure.				
Enforce: This rule fleshes out the requirement under ACA 17-12-309 that applicants for licensure must demonstrate that they have at least one year of experience.				
Subject Matter Committee: State Agencies & Governmental Affairs Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/34/Rules/2284/Final/Rule_16.pdf				

Rules by Subject Matter Interim Committee Recommendations

	Promulgated Date	Effective Date	Filed w/ SOS Date	Last Revision Date
Rule 17 - Investigation Costs				ID#: 2285
Statutory Authority: 17-12-203 see also 17-12-602(a)(2)	06/19/2013	08/17/2013	06/19/2013	
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: This rule gives licensees and applicants guidance on what types of costs may be recovered by the board as part of a disciplinary action.				
Subject Matter Committee: State Agencies & Governmental Affairs Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/34/Rules/2285/Final/Rule_17.pdf				
Rule 18 - Declaratory Orders				ID#: 2286
Statutory Authority: 17-12-203 and 25-15-206	02/19/2016	02/29/2016	02/19/2016	
<input checked="" type="checkbox"/> Required under State or Federal Law: 25-15-206				
Requirement Statement: ACA 25-15-206 requires state boards to create a process by rule for citizens to get a ruling from the Board as to the applicability of any rule, statute, or order enforced by the Board.				
Enforce: This rule is required by ACA 25-15-206 and sets out a process for interested parties to obtain formal guidance from Board concerning its interpretation of statutes and other rules as they might apply to an anticipated course of action.				
Subject Matter Committee: State Agencies & Governmental Affairs Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/34/Rules/2286/Final/Rule_18.pdf				
Rule 19 - Licensure for Active Duty Service Members, Returning Military Veterans, and Spouses				ID#: 2289
Statutory Authority: 17-12-203 and 17-1-106	02/19/2016	02/29/2016	02/19/2016	
<input checked="" type="checkbox"/> Required under State or Federal Law: 17-1-106				
Requirement Statement: Act 848 of 2015 (codified as ACA 17-1-106) required boards to allow temporary licensure for certain military veterans / spouses, to expedite processing for full licensure for certain military veterans / spouses, and to grant exemption to continuing education requirements in certain circumstances.				
Enforce: This rule was required by the legislature a few years ago to provide for temporary licensure, expedited processing for full licensure, and consideration of training and experience for certain military personnel.				
Subject Matter Committee: State Agencies & Governmental Affairs Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/34/Rules/2289/Final/Rule_19.pdf				
Rule 20 - Peer Review				ID#: 10385
Statutory Authority: 17-12-508	01/12/2018	05/03/2018	04/23/2018	
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: This rule is required by ACA 17-12-508, which was passed into law during the 2017 legislative session. This rule gives more details on the peer review requirement that was enacted in statute.				
Subject Matter Committee: State Agencies & Governmental Affairs Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/34/Rules/10385/Final/Rule_20.pdf				