



## CERTIFIED PUBLIC ACCOUNTANT (Continued)

- maintain a high standard of integrity and dignity in the profession of public accountancy;
- 4) issue any further rules of professional conduct pertaining to licensees practicing public accounting which it deems consistent with or required by the public welfare including;
    - a. Governing their style, name, and title
    - b. Governing their affiliation with any other organization; and
    - c. Establishing reasonable standards with respect to professional liability insurance and capital requirements.
  - 5) perform other duties such as:
    - a. adopt rules, not inconsistent with this subchapter, as necessary and proper to carry out the purposes and intentions of this subchapter;
    - b. issue subpoenas to compel the attendance of witnesses and the production of documents;
    - c. administer oaths;
    - d. take testimony and receive evidence;
    - e. cooperate with the Public Company Accounting Oversight Board and appropriate state, federal, or foreign regulatory authorities having jurisdiction over the professional conduct in question.

Pursuant to Arkansas Code §17-4-104, do you provide an automatic licensure to a uniformed service member stationed in the State of Arkansas, a uniformed service veteran who resides in or establishes residency in the State of Arkansas; and the spouse of a uniformed service member who is stationed in, resides in, or establishes residency in the State of Arkansas; a uniformed service member who is assigned a tour of duty that excludes the uniformed service member's spouse from accompanying the uniformed service member and the spouse relocates to this state; and a uniformed service member who is killed or succumbs to his or her injuries or illness in the line of duty if the spouse establishes residency in the state?

No

If NO, the rule establishing the expedited process and procedure:

- [Rule for Expedited Process and Procedure for Military Service Member or Spouse](#)

Fees & Penalties			
Fee Type	Fee Description	Amount (\$)	Frequency
Fee	CPA Licensure	\$50.00	Once
Fee	Firm Registration of Partnership, LLC or Corporation Composed of CPAs	\$110.00	Once
Fee	Reciprocal CPA Licensure	\$50.00	Once
Fee	Transfer of CPA Exam Credits from Another Jurisdiction (per part)	\$10.00	Once
Fee	Reinstatement Application	\$150.00	Once
Fee	Duplicate/Replacement Certificate	\$40.00	Once
Fee	Renewal Registration - License to Practice	\$110.00	Annually
Fee	Renewal Registration - Inactive Status	\$55.00	Annually
Fee	Renewal Registration - Firm License	\$110.00	Annually
Fee	Renewal Registration - Firm Branch (each location)	\$25.00	Annually
Fee	Renewal Registration - Late Fee - License to Practice/Firm (per month)	\$25.00	Annually
Fee	Renewal Registration - Late Fee - Inactive Status (per month)	\$10.00	Annually
Fee	Quality Review - 1 Type (if applicable)	\$100.00	Triennially
Fee	Quality Review - 2 Types (if applicable)	\$150.00	Triennially
Fee	CPA Exam Application	\$50.00	Once
Fee	CPA Exam Registration - 1 Section (each registration)	\$75.00	Once
Fee	CPA Exam Registration - 2 Sections (each registration)	\$90.00	Once
Fee	CPA Exam Registration - 3 Sections (each registration)	\$105.00	Once
Fee	CPA Exam Registration - 4 Sections (each registration)	\$120.00	Once
Penalty	CPE Audit Failure (\$30 per hour)	\$100.00	Once
Penalty	Late CPE (per month)	\$100.00	Annually
Penalty	Failure to Respond to Certified Letter (each occurrence)	\$500.00	Once
Penalty	Misreporting CPE	\$250.00	Annually



**PUBLIC ACCOUNTANT (Continued)**

- administration of this chapter;
- 2) maintain a register of all practitioners currently licensed to practice under this chapter;
- 3) promulgate and amend rules of professional conduct appropriate to establish and maintain a high standard of integrity and dignity in the profession of public accountancy;
- 4) issue any further rules of professional conduct pertaining to licensees practicing public accounting which it deems consistent with or required by the public welfare including:
  - a. Governing their style, name, and title
  - b. Governing their affiliation with any other organization; and
  - c. Establishing reasonable standards with respect to professional liability insurance and capital requirements.
- 5) perform other duties such as:
  - a. adopt rules, not inconsistent with this subchapter, as necessary and proper to carry out the purposes and intentions of this subchapter;
  - b. issue subpoenas to compel the attendance of witnesses and the production of documents;
  - c. administer oaths;
  - d. take testimony and receive evidence;
  - e. cooperate with the Public Company Accounting Oversight Board and appropriate state, federal, or foreign regulatory authorities having jurisdiction over the professional conduct in question.

Pursuant to Arkansas Code §17-4-104, do you provide an automatic licensure to a uniformed service member stationed in the State of Arkansas, a uniformed service veteran who resides in or establishes residency in the State of Arkansas; and the spouse of a uniformed service member who is stationed in, resides in, or establishes residency in the State of Arkansas; a uniformed service member who is assigned a tour of duty that excludes the uniformed service member’s spouse from accompanying the uniformed service member and the spouse relocates to this state; and a uniformed service member who is killed or succumbs to his or her injuries or illness in the line of duty if the spouse establishes residency in the state?

No

If NO, the rule establishing the expedited process and procedure:

- [Rule for Expedited Process and Procedure for Military Service Member or Spouse](#)

**Fees & Penalties**

Fee Type	Fee Description	Amount (\$)	Frequency
Fee	Firm Registration of Partnership, LLC or Corporation	\$110.00	Annually
Fee	Renewal Registration - License to Practice	\$110.00	Annually
Fee	Renewal Registration - Inactive Status	\$55.00	Annually
Fee	Renewal Registration - Late Fee - License to Practice/Firm (per month)	\$25.00	Annually
Fee	Renewal Registration - Late Fee - Inactive Status (per month)	\$10.00	Annually
Penalty	CPE Audit Failure (per hour)	\$30.00	Once
Penalty	Late CPE (per month)	\$0.00	Annually
Penalty	Failure to Respond to Certified Letter (each occurrence)	\$500.00	Once
Penalty	Misreporting CPE	\$250.00	Once

**Administrative Rules Documents**

Document Type	Document
Rules	<a href="#">Complete-Rules-10-6-22.pdf</a>

**Supporting Evidence Documents**

*No Supporting Evidence Documents Provided*