

ARKANSAS REGISTER

Transmittal Sheet

Use only for **FINAL** and **EMERGENCY RULES**



Secretary of State

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For Office

Use Only:

Effective Date _____ Code Number _____

Name of Agency Arkansas State Board of Public Accountancy

Department NA

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Statutory Authority for Promulgating Rules ACA 17-12-203(C)

Rule Title: Rule 10 "Registration"

Intended Effective Date

(Check One)

Emergency (ACA 25-15-204)

10 Days After Filing (ACA 25-15-204)

Other _____
(Must be more than 10 days after filing date.)

Legal Notice Published

Final Date for Public Comment

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Date

2-2-20

3-6-20

5-15-20

4-17-20

Electronic Copy of Rule e-mailed from: (Required under ACA 25-15-218)

Jimmy Corley james.corley@arkansas.gov

5-18-20

Contact Person

E-mail Address

Date

CERTIFICATION OF AUTHORIZED OFFICER

I Hereby Certify That The Attached Rules Were Adopted
In Compliance with the Arkansas Administrative Act. (ACA 25-15-201 et. seq.)

Jimmy Corley
Signature

Phone Number

E-mail Address

Director
Title

5-18-20
Date

Rule 10 REGISTRATION

10.1 INITIAL APPLICATION, RECIPROCAL, OR REINSTATEMENT

Application for an initial license, reinstatement, or renewal shall be made on a form provided by the Board, and in the case of application for renewal, shall be filed by January 1 of each year.

10.2 CRIMINAL BACKGROUND CHECKS

(a) Each applicant for an initial license, including a reciprocal license, or for a new license under Ark. Code Ann. § 17-12-504(h), shall apply, using forms furnished by and pursuant to instructions provided by the Board, for state and national criminal background checks to be conducted by the Identification Bureau of the Department of Arkansas State Police and Federal Bureau of Investigation. The Board may, in its discretion and on reasonable cause, require an applicant seeking the reinstatement of a license under Ark. Code Ann. § 17-12-504(g) to apply for the criminal background checks as provided herein.

(b) The criminal background checks shall have been completed no earlier than six (6) months prior to the date of receipt of the application, unless the delay is beyond the control of the applicant.

(c) An applicant who seeks a waiver under Ark. Code Ann. § 17-3-102(b) of disqualification from licensure resulting from a criminal conviction shall deliver to the Board:

(1) File-marked copies of court documents pertinent to conviction, i.e., information, indictment, or other charging documents, and judgments, orders, final rulings, or other documents specifying conviction and sanctions, and penalties; and (2) Documentation from the appropriate governmental official regarding the applicant's status and compliance with regard to terms of probation, parole, restitution, penalty, or any other sanctions.

(d) (1) If the executive director notifies an applicant for licensure that his or her application has been denied on the grounds that the applicant is ineligible for licensure due to a criminal conviction covered by Ark. Code Ann. § 17-3-102(a), then the applicant may request a waiver of the disqualifying condition and a hearing pursuant to Ark. Code Ann. § 17-3-102(b). The request for a waiver and hearing shall be made in writing and submitted to the executive director.

(2) The request for waiver shall not be considered until the application, fees, applicable documentation, both federal and state criminal background check reports, and written request for waiver are received by the Board.

(3) The Board shall conduct the waiver hearing in accordance with the provisions of Ark. Code Ann. § 17-3-102 and the hearing procedures set forth in Rule 11.

10.3 LICENSE RENEWAL

The Board will renew the license to the applicant who has complied with the registration in 10.1 provided:

- (1) the necessary information was furnished on the annual registration form;
- (2) the required fee for said registration was paid, and
- (3) there is no existing suspension of certificate, license or right to apply.

10.4 REPEALED

10.5 FIRM REGISTRATION

- (a) A firm engaged in the practice of public accounting that has an office in this state must register with the Board. Application for an initial firm registration and subsequent renewal must be made on a form provided by the Board.
 - (1) As defined in Rule 7, a firm includes a corporation, partnership, limited liability company, sole proprietorship, and other permissible forms of practice.
- (b) A firm engaged in the practice of public accounting that does not have an office in this state must register with the Board in order to provide the services listed below for any client whose home office is in this state. Applicants for an initial firm registration and subsequent renewals must be made on a form provided by the Board. Services requiring firm registration include:
 - (1) A financial statement audit or other engagement to be performed in accordance with the *Statements on Auditing Standards*,
 - (2) An examination of prospective financial information to be performed in accordance with *Statements on Standards for Attestation Engagements*, and
 - (3) An engagement to be performed in accordance with PCAOB Standards.
- (c) In the case of firms with multiple offices, the licensee shall identify on its original and each renewal application each office to be registered, as prescribed on a form approved by the Board.

10.6 TEMPORARY LICENSURE

Notwithstanding the provisions of rules 10.1 through 10.5 above, the Board may issue temporary licenses to certain persons under the conditions set forth in Rule 19.2.

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