

**17-12-203. Duties and powers.**

(a) The Arkansas State Board of Public Accountancy may adopt, and amend from time to time, regulations for the orderly conduct of its affairs and for the administration of this chapter.

(b) (1) The board shall prepare periodically and make available in media or a medium deemed appropriate by the board a register which shall contain:

(A) The names of all practitioners currently licensed to practice under this chapter;

(B) The names of the members of the board; and

(C) Any other matters as may be deemed proper by the board.

(1) The board may employ personnel and arrange for assistance as it may require for the performance of its duties.

(c) (1) The board may 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.

(2) At least three (3) months prior to the promulgation of a rule or amendment to its rules of professional conduct, the board shall mail copies of the proposed rule or amendment to each licensee with a notice advising him or her of the proposed effective date of the rule or amendment and requesting that he or she submit his or her comments thereon at least fifteen (15) days prior to its effective date.

(3) Comments shall be advisory only.

(4) Failure to mail the rule, amendment, or notice to all licensees shall not affect the validity of the rule or amendment.

(d) The board may issue any further regulations, including, but not limited to, rules of professional conduct pertaining to licensees practicing public accounting which it deems consistent with or required by the public welfare. Among other things, the board may prescribe regulations for licensees:

(1) Governing their style, name, and title;

(2) Governing their affiliation with any other organization; and

(3) Establishing reasonable standards with respect to professional liability insurance and capital requirements.

**History.** Acts 1975, No. 160, § 2; 1979, No. 432, § 1; A.S.A. 1947, § 71-612; Acts 1997, No. 242, § 3; 1999, No. 180, § 10; 2005, No. 54, § 5.