

17-12-603. Procedure.

(a) Commencement of Proceeding. The Arkansas State Board of Public Accountancy may initiate proceedings under this chapter either on its own motion or on the complaint of any person.

(b) Notice—Service and Contents. A written notice stating the nature of the charges against the accused and the time and place of the hearing before the board on the charges shall be served on the accused not less than thirty (30) days before the date of the hearing either personally or by mailing a copy by certified mail with return receipt to the address of the accused last known to the board.

(c) Failure to Appear. If, after having been served with the notice of hearing, the accused fails to appear at the hearing and defend, the board may proceed to hear evidence against him or her and may enter any order as shall be justified by the evidence, which order shall be final unless he or she petitions for a review thereof as provided herein. However, within thirty (30) days from the date of any order, upon a showing of good cause for failure to appear and defend, the board may reopen the proceedings and may permit the accused to submit evidence in his or her behalf.

(d) Rights of Accused. At any hearing the accused may appear in person and by counsel, produce evidence and witnesses on his or her own behalf, cross-examine witnesses, and examine such evidence as may be produced against him or her. A corporation may be represented before the board by counsel or by a shareholder who is a certified public accountant or public accountant of this state in good standing. The accused shall be entitled, on application to the board, to the issuance of subpoenas to compel the attendance of witnesses on his or her behalf.

(e) Subpoenas—Oaths. The board or any member thereof may issue subpoenas to compel the attendance of witnesses and the production of documents and may administer oaths, take testimony, hear proofs, and receive exhibits in evidence in connection with or upon hearing under this chapter. In case of disobedience to a subpoena, the board may invoke the aid of any court of this state in requiring the attendance and testimony of witnesses and the production of documentary evidence.

(f) Evidence. The board shall not be bound by technical rules of evidence.

(g) Record. A stenographic record of the hearings shall be kept, and a transcript filed with the board.

(h) Attorney for the Board. At all hearings, the board's legal counsel shall appear and represent the board.

(i) Decision. The decision of the board shall be by majority vote.

(j) Judicial Review. Anyone adversely affected by any order of the board shall be entitled to pursue all rights and remedies available under the Arkansas Administrative Procedure Act, § 25-15-201 et seq.

History. Acts 1975, No. 160, § 14; 1979, No. 432, § 7; A.S.A. 1947, § 71-624; 2017, No. 277, § 3.