

NEBRASKA BOARD OF PUBLIC ACCOUNTANCY
1526 K Street, Suite 410, Lincoln, NE

Minutes
February 13, 2025

**Draft Minutes. Minutes are not approved until the next Board meeting on
March 14, 2025.**

Thursday, February 13, 2025

1. General

- A. Call to Order and Roll Call.** The Nebraska Board of Public Accountancy (Board) was called to order at 10:02 a.m. on Thursday, February 13, 2025, with Chair Melissa Ruff presiding. The roll was called with the following members present: Melissa Ruff, Jeff Kanger, Christi Olsen, Drew Blossom, and Amy Holzworth. Donald Neal arrived at 10:09 a.m. Members Mark Manning and Sarah Borchers were absent. Also present were Executive Director Dan Sweetwood and staff member Kristen VanWinkle. Staff member Heather Myers was absent. The meeting was conducted virtually as allowed per Neb. Rev. Stat. § 84-1411(2). Staff was available at the Board Office, 1526 K Street, Ste. 410, Lincoln, Nebraska for anyone who wanted to participate in person. Chair Ruff noted the location of the notebook containing the Public Open Meeting Act and asked if anyone present needed an agenda or had any questions regarding the law. Also present was Board Attorney Jim Titus.
- B. Approval of Meeting Agenda for February 13, 2025.** Moved by Kanger, seconded by Holzworth, approve the agenda for the February 13, 2025 meeting. On a roll call vote, Members Ruff, Kanger, Olsen, Blossom, and Holzworth voted aye. Members Manning, Borchers, and Neal were absent. Motion #1 carried.

2. Public Comment Period (15-minute period)

No public comments.

3. Consent Agenda

- A. Published Notice of Meeting.** Moved by Kanger, seconded by Blossom, to approve the consent agenda. On a roll call vote, Members Ruff, Kanger, Olsen, Blossom, and Holzworth voted aye. Members Manning, Borchers, and Neal were absent. Motion #2 carried.

**Member Neal arrived at 10:09 a.m.

4. Report of Enforcement of Professional Conduct Committee

- A. Case #17-01 – Review and Discuss Proposed Decision & Order.** The Board reviewed and discussed the proposed order resulting from the hearing held at the January 10, 2025 Board meeting. The CPA requested a hearing before the Board to remove the practice limitation from a prior Board Consent Order in 2019. Based on the evidence presented during the hearing, the Board felt the prior Consent Order was still

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appropriate and should not be lifted. Moved by Kanger, seconded by Olsen, to approve the Decision & Order and authorize the Board Chair to sign the order to deny Martin Gunderson's request to remove the practice limitation from a Board Consent Order entered in 2019. On a roll call vote, Members Ruff, Kanger, Olsen, Holzworth, and Neal voted aye. Member Blossom abstained. Members Manning and Borchers were absent. Motion #3 carried. A press release will be put on the Board's website and will be available on the home page for 6 months.

BEFORE THE STATE BOARD OF
PUBLIC ACCOUNTANCY OF THE STATE OF NEBRASKA

IN THE MATTER OF:	)	CASE 17-01
)	
GUNDERSON ACCOUNTING, PC	)	FINDINGS OF FACT,
	)	CONCLUSIONS OF LAW,
Petitioner,	)	DECISION AND ORDER
vs.)	
)	
STATE OF NEBRASKA, ex. rel.,)	
STATE BOARD OF PUBLIC)	
ACCOUNTANCY OF THE STATE)	
OF NEBRASKA,)	
)	
Respondent.)	

On the 10th day of January, 2025, a formal hearing was held on the Petition of the Gunderson Accounting, PC to the Nebraska State Board of Public Accountancy (Board), Respondent, at the Buffalo hearing room on the second floor at 1526 K Street, Lincoln, Nebraska, 68508. The hearing was conducted by Robert Kinsey Jr., attorney-at-law, as hearing officer designated by the Board chair Melissa Ruff, CPA. The Respondent was represented by Jim R. Titus, attorney-at-law. The Petitioner appeared in person and was represented by his attorney, Steven J. Olson, attorney-at-law. The following Board members were present and in attendance at the hearing: Melissa Ruff, CPA, Board Chair, Jeff Kanger, Christi Olsen, CPA, Andrew Blossom, CPA, Mark Manning, CPA, Sarah Borchers, CPA, Donald Neal, Jr. and Amy Holzworth, CPA.

The Petitioner's and the Respondent's Exhibits 1, 2, 4-8 were offered and received into evidence. Testimony was presented by Petitioner, and Heather Myers, Board staff person. The records and exhibits properly reflect that notice and service were made on the Petitioner for the date and time of the hearing.

The Petition generally requests lifting the restrictions on review services and compilations imposed by the July 12, 2019 stipulation and consent order entered by the board.

Upon consideration of the evidence, the Board finds as follows:

FINDINGS OF FACT

1. Petitioner Gunderson Accounting, P.C. of 11635 Arbor Street, Ste. 100, Omaha, Nebraska, 68144, was issued firm permit #64686 to practice public accountancy in the State of Nebraska which expires on June 30, 2025.
2. Petitioner and the Board entered into a Consent Order/Agreement effective on July 12, 2019 wherein they agreed for the Board to enter an order providing:
 - A. Petitioner agrees that it will not perform any audits and/or reviews and that any future renewal applications will also be subject to the same restriction.
 - B. The Board is not waiving any of its Rules and Regulations or any provisions of the Public Accountancy Act other than as set forth herein.
 - C. If Petitioner requests a hearing in the future for the purpose of obtaining an unrestricted permit to practice public accountancy, the Board's Rules and Regulations remain applicable to it in all respects and that a permit to practice without restriction will not be issued by the Board without a hearing and determination by the Board.
 - D. Petitioner will not issue any compilations without a pre-issuance review pursuant to Nebraska law.
3. Petitioner has applied to enroll in an approved peer review program, but has not completed the requirements of re-enrollment as set forth in exhibit 6 and 7.

CONCLUSIONS OF LAW

4. Title 288 Chapter 13.004 provides that a firm which performs attest engagements and/or performs compilations shall enroll in a program that meets Board-approved peer review program standards and shall arrange, schedule and complete a peer review, together with other requirements for continuance to provide attest services. Petitioner has currently not completed these requirements.
5. The Petitioner is willing to commence the process to comply with the peer review regulations of Title 288 Chapter 13.004.

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DECISION AND ORDER

The Board finds that the Respondent has re-enrolled in a program that meets Board-approved peer review program standards, however has not completely satisfied all peer review program requirements to be reinstated by not arranging, scheduling and completing a peer review for 2016-2017.

The Board further finds that based on the evidence presented during the hearing, the July 12, 2019 Consent Order is still appropriate and does not grant the Petitioner's request.

WHEREFORE, IT IS THEREFORE ORDERED, ADJUDGED AND DECREED that the Petitioner's request to lift the restrictions on review services and compilations imposed by the July 12, 2019 stipulation and consent order entered by the board is hereby denied.

IT IS SO ORDERED.

DATED this 13th day of February 2025 which shall be the "Effective Date" of this Order.

STATE BOARD OF PUBLIC
ACCOUNTANCY OF THE STATE OF
NEBRASKA, Complainant,

BY:

Melissa Ruff, CPA, Chair

B. Case #24-12 – Review and Discuss Proposed Decision & Order. The Board reviewed and discussed the proposed order resulting from the disciplinary hearing held at the January 10, 2025 Board meeting. Moved by Olsen, seconded by Holzworth, to approve the Decision & Order and authorize the Board Chair to sign the order to revoke Alexandra Bruening's certificate and active permit for failure to provide evidence of CPE participation, acts discreditable by deceitful action by false reporting of CPE, and failure to communicate timely with the Board office with the request to reimburse the Board's costs to date, including hearing and court reporter costs. On a roll call vote, Members Ruff, Kanger, Olsen, Holzworth, and Neal voted aye. Member Blossom abstained. Members Manning and Borchers were absent. Motion #4 carried. A press release will be put on the Board's website and will be available on the home page for 6 months.

BEFORE THE STATE BOARD OF
PUBLIC ACCOUNTANCY OF THE STATE OF NEBRASKA

IN THE MATTER OF:	)	CASE 24-12
)	
STATE OF NEBRASKA, ex. rel.,)	
STATE BOARD OF PUBLIC)	
ACCOUNTANCY OF THE STATE	)	FINDINGS OF FACT,
OF NEBRASKA,	)	CONCLUSIONS OF LAW,
	)	DECISION AND ORDER
Petitioner,)	
vs.)	
)	
ALEXANDRA S. BRUENING, CPA,)	
)	
Respondent.)	

On the 10th day of January, 2025, a formal hearing was held on the Petition of the Nebraska State Board of Public Accountancy (Board) against Alexandra S. Bruening, CPA, Respondent, at the Buffalo hearing room on the second floor at 1526 K Street, Lincoln, Nebraska, 68508. The hearing was conducted by Robert Kinsey Jr., attorney-at-law, as hearing officer designated by the Board chair Melissa Ruff, CPA. The Petitioner was represented by Jim R. Titus, attorney-at-law. The Respondent appeared in person and pro se. The following Board members were present and in attendance at the hearing: Melissa Ruff, CPA, Board Chair, Jeff Kanger, Christi Olsen, CPA, Andrew

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Blossom, CPA, Mark Manning, CPA, Sarah Borchers, CPA, Donald Neal, Jr. and Amy Holzworth, CPA. Andrew Blossom, CPA, recused himself from the hearing.

The Petitioner's and the Respondent's Exhibits 1-7 were offered and received into evidence. Testimony was presented by Respondent, Heather Myers, Board staff person, and Dan Sweetwood, Board Executive Director. The records and exhibits properly reflect that notice and service were made on the Respondent for the date and time of the hearing.

The Petition generally alleges that (1) Respondent reported participating in at least 80 hours of continuing professional education ("CPE") courses for the 2022/2023 period, but was unable during a random audit by the board to furnish evidence of such participation; (2) the provider of most of such reported courses informed the board that it had no record of registration or attendance for respondent for the reported courses; and (3) respondent failed to respond to eight requests for information over the period of January 30, 2024 to October 21, 2024.

Upon consideration of the evidence, the Board finds as follows:

FINDINGS OF FACT

1. Respondent Alexandra S. Bruening of 16206 California Street, Omaha, Nebraska, 68118, was issued Nebraska certificate #8279. Respondent currently holds an active permit #66525 to practice as a certified public accountant in the State of Nebraska which expires on June 30, 2026.

2. Respondent was the subject of a random continuing professional education ("CPE") audit for the 2022/2023 period. She reported, via the Board's online CPE Reporting system, participating in at least 80 hours of CPE courses. However, respondent was unable to furnish evidence of such participation.

3. The provider of most of such reported courses informed the board that it had no record of registration or attendance for respondent for the reported courses.

4. Respondent failed to respond to eight requests from Board staff for information over the period of January 30, 2024 to October 21, 2024.

5. Respondent falsely reported participation in CPE courses or, alternatively, failed to retain records of such participation.

6. The Board has incurred a court reporter's cost of \$255.00, hearing officer fees estimated at \$500.00, and attorney's fees estimated at \$1,340.00.

CONCLUSIONS OF LAW

7. By reason of the conduct alleged above, respondent has violated the provisions of the Public Accountancy Act and subjected herself to disciplinary action by the board under the provisions of §1-137 of the Public Accountancy Act. Said provisions state that the board may suspend, revoke, censure or otherwise discipline a licensee for cause, and defines cause as deceit in obtaining a permit under § 1-137(1) and § 1-136.01, and violation of a rule of professional conduct adopted and promulgated by the board. Rules which have been violated are Title 288 Chapter 8.008.03 (failure to provide evidence of participation of CPA upon request by board), Title 288 Chapter 5-007.05 (failure to respond to multiple board requests within the CPE audit process), and Title 288 Chapter 5-007.01 (acts discreditable by deceitful action, false reporting of CPE participation, and failure to maintain records of CPE participation under Title 288 Chapter 8.008.03).

8. The conduct of Respondent as set forth above is contrary to the Board rules and regulations and is contrary to Nebraska law.

9. The Board has authority pursuant to NEB. REV. STAT. § 1-148(8) to assess fees and other expenses of the hearing, including court reporter fees, and the court reporter fees set forth above are fair and reasonable and necessary for the prosecution of this matter. The Board has authority under § 1-148 of the Public Accountancy Act to discipline the Respondent.

DECISION AND ORDER

The Board finds that the Respondent did violate the provisions of the Public Accountancy Act, and further violated the Board's Rules and Regulations as set forth in the Findings of Fact and Conclusions of Law attached hereto.

The Board further finds that the Respondent shall have her permit No. 66525 and certificate No. 8279 revoked and shall deliver the permit and certificate to the Board's office within 10 days of this order. Also, the Respondent shall within 30 days reimburse the Board for the court reporter's fee of \$255.00, hearing officer's fees of \$500.00, and attorney's fees of \$1,340.00.

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WHEREFORE, IT IS THEREFORE ORDERED, ADJUDGED AND DECREED that the Respondent's permit No. 66525 and certificate No. 8279 shall be, and hereby are, revoked and Respondent shall deliver the permit and certificate to the Board's office within 10 days of this order. Also, the Respondent is ordered to, within 30 days of the date of this order, reimburse the Board for the court reporter's fee of \$255.00, hearing officer's fees of \$500.00, and attorney's fees of \$1,340.00.

IT IS SO ORDERED.

DATED this 13th day of February 2025 which shall be the "Effective Date" of this Order.

STATE BOARD OF PUBLIC
ACCOUNTANCY OF THE STATE OF
NEBRASKA, Complainant,

BY:

Melissa Ruff, CPA, Chair

C. Case #24-09 – Review and Discuss Proposed Decision & Order. The Board reviewed and discussed the proposed order resulting from the disciplinary hearing held at the January 10, 2025 Board meeting. Moved by Olsen, seconded by Holzworth, to approve the Decision & Order and authorize the Board Chair to sign the order to revoke Clarence Weber's certificate, active permit, and sole proprietor permit for failure to meet professional auditing standards, showing incompetence in auditing practice, failure to be enrolled in an approved peer review program and acts discreditable with the request to reimburse the Board's costs to date, including hearing and court reporter costs. On a roll call vote, Members Ruff, Kanger, Olsen, Holzworth, and Neal voted aye. Member Blossom abstained. Members Manning and Borchers were absent. Motion #5 carried. A press release will be put on the Board's website and will be available on the home page for 6 months.

BEFORE THE STATE BOARD OF
PUBLIC ACCOUNTANCY OF THE STATE OF NEBRASKA

IN THE MATTER OF:	)	CASE 24-09
)	
STATE OF NEBRASKA, ex. rel.,)	
STATE BOARD OF PUBLIC)	
ACCOUNTANCY OF THE STATE	)	FINDINGS OF FACT,
OF NEBRASKA,	)	CONCLUSIONS OF LAW,
	)	DECISION AND ORDER
Petitioner,)	
vs.)	
)	
CLARENCE F. WEBER, CPA,)	
)	
Respondent.)	

On the 10th day of January, 2025, a formal hearing was held on the Petition of the Nebraska State Board of Public Accountancy (Board) against Clarence F. Weber, Respondent, at the Buffalo hearing room on the second floor at 1526 K Street, Lincoln, Nebraska, 68508. The hearing was conducted by Robert Kinsey Jr., attorney-at-law, as hearing officer designated by the Board chair Melissa Ruff, CPA. The Petitioner was represented by Jim R. Titus, attorney-at-law. The Respondent appeared in person and pro se. The following Board members were present and in attendance at the hearing: Melissa Ruff, CPA, Board Chair, Jeff Kanger, Christi Olsen, CPA, Andrew Blossom, CPA, Mark Manning, CPA, Sarah Borchers, CPA, Donald Neal, Jr. and Amy Holzworth, CPA. Andrew Blossom, CPA, recused himself from the hearing.

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The Petitioner's Exhibits 1-7 were offered and received into evidence. Testimony was presented by Respondent, Heather Myers, Board staff person, Rodney Porter, CPA, of Porter & Company, P.C., and Mark Avery, CPA, of the Nebraska office of the Auditor of Public Accounts. The records and exhibits properly reflect that notice and service were made on the Respondent for the date and time of the hearing.

The Petition generally alleges that the Respondent issued attest reports without being enrolled in a sponsored peer review program, failed to meet professional auditing standards and submitted an audit to the Nebraska Auditor of Public Accounts under the signature of a CPA firm at which he was no longer employed.

Upon consideration of the evidence, the Board finds as follows:

FINDINGS OF FACT

1. Respondent Clarence F. Weber of 4045 Madison Street, Sioux City, Iowa, 51108, was issued Nebraska individual certificate #5670. Respondent currently holds active individual permit #64229 to practice as a certified public accountant in the State of Nebraska which expires on June 30, 2025.

2. Respondent practices under the active sole proprietor permit #66325 and which expires on June 30, 2025.

3. Respondent was working at Porter & Company, a certified public accountancy firm, until on or about December 6, 2023. During respondent's employment, respondent had participated in starting an audit of the Loup Basin Public Health Department ("Loup Basin"). Porter & Company informed Loup Basin on or about December 11, 2023 that it would not conduct the audit and so the engagement was terminated. However, respondent submitted electronically on February 12, 2024 to the Auditor of Public Accounts ("APA") an audit for Loup Basin ("Loup Basin audit") signed by Porter & Company, despite no authorization by Porter & Company to do so, and despite the fact respondent no longer worked for Porter & Company. Respondent states the signatures on the Loup Basin audit were attached while respondent was still employed at Porter & Company, but respondent did not have authority in February 2024 to submit the Loup Basin audit under said company's name. In addition, respondent was not enrolled in any peer review programs when respondent submitted the Loup Basin audit.

4. The Loup Basin audit contained a schedule of expenditures of federal awards for the fiscal year ending June 30, 2022, even though said audit was for the fiscal year ending June 30, 2023.

5. Respondent submitted to the APA four other audits between March 31, 2024 and April 8, 2024, under his name for public entities despite not being enrolled in any peer review programs during that time.

6. Among the audits referenced in section 5, the audit respondent submitted to the APA for Tekamah Municipality did not meet professional auditing standards, having variances of over \$427,000.00 between two different statements' fund balances, and having omitted in several places required statements that the audits were conducted in accordance with generally accepted government auditing standards.

7. Among the audits referenced in section 5, the audit respondent submitted to the APA for the Village of Winside had the following unprofessional deficiencies:

- a. A government wide statement of net position was not included with the report, although the table of contents indicated that the statement had been included.
- b. Two separate statements of receipts, disbursements, and changes in fund balances (located sporadically within the report) were included. One of those statements contained, for wholly unknown reasons, what appeared to be "scratch marks" consisting of multiple handwritten checkmarks, X's, and dollar amounts next to the statement's financial amounts.
- c. One page of the report was essentially blank, containing nothing but what appeared to be "scratch marks" such as "utilities," "meter deposit," etc.
- d. The report pages were in complete disarray and out of sequence.

8. The APA by letter dated July 23, 2024 notified Respondent that it would not be accepting audit reports issued by him or his firm from that date.

9. The Board has incurred a court reporter's cost of \$255.00, hearing officer's fees estimated at \$700.00, and attorney's fees estimated at \$2,074.00.

CONCLUSIONS OF LAW

10. By reason of the conduct alleged above, respondent has violated the provisions of the Public Accountancy Act and subjected

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respondent to disciplinary action by the board under the provisions of §1-137 of the Public Accountancy Act. Said provisions state that the board may suspend, revoke, censure or otherwise discipline a licensee for cause, and defines cause as gross negligence or dishonesty in the practice of public accountancy, suspension of the right to practice before any state agency and violation of a rule of professional conduct adopted and promulgated by the board. Rules which have been violated are Title 288 Chapter 13.004 (failure to be enrolled in a sponsored peer review program while issuing attest reports), Title 288 Chapter 5.004.01 and 5.004.02 (failure in meeting professional auditing standards and showing incompetence in auditing practice), and Title 288 Chapter 5.007.01 (acts which reflect adversely on fitness to engage in the practice of public accountancy).

11. The conduct of Respondent as set forth above is contrary to the Board rules and regulations and is contrary to Nebraska law.

12. The Board has authority pursuant to NEB. REV. STAT. § 1-148(8) to assess fees and other expenses of the hearing, including court reporter fees, and the court reporter fees set forth above are fair and reasonable and necessary for the prosecution of this matter. The Board has authority under § 1-148 of the Public Accountancy Act to discipline the Respondent.

DECISION AND ORDER

The Board finds that the Respondent did violate the provisions of the Public Accountancy Act, and further violated the Board's Rules and Regulations as set forth in the Findings of Fact and Conclusions of Law attached hereto.

The Board further finds that the Respondent shall have his permit No. 64229, certificate No. 5670, and sole proprietor permit No. 66325 revoked and shall deliver the permit, certificate, and sole proprietor permit to the Board's office within 10 days of this order. Also, the Respondent shall within 30 days reimburse the Board for the court reporter's fee of \$255.00, hearing officer's fees of \$700.00, and attorney's fees of \$2,074.00.

WHEREFORE, IT IS THEREFORE ORDERED, ADJUDGED AND DECREED that the Respondent shall have his permit No. 64229, certificate No. 5670, and sole proprietor permit No. 66325 revoked and shall deliver the permit, certificate, and sole proprietor permit to the Board's office within 10 days of this order; and the Respondent is ordered to promptly remove any signage or other advertising holding out as a certified public accountant and to not hold out in any way as a certified public accountant. Also, the Respondent shall within 30 days reimburse the Board for the court reporter's fee of \$255.00, hearing officer's fees of \$700.00, and attorney's fees of \$2,074.00.

IT IS SO ORDERED.

DATED this 13th day of February 2025 which shall be the "Effective Date" of this Order.

STATE BOARD OF PUBLIC
ACCOUNTANCY OF THE STATE OF
NEBRASKA, Complainant,

BY:

Melissa Ruff, CPA, Chair

5. Report of the Chair

- A. Report of the Chair.** Chair Ruff gave the report. She updated the Board regarding the timeline for the public release of the comment letters received by NASBA and AICPA regarding the exposure drafts on Competency Based Experience and Mobility.

6. Report of the Executive Director

- A. Budget Status.** ED Sweetwood updated the Board on the status of the Board's Budget after the Governor's proposed budget did not provide additional appropriation over the next biennium. He will attend and provide testimony before the Legislature's Appropriations Committee next week after release of their preliminary budget.

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- B. Database Update.** ED Sweetwood and Staff VanWinkle updated the Board on the status of the database project. ED Sweetwood commented that the project is moving forward and acknowledged the recent input of the Executive Committee. He also acknowledged the work of Staff Members Myers and VanWinkle along with the Certemy project team by managing the goals to date. Ms. VanWinkle indicated all initial applications launched on January 31st. A handful of applications have been received, and feedback has been positive so far. No major issues. Payments are being received appropriately, and initial reconciliations have been successful. Staff VanWinkle commented on the next steps of the process. It is the goal of staff to provide a detailed overview of the project for members at the Board's May meeting.

7. New Business

There was no new business to report.

8. Adjournment

Moved by Olsen, seconded by Kanger, to adjourn the meeting at 10:50 a.m. on February 13, 2025. On a roll call vote, Members Ruff, Kanger, Olsen, Blossom, Holzworth, and Neal voted aye. Members Manning and Borchers were absent. Motion #6 carried.

Respectfully submitted by,

Board Secretary
Christi Olsen