

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

Minutes
January 8, 2021

Draft Minutes. Minutes are not approved until the next Board meeting on March 12, 2021.

Friday, January 8, 2021

1. General

- A. Call to Order and Roll Call.** The Nebraska Board of Public Accountancy (Board) was called to order at 8:32 a.m. on Friday, January 8, 2021 with Chair Tom Purcell presiding. The roll was called with the following members present: Tom Purcell, Marcy Luth, Melissa Ruff, Glen Waltemath, Ken Brauer, Jeff Kanger, Christi Olsen, and Mark Manning. Also, present were Executive Director Dan Sweetwood and staff members Heather Myers and Kristen VanWinkle. The meeting was held via WebEx video conferencing, which was authorized by Governor Ricketts' Executive Order #20-36. Chair Purcell stated the location of the notebook containing the Public Open Meeting Act was the Board office, and asked if anyone present needed an agenda or had any questions regarding the law. Also present was Joni Sundquist, Nebraska Society of CPAs President, Kelly Ebert, Nebraska Society of CPAs Vice President, Ms. Colleen Conrad, CPA, NASBA Exec VP and COO, and Robert Gemit, Board Attorney.
- B. Approval of Meeting Agenda for January 8, 2021.** Moved by Luth, seconded by Kanger, to approve the agenda for the January 8, 2021 meeting. On a roll call vote, Members Purcell, Luth, Ruff, Waltemath, Brauer, Kanger, Olsen and Manning voted aye. Motion #1 carried.
- C. Approval of Minutes from September 18, 2020.** Moved by Luth, seconded by Brauer, to approve the September 18, 2020 Board minutes. On a roll call vote, Members Purcell, Luth, Ruff, Waltemath, and Brauer voted aye. Members Kanger, Olsen, and Manning abstained. Motion #2 carried.

2. Public Comment Period (15-minute period)

Joni Sundquist, President of Nebraska Society of CPAs – Due to COVID, the annual State Senators' dinner hosted by the NE Society was cancelled with plans to resume in 2022. The Cornhusker Club also closed where the dinner was held for many years and a new location is being sought. The 107th Legislature is now in session. New bill introductions are underway through January 20. This is a long session (90 days) and is set to adjourn on June 10. At this time, they are unaware of any potential legislation that will impact the business of CPA firms, however, there will likely be a bill that includes a tax on services. If there are bills that require testimony, it will most likely need to be done by writing a letter rather than in-person. The main two issues the Legislature will be focusing on this year are passing the biennial budget and redistricting. The deadline for the Governor to submit his budget plan is January 15. The deadline for the Appropriations Committee to submit their preliminary budget plan is March 4. All budget bills must be passed by May 19. Registration for the 2020 CPE was down slightly but still strong considering all courses were moved to webcast. The Fall CPE Committee Planning meeting is scheduled for January 20. The Fall CPE Conference will be October 28 – 29 at the Embassy in La Vista. They are planning to

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keep courses via webcast through June 30 and go to in-person starting July 1. Per a request from a small, Western firm owner, the Society Board considered possible changes to the Nebraska Public Accountancy Act that would allow a greater number of non-CPAs to own a CPA firm. After a meeting between Society and Board leadership, it was decided a task force was needed to research the issue further and come to an appropriate resolution. Met with NASBA to overview the issue and request a quick poll to see what other states law and regulations are in this area. ED Sweetwood thanked Joni, Tom and Marcy for their leadership in working through this issue.

Colleen Conrad, CPA, NASBA Exec VP and COO – Ms. Conrad met with the Board to overview the Remote Testing project and to answer questions the Board has. There will be another meeting/demo scheduled on January 21 for all Board Members and Staff. NASBA will be sending out a letter addressing FAQs, pros/risks, definition of emergency, etc. Ultimately, it is up to each Board to provide approval of Remote Testing or not. There are concerns regarding the legality, security of technology and special accommodations. A pilot program with live candidates will begin soon. They will need Boards to allow acceptance of the scores earned in the pilot program. Jeff pointed out potential limitations in rural Nebraska, which should be tested in the pilot program.

Closed Session

Closed Session. Moved by Ruff, seconded by Kanger, that the Board go into closed session with the Board Attorney at 10:45 a.m., on Friday, January 8, 2021, for the purpose of discussing 7 enforcement cases to protect the public interest and/or prevention of needless injury to individuals and personnel matters. On a roll call vote, Members Purcell, Luth, Ruff, Waltemath, Brauer, Kanger, Olsen and Manning voted aye. Motion #3 carried.

Prior to going into closed session, Chair Purcell restated the limitation of the closed session which was to discuss 7 enforcement cases and read the following statement:

“The Board may go into closed session for the purpose of discussion (no action) on matters involving litigation, personnel, disciplinary matters/enforcement, or matters regarding which the subject matter is otherwise protected under statutory law.

The Board may go into closed session on its own motion; however, it must approve a motion to go into closed session and another one to return to open session. The time in which the Board goes into and comes out of closed session is to be noted in the minutes, and the motion must be passed by a majority vote. The motion to go into closed session must contain the subject matter and reason requiring the closed session.

Prior to closed session, the Board Chair will restate the limitation of the subject matter that may be discussed in closed session and such restatement shall be noted in the minutes. No action items will be voted upon in closed session.”

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Return to Open Session. Moved by Ruff, seconded by Luth, that the Board return to open session at 12:14 p.m., on Friday, January 8, 2021. On a roll call vote, Members Purcell, Luth, Ruff, Waltemath, Brauer, Kanger, Olsen and Manning voted aye. Motion #4 carried.

5. Report of Enforcement of Professional Conduct Committee

- A. Open Case/LMCO Update.** Committee Chair Ruff gave the report.
The Board discussed case #19-06. Based on actions taken in other states, it was recommended by the Board Attorney to begin negotiations with the CPA firm's attorneys. Motion out of committee to authorize the Board Attorney to do preliminary negotiations with the firm's attorneys in case #19-06. On a roll call vote, Members Purcell, Luth, Ruff, Waltemath, Brauer, Olsen and Manning voted aye. Member Kanger was absent. Motion #7 carried.
The Board discussed case #20-06. Staff indicated much difficulty in getting responses from CPA, however a response was received this morning which should aid in discussions. Despite receiving a response, it was determined to move forward with the EC's recommendation of authorizing the Board Attorney to file a petition, if needed. Motion out of committee to authorize the Board Attorney to file a petition in case #20-06, if necessary, due to CPA's non-cooperation with the Board, failure to keep contact information current with the Board, and potential violation(s) within Title 288-Chapter 5 Rules of Professional Conduct. On a roll call vote, Members Purcell, Luth, Ruff, Waltemath, Brauer, Olsen and Manning voted aye. Member Kanger was absent. Motion #8 carried.
- B. Overview of Case #20-02 A-F/ Board Attorney** – Board members Purcell, Luth and Waltemath recused themselves from the discussion. Board Attorney Gruit updated the remaining Board members, including the newly sworn in members, regarding the status of the case. Special Counsel will update the Board members regarding his report at the March meeting.
- C. Ratification of LMCOs, if any** – There were none.
- D. Recommended Cases to Close** –
#16-10, 16-10B, 16-10C - *The Annual Firm registration revealed a "third party complaint" filed in a civil matter involving another CPA firm previously sued by a former employee who is now an employee of the firm.*
The Board discussed cases #16-10, 16-10B, and 16-10C. Based on the order filed by the Nebraska Supreme Court, the EC determined no further action is needed and the matter should be closed. Motion out of committee to close cases #16-10, 16-10B, and 16-10C. On a roll call vote, Members Purcell, Luth, Ruff, Waltemath, Brauer, Olsen and Manning voted aye. Member Kanger was absent. Motion #5 carried.
#19-05 - *Complainant filed a complaint with the Nebraska Real Estate Appraisers Board based on the alleged poor appraisal completed by the CPA.*
The Board discussed case #19-05. The EC recommends the matter be closed but a letter should be sent to the CPA noting items of concern. Motion out of committee to close case #19-05 without prejudice. On a roll call vote, Members Purcell, Luth, Ruff, Waltemath, Brauer, Olsen and Manning voted aye. Member Kanger was absent. Motion #6 carried.

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3. Consent Agenda

- A. **Published Notice of Meeting.** Moved by Luth, seconded by Ruff, to approve the consent agenda. On a roll call vote, Members Purcell, Luth, Ruff, Waltemath, Brauer, Olsen and Manning voted aye. Member Kanger was absent. Motion #9 carried.
- B. **Approval of Disbursements.**
 - 1. **September and October 2020.** Reports provided for information only.
 - 2. **November and December 2020.** Secretary Ruff overviewed the disbursements for the Board.
- C. **Review of Board Budget Status Report.**
 - 1. **Report as of 10/31/20.** Report provided for information only.
 - 2. **Report as of 12/31/20.** It was noted that per diems were lower due to the cancellation of the March and November 2020 Board meetings. Conference registration and all travel expenses are down due to no travel in 2020. Other Contractual Services is lower due to letting the intern go due to COVID. Income in the prior year is up due to more late active renewals in July.

4. Report of the Chair

- A. **Report of the Chair.** Chair Purcell gave the report.
 - 1. **Swear in new Board members** – Chair Purcell swore in Mark Manning and Christi Olsen as new members. He is grateful to both and all members for serving and protecting the public.
 - 2. **Task Force Updates**
 - a. **Chapter 5 Rules of Professional Conduct** - Chair Purcell overviewed the creation of a Task Force in 2021 with Nebraska Society of CPA leadership to review regulations under Chapter 5/ Rules of Professional Conduct to determine if they need to be modernized, which has been discussed the last several years. Additionally, the review would include a determination if consideration should be given to adopting the AICPA's Code of Professional Conduct as many State Boards have under the AICPA/PEEC Committee that continually reviews and updates the Code. Any recommendations would be brought to the Board for further discussion.
 - b. **Small Firm Ownership/ NE Society of CPAs** - Chair Purcell and Vice Chair Luth overviewed their participation in initial discussions with Society leadership regarding concerns brought from a small practitioner regarding Board requirements within the Public Accountancy Act whereas at least two CPAs needed to be owners of a CPA firm when one owner was a non-CPA. This physical requirement, notwithstanding equity ownership requirements, were causing the CPA problems with succession planning for his small firm. After the discussion, it was decided the Society would lead an effort to review current requirements in 2021 to determine if any recommendations should be brought forth to amend requirements. Members Kanger and Brauer offered to assist.

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- 3. Approve Shelly Stromp to serve on Education Advisory Committee –** Former Board member Shelly Stromp, CPA agreed to join the Education Advisory Committee. Moved by Brauer, seconded by Waltemath, to appoint Shelly Stromp, CPA to serve on the Education Advisory Committee. On a roll call vote, Members Purcell, Luth, Ruff, Waltemath, Brauer, Olsen and Manning voted aye. Member Kanger was absent. Motion #10 carried.
- 4. Approve Mike McClure to serve on Peer Review Committee –** Former Board member Mike McClure, CPA agreed to join the Peer Review Committee. Moved by Manning, seconded by Waltemath, to appoint Mike McClure, CPA to serve on the Peer Review Committee. On a roll call vote, Members Purcell, Luth, Ruff, Waltemath, Brauer, Olsen and Manning voted aye. Member Kanger was absent. Motion #11 carried.
- B. Executive Committee Meeting -** Chair Purcell discussed the Executive Committee meeting held December 17, 2020, including the review of Board financials and other information provided by staff to assist in setting Board fees in 2021. At the conclusion of the review, the Committee determined the Board's cash fund is sufficient at this time and recommends the fees remain the same as 2020. It was noted the fees were lowered in 2014 and have not increased. The Committee will continue to monitor revenue in 2021 due to two years of small levels of expenses over revenue. The Committee also recommended the Executive Director, one staff member, and the Board Attorney attend the 2021 Executive Director Conference to be held in April. ED Sweetwood indicated he just received information that the conferences would remain virtual this year including the NASBA Regional Meetings this summer
 - 1. Set 2021 Licensing Fees –** Moved by Luth, seconded by Waltemath, to approve keeping Licensing fees the same for 2021. On a roll call vote, Members Purcell, Luth, Ruff, Waltemath, Brauer, Olsen and Manning voted aye. Member Kanger was absent. Motion #12 carried.
 - 2. Set 2021 Administrative Fees –** Moved by Manning, seconded by Waltemath, to approve keeping Administrative fees the same for 2021. On a roll call vote, Members Purcell, Luth, Ruff, Waltemath, Brauer, Kanger, Olsen and Manning voted aye. Motion #13 carried.
- C. Attendance at NASBA ED and Staff Conference, April 12-14, 2021, Clearwater Beach, FL –** Moved by Waltemath, seconded by Olsen, to approve Executive Director, one staff member and Board Attorney to attend the NASBA ED and Staff Conference. On a roll call vote, Members Purcell, Luth, Ruff, Waltemath, Brauer, Kanger, Olsen and Manning voted aye. Motion #14 carried.
- D. NASBA Annual Meeting November 2-4, 2020 – Virtual Meeting.** ED Sweetwood offered if there were any questions about the topics discussed during the Annual Meeting to let him know and he would assist.
- E. Review Board Calendar.** No changes made to the 2021 calendar.

6. Report of Continuing Professional Education (CPE) Committee

- A. Report of the Committee.** Committee Chair Purcell gave the reports from the November and January meetings. The committee reviewed 2 reinstatements in

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November and 7 reinstatements in January and determined it be forwarded to the Licensing Committee.

The committee reviewed an additional course for the NE Society of CPAs. Motion out of committee to approve the CPE course titled “Nebraska Tax Incentive Briefing: Whether to Deploy the Grandfather”. On a roll call vote, Members Purcell, Luth, Ruff, Waltemath, Brauer, Kanger, Olsen and Manning voted aye. Motion #16 carried. The committee reviewed and added language to the CPE Guidelines for the “IRA VITA Volunteer Program”.

- B. Ratification of Staff Program Qualification Evaluations.** The committee reviewed a total of 113 courses from August 21, 2020 – October 26, 2020 with 113 courses recommended for Board approval and none denied. Motion out of committee to ratify Board approval of 113 courses. On a roll call vote, Members Purcell, Luth, Ruff, Waltemath, Brauer, Kanger, Olsen and Manning voted aye. Motion #15 carried. The committee reviewed a total of 94 courses from October 27, 2020 – December 28, 2020 with 94 courses recommended for Board approval and none denied. Motion out of committee to ratify Board approval of 94 courses. On a roll call vote, Members Purcell, Luth, Ruff, Waltemath, Brauer, Kanger, Olsen and Manning voted aye. Motion #19 carried.

- C. Ratification of CPE Sponsor.** The committee reviewed a CPE Sponsorship request from Iowa Property Exchange LLC. Motion out of committee to approve CPE Sponsorship to Iowa Property Exchange LLC. On a roll call vote, Members Purcell, Luth, Ruff, Waltemath, Brauer, Kanger, Olsen and Manning voted aye. Motion #17 carried.

The committee reviewed a sponsorship request from ACCPE – American Center for Continuing Professional Education. The committee wants to know what other states they have sponsorships in. Staff will follow up.

The committee reviewed quarterly courses provided by Sponsor Lutz & Company at the November meeting. Motion out of committee to approve quarterly courses provided by Sponsor Lutz & Company. On a roll call vote, Members Purcell, Luth, Ruff, Waltemath, Brauer, Kanger, Olsen and Manning voted aye. Motion #18 carried.

The committee reviewed a sponsorship request from ThinkFocusAct LLC. Motion out of committee to approve CPE Sponsorship to ThinkFocusAct LLC. On a roll call vote, Members Purcell, Luth, Ruff, Waltemath, Brauer, Kanger, Olsen and Manning voted aye. Motion #20 carried.

The committee reviewed a sponsorship request from Lutz & Company. Motion out of committee to approve CPE Sponsorship to Lutz & Company. On a roll call vote, Members Purcell, Luth, Ruff, Waltemath, Brauer, Kanger, Olsen and Manning voted aye. Motion #21 carried.

7. Report of Education & Exam (E&E) Committee

- A. Report of the Committee.** Committee Chair Luth gave the reports from the November and December meetings. The committee discussed the status of remote testing. The committee is in the process of reviewing and updating the Education Guidelines.

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Staff overviewed the Certificate of Enrollment (COE) process impacted by PAA change to provisional window. Staff questioned if courses listed as “In-Progress” on transcripts really need to be listed on the COE or if NASBA can accept those courses as listed on the transcript. By allowing NASBA to accept “in-progress” courses listed on a transcript, this reduces candidate confusion and potential application delays. Motion out of committee to accept courses listed as “in-progress” on a transcript without requiring the courses also be listed on the COE. On a roll call vote, Members Purcell, Luth, Ruff, Waltemath, Brauer, Kanger, Olsen and Manning voted aye. Motion #23 carried.

Staff updated the committee regarding operations during the pandemic. NASBA commented the exam application turn-around time is a 6 weeks. Staff has not received any additional questions regarding credit extensions from candidates. The committee suggested finding out how many candidates have credit expiring in Q1-2021. Staff will reach out to NASBA to gather that information. Also, the committee discussed being as flexible as possible regarding NTS extensions.

- B. Approval of Exam Scores from July 1 – September 30, 2020, if available – Chair** Luth reviewed the exam scores. She noted that continuous testing has been implemented and this was the first time candidates could re-take a section in the same window. Number of sections/candidates are down from last year, however pass rates are still good. Motion out of committee to accept the July 1 – September 30, 2020 exam scores. On a roll call vote, Members Purcell, Luth, Ruff, Waltemath, Brauer, Kanger, Olsen and Manning voted aye. Motion #22 carried.

***Member Kanger left at 1:58 pm.*

8. Report of the Legislative Committee

- A. Report on Proposed Legislation:** ED Sweetwood gave the report.
- B. Compliance with LB867 (Index Updates/Policy Changes) – CPE Guidelines Revision and Adoption.** The CPE committee recommended amending the CPE Guidelines as published. The proposed change to the CPE Guidelines addresses the addition of acceptable CPE hours for completing courses to become qualified as a volunteer in the IRS VITA Volunteer Program. Moved by Waltemath, seconded by Brauer, to approve and adopt the amended CPE Guidelines. On a roll call vote, Members Purcell, Luth, Ruff, Waltemath, Brauer, Olsen and Manning voted aye. Member Kanger was absent. Motion #24 carried. The updated CPE Guidelines will be included within the LB867 Guidance documents and index for review by the public.
- C. Discussions with NE Society of CPAs Regarding Small Firm Ownership.** See comments under Report of the Chair – Task Force updates.
- D. 2021 Rule Package Consideration.** Potential recommendations from the two task forces could result in changes to Title 288 – Chapter 5 Rules of Professional Conduct and Chapter 11 Forms of Practice and General Requirements.

9. Report of the Peer Review Committee

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- A. **Report of the Committee.** ED Sweetwood gave the report. He reported the full Committee will meet soon for their annual meeting once a date is secured. The AICPA and the Nevada Society again will be invited to overview their programs for the committee.
- B. **Letter from AICPA Peer Review Committee to Nevada Society of CPAs dated August 27, 2020.** A letter was provided from the AICPA Peer Review Committee to the Nevada Society of CPAs' Peer Review Program regarding a review of their Report Acceptance Body (RAB) recent review of several reports. The letter indicated the review was successful of the Nevada Society's program.

10. Report of the Licensing Committee

- A. **Report of the Committee.** Committee Chair Brauer gave the reports from the November and December meetings.
The committee discussed three Business, Governmental & Academia (BGA) experience applications.
Motion out of committee to recommend approval of Cynthia LaPole's application. On a roll call vote, Members Purcell, Luth, Ruff, Waltemath, Brauer, Olsen and Manning voted aye. Member Kanger was absent. Motion #25 carried.
Motion out of committee to recommend approval of Eric Kula's application. On a roll call vote, Members Purcell, Luth, Ruff, Waltemath, Brauer, Olsen and Manning voted aye. Member Kanger was absent. Motion #26 carried.
Motion out of committee to recommend approval of Sara Mather's application. On a roll call vote, Members Purcell, Luth, Ruff, Waltemath, Brauer, Olsen and Manning voted aye. Member Kanger was absent. Motion #31 carried.
The committee discussed two Nebraska Auditor of Public Accounts experience applications.
Motion out of committee to recommend approval of Lucas Post's application. On a roll call vote, Members Purcell, Luth, Ruff, Waltemath, Brauer, Olsen and Manning voted aye. Member Kanger was absent. Motion #27 carried.
Motion out of committee to recommend approval of Zachary Knaak's application. On a roll call vote, Members Purcell, Luth, Ruff, Waltemath, Brauer, Olsen and Manning voted aye. Member Kanger was absent. Motion #28 carried.
The committee reviewed the process for applications received with NE Auditor of Public Accounts and NE Dept. of Revenue experience to determine if it was still necessary for those applications to be forwarded to the committee for review. It was noted that it appeared that all applicants had a similar experience in each office. There have been minimal issues with these types of applications. Ultimately, the committee determined these applications didn't need to be forwarded for review anymore and could be verified and issued by staff. However, if an issue were to be found with the application, it will be forwarded to the committee for review.
The committee discussed firm name request, Circle CPA, LLC and recommended approval. Motion out of committee to approve the firm name Circle CPA, LLC. On a roll call vote, Members Purcell, Luth, Ruff, Waltemath, Brauer, and Manning voted aye. Member Olsen abstained. Member Kanger was absent. Motion #29 carried.

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The committee discussed one request to return a surrendered certificate to good standing. The process of coming back would be to pay the administrative fee, register as inactive, and apply for reinstatement. Motion out of committee to approve returning Tyler Hohenstein's certificate to good standing upon receipt of payment of the administrative fee. On a roll call vote, Members Purcell, Luth, Ruff, Waltemath, and Brauer voted aye. Member Olsen voted nay. Member Manning abstained. Member Kanger was absent. Motion #30 carried.

- B. Firm Name Guidelines.** Committee Chair Brauer commented on the increase of firm name changes and fictitious names. Firm names containing the names of partners seem to be going away. The committee reviewed the firm guidelines and thought would be a good time to discuss with the full Board to determine if changes need to be made, as staff indicated that we will likely continue to see these types of requests. Staff proposed submitting a quick poll to other states to see how this situation is handled.

The committee forwarded firm name request Allied CPA, LLC to the full Board for discussion. Moved by Waltemath, seconded by Manning to approve firm name Allied CPA, LLC. On a roll call vote, Members Ruff, Olsen, Manning, and Waltemath voted aye. Members Purcell, Luth, and Brauer voted nay. Member Kanger was absent. Motion #32 carried.

The committee forwarded firm name request Aspyr Professional Group, PC to the full Board for discussion. Moved by Brauer, seconded by Waltemath to approve firm name Aspyr Professional Group, PC. On a roll call vote, Members Purcell, Waltemath, and Brauer voted aye. Members Luth, Ruff, Olsen, and Manning voted nay. Member Kanger was absent. Motion #33 failed.

A firm name request was received after the committee meeting but prior to the Board meeting. The firm name Linear Accounting LLC was brought up for discussion. Moved by Brauer, seconded by Waltemath, to approve the firm name Linear Accounting LLC. On a roll call vote, Members Purcell, Luth, Ruff, Waltemath, Brauer, Olsen and Manning voted aye. Member Kanger was absent. Motion #34 carried.

- C. Ratification of initial permits to practice issued, certificates issued, firm permits.**

Moved by Ruff, seconded by Brauer to approve initial permits to practice issued, certificates issued, firm permits issued from September 18, 2020 – January 7, 2021. On a roll call vote, Members Luth, Ruff, Waltemath, Brauer, Olsen and Manning voted aye. Members Purcell and Kanger were absent. Motion #35 carried.

- D. Reinstatements to Active Permit, Inactive Retired Affidavits, Surrendered Certificates.**

Moved by Ruff, seconded by Brauer to approve Reinstatements to Active Permit, Inactive Retired Affidavits, and Surrendered Certificates from September 18, 2020 – January 7, 2021. On a roll call vote, Members Purcell, Luth, Ruff, Waltemath, Brauer, Olsen and Manning voted aye. Member Kanger was absent. Motion #36 carried.

Reinstatements:

- Steven Roberts – Omaha, NE
- Hans Tiemann – Beatrice, NE
- Brian DeNio – Omaha, NE

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- Scott Harms – Lincoln, NE
- Mary Hausman – Owasso, OK
- Michael McAndrews – Omaha, NE
- Daniel Petersen – Blair, NE
- Michelle Abridge – Omaha, NE
- Aaron Carnell – Omaha, NE

Inactive - Retired affidavits:

- David Burger – Wichita, KS
- Mary Moeller – Columbia, MO
- Steven Polacek – Edina, MN
- William Tripp – Omaha, NE\
- Ron Dickinson – Council Bluffs, IA
- Nancy Goddard – Council Bluffs, IA
- Terrance Gouger – Frisco, TX
- Steven Rishel – Plattsmouth, NE
- Kenneth Rouch – Lincoln, NE
- Jerry Snurr – Broken Bow, NE

Surrendered Certificates:

- none

11. Report of the Executive Director

A. Development/Update of FY 2021-2023 Board Budget – ED Sweetwood provided updates on the Board’s FY2021-2023 Budget submitted last September. Due to staff member Myers’ reclassification of her position and small increases over the negotiated DAS salary agreements to the ED over several years, a mid-biennium budget request was submitted to address the appropriation within the Personal Service Limitation (PSL) that cannot be exceeded by law. Working closely with the Budget Office the request would allow the Board to utilize a portion of its operational funds to cover the anticipated increase in PSL funds. Additionally, it was determined this would not carry-over to the submitted FY21-23 Budget so staff, again, worked closely with the Budget Office and the Legislative Fiscal Office to request this be applied to the future Budget. A letter was sent to the Fiscal Office making this request. The Executive Committee will be kept apprised of the progress of these requests.

B. Staffing & General Office Issues.

1. COVID-19 Updates

a. DAS Guidance – Workforce Density Guidelines. ED Sweetwood reported staff remains in their partial contingency plan due to the pandemic to be reviewed April 1, 2021. Again, the goal is to keep staff healthy to eliminate the possibility two members would contract the virus together severely impacting Board operations. DAS provided some guidance on Workforce Density Guidelines that was overviewed by staff.

b. Continued Review of Board Operations. See above.

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- 2. Governor's initiatives – One Stop Shop Licensing Portal.** Staff worked with the Governor's Office to assist in placing direct access to online portals on the "One Stop Shop Licensing Portal" for new licensees.

12. New Business

A. NASBA Items:

B. Other Miscellaneous Items: FYI articles

13. Adjournment

Moved by Brauer, seconded by Luth to adjourn the meeting at 4:24 p.m. on January 8, 2021. On a roll call vote, Members Purcell, Luth, Ruff, Waltemath, Brauer, Olsen and Manning voted aye. Member Kanger was absent. Motion #37 carried.

Respectfully submitted by,

Board Secretary
Melissa Ruff