

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

Minutes
January 9, 2026

**Draft Minutes. Minutes are not approved until the next Board meeting on
March 13, 2026.**

Friday, January 9, 2026

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 9, 2026, with Chair Melissa Ruff presiding. The roll was called with the following members present: Melissa Ruff, Drew Blossom, Christi Olsen, Jeff Kanger, Mark Manning, Sarah Borchers, Amy Holzworth and Donald Neal. Also present were Executive Director Dan Sweetwood and staff members Heather Myers and Kristen VanWinkle. 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. 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 virtually present was Joni Sundquist, Nebraska Society of CPAs President.
- B. Approval of Meeting Agenda for January 9, 2026.** Moved by Kanger, seconded by Holzworth, approve the agenda for the January 9, 2026 meeting. On a roll call vote, Members Ruff, Blossom, Olsen, Kanger, Manning, Borchers, Holzworth and Neal voted aye. Motion #1 carried.
- C. Approval of Minutes from November 14, 2025.** Moved by Manning, seconded by Olsen, to approve the November 14, 2025 Board minutes. On a roll call vote, Members Ruff, Blossom, Olsen, Kanger, Manning, Borchers, Holzworth and Neal voted aye. Motion #2 carried.

2. Public Comment Period (15-minute period)

- A. 8:45 a.m. – Ms. Joni Sundquist, President of NE Society of CPAs – Society news/updates.** Ms. Sundquist provided the following comments:
- Society’s annual State Senators’ Reception & Dinner was held Jan. 6, the evening before the Legislature began, at The Cornhusker Renaissance Room. Registrations were excellent (71 total) but several individuals called in sick the day of the event – final count was 54 people with 21 state senators.

Thanks to Christi Olsen for attending and representing the State Board.
Also attending was Jim Kamm, NE Tax Commissioner.

During the event, it was stressed that CPAs are here to serve as a resource for state legislators and are found in every corner of the state. Also thanked Sen. Jacobson for introducing our bill and provided a one-page handout on the bill.

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

Minutes
January 9, 2026

- The second session of the 109th Legislature started Wednesday, Jan. 7.

Their Alternative Pathways bill was introduced by Sen. Mike Jacobson on Day 1 – LB 718. Senators may introduce bills for the first 10 legislative days, through Jan. 21 – public hearings will begin Jan. 20 and run through Feb. 27. Full-day floor debate starts March 3. The 2026 session is scheduled to adjourn April 17.

The budget is probably the biggest issue of the 2026 session. The state budget is running \$471.5 million below the min. reserve for this biennium. Reminder that the state has a two-year budget. It's likely the Legislature will devote a significant amount of time to making adjustments to the budget to re-establish the 3% General Fund reserve. Nebraska has a balanced budget requirement, so addressing the deficit is not optional.

Speaker John Arch decided not to have a scheduling preference on any of the carryover priority bills from 2025. So, any 2025 priority bills will need to be reprioritized to be scheduled during the 2026 session.

Society will be holding their annual Legislative Update with Korby Gilbertson via zoom on Tuesday, Jan. 27.

- Registrations for CPE were down slightly this past last year. This year, they offered more than 20,000 partner webcasts. This is their fifth year of offering online partner courses and they expect this segment of their CPE offerings to continue to grow. As of last year, they also now have OnDemand course offerings.
- This coming year, they will again offer 10-15 in-person courses and their 4 in-person conferences, plus their Federal Tax Updates.
- B&I Conference is April 28 at Werner Enterprises in Omaha, followed by a tour of Werner.
- Not-for-Profit & Governmental Accounting Conference will be at Innovation Campus Conference Center again this year on June 8-9, with a Happy Hour at the Barred Owl on the 8th.
- Women in Accounting Summit – Aug. 25 at Riverview Lodge in Ashland.
- Fall Conference – Nov. 4-5, at Innovation Campus – new location this year.
- Second year for their CPA Firm Regional Leadership Network – for firms with 2-20 accounting professionals. They have five firms signed up – Lincoln, Omaha, Grand Island, Kearney, and Columbus.
- Exciting news on the Foundation front – just received a \$50,000 donation from NESCFA member Barb Kanter to go toward Nebraska community college students

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

Minutes
January 9, 2026

who are planning to attend a four-year institution. The Foundation will celebrate it's 50th birthday this year – so the donation is fitting!

3. Consent Agenda

- A. Published Notice of Meeting.** Moved by Blossom, seconded by Kanger, to approve the consent agenda. On a roll call vote, Members Ruff, Blossom, Olsen, Kanger, Manning, Borchers, Holzworth and Neal voted aye. Motion #3 carried.
- B. Approval of Disbursements for November and December 2025.** Secretary Olsen overviewed the disbursements for the Board reporting no unusual activity for the period.
- C. Review of Board Budget Status Report.** Secretary Olsen reported on several items.
- D. Ratification of Staff Program Qualification Evaluations.** 125 courses from November - December 2025 and additional 24 courses from Lutz & Company PC.
- E. Ratification of CPE Sponsor.** Lutz & Company PC, My-CPE LLC and ACCPE
- F. Reinstatements to Active Permit, Inactive Retired Affidavits, Surrendered Certificates.**

Reinstatements:

- Zachary Veenstra – Pella, Iowa

Inactive - Retired affidavits:

- Lori Changstrom – Lincoln, NE
- Steven Frye – Thornfield, MO
- Connie Peters - Phoenix, AZ
- Wendell Peters – Phoenix, AZ
- Patricia Reding – Lincoln, NE

Surrenders: none

4. Report of the Chair

- A. Report of the Chair.** Chair Ruff gave the report. She noted there are three national exposure drafts that have been released and/or will be released soon where comments are requested from stakeholders, including updates to CPE standards, questions regarding Alternate Practice Structures/Private Equity, and updates to PEEC guidance on independence. The applicable Board committees have been engaged to review the drafts.
- B. Executive Committee.** Chair Ruff overviewed the meeting.
 - 1. Set 2026 Licensing Fees.** The Executive Committee met on December 9th, 2025, to overview and discuss financial information provided by staff. Information included graphs detailing prior expenditures, revenue, and the status of the Board's cash fund. Demographic information was also reviewed having a direct correlation to

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

Minutes
January 9, 2026

Board finances. Some discussions focused on the future and how best to apply a fee structure to accommodate the new database contract and other expenses.

Motion out of committee to keep licensing fees the same for 2026. On a roll call vote, Members Ruff, Blossom, Olsen, Kanger, Manning, Borchers, Holzworth, and Neal voted aye. Motion #4 carried.

2. **Set 2026 Administrative Fees.** Motion out of committee to keep administrative fees the same for 2026. On a roll call vote, Members Ruff, Blossom, Olsen, Kanger, Manning, Borchers, Holzworth, and Neal voted aye. Motion #5 carried.

- C. **Designate Executive Director as Responsible for Oversight of Rule/Regulation Review Conducted Under Neb. Rev. Stat. § 84-904.** Moved by Ruff, seconded by Blossom, to designate ED Sweetwood to oversee the timing and completion of the rule and regulation review as required under Neb. Rev. Stat. § 84-904. On a roll call vote, Members Ruff, Blossom, Olsen, Kanger, Manning, Borchers, Holzworth, and Neal voted aye. Motion #7 carried.

- D. **Attendance at NASBA ED and Staff Conference – March 24 – 26, 2026 – Austin, TX.** It was noted from the Executive Committee report that ED Sweetwood and Staff VanWinkle were recommended to attend the conference. Due to being deemed essential travel, motion out of committee to approve ED Sweetwood and Staff VanWinkle to attend the NASBA ED And Staff Conference. On a roll call vote, Members Ruff, Blossom, Olsen, Kanger, Manning, Borchers, Holzworth, and Neal voted aye. Motion #6 carried.

- E. **Review Board Calendar.** It is anticipated that the March 2026 meeting will be in-person.

Closed Session

Closed Session. Moved by Blossom, seconded by Kanger, that the Board go into closed session at 9:18 a.m., on Friday, January 9, 2026, for the purpose of discussing 10 enforcement cases to protect the public interest and/or prevention of needless injury to individuals. On a roll call vote, Members Ruff, Blossom, Olsen, Kanger, Manning, Borchers, Holzworth, and Neal voted aye. Motion #8 carried.

Prior to going into closed session, Chair Ruff restated the limitation of the closed session, which was to discuss 10 enforcement cases, 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

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

Minutes
January 9, 2026

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.”

Return to Open Session. Moved by Blossom, seconded by Kanger, that the Board return to open session at 9:49 a.m., on Friday, January 9, 2026. On a roll call vote, Members Ruff, Blossom, Olsen, Kanger, Manning, Borchers, Holzworth, and Neal voted aye. Motion #9 carried.

5. Report of Enforcement of Professional Conduct Committee

A. Case #24-10 – Review and Discuss Proposed Consent Order. The Board discussed case #24-10 regarding an Iowa-based CPA/CPA firm conducting attest work in Nebraska without valid individual and firm permits which had expired in 2023 and 2024, respectively, and without having a proper Peer Review conducted. The Board also received a letter from the Nebraska Auditor of Public Accounts regarding audits conducted by the firm while unlicensed in Nebraska. The Board reviewed the offered Consent Order agreed to by the CPA/CPA firm. Motion out of committee to approve the Consent Order and authorize the Board Chair to sign the Consent Order for Paul E. Hamilton, CPA, and Hamilton Associates, P.C. On a roll call vote, Members Ruff, Blossom, Olsen, Kanger, Manning, Borchers, Holzworth, and Neal voted aye. Motion #10 carried.

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

STATE OF NEBRASKA, ex. rel., STATE BOARD OF PUBLIC ACCOUNTANCY)	
OF THE STATE OF NEBRASKA,)	
)	
Complainant,)	
)	
vs.)	STIPULATION AND
)	CONSENT ORDER
)	
Paul Hamilton and Hamilton Associates, P.C.,)	
)	
Respondent.)	
)	

This matter came before the Nebraska State Board of Public Accountancy of the State of Nebraska (“board”) and, with the consent and stipulation of the above-named respondents Paul Hamilton and Hamilton Associates, P.C. (referred hereafter collectively as “respondent”), the board hereby enters this stipulation and consent order in lieu of a hearing in this matter and the board and respondent have agreed as follows:

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

Minutes
January 9, 2026

STIPULATION

1. The board is charged, by law, with the responsibility to enforce the provisions of the Public Accountancy Act (“the act”) and the board’s rules and regulations.
2. The board has the authority by statute to issue a petition alleging non-compliance with the statutes and rules and regulations, and may, after hearing, take appropriate disciplinary action against individuals or firms found to be in violation of said statutes and board regulations.
3. At all times relevant to matters set forth herein, the individual respondent has been issued certificate no. 959 and had permit no. 61448 which expired June 30, 2024. The firm respondent had been issued Nebraska firm permit no. 60855 to practice public accountancy in the State of Nebraska, but which expired June 30, 2023.
4. Respondent recognizes its right to a hearing on this matter pursuant to law, acknowledges that it knowingly and voluntarily waives its right to said hearing, and acknowledges that it waives its right to any appeal from this stipulation and consent order of the board.
5. In consideration for respondent’s agreement to this stipulation and consent order and its agreement to comply with all of its provisions, the board agrees that it will not conduct a hearing as permitted under the act, nor will the board take further disciplinary action as long as the terms of this stipulation and consent order are complied with by respondent. In the event respondent violates the terms of this stipulation and consent order, the board shall be entitled to pursue such other remedies as Nebraska law and the board’s rules and regulations allow. The board shall have the right in such event to take such further action against respondent as the board in its discretion deems appropriate.
6. This stipulation and consent order relates to and is binding only in regard to respondent’s actions set forth in the findings of fact by the board as stated below, and this stipulation and consent order is a matter of public record.

FINDINGS OF FACT

7. At all times relevant to matters set forth herein, the individual respondent had been issued certificate no. 959 and had permit no. 61448 which expired June 30, 2024. The firm respondent had been issued Nebraska firm permit no. 60855 to practice public accountancy in the State of Nebraska, but which expired June 30, 2023. As of October 21, 2025 the respondents have renewed both permits, but prior thereto were not licensed to practice in the State of Nebraska since the expiration of their prior permits, yet conducted audits during such expiration periods for entities with their home office in Nebraska without a firm permit.
8. Respondent’s enrollment in the AICPA peer review program was dropped as of June 19, 2024. Despite not being enrolled in a peer review program or having a valid Nebraska firm permit, respondent continued to do attest work, including:
 - i. completing and issuing audits for a Nebraska county sanitary improvement district for fiscal years ending June 30, 2023 and June 30, 2024, issued respectively on December 30, 2023 and January 29, 2025;
 - ii. completing and issuing audits for a Nebraska area agency on aging for fiscal years ending June 30, 2023 and June 30, 2024, issued respectively on February 1, 2024 and January 6, 2025;
 - iii. completing and issuing audits for a Nebraska political subdivision for workforce solutions for fiscal years ending June 30, 2023 and June 30, 2024, issued respectively on April 22, 2024 and March 14, 2025;
 - iv. completing and issuing audits for a Nebraska city’s public works board for fiscal years ending December 31, 2023 and December 31, 2024, issued respectively on April 11, 2024 and May 16, 2025;
9. Respondent failed to respond to correspondence from the board as follows:
 - a. 07/12/2023: Failure to timely renew firm permit to practice public accountancy letter dated 07/11/2023 postmarked on 07/12/2023 and mailed via Certified Mail to firm. The delivery was signed for but not dated when it was received.
 - b. 07/11/2024: Failure to timely renew active individual permit to practice public accountancy letter dated 07/11/2024 postmarked on 07/11/2024 and mailed via Certified Mail to firm. Mr. Hamilton signed the delivery receipt on 07/15/2024.
 - c. 08/22/2024: After being notified by the AICPA of the firm’s peer review status, staff sent letter to the firm requesting a response to the firm being dropped from the Peer Review Program.
 - d. 09/22/2024: Response to 08/22/2024 letter due. No response received.
 - e. 05/27/2025: Staff called/emailed a letter with instructions on how to regain good standing in Nebraska with

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

Minutes
January 9, 2026

applicable forms.

- f. 08/05/2025: After no response received to 05/27/2025 email with instructions to regain good standing in Nebraska, a follow up email was sent – again with no response received.

CONCLUSIONS OF LAW

10. Respondent has subjected himself to disciplinary action by the board under the provisions of §1-137 of the act, which provisions state that the board may take disciplinary action for cause. Such section of the act defines cause as including: (2) gross negligence and (4) Violation of a rule of professional conduct adopted and promulgated by the Board under the authority granted by the Act.

11. By reason of the conduct alleged above, it is the conclusion of the board that respondent has violated the following statutes and board rules and regulations, namely, §1-153 and 1-137(2) and (4) of the Public Accountancy Act for gross negligence in the practice of public accountancy by violation of §1-125.01(4), Title 288 Chapter 13.004 regarding failure to be enrolled in a sponsored peer review program while continuing to issue attest reports, Title 288 Chapter 5-007.01 involving acts which reflect adversely on its fitness to engage in the practice of public accountancy, and Title 288 Chapter 5.007.05 regarding failure to respond to board communications within 30 days of receipt of the communication.

DECISION AND ORDER

The Board finds that 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 set forth above. The board finds and respondent has agreed the appropriate sanctions are as set forth in the order below.

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED that respondent shall be placed on probation subject to the board's rules and regulations and subject to the Public Accountancy Act until the successful completion of respondent's probation as set forth below.

The terms and conditions of probation shall be as follows:

- A. Respondent shall be placed on probation for 2 years from the date of this order.
- B. Respondent shall pay the board within 30 days of the date of this order the sum of \$1,960.00 to reimburse the board for its attorney fees and costs of investigation.
- C. Respondent shall pay a \$5,000.00 civil penalty to the board office within 30 days of this order for not having approved peer review for doing attest work in this state.
- D. Respondent shall pay a \$1,000.00 civil penalty to the board office within 30 days of this order for not being properly licensed to do attest work in the state.
- E. Respondent shall pay a \$500.00 civil penalty to the board office within 30 days of this order for unresponsiveness to board communications.
- F. Respondent shall notify clients whose reports were issued during period of noncompliance of such noncompliance, and provide evidence to the board of such notices.
- G. Respondent shall be restricted from providing attest services until it provides evidence to the board of enrollment in an approved peer review program and successful completion of a peer review.
- H. Respondent shall comply in all respects with all provisions of the Nebraska accountancy laws and all rules and regulations of the board.
- I. Respondent shall timely respond to all inquiries from the board or the board's representatives and shall timely file all required applications and documents with the board.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that in the event respondent violates the terms and conditions of the probation, the board shall be entitled to pursue such other remedies as Nebraska law and the board's rules and regulations allow. The board shall have the right in such event to take such further action against respondent as the board in its discretion deems appropriate.

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

Minutes
January 9, 2026

DATED: January 9, 2026.

STATE OF NEBRASKA, ex. rel., STATE BOARD OF PUBLIC
ACCOUNTANCY OF THE STATE OF NEBRASKA

By: Melissa Ruff, CPA, Chair of the Board

CONSENT AGREEMENT

Paul Hamilton and Hamilton Associates, P.C. hereby waive a hearing at the present time and agree and consent to the above stipulation and consent order. They have reviewed the above stipulation and consent order, and understand the terms and conditions of the same.

DATED: December 8, 2025.

PAUL HAMILTON AND HAMILTON ASSOCIATES, P.C.

- B. Open Case/LMCO Update.**
24-05 – After discussion, motion out of committee to recommend that the Board Attorney prepare and send a Petition in the matter of a CPA failing to respond to the Board office regarding a complaint matter. On a roll call vote, Members Ruff, Blossom, Olsen, Kanger, Manning, Borchers, Holzworth, and Neal voted aye. Motion #11 carried.
- C. Ratification of LMCOs, if any** – none.
- D. Recommended Cases to Close** – none.

6. Report of the Licensing Committee

- A. Report of the Committee.** Committee Chair Holzworth gave the report. The committee discussed one Firm Name request with one recommended for approval. Motion out of committee to recommend approval of the firm name Keystone Ledger LLC. On a roll call vote, Members Ruff, Blossom, Olsen, Kanger, Manning, Borchers, Holzworth, and Neal voted aye. Motion #12 carried. Staff updated the committee on a wall certificate print service offered by NASBA. Staff will arrange for a presentation from NASBA at the next Board meeting.
- B. NASBA APS/Private Equity Task Force – Review/Approve Response to White Paper.** Staff will send the initial response draft to the Board for comments. The current due date for response is January 31, 2026. The Board discussed giving member Blossom authority to approve and submit a final response to the white paper since this is the last Board meeting prior to the response due date. Moved by Holzworth, seconded by Borchers, to authorize member Blossom to finalize and sign a response on behalf of the Board for the NASBA APS/Private Equity White Paper. On a roll call vote, Members Ruff, Blossom, Olsen, Kanger, Manning, Borchers, Holzworth, and Neal voted aye. Motion #13 carried.

*** Member Kanger stepped away at 10:29 a.m.*

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

Minutes
January 9, 2026

- C. **Ratification of initial permits to practice issued, certificates issued, firm permits.** Motion out of committee to approve initial permits to practice issued, certificates issued, firm permits issued since November 14, 2025. On a roll call vote, Members Ruff, Blossom, Olsen, Manning, Borchers, Holzworth, and Neal voted aye. Member Kanger was absent. Motion #14 carried.

7. Report of Continuing Professional Education (CPE) Committee

- A. **Report of the Committee.** Committee Chair Olsen gave the report. The committee discussed one requested CPE waiver with a reinstatement application. After further discussion, moved by Olsen, seconded by Neal, to approve the CPE waiver request for this reinstatement application. On a roll call vote, Members Ruff, Blossom, Olsen, Manning, Borchers, Holzworth, and Neal voted aye. Member Kanger was absent. Motion #15 carried. The Committee is planning a future meeting with Nebraska Society of CPAs representatives to overview national CPE initiatives and to determine any CPE regulations/policy that should be considered for change.

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

- A. **Report of the Committee.** Committee Chair Borchers gave the report. The committee was provided with the first set of results from the successful exam candidate survey since it has been re-launched. NASBA/CPAES Director Pat Hartman complimented Nebraska for initiating this additional state-based survey and will assist Staff VanWinkle with any follow-up needed with candidates. The committee received one request for an exam credit extension. After reviewing all available information, they concluded extending the candidate's exam credit to be acceptable. Motion out of committee to recommend approval of this candidate's request for exam credit extension for sections AUD, REG, and FAR, per Chapter 6.005.03C, "...credit was lost by reason of circumstances beyond the candidate's control." On a roll call vote, Members Ruff, Blossom, Olsen, Manning, Borchers, Holzworth, and Neal voted aye. Member Kanger was absent. Motion #16 carried. Staff is still working on scheduling the next EAC meeting likely to occur in February.

9. Report of the Legislative Committee

- A. **Report on Legislation:** ED Sweetwood gave the report. Some discussion was held under Item #2.A and the Nebraska Society of CPAs initiative to move forward with new pathway legislation in the upcoming Nebraska Legislative Session. If successful, areas of Nebraska regulations within NAC Title 288 will need review and proposed amendments based on the change. Staff have begun reviewing and will be providing drafts before committees of the Board for initial review.
- B. **Compliance with LB867 (Index Updates/Policy Changes).**

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

Minutes
January 9, 2026

10. Report of the Peer Review Committee

- A. **Report of the Committee** – Committee Chair Manning gave the report. ED Sweetwood commented on the valuable assistance Chair Manning has provided on several cases involving peer review compliance last year and this year. Chair Manning noted the committee will hold its annual meeting in February.

11. Report of the Executive Director

- A. **Budget Status.** ED Sweetwood updated the Board on the status of the Budget under 3.C.
- B. **Database Update** – He noted that the system continues to work well and Staff Myers and VanWinkle continue to meet directly with Certemy in developing processes into the system, including CPE reporting and providing information into the ALD. Initial feedback from those interacting on the system remains mostly positive.
- C. **Staffing & General Office Issues.**

*** Member Kanger returned at 11:22 a.m.*

12. New Business

- A. **NASBA Items:**
1. **Update from Board members participating on NASBA Committees**
Members and ED Sweetwood reported on activities and meetings of their NASBA Committees.
- B. **Other Miscellaneous Items: FYI articles**

13. Adjournment

Moved by Borchers, seconded by Blossom, to adjourn the meeting at 11:26 a.m. on January 9, 2026. On a roll call vote, Members Ruff, Blossom, Olsen, Kanger, Manning, Borchers, Holzworth and Neal voted aye. Motion #17 carried.

Respectfully submitted by,

Board Secretary
Christi Olsen