

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

Minutes
July 8, 2022

Draft Minutes. Minutes are not approved until the next Board meeting on September 9, 2022.

Friday, July 8, 2022

1. General

- A. Call to Order and Roll Call.** The Nebraska Board of Public Accountancy (Board) was called to order at 8:30 a.m. on Friday, July 8, 2022 with Chair Marcy Luth presiding. The roll was called with the following members present: Marcy Luth, Melissa Ruff, Christi Olsen, Ken Brauer, Jeff Kanger, Mark Manning, Drew Blossom and Sarah Borchers. Also, present were Executive Director Dan Sweetwood via virtual conferencing and staff members Heather Myers and Kristen VanWinkle. Chair Luth noted the location of the notebook containing the Public Open Meeting Act was at the Board Office, and asked if anyone present needed an agenda or had any questions regarding the law. Board Attorney, Jim Titus, arrived at 9:00 am.
- B. Approval of Meeting Agenda for July 8, 2022.** Moved by Ruff, seconded by Manning, to approve the agenda for the July 8, 2022 meeting. On a roll call vote, Members Luth, Ruff, Olsen, Brauer, Kanger, Manning, Blossom and Borchers voted aye. Motion #1 carried.
- C. Approval of Minutes from May 11, 2022.** Moved by Blossom, seconded by Borchers, to approve the May 11, 2022 Board minutes. On a roll call vote, Members Luth, Ruff, Olsen, Brauer, Kanger, Manning, Blossom and Borchers voted aye. Motion #2 carried.

2. Public Comment Period (15-minute period)

8:45 a.m. – Ms. Joni Sundquist, President of Nebraska Society of CPAs, was unable to attend but provided the following update to ED Sweetwood. Today, Ms. Sundquist, is filming a video that will be made available to high school teachers (and on the Society’s website) to help encourage students to consider accounting and the CPA profession. Ryan Burger of GBE will be featured in the video. She acknowledged Deloitte for financially supporting the effort. The Society plans to produce additional videos promoting the profession in the future.

Foundation Board of Trustees met in May. Newly elected to serve on the Foundation Board are Kelly Martinson of Lutz in Omaha and Pat Meyer of HBE in Lincoln. Member Manning was elected to serve another year as Foundation president, along with Dan Wells as VP, Patrick Lavelle as treasurer, and Kris Rutford as secretary. In all, 76 scholarships are being awarded for the 2022-2023 school year totaling \$99,500. While the number of scholarships provided is greater than previous years, the total dollar amount has decreased in order to reduce the need to use cash reserves or liquidate investments of the Foundation. UNL held it’s Discover Accounting Program for high school students interested in accounting June 1-3. They promoted this program to our membership, which Jill Trucke at the School of Accountancy says attributed to an increase in enrollment – 13 students in 2021 compared to 26 students in 2022. A \$5,000 contribution from Deloitte permitted the Society to market the

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program and help fund various parts of the program including more college mentors, lunch, and so forth. Their 26th Annual Not-for-Profit and 41st Annual Governmental Accounting & Auditing Conferences were held in person at Hillcrest Country Club June 7-9. They had 36 attendees at the Not-for-Profit Conference and 89 attendees at the Governmental Conference. Attendance over the last five years at the Not-for-Profit has averaged 60 and for the Governmental about 120 so attendance was down significantly. The Audits of Nebraska School Districts was held in person in Grand Island, with about 50 attendees. Good turnout on this one! Thanks to Chair Luth for teaching this course once again, along with Julie Bauman! The Society's first-ever Women in Accounting Summit will be Aug. 31 at the new Riverview Lodge at Mahoney State Park, the 22nd annual Fall Conference and Annual Meeting will be October 27-28 at the Embassy Suites in La Vista, and the first-ever Talent Management Summit will be Nov. 3 at Shadow Ridge Country Club in Omaha. The Society is only holding about 35 in-person courses this year. Prior to COVID, they held 80-100 in-person courses. They will be reassessing their in-person courses at the end of the year. As a reminder, they offer thousands of online courses from their website – these continue to be well attended. Their Political Education Committee Board of Trustees met in June. This board provides contributions to the campaigns of candidates for the Nebraska Legislature. For the upcoming General Election in November, they provided 26 contributions totaling \$19,500 to various candidates. Donations to support these contributions are made by members separate from dues payments.

9:00 a.m. – Agenda Item 5.C. – Public Hearing for Revocation of Permits not renewed for three years. Hearing Officer Marcy Luth opened the Hearing at 9:03 a.m. for agenda item 5.C. Public Hearing for Revocation of Permits not renewed for three years. Administrator VanWinkle and Board Attorney Titus were present and provided evidence on behalf of the Board. The Hearing closed at 9:06 a.m.

3. Consent Agenda

- A. Published Notice of Meeting.** Moved by Ruff, seconded by Manning, to approve the consent agenda. On a roll call vote, Members Luth, Ruff, Olsen, Brauer, Kanger, Manning, Blossom and Borchers voted aye. Motion #3 carried.
- B. Approval of Disbursements for May and June 2022.** 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. June 30 was the fiscal year end. The merchant fee payment impacted the budget due to timing of payment. Travel costs have gone up. We have been running a deficit the last couple years due to the number of active permit holders going inactive and retired. Licensing Fees will need to be discussed for this budget. We have a robust cash-fund and are well-under appropriations this year. ED Sweetwood and Staff Myers are working on the new budget now which will focus on technology (Thentia) and the

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PSL. The Executive Committee will review the budget before the September Board meeting. The new budget is due to the Governor's office on September 15th.

4. Report of the Chair

- A. **Report of the Chair.** Chair Luth gave the report.
- B. **Personal Services Limit Overview and Discussion.** Following the discussion in closed session, the Board discussed and requested that members Luth and Kanger meet with ED Sweetwood and the Board's assigned Budget Officer to get more insight on how much flexibility the Board has with the PSL.
- C. **Election of 2022-2023 Board Officers**
Moved by Olsen, seconded by Kanger to elect member Ruff as the 2022-2023 Board Chair. On a roll call vote, Members Luth, Ruff, Olsen, Brauer, Kanger, Manning, Blossom and Borchers voted aye. Motion #4 carried.
Moved by Ruff, seconded by Borchers to elect member Kanger as the 2022-2023 Board Vice Chair. On a roll call vote, Members Luth, Ruff, Olsen, Brauer, Manning, Blossom and Borchers voted aye. Member Kanger abstained. Motion #5 carried.
Moved by Ruff, seconded by Brauer to elect member Olsen as the 2022-2023 Board Secretary. On a roll call vote, Members Luth, Ruff, Brauer, Kanger, Manning, Blossom and Borchers voted aye. Member Olsen abstained. Motion #6 carried. All were congratulated for being named officers of the Board.
- D. **10:30 a.m. – Dr. Tom Purcell, CPA – Rules of Professional Conduct Task Force Update** – Dr. Purcell overviewed how the guidance document was created with input from the Task Force and went through the document with the Board addressing questions throughout. Board Attorney Titus was also available to answer questions. The Board requested some changes to the document during the discussion. It was also decided that members will take additional time to review the document and provide any changes/comments/questions to Staff VanWinkle by July 31st. She will gather the responses and provide to Dr. Purcell for further review. A second draft will be provided to the Board at the September Board meeting with the goal of releasing the document for public comment and approval/denial at the November Board meeting.
- E. **Report of 2022 NASBA Regional Meeting.** Members Ruff, Olsen, Brauer, Borchers and Blossom attended the NASBA Regional Meeting and provided their thoughts on the topics discussed. Some of the items that were discussed included the pipeline, CPA Evolution, principle place of business, firm names, and internships toward eligibility for the CPA exam. The Nebraska Board was recognized for their efforts developing the law and rules regarding ESOP ownership requirements for CPA firms. A written summary of conference topics was provided by ED Sweetwood.
- F. **Attendance at NASBA Annual Meeting, October 30 – November 2, 2022, San Diego, CA** – Chair Luth polled the Board members to see who would be interested in attending the NASBA Annual Meeting. Members Olsen, Blossom and Manning indicated they were interested. Member Ruff was tentative and members Brauer and

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Kanger indicated they would not be attending at this time. ED Sweetwood indicated at this time he would not plan on attending and recommended Staff VanWinkle attend. Moved by Kanger, seconded by Ruff to approve attendance of four Board members and Staff VanWinkle to the NASBA Annual Meeting as this is considered to be essential travel. On a roll call vote, Members Luth, Ruff, Olsen, Brauer, Kanger, Manning, Blossom and Borchers voted aye. Motion #16 carried.

- G. Review Board Calendar.** It was suggested that the November meeting be a virtual meeting. Will decide at a later time. The 2023 Board calendar will be decided at the September meeting.

Closed Session

Closed Session. Moved by Ruff, seconded by Olsen, that the Board go into closed session with the Board Attorney at 9:07 a.m., on Friday, July 8, 2022, for the purpose of discussing 13 enforcement cases, the Consent Order offered in case #20-03, and Personal Services Limit to protect the public interest and/or prevention of needless injury to individuals. On a roll call vote, Members Luth, Ruff, Olsen, Brauer, Kanger, Manning, Blossom and Borchers voted aye. Motion #7 carried.

Prior to going into closed session, Chair Luth restated the limitation of the closed session, which was to discuss 13 enforcement cases, the Consent Order offered in case #22-03, and Personal Services Limit 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.”

Return to Open Session. Moved by Ruff, seconded by Borchers, that the Board return to open session at 10:06 a.m., on Friday, July 8, 2022. On a roll call vote, Members Luth, Ruff, Olsen, Brauer, Kanger, Manning, Blossom and Borchers voted aye. Motion #8 carried.

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5. Report of Enforcement of Professional Conduct Committee

A. 9:30 a.m. – Case #22-03/Review Offered Consent Order – The Board discussed case #22-03 regarding a CPA’s failure to properly file a client’s tax returns, properly communicate with a client, failure to keep the CPA firm registered, and failure to communicate with Board staff. Motion out of committee to approve the consent order and authorize the Board Chair to sign the consent order for Joyce E. Borchers, CPA. On a roll call vote, Members Luth, Ruff, Olsen, Brauer, Kanger, Manning, Blossom and Borchers voted aye. Motion #9 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:)	
)	
STATE OF NEBRASKA, ex. rel.,)	
STATE BOARD OF PUBLIC)	STIPULATION AND
ACCOUNTANCY OF THE STATE)	CONSENT ORDER
NEBRASKA,)	
)	
Complainant,)	
)	
vs.)	
)	
JOYCE E. BORCHER, C.P.A.,)	
)	
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 respondent, Joyce E. Borchers, C.P.A., the Board hereby enters this Stipulation and Consent Order in lieu of a hearing in this matter and the Board and Borchers have agreed as follows:

STIPULATION

1. The Nebraska State Board of Public Accountancy (Board) is charged, by law, with the responsibility to enforce the provisions of the Public Accountancy Act and the Board’s Rules and Regulations.

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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 Respondent has been issued Nebraska Certificate No. 5674 and has held an active permit, currently No. 57609, to practice as a Certified Public Accountant in the State of Nebraska.

4. Respondent recognizes her right to a hearing on this matter pursuant to law, acknowledges that she knowingly and voluntarily waives her right to said hearing, and acknowledges that she waives her right to any appeal from this Stipulation and Consent Order of the Board.

5. In consideration for the Respondent's agreement to this Stipulation and Consent Order and her agreement to comply with all of its provisions, the Board agrees that it will not conduct a hearing as permitted under the Public Accountancy Act, nor will the Board take further disciplinary action as long as the terms of this Stipulation and Consent Order are complied with by the Respondent. In the event the 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. Respondent was engaged on or about May 20, 2020 to prepare estate income tax returns for the estate of Madelyn Boyer by its personal representative Michael J. Golka. On June 22, 2021, respondent told Mr. Golka by telephone that the amounts due for the year 2019 were \$1,915 to the IRS and \$501 to the Nebraska Department of Revenue. Despite Mr. Golka's request and respondent's agreement, respondent did not send to Mr. Golka the 2019 return to sign and file. On September 13, 2021, respondent told Mr. Golka by telephone that the 2019 and 2020 returns were done, but Mr. Golka has not received them. On December 13, 2021 and January 25, 2022, respondent again by phone told Mr. Golka that the returns were ready, and on January 25, 2022, said the returns were on respondent's desk to be sent out the next day. As of the date of this petition, Mr. Golka has not received such returns. Mr. Golka has continued by email and phone calls to try to reach respondent to obtain the returns, but does not receive a response.

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8. Respondent practices under a partnership by the name of R K Nelson & Associates which was last registered under permit # 48192, and which expired June 30, 2018. Respondent continues to practice under such name but has not renewed the permit since June 30, 2018.

9. Respondent failed to respond to an April 4, 2022 email and an April 15, 2022 letter from the board executive director, both requesting a response.

CONCLUSIONS OF LAW

10. The Respondent has subjected herself to disciplinary action by the Board under the provisions of §1-137 of the Public Accountancy Act, which provisions state that the Board may take disciplinary action for cause. Such section of the Act defines cause as including:

(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 statute and Board rules and regulations, namely §1-137 (2) of the Public Accountancy Act for gross negligence in the practice of public accountancy and Title 288 Chapter 10.002 and 10.003 regarding failure to renew her firm permit, Title 288 Chapter 5-007.01 involving acts which reflect adversely on her fitness to engage in the practice of public accountancy and Title 288 Chapter 5-007.05 regarding responding to board communications within 30 days of receipt of the communication.

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

WHEREFORE, IT IS THEREFORE ORDERED, ADJUDGED AND DECREED that the 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.

WHEREFORE, IT IS THEREFORE FURTHER ORDERED, ADJUDGED AND DECREED that the Respondent shall be placed on a one-year suspension of her license, such suspension to be held in abeyance pending successful completion of Respondent's probation as set forth below.

The terms and conditions of probation shall be as follows:

a. The Respondent shall be placed on probation for 3 years from the date of this Order.

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b. The Respondent shall pay the Board within 30 days of the date of this Order the sum of \$1,005 to reimburse the Board for its attorney fees and costs of investigation.

c. The Respondent shall pay a \$1,500 civil penalty to the Board office within 30 days of this Order

d. The Respondent shall within 30 days of this Order renew the firm license of R K Nelson & Associates and pay the administrative fee of \$250, in addition to any licensing fee of the renewal.

e. The Respondent shall within 30 days of this Order deliver to Michael Golka the estate income tax returns, ready for filing, for the estate of Madelyn Boyer for the tax years 2019 and 2020, and shall reimburse Mr. Golka for any penalties and interest incurred as a result of late filing within 30 days of presentation of invoices/bills from the IRS and/or Nebraska Department of Revenue.

f. The Respondent shall comply in all respects with all provisions of the Nebraska accountancy laws and all Rules and Regulations of the Board.

g. The 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.

WHEREFORE, IT IS FURTHER ORDERED, ADJUDGED AND DECREED that in the event the 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 including, but not limited to, imposing the suspension referred to above. The Board shall have the right in such event to take such further action against Respondent as the Board in its discretion deems appropriate.

IT IS SO ORDERED.

Dated this 8th day of July, 2022.

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

BY: _____
Marcy Luth, CPA, Chair of the Board

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CONSENT AGREEMENT

I, Joyce E. Borchers, CPA, hereby waive a hearing at the present time and agree and consent to the above Stipulation and Consent Order. I have reviewed the above Stipulation and Consent Order, and I understand the terms and conditions of the Stipulation and Consent Order.

Dated this 21 day of June, 2022.

- B. Open Case/LMCO Update.** No update.
- C. Public Hearing for Revocation of Permits not renewed for three years.** Moved by Ruff, seconded by Olsen to revoke the certificates of active permit holders not renewed since 2015 except for Scott Coates. On a roll call vote, Members Luth, Ruff, Olsen, Brauer, Kanger, Manning, Blossom and Borchers voted aye. Motion #15 carried.
- ARANHA, NOEL
BEHRENS, MATTHEW
BLOM, SARA
CAMPBELL, ADAM
DAVIS, JEFFREY
ERDKAMP, JOHN
GORACKE, DOUGLAS
HULBERT, TONY
KEANE, STEPHEN
KETTER, DEEANN
LINDSEY, DANIEL
MALINE, DARLENE
MARSH, MICHELLE
MCGAHAN, JOSEPH
NELSON, DAWN
NELSON, KEVIN
- D. Ratification of LMCOs, if any** – There were none.
- E. Recommended Cases to Close –**
21-01 - *The Nebraska Auditor of Public Accounts (APA) issued two critical reports of questionable accounting work within a County Treasurers Office. The CPA had direct involvement within the CPA firm's engagement within the County Treasurers Office and was mentioned in the APA reports.*
The Board discussed case #21-01. Due to detailed responses from the CPA clarifying the engagement and professional work provided to the county and a second follow up attestation report issued by the APA, it was determined no further action was necessary and it is recommended that the case be closed. Motion out of committee to close case #21-01. On a roll call vote, Members Luth, Ruff, Olsen, Brauer, Kanger, Manning, Blossom and Borchers voted aye. Motion #10 carried. ED Sweetwood

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acknowledged the work of the Enforcement Committee on this matter including the time needed to complete a detailed review based on the complex nature of the case.

21-02 - *The Nebraska Auditor of Public Accounts (APA) has issued two critical reports of questionable accounting work within a County Treasurers Office. The CPA had direct involvement within the CPA firm's engagement within the County Treasurers Office and was mentioned in the APA reports.*

The Board discussed case #21-02. Due to detailed responses from the CPA firm clarifying the engagement and professional work provided to the county and a second follow up attestation report issued by the APA, it was determined no further action was necessary and it is recommended that the case be closed. Motion out of committee to close case #21-02. On a roll call vote, Members Luth, Ruff, Olsen, Brauer, Kanger, Manning, Blossom and Borchers voted aye. Motion #11 carried. Again, ED Sweetwood acknowledged the work of the Enforcement Committee on this matter including the time needed to complete a detailed review based on the complex nature of the case.

21-05 - *The CPA firm properly reported a pending complaint filed by the South Carolina Board of Accountancy on their annual renewal application.*

The Board discussed case #21-05. No action was taken by the South Carolina Board of Accountancy, therefore no action is determined to be necessary and it is recommended that the case be closed. Motion out of committee to close case #21-01. On a roll call vote, Members Luth, Ruff, Olsen, Brauer, Kanger, Manning, Blossom and Borchers voted aye. Motion #12 carried.

22-02 - *A letter was received from a mother very concerned how the CPA firm provided W-2 information regarding her son, including mail/email. The mailed W-2 was not received. She was concerned with confidentiality of her son's information.*

The Board discussed case #22-02. The CPA firm provided a detailed response including an explanation regarding the complaint. It was determined no further action was necessary and is recommended the case be closed. Motion out of committee to close case #21-02. On a roll call vote, Members Luth, Ruff, Olsen, Brauer, Kanger, Manning, Blossom and Borchers voted aye. Motion #13 carried.

22-05 - *The Kansas Board referred a matter involving Holding Out by a person who passed the CPA examination several years ago and was holding out as a CPA on LinkedIn/Company Website.*

The Board discussed case #22-05. It was discovered the individual worked in Iowa and the individual indicated they would remove any reference to CPA and reach out to the Kansas Board to rectify the situation. No further action is deemed necessary and it is recommended the case be closed. Motion out of committee to close case #21-02. On a roll call vote, Members Luth, Ruff, Olsen, Brauer, Kanger, Manning, Blossom and Borchers voted aye. Motion #14 carried.

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6. Report of the Licensing Committee

- A. Report of the Committee.** Committee Chair Brauer gave the report.
The committee discussed one Business, Governmental & Academia (BGA) experience application. Motion out of committee to recommend approval of Tammy Sudbeck's application. On a roll call vote, Members Luth, Ruff, Olsen, Brauer, Kanger, Manning, Blossom and Borchers voted aye. Motion #17 carried.
The committee discussed one firm name request stemming from the merger of BKD and Dixon Hughes Goodman. Motion out of committee to recommend approval of firm name FORVIS, LLP. On a roll call vote, Members Luth, Ruff, Olsen, Brauer, Kanger, Manning, Blossom and Borchers voted aye. Motion #18 carried.
The committee discussed the Principle Place of Business issue from the NASBA Regional Meeting. Nebraska is consistent with the UAA where the practitioner defines/set their principle place of business.
Staff updated the Board on the status of 2022 Renewals. Approx. 87% of those eligible to renew have renewed since the online portal opened. Discussed the overall process and what occurs if a licensee doesn't renew by the deadline.
- B. Review of Alternate Practice Structure Guidance Document.** The Board was provided a third draft of a guidance document for Alternate Practice Structures (APS). No further changes were requested. The guidance document will be presented for public comment and formal approval/denial at the September Board meeting.
- C. Ratification of initial permits to practice issued, certificates issued, firm permits.** Moved by Borchers, seconded by Ruff, to approve initial permits to practice issued, certificates issued, firm permits issued from May 11 – July 7, 2022. On a roll call vote, Members Luth, Ruff, Olsen, Brauer, Kanger, Manning, Blossom and Borchers voted aye. Motion #19 carried.
- D. Reinstatements to Active Permit, Inactive Retired Affidavits, Surrendered Certificates.** Moved by Blossom, seconded by Olsen, to approve the Reinstatements to Active Permit, Inactive Retired Affidavits, and Surrendered Certificates from May 11 – July 7, 2022. On a roll call vote, Members Luth, Ruff, Olsen, Brauer, Kanger, Manning, Blossom and Borchers voted aye. Motion #20 carried.

Reinstatements:

- Taryn Clatanoff – Omaha, NE
- Charles Kahlandt – Elkhorn, NE

Inactive - Retired affidavits:

- Jacqueline Albert – Elk City, OK
- David Baggett – Lakeland, TN
- Eric Bremers – Omaha, NE
- Eileen Cutler – La Vista, NE
- Kathy Daly – Arthur, NE

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- Craig Foote – Lincoln, NE
- John Fraser – Sandy, UT
- Gregory Goerke – Denver, CO
- Jeffrey Groszoff – Atlanta, GA
- Cindy Hansen – Nebraska City, NE
- Rosemarie Helbling – San Antonio, TX
- Wayne Herr – Cheyenne, WY
- Sheryl Hess – Thurman, IA
- Leon Jessen – Columbus, NE
- Carol Keil – Spring Hill, TN
- Jeffrey Leiserowitz – Leawood, KS
- Steven Loftis – Lincoln, NE
- David Mol – St. Paul, MN
- Therese Munn – Sergeant Bluff, IA
- Mary Range – Omaha, NE
- Miles Remer – Omaha, NE
- Therese Scheer – Omaha, NE
- Matthew Shonsey – Omaha, NE
- Gary Steffensmeier – Kearney, NE
- Kristin Swenson – Blair, NE
- Roger Thompson – Omaha, NE
- Curt Zimmerman – Harlan, IA
- Eldon Koepke – Beloit, Kansas
- Catherine McMichael – Waterloo, NE
- John Smolsky – Omaha, NE
- Julie Phillips – Elkhorn, NE
- Jayne Timmerman – Papillion, NE

Surrenders:

- Robyn Devore – Tulsa, OK
- Brenda Fleissner – Cincinnati, OH
- Amy Krettek – Ames, IA

7. Report of Continuing Professional Education (CPE) Committee

- A. **Report of the Committee.** Committee Chair Olsen gave the report. The Committee held a discussion regarding CPE Reciprocity. According to the NASBA CPE Reciprocity map, Nebraska is still an island as the surrounding states have all adopted CPE Reciprocity. 18 states do not have CPE Reciprocity. After discussion, the Committee decided to revisit adopting CPE Reciprocity in another year or so since Nebraska has high CPE compliance.

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Staff Myers commented that the CPE audit is now complete with a 100% pass rate.

- B. **Ratification of Staff Program Qualification Evaluations.** The committee reviewed 48 courses from May 1- June 30, 2022 with 48 courses recommended for Board approval and none denied. Motion out of committee to ratify Board approval of 48 courses. On a roll call vote, Members Luth, Ruff, Olsen, Brauer, Kanger, Manning, Blossom and Borchers voted aye. Motion #21 carried.
- C. **Ratification of CPE Sponsor.** There were none.

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

- A. **Report of the Committee.** Committee Chair Luth gave the report. Pat Hartman, NASBA Client Services Director, attended the call to discuss the several important changes to the CPA exam and changes to systems at NASBA. The AICPA has released the exposure draft for the 2024 CPA exam. The committee will wait for NASBA's recommendation letter before reviewing and responding to the exposure draft. Once the 2024 exam changes are implemented, there will be score delays, which will require Boards authorizing credit extension. NASBA released their recommendation on the credit extension policy. Some candidates could get 36 months to test based on the transition policy. Overall, the committee thinks it is appropriate to follow the recommendation. The next EAC meeting will be schedule this Fall and will be held in-person with the option to attend virtually.
- B. **Approval of Exam Scores from April 1 – June 30, 2022, if available –** Scores not available at this time.

9. Report of the Legislative Committee

- A. **Report on Proposed Legislation:** ED Sweetwood gave the report. See agenda item #2 – Public Comment Period for additional updates.
- B. **Compliance with LB867 (Index Updates/Policy Changes).** No updates at this time.
- C. **2022-2023 Rule Project –** ED Sweetwood noted that a rule package will likely happen during the Fall or early next year. The changes should be small and clean-up related.

10. Report of the Peer Review Committee

- A. **Report of the Committee –** Chair Manning gave the report. ED Sweetwood will attend the Regional Peer Review meeting conducted by the Nevada Society of CPAs virtually. State Executives from the several states that Nevada provides Peer Review for will attend the meeting. Staff Myers is still receiving Peer Review forms from Nebraska firms reporting on their Peer Review status.

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11. Report of the Executive Director

- A. Budget Status/Thentia Database Update** – ED Sweetwood updated the Board on the status of the Thentia project. The company is growing and they are very busy. We anticipate our project starting in August which is good timing since renewals will be over by then. It is his goal to start a work group with other State Boards of Accountancy who are contracted with Thentia to help one another through the process and to build the best system possible.
ED Sweetwood and Staff Myers will be working on drafting the budget narratives as discussed. The Thentia project will be an additional cost that will be budgeted for in the future. Budget projections will be shared with the Executive Committee.
- B. Staffing & General Office Issues** – Due to recent exposure and an up-tick in COVID cases, the office will be staffed by one person/day with the other two working remotely.

12. New Business

- A. NASBA Items:**
B. Other Miscellaneous Items: FYI articles

13. Adjournment

Moved by Olsen, seconded by Kanger to adjourn the meeting at 1:07 p.m. on July 8, 2022. On a roll call vote, Members Luth, Ruff, Olsen, Brauer, Kanger, Manning, Blossom and Borchers voted aye. Motion #22 carried.

Respectfully submitted by,

Board Secretary
Christi Olsen