

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

Minutes  
**July 14, 2023**

**Draft Minutes. Minutes are not approved until the next Board meeting on September 8, 2023.**

**Friday, July 14, 2023**

**1. General**

- A. Call to Order and Roll Call.** The Nebraska Board of Public Accountancy (Board) was called to order at 8:33 a.m. on Friday, July 14, 2023 with Chair Melissa Ruff presiding. The roll was called with the following members present: Melissa Ruff, Jeff Kanger, Christi Olsen, Ken Brauer, Mark Manning, Sarah Borchers, Drew Blossom, and Amy Holzworth. Also present were Executive Director Dan Sweetwood, and staff members Kristen VanWinkle and Heather Myers. The meeting was held at the Board Office, 1526 K Street, in the Red Willow Room, Lincoln, Nebraska. 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 Joni Sundquist, Nebraska Society of CPAs President, and Patricia Hartman, NASBA Director of Client Services participated via Webex. Dr. Tom Purcell, CPA, arrived around 10:15 a.m. to present on agenda item 4.C.
- B. Approval of Meeting Agenda for July 14, 2023.** Moved by Kanger, seconded by Manning, approve the agenda for the July 14, 2023 meeting. On a roll call vote, Members Ruff, Kanger, Olsen, Brauer, Manning, Borchers, Blossom, and Holzworth voted aye. Motion #1 carried.
- C. Approval of Minutes from May 12, 2023.** Moved by Kanger, seconded by Borchers, to approve the May 12, 2023 Board minutes. On a roll call vote, Members Ruff, Kanger, Olsen, Brauer, Manning, Borchers, Blossom, and Holzworth voted aye. Motion #2 carried.

**2. Public Comment Period (15-minute period)**

- A. 8:45 a.m. – Ms. Joni Sundquist, NE Society of CPAs President –** The Foundation Board meeting held May 17. She recognized the leadership of Foundation President Mark Manning. For the 2023-2024 school year, they will be awarding 78 scholarships totaling \$100,000. Last year, they had just a handful of what they are calling PIPELINE SCHOLARSHIPS. This year, we have 15! ED Sweetwood commented that some State Boards have scholarship programs and we are fortunate the Society continues to have a strong program negating the need for the Board to consider development of a program.  
The donors and all of the scholarship recipients will be recognized at the Society's Fall Conference & Annual Meeting, Oct. 30-31, at Crete Carrier Riverview Lodge at Mahoney State Park in Ashland. GREAT line-up for the Fall Conference – Gov. Pillen with Q&A by former Gov. Dave Heineman; AICPA immediate past chairman Anoop Mehta from Maryland; Session on AI with Chuck Gallagher; Univ. of NE President Ted Carter; session on outsourcing, advisory & M&A with

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Bob Lewis of the Visionary Group; Josie Schaffer from UNO will give us an economic outlook; A&A Update; State & Fed Tax Update & 2 hours of ethics. Society Leadership (Shari Munro, Lori Egger, Kelly Martinson, and Joni) traveled to DC for the AICPA Spring Council Meeting in Washington, D.C., the end of May. Met with everyone's office other than Senator Ricketts; spent a lot of time with Mike Flood. They held their annual NFP and Govt. Accounting Conference at Innovation Campus in Lincoln with 130 attendees. Also held an ABCs of Business Happy Hour after Day 1 of the Conference at the Barred Owl. Attorneys and Bankers joined them – total of about 75 people – mostly CPAs and bankers. Society Board Retreat is Aug. 23 – John Johnson from NASBA is attending. Women in Accounting Summit is Aug. 30 at the Riverview Lodge in Ashland. Sponsorships are coming along great. Have a 2nd annual Husker Tailgate scheduled with the Associated General Contractors on Sept. 29.

- B. 9:30 a.m.** – Ms. Patricia Hartman, NASBA Director of Client Services – Ms. Hartman joined via WebEx to overview the proposed exam window change and implementation. She overviewed several options, including how a couple other Boards are handling implementation and possible credit extensions for candidates who are impacted for reasons beyond their control. She answered several Board member questions.

### **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, Brauer, Manning, Borchers, Blossom, and Holzworth voted aye. Motion #3 carried. Following discussion on how to make the Board meetings more efficient and considering feedback from the AGO's office, it was moved by Kanger, seconded by Blossom to move current agenda items to ratify Continuing Professional Education (CPE) courses, to ratify CPE Sponsorships, and to ratify Reinstatements to Active Permits/Inactive Retired Affidavits/Surrendered Certificates to the Consent Agenda for future Board meetings. On a roll call vote, Members Ruff, Kanger, Olsen, Brauer, Manning, Borchers, Blossom, and Holzworth voted aye. Motion #4 carried.
- B. Approval of Disbursements for May and June 2023.** 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. Salaries have increased due to approval/effect of staff reclassifications. Merchant fee payment impacted the budget due to timing of payment. Travel costs have gone up mainly due to NASBA meetings returning to in person. ED Sweetwood commented that this year several expenses have increased that impacted total expenses at the end of the fiscal year (June 30<sup>th</sup>, 2023), however with the return to former fees as of last year, revenue off-set these expenses within the budget. He, again, acknowledged the

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Executive Committee of the Board for their strategic review and recommendations to assist with projected higher expenses. The Committee will meet in August to review the details of last year's budget and begin preparation for the next biennial budget.

**4. Report of the Chair**

- A. Report of the Chair.** Chair Ruff gave the report.
- B. Election of 2023-2024 Board Officers.**  
After review of the NBPA Board Officer Duties document-Moved by Blossom, seconded by Olsen to elect member Ruff as the 2023-2024 Board Chair. On a roll call vote, Members Kanger, Olsen, Brauer, Manning, Borchers, Blossom, and Holzworth voted aye. Member Ruff abstained. Motion #6 carried.  
Moved by Holzworth, seconded by Brauer to elect member Kanger as the 2023-2024 Board Vice Chair. On a roll call vote, Members Ruff, Olsen, Brauer, Manning, Borchers, Blossom, and Holzworth voted aye. Member Kanger abstained. Motion #7 carried.  
Moved by Borchers, seconded by Kanger to elect member Olsen as the 2023-2024 Board Secretary. On a roll call vote, Members Ruff, Kanger, Brauer, Manning, Borchers, Blossom, and Holzworth voted aye. Member Olsen abstained. Motion #8 carried.  
All were congratulated for being named officers of the Board.
- C. 10:30 a.m. – Dr. Tom Purcell, CPA - Rules of Professional Conduct Task Force Update.** Former Board Member Dr. Tom Purcell attended the meeting to overview the final version of the guidance document and to answer any questions. Moved by Borchers, seconded by Olsen to recognize and thank the Rules of Professional Conduct Task Force, especially Dr. Purcell, for their work on drafting this document. The Task Force members consisted of: Chair Tom Purcell, CPA, Melissa Ruff, CPA, Dan Davis, CPA, Rand Hansen, CPA, Michele Stromp, CPA, with the assistance of member Drew Blossom, CPA, and Creighton students Colin Fitzgerald and Matthew Fredricks. On a roll call vote, Members Ruff, Kanger, Olsen, Brauer, Manning, Borchers, and Holzworth voted aye. Member Blossom abstained. Motion #5 carried.
- D. 2023 Exam Task Force Update.** Chair Ruff noted the recommendations from the Exam Task Force will be discussed during the E&E Committee Report.
- E. Report of the 2023 NASBA Regional Meeting.** Members Ruff, Olsen, Blossom and Holzworth attended the NASBA Regional Meeting and provided their thoughts on the topics discussed. Some of the topics discussed at the conference included the CPA pipeline, the Experience, Learn & Earn program, CPA Evolution, changes to the Uniform Accountancy Act, etc. Former Board Chair Lori Druse, CPA presented on the work of the Pipeline Task Force. ED Sweetwood provided a written summary of conference topics.
- F. Attendance at NASBA Annual Meeting, Oct. 29 – Nov. 1, 2023 – New York, NY.** Chair Ruff polled the Board members to see who would be interested in attending the

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NASBA Annual Meeting. Due to the location of the meeting, she mentioned there might need to be a limit on the number of members attending depending on how many were interested. Members Ruff, Olsen and Blossom indicated they were interested. ED Sweetwood indicated that he is planning on attending and staff VanWinkle will be applying for a scholarship per recommendation from CPAES.

- G. **Review Board Calendar.** No changes made. The 2024 Board calendar will be decided at the September meeting.

**Closed Session**

**Closed Session.** Moved by Blossom, seconded by Kanger, that the Board go into closed session at 12:12 p.m., on Friday, July 14, 2023, for the purpose of discussing 11 enforcement cases to protect the public interest and/or prevention of needless injury to individuals. On a roll call vote, Members Ruff, Kanger, Olsen, Brauer, Manning, Borchers, Blossom, and Holzworth voted aye. Motion #9 carried.

Prior to going into closed session, Chair Ruff restated the limitation of the closed session, which was to discuss 11 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 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 Borchers, that the Board return to open session at 12:41 pm, on Friday, July 14, 2023. On a roll call vote, Members Ruff, Kanger, Olsen, Brauer, Manning, Borchers, Blossom, and Holzworth voted aye. Motion #10 carried.

**5. Report of Enforcement of Professional Conduct Committee**

- A. **Open Case/LMCO Update.**

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**Case #12-01** – After discussion, motion out of committee to authorize the Board Attorney to move forward with issuing a hearing notice to the individual requesting reinstatement of their certificate that was previously revoked. On a roll call vote, Members Ruff, Kanger, Olsen, Brauer, Manning, Borchers, Blossom, and Holzworth voted aye. Motion #11 carried.

**B. Ratification of LMCOs, if any** – No update.

**C. Recommended Cases to Close** –

**21-08** - *Civil suit alleges CPA provided poor tax advice to a client relating to his estate within a Trust.*

The Board discussed case #21-08. Due to the matter being dismissed by the court, it is recommended to close this case. Motion out of committee to close case #21-08. On a roll call vote, Members Ruff, Kanger, Olsen, Brauer, Manning, Borchers, Blossom, and Holzworth voted aye. Motion #12 carried.

## **6. Report of the Licensing Committee**

**A. Report of the Committee.** Committee Chair Brauer gave the report.

The committee discussed three Business, Governmental & Academia (BGA) experience applications. Motion out of committee to recommend approval of Cynthia Wang's application. On a roll call vote, Members Ruff, Kanger, Olsen, Brauer, Manning, Borchers, Blossom, and Holzworth voted aye. Motion #13 carried. Motion out of committee to recommend approval of Lindsey Stoldorf's application. On a roll call vote, Members Ruff, Kanger, Olsen, Brauer, Manning, Borchers, Blossom, and Holzworth voted aye. Motion #14 carried. Motion out of committee to recommend approval of Jason Tordoff's application. On a roll call vote, Members Ruff, Kanger, Olsen, Brauer, Manning, Borchers, Blossom, and Holzworth voted aye. Motion #15 carried.

Staff updated the Board on the status of 2023 Renewals. ED Sweetwood acknowledged Staff VanWinkle & Myers for their continued hard work during this busy time for office staff and for another successful renewal period.

The Board was presented with a new CPA Firm application for VG+ LLC. Due to the the firm requesting a symbol (+) in the name which has not been requested before, staff is bringing in before the Board for review. Moved by Blossom, seconded by Borchers to approve VG+ LLC as a firm name. On a roll call vote, Members Ruff, Kanger, Brauer, Manning, Borchers, and Blossom voted aye. Members Olsen and Holzworth voted nay. Motion #18 carried.

**B. 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 from May 12 – July 10, 2023. On a roll call vote, Members Ruff, Olsen, Brauer, Manning, Borchers, Blossom, and Holzworth voted aye. Member Kanger was not present for vote. Motion #16 carried.

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- C. **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 12 – July 14, 2023. On a roll call vote, Members Ruff, Olsen, Brauer, Manning, Borchers, Blossom, and Holzworth voted aye. Member Kanger was not present for vote. Motion #17 carried.

Reinstatements: none

Inactive - Retired affidavits:

- Anne Benak – Elkhorn, NE
- Richard Brendel II – Omaha, NE
- Phillip Burbach – Ceder Creek, TX
- Ellen Ehlers – Omaha, NE
- Sandra Erickson – Omaha, NE
- Kevin Hemenway – Anchorage, AK
- Nina Kavich – Elkhorn, NE
- Robert King – Woodbury, MN
- Patrick Kirlin – Omaha, NE
- Larry Kunc – Lincoln, NE
- Karen Leahy – Omaha, NE
- David Lechner – Lincoln, NE
- Mark Leikam – Lincoln, NE
- Todd Lifson – Minnetonka, MN
- James Lockwood – Lincoln, NE
- James McLaughlin – Elmwood, NE
- Raymond Moreland – Baton Rouge, LA
- Gerald Nixon – Del City, OK
- Dennis O'Toole – Council Bluffs, IA
- Paul Pettit – Lincoln, NE
- Joan Porsch – Goodland, KS
- Joseph Press – Lakewood, CO
- Kenneth Schieber – Omaha, NE
- Dennis Stara – Lincoln, NE
- Mary Theisen – Omaha, NE
- Richard Veed – Hinsdale, IL
- Philip Warren – Omaha, NE
- Margaret Wieseler – La Vista, NE
- Ray Wilson – Elkhorn, NE 68022
- Robert Zagozda – Carter Lake, IA

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Surrenders:

- Cheryl Gilg – Cantonment, FL
- Dena Lucci – Morrison, CO
- David Vorovka – Lincoln, NE

**7. Report of Continuing Professional Education (CPE) Committee**

- A. Report of the Committee.** Committee Chair Olsen gave the report.
- B. Ratification of Staff Program Qualification Evaluations.** The committee reviewed 42 courses from May - July 2023 with 42 courses recommended for Board approval and none denied. Motion out of committee to ratify Board approval of 42 courses. On a roll call vote, Members Ruff, Kanger, Olsen, Brauer, Manning, Borchers, Blossom, and Holzworth voted aye. Motion #19 carried.
- The committee received an additional course list from Lutz & Company, PC. Motion out of committee to recommend Board approval of the additional course list from Lutz & Company, PC. On a roll call vote, Members Ruff, Kanger, Olsen, Brauer, Manning, Borchers, Blossom, and Holzworth voted aye. Motion #20 carried.
- C. Ratification of CPE Sponsor.** The committee reviewed the sponsorship application from the Nebraska Society of CPAs and recommended Board approval. Motion out of committee to approve sponsorship for the Nebraska Society of CPAs. On a roll call vote, Members Ruff, Kanger, Olsen, Brauer, Manning, Borchers, Blossom, and Holzworth voted aye. Motion #21 carried.

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

- A. Report of the Committee.** Committee Chair Borchers gave the report.
- The committee discussed the amended CPAES contract. They also reviewed a request from CPAES regarding acceptance of FEMA credit toward the 150 hours.
- See agenda item 2.B. regarding implementation of the 30 month exam window.
- Moved by Borchers, seconded by Olsen, per Title 288-Chapter 6.005.03C, due to reasons beyond the candidate's control, any candidate with credit existing as of January 1, 2023 or earned during calendar year 2023 will have the expiration date of such credit extended 12 months to ensure candidates are not being put at a disadvantage and are treated fairly. On a roll call vote, Members Ruff, Kanger, Olsen, Brauer, Manning, Borchers, Blossom, and Holzworth voted aye. Motion #24 carried.
- For candidates who are not captured within the 12 month extension but believe to be impacted for reasons beyond their control and request an extension of credit, moved by Blossom, seconded by Brauer to authorize the E&E Committee Chair and/or the E&E Committee to make decisions on a case-by-case basis for those individuals on behalf of the Board. Further discussion regarding this motion determined that the normal process should remain and no exceptions should be made to the process itself.

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On a roll call vote, Members Ruff, Kanger, Olsen, Brauer, Manning, Borchers, Blossom, and Holzworth voted nay. Motion #25 failed.

- B. Recommendation to amend Public Accountancy Act to allow candidates to sit for CPA Exam at 120 hours.** During the discussion, it was questioned if it was necessary to state the number of required hours in the PAA or can it just state the hours “as determined by the Board”. ED Sweetwood will follow up with the AGO’s office on this question. Moved by Blossom, seconded by Borchers to recommend moving forward with the Nebraska Society of CPAs in amending the number of hours to sit for the CPA Exam. On a roll call vote, Members Ruff, Kanger, Olsen, Brauer, Manning, Borchers, Blossom, and Holzworth voted aye. Motion #22 carried.
- C. Recommendation to amend CPA Exam window from 18 to 30 months per Uniform Accountancy Act.** Moved by Borchers, seconded by Kanger to adopt the drafted UAA language to update the CPA Exam window from 18 to 30 months. On a roll call vote, Members Ruff, Kanger, Olsen, Brauer, Manning, Borchers, Blossom, and Holzworth voted aye. Motion #23 carried.

**9. Report of the Legislative Committee**

- A. Report on Proposed Legislation:** ED Sweetwood gave the report.
- B. Compliance with LB867 (Index Updates/Policy Changes).**
- 1. Rules of Professional Conduct Guidelines.** See agenda item 4.C. Moved by Borchers, seconded by Kanger to adopt the Rules of Professional Conduct Guidelines. On a roll call vote, Members Ruff, Kanger, Olsen, Brauer, Manning, Borchers, Blossom, and Holzworth voted aye. Motion #26 carried.
  - 2. Proposed Changes to CPE Guidelines.** Will be reviewed at a subsequent meeting after staff meets with the NE Society after some concern was expressed.
- C. 2022-2023 Rule Project** – Potentially looking toward a September 2023 Rules hearing in conjunction with a future Board meeting. Updated drafts have been shared with the respective committees depending on the nature of the drafted amendments to the regulations that will continue as the hearings near. Decisions will be needed by the Committee based on the timing of recommended UAA language especially concerning examination issues located in Chapter 6.

**10. Report of the Peer Review Committee**

- A. Report of the Committee** – No meeting was necessary. ED Sweetwood and Staff Myers did attend a Society sponsored course overviewing the Peer Review process. Chair Manning will continue to review those Peer Reviews requiring additional review by the Board office.



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**11. Report of the Executive Director**

- A. Budget Status.** ED Sweetwood updated the Board on the status of the Budget under 3.C.
- B. Thentia Database Update** – ED Sweetwood updated the Board on the status of the Thentia project. There has been some turnover within the company, but the last meeting was good along with assurances a new program has been developed to track and provide for the ability for clients to provide feedback during the project. Looking forward to future meetings.
- C. Staffing & General Office Issues** – A temporary worker from the DAS Pool has been engaged to assist staff in filing and other back office work. Board members expressed that due to the conservative spending of the Board, that staff should not delay in the purchase of office items if necessary and and/or dated.
  - 1. Meeting & Hearing Room Update.** Staff continues to look for options for formal in person Board meetings due to the loss of Hearing Room 4D. The September Board meeting will be across the street in the State Office Building due to the agenda.

**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 2:30 p.m. on July 14, 2023. On a roll call vote, Members Ruff, Kanger, Olsen, Brauer, Manning, Borchers, Blossom, and Holzworth voted aye. Motion #27 carried.

Respectfully submitted by,

Board Secretary  
**Christi Olsen**