

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

Minutes
July 12, 2024

Draft Minutes. Minutes are not approved until the next Board meeting on September 20, 2024.

Friday, July 12, 2024

1. General

- A. Call to Order and Roll Call.** The Nebraska Board of Public Accountancy (Board) was called to order at 8:31 a.m. on Friday, July 12, 2024, with Chair Melissa Ruff presiding. The roll was called with the following members present: Melissa Ruff, Jeff Kanger, Mark Manning, Sarah Borchers, Drew Blossom, and Amy Holzworth. Members Christi Olsen and Donald Neal were absent. Also present were Executive Director Dan Sweetwood and staff members Heather Myers and Kristen VanWinkle. 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.
- B. Approval of Meeting Agenda for July 12, 2024.** Moved by Kanger, seconded by Blossom, approve the agenda for the July 12, 2024 meeting. On a roll call vote, Members Ruff, Kanger, Manning, Borchers, Blossom, and Holzworth voted aye. Members Olsen and Neal were absent. Motion #1 carried.
- C. Approval of Minutes from May 9, 2024.** Moved by Blossom, seconded by Borchers, to approve the May 9, 2024 Board minutes. On a roll call vote, Members Ruff, Kanger, Manning, Borchers, Blossom, and Holzworth voted aye. Members Olsen and Neal were absent. Motion #2 carried.

2. Public Comment Period (15-minute period)

There were no public comments.

3. Consent Agenda

- A. Published Notice of Meeting.** Moved by Kanger, seconded by Holzworth, to approve the consent agenda. On a roll call vote, Members Ruff, Kanger, Manning, Borchers, Blossom, and Holzworth voted aye. Members Olsen and Neal were absent. Motion #3 carried.
- B. Approval of Disbursements for May and June 2024.** ED Sweetwood overviewed the disbursements for the Board reporting no unusual activity for the period.
- C. Review of Board Budget Status Report.** ED Sweetwood and Staff Myers reported on several items including the close of FY24 as of June 30, 2024 whereas \$398,770 reported in expenditures and \$412,233 was received in revenue. It was noted the previous budgeted expenditure for the new database was not completed due to the end of the contract with the vendor. Overall, the budget was in good shape going forward into FY25.

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- D. Ratification of Staff Program Qualification Evaluations.** 63 courses from March – April 2024 and additional course list from Lutz & Company PC.
- E. Ratification of CPE Sponsor.** none
- F. Reinstatements to Active Permit, Inactive Retired Affidavits, Surrendered Certificates.**

Reinstatements:

- Marissa Roh – Ashland, NE

Inactive - Retired affidavits:

- David Amen – Lincoln, NE
- Mary Anderson – Omaha, NE
- Steven R. Anderson – Lincoln, NE
- Nancy Breitreutz – Wayne, NE
- William Cenovich – Omaha, NE
- Janalee Crouch – Lincoln, NE
- Kristen Curtis – Omaha, NE
- Julie Den Herder – Windsor, CO
- Nikki Elwood – Omaha, NE
- Anthony Glenn – Lincoln, NE
- Jacqueline Harrill – Omaha, NE
- Judy Hoatson – Minatare, NE
- James Honz – Omaha, NE
- Sheila Johns – Gering, NE
- Kraig Johnson – Kansas City, MO
- Brian Keller – Las Vegas, NV
- Kenda Knudsen – Torrington, WY
- Gregory Klocke – Manhattan, KS
- Bruce Lammers – Ord, NE
- Terrie Larkowski – Winter, WI
- William Lewis – Hastings, NE
- Delmar Lienemann, Jr – Lincoln, NE
- Bruce Meister – Lincoln, NE
- Kenrick Morgan – Seward, NE
- John Morrow – Ames, IA
- Daniel Nealon – Papillion, NE
- Neal Niedfeldt – Grand Island, NE
- Duane Severson – Elkhorn, NE
- Lynn Simonsen – Lincoln, NE
- Michael Sindelar – Fremont, NE
- Scott Spilinek – Weeping Water, NE

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- Kathleen Springer – Crete, NE
- Lewis Trowbridge – Santa Fe, NM
- Timothy Wichita – Omaha, NE
- Cheryl Wright – Sherrard, IL

Surrenders:

- Richard Bili – Overland Park, KS
- Steven Campbell – Storm Lake, IA
- James Frank – Bonesteel, SD
- Amy Engelbert – Edmond, OK
- Barbara Heenan – Des Moines, IA
- Osama Mansour – Liberty Lake, WA

4. Report of the Chair

A. Report of the Chair. Chair Ruff gave the report.

B. Election of 2024-2025 Board Officers.

Moved by Blossom, seconded by Manning to elect member Ruff as the 2024-2025 Board Chair. On a roll call vote, Members Ruff, Kanger, Manning, Borchers, Blossom, and Holzworth voted aye. Members Olsen and Neal were absent. Motion #4 carried.

Moved by Blossom, seconded by Holzworth to elect member Kanger as the 2024-2025 Board Vice Chair. On a roll call vote, Members Ruff, Kanger, Manning, Borchers, Blossom, and Holzworth voted aye. Members Olsen and Neal were absent. Motion #5 carried.

Moved by Blossom, seconded by Manning to elect member Olsen as the 2024-2025 Board Secretary. On a roll call vote, Members Ruff, Kanger, Manning, Borchers, Blossom, and Holzworth voted aye. Members Olsen and Neal were absent. Motion #6 carried.

All were congratulated for being named officers of the Board.

C. Report from 2024 NASBA Regional Meeting. ED Sweetwood provided a summary of the meeting. Some of the topics discussed include: An update from the Professional Licensure Task Force, an update from the National Pipeline Advisory Group, CPA Exam and scores from the initial group of disciplines, private equity ownership and a tribute to retiring CEO Bishop. We were excited to host the meeting in Omaha and had great attendance/feedback. Vice-Chair Kanger was acknowledged for being the catalyst to get this meeting in Omaha.

D. Attendance at NASBA Annual Meeting, October 27-30, 2024, Orlando, FL. Chair Ruff polled the Board members to see who was interested in attending the meeting in Orlando. Members Ruff, Olsen and Blossom indicated they were interested. ED Sweetwood indicated he is planning to attend, as well. Moved by Kanger, seconded by Borchers, to approve 3 Board members and ED Sweetwood attend the NASBA Annual Meeting due to being deemed essential travel. On a roll call vote, Members

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Ruff, Kanger, Manning, Borchers, Blossom, and Holzworth voted aye. Members Olsen and Neal were absent. Motion #7 carried.

- E. **Review Board Calendar.** Discussed the possibility of November and March meetings being held virtually. Will decide at a later date.

Closed Session

Closed Session. Moved by Blossom, seconded by Borchers, that the Board go into closed session at 10:08 a.m., on Friday, July 12, 2024, for the purpose of discussing 9 enforcement cases to protect the public interest and/or prevention of needless injury to individuals. On a roll call vote, Members Ruff, Kanger, Manning, Borchers, Blossom, and Holzworth voted aye. Members Olsen and Neal were absent. Motion #8 carried.

Prior to going into closed session, Chair Ruff restated the limitation of the closed session, which was to discuss 9 enforcement cases and the Executive Director's performance and salary, 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 Kanger, that the Board return to open session at 10:24 a.m., on Friday, July 12, 2024. On a roll call vote, Members Ruff, Kanger, Manning, Borchers, Blossom, and Holzworth voted aye. Members Olsen and Neal were absent. Motion #9 carried.

5. Report of Enforcement of Professional Conduct Committee

- A. **Open Case/LMCO Update.**
- B. **Ratification of LMCOs, if any** – No update.
- C. **Recommended Cases to Close** –

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22-06 - *The CPA properly reported on his renewal application he was the subject of a civil lawsuit filed by beneficiaries of an Irrevocable Trust based on the CPA being the Trustee and his actions as trustee.*

The Board discussed case #22-06. Due to a settlement agreement being reached and after review by the Committee, it is recommended to close this case. Motion out of committee to close case #22-06. On a roll call vote, Members Ruff, Kanger, Manning, Borchers, Blossom, and Holzworth voted aye. Members Olsen and Neal were absent. Motion #10 carried.

6. Report of the Licensing Committee

- A. **Report of the Committee.** Committee Chair Holzworth gave the report. The committee discussed one Business, Governmental & Academia (BGA) experience application. Motion out of committee to recommend approval of Jennifer Lamprecht's application. On a roll call vote, Members Ruff, Kanger, Manning, Borchers, Blossom, and Holzworth voted aye. Members Olsen and Neal were absent. Motion #11 carried.
- B. **Ratification of initial permits to practice issued, certificates issued, firm permits.** Moved by Holzworth, seconded by Kanger, to approve initial permits to practice issued, certificates issued, firm permits issued from May 9 – July 11, 2024. On a roll call vote, Members Ruff, Kanger, Manning, Borchers, Blossom, and Holzworth voted aye. Members Olsen and Neal were absent. Motion #12 carried.
- A. **2024 Renewals Update.** Staff VanWinkle updated the Board on the status of renewals and the process going forward. The process appears to be going smoothly so far. Staff VanWinkle, Myers and the temporary employee were all acknowledged again for their hard work and dedication to the renewal process by ED Sweetwood. This included sending reminders, answering questions, and processing over \$300,000 in renewal funds within a two-month period.

7. Report of Continuing Professional Education (CPE) Committee

- A. **Report of the Committee.** Member Borchers gave the report in Committee Chair Olsen's absence. Motion out of committee to approve Staff Myers' attendance at the NASBA CPE Summit in Nashville, TN due to being deemed essential travel. On a roll call vote, Members Ruff, Kanger, Manning, Borchers, Blossom, and Holzworth voted aye. Members Olsen and Neal were absent. Motion #13 carried.

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

- A. **Report of the Committee.** Committee Chair Borchers gave the report. There was an issue in early July with the Lincoln Prometric test site where it was taken over by new owners, but candidates were not notified that the site would be closed for two days so they showed up for their appointment to find the site closed. It has been indicated that any impacted candidate has been taken care of. Staff plans to

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have a meeting with CPAES/Prometric to discuss the oversight and will also schedule a site visit soon. Staff will keep the committee updated.

9. Report of the Legislative Committee

- A. **Report on Proposed Legislation:** ED Sweetwood gave the report.
- B. **Compliance with LB867 (Index Updates/Policy Changes).**
- C. **2022-2023 Rule Project Status.**

10. Report of the Peer Review Committee

- A. **Report of the Committee –** Chair Manning gave the report. There has been a change in staff at the Nevada Society of CPAs. Staff will monitor if there is any negative impact.

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/ ED Sweetwood & Staff Myers –** ED Sweetwood updated the Board on the status of the database project. A new vendor has been identified and a contract has been signed. The project has kicked off and staff meets weekly with the production team. All things appear to be moving in a positive direction.
- C. **Staffing & General Office Issues –** ED Sweetwood noted that a decision has been reached by the Commission on Industrial Relations relative to Governor Pillen’s Executive Order. Starting Monday, July 15, 2024, staff’s Hybrid work environment will end and their primary work location will be the Board office.
 - 1. **Hybrid work environment/Computers/ Chairs.** Staff computers were replaced due to warranties ending and new chairs for the office and Board room are being considered to replace the current ones that are over 20 years old.

12. New Business

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

13. Adjournment

Moved by Kanger, seconded by Borchers, to adjourn the meeting at 11:06 a.m. on July 12, 2024. On a roll call vote, Members Ruff, Kanger, Manning, Borchers, Blossom, and Holzworth voted aye. Members Olsen and Neal were absent. Motion #14 carried.

Respectfully submitted by,

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Board Secretary
Christi Olsen