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

Minutes
July 11, 2025

Draft Minutes. Minutes are not approved until the next Board meeting on September 19, 2025.

Friday, July 11, 2025

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 11, 2025, with Chair Melissa Ruff presiding. The roll was called with the following members present: Melissa Ruff, Jeff Kanger, Christi Olsen, Mark Manning, Sarah Borchers, Drew Blossom, Amy Holzworth and Donald Neal. 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. 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 Brian Klintworth, CPA, Nebraska Society of CPAs Chairman, and Joni Sundquist, Nebraska Society of CPAs President.

B. **Approval of Meeting Agenda for July 11, 2025.** Moved by Blossom, seconded by Holzworth, approve the agenda for the July 11, 2025 meeting. On a roll call vote, Members Ruff, Kanger, Olsen, Manning, Borchers, Blossom, Holzworth and Neal voted aye. Motion #1 carried.

C. **Approval of Minutes from May 9, 2025.** Moved by Kanger, seconded by Borchers, to approve the May 9, 2025 Board minutes. On a roll call vote, Members Ruff, Kanger, Olsen, Manning, Borchers, Blossom, Holzworth and Neal voted aye. Motion #2 carried.

2. Public Comment Period (15-minute period)

A. **8:45 a.m. – Mr. Brian Klintworth, CPA, Chairman of NE Society of CPAs and Ms. Joni Sundquist, President of NE Society of CPAs – Update on CPA Licensure Task Force** – Mr. Klintworth attended the meeting today to overview the efforts and recommendations of the CPA Licensure Task Force. He thanked members Blossom, Holzworth and Borchers for their participation, as well as Chair Ruff for her participation as NASBA Central Region Director and Mr. Kent Absec, NASBA VP State Board Relations. He noted the appreciation the Society has for the working relationship they have with the Board. The Task Force met twice with the most recent meeting being on July 8, 2025. Four items were brought for discussion: Education, Experience, Mobility, and Safe Harbor Language. The Task Force was able to conclude on recommendations to the respective Boards. He stated the Society Board will review the recommendations at their Board of Directors meeting on August 20, 2025. Board staff and Member Blossom will attend to give the Board's perspective on the recommendations. If the Society Board of Directors approves the recommendations, the Society will move forward with drafting into the Public

Accountancy Act (PAA) so that a bill may be proposed when the legislature reconvenes in January 2026. Board staff will assist as needed/requested and will also be reviewing the Board Rules in Title 288 for any changes needed to accommodate the changes to the PAA.

Mr. Klintworth overviewed each topic and provided the following Task Force recommendations below:

- Education – Recommendation is to conform to the proposed UAA language in Section 5 which states:
    - 2(A) - A post baccalaureate degree conferred by a college or university acceptable to the Board, the total educational program to include an accounting concentration or equivalent as determined by Board rule, or
    - 2(B) - A baccalaureate degree plus an additional 30 semester credit hours, conferred by a college or university acceptable to the Board, the total educational program to include an accounting concentration or equivalent as determined by Board rule, or
    - 2(C) - A baccalaureate degree conferred by a college or university acceptable to the Board, the total educational program to include an accounting concentration or equivalent as determined by Board rule.
- Experience – Recommendation is to conform to the proposed UAA language in Section 5, except for the allowance of any licensee verifying the applicant's experience. The Task Force recommends keeping experience verification by the applicant's CPA supervisor. The UAA states:
    - 1 - An applicant for initial issuance of a certificate under sections 5(c)2(A) and 5(c)2(B) shall show that the applicant has had one year of experience as defined by Board rule.
    - 2 – An applicant for initial issuance of a certificate under section 5(c)2(C) shall show that the applicant has had two years of experience as defined by Board rule.
    - 3 – This experience shall include providing any type of service or advice representing the skills needed at the time of initial licensure to serve the public and involves the use of accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills, all of which was verified by a licensee, meeting requirements defined by Board rule. This experience would be acceptable if it was gained through employment in government, industry, academia, or public practice.
- Mobility – Changes from state-based to individual-based. Recommendation is to add the guardrails as proposed in UAA language in Section 23(a)(1) which states:
    - (a)(1) – An individual whose principle place of business is not in this state and who holds a valid license in good standing as a Certified Public Accountant from any state shall have all the practice privileges of licensees of this state without the need to obtain a license provided that at

the time of initial licensure, the individual was required to show evidence of having met the following requirements:
  - (A) – passed the uniform CPA examination, and
  - (B) – a post-baccalaureate degree with a concentration in accounting or an equivalent and not less than one year of work experience both as defined in Board rule; or
  - (C) – a baccalaureate degree plus an additional 30 semester credit hours with a concentration in accounting or an equivalent and not less than one year of work experience both as defined in Board rule; or
  - (D) – a baccalaureate degree including an accounting concentration or an equivalent and not less than two years of work experience both defined in Board rule.
- Safe Harbor language – To ensure current and past CPAs are not unintentionally hurt by these changes, recommendation is to add the safe harbor language proposed UAA language in Section 23(a)(2) which states:
  - (a)(2) – An individual, whose principle place of business is not in this state, and who holds a valid active licenses as a Certified Public Accountant from any state, as of December 31, 2024, and as of such date, has practice privileges in this state, shall continue to have all the privileges of licensees in this state without the need to obtain a license.

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, Olsen, Manning, Borchers, Blossom, Holzworth and Neal voted aye. Motion #3 carried.

B. **Approval of Disbursements for May and June 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.** 83 courses from March – June 2025 and additional 45 courses from Lutz & Company PC.

E. **Ratification of CPE Sponsor.** NE Society of CPAs

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

Reinstatements:
- Douglas Ewald – Elkhorn, NE
- Trevor Gottula – Sheldon, IA
- Tricia Houston – San Ramon, CA
- Lacey Rohe – Malcolm, NE
- Ryan Zwingman – Norfolk, NE

Inactive - Retired affidavits:

- Chris Berens – Bennington, NE
- Jeffrey Bugenhagen – The Woodland, TX
- Charlotte Davidson – North Platte, NE
- Joni Davis – Nebraska City, NE
- Henry Eriksen – Sioux City, IA
- Teresa Fernald – Omaha, NE
- Dennis Grindle – Omaha, NE
- Lorraine Hahn – Omaha, NE
- Marlene Haskell – Omaha, NE
- Nancy Huber – Omaha, NE
- John Jarrett – Omaha, NE
- Georgia Jones - Manassas, VA
- Thomas Jones – Gering, NE
- Debra Keith – Bellevue, NE
- Larry Kunc – Lincoln, NE
- Phillip Maltzahn – Windsor, CO
- Gregory Maschman – Lincoln, NE
- Craig Merry – Sioux City, IA
- GW Molck – Plattsmouth, NE
- Deanne Platter – Tualatin, OR
- Vern Robbins – Grand Island, NE
- John W. Sehi – Norfolk, NE
- Michael Skoff – Longmont, CO
- Thomas S. Thomas – Syracuse, NE
- Marla Timmer – Canton, GA
- Patrick Tindall – Osceola, NE
- Timothy Vail – San Carlos, CA
- Marshall Vander Linden – Clive, IA
- Dean E. Wilson – Omaha, NE
- Ray Wilson – Elkhorn, NE

Surrenders:

- Brittny Burns – Fort Collins, CO
- Cathy Clarke – Minneapolis, MN
- Wendy Fletcher – Montgomery, TX
- Timothy Gottschalk – Belleville, KS
- Christine Holmes – Raleigh, NC

4. Report of the Chair

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

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

Minutes
July 11, 2025

1. **Recognition of Staff Myers' Completion of Nebraska State Government Leadership Certificate Program.** Staff Myers thanked the Board for approving her participation in this course. She overviewed the main topics and her takeaways. ED Sweetwood congratulated her for completing the leadership program.

B. Election of 2025-2026 Board Officers.
Moved by Kanger, seconded by Blossom to elect member Ruff as the 2025-2026 Board Chair. On a roll call vote, Members Kanger, Olsen, Manning, Borchers, Blossom, Holzworth and Neal voted aye. Member Ruff abstained. Motion #4 carried.
Moved by Kanger, seconded by Borchers to elect member Blossom as the 2025-2026 Board Vice Chair. On a roll call vote, Members Ruff, Kanger, Olsen, Manning, Borchers, Holzworth and Neal voted aye. Member Blossom abstained. Motion #5 carried.
Moved by Kanger, seconded by Neal to elect member Olsen as the 2025-2026 Board Secretary. On a roll call vote, Members Ruff, Kanger, Manning, Borchers, Blossom, Holzworth and Neal voted aye. Member Olsen abstained. Motion #6 carried.
All were congratulated for being named officers of the Board. Vice Chair Kanger was recognized for his contributions as part of the Board's Executive leadership.

C. NE Society of CPAs CPA Licensure Task Force Discussion. See agenda item 2A.

D. Report from 2025 NASBA Western Regional Meeting. Chair Ruff overviewed the topics discussed at the meeting.

E. Attendance at NASBA Annual Meeting, October 26-29, 2025, Chicago, IL. Members Ruff, Olsen, and Blossom, expressed interest in attending the conference. ED Sweetwood also plans to attend. Due to being deemed essential travel, moved by Kanger, seconded by Borchers, to approve 3 Board members and the Executive Director to attend the NASBA Annual Meeting. On a roll call vote, Members Ruff, Kanger, Olsen, Manning, Borchers, Blossom, Holzworth and Neal voted aye. Motion #7 carried.

F. Review Board Calendar. No changes made. Will discuss meeting dates for 2026 at next meeting.

Closed Session

Closed Session. Moved by Blossom, seconded by Olsen, that the Board go into closed session at 10:36 a.m., on Friday, July 11, 2025, for the purpose of discussing 14 enforcement cases to protect the public interest and/or prevention of needless injury to individuals. On a roll call vote, Members Ruff, Kanger, Olsen, Manning, Borchers, Blossom, 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 14 enforcement cases, read the following statement:

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

Minutes
July 11, 2025

"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 Holzworth, that the Board return to open session at 11:06 a.m., on Friday, July 11, 2025. On a roll call vote, Members Ruff, Kanger, Olsen, Manning, Borchers, Blossom, Holzworth and Neal voted aye. Motion #9 carried.

5. Report of Enforcement of Professional Conduct Committee

A. **Open Case/LMCO Update**
B. **Ratification of LMCOs, if any**.
C. **Recommended Cases to Close –**

17-01 - *The CPA telephoned the Board office regarding the Peer Review requirement. Further review revealed he failed his last peer review.*
The Board discussed case #17-01. Due to CPA reporting on the annual firm renewal application that attest engagements are no longer being performed and the Board Order from 2017 still being in effect, it is recommended to close this case. Motion out of committee to close case #17-01. On a roll call vote, Members Ruff, Kanger, Olsen, Manning, Borchers, Blossom, Holzworth and Neal voted aye. Motion #10 carried.

23-04 - *The SEC & PCAOB sanctioned a national CPA firm for engaging hundreds of clients for specialized work. The growth of the firm led to several noted audit deficiencies. Orders indicate the firm shall engage an independent consultant to assess the firm's controls.*
The Board discussed case #23-04. Due to the CPA Firm indicating in its response that there are no connections in this matter to Nebraska and of its intention not to renew the firm permit, it is recommended to close this case. Motion out of committee to close case #23-04. On a roll call vote, Members Ruff, Kanger, Olsen, Manning, Borchers, Blossom, Holzworth and Neal voted aye. Motion #11 carried.

24-03 - *The complainant telephoned the office a few weeks ago indicating he was having difficulty with his CPA. This included a dispute over penalties and how his taxes were prepared. He also was concerned about the billing practices of the CPA* *firm and disputed the fees charged. He indicated he had filed a claim against the CPA firm in small claims court. Later, he indicated a judgement had been filed against the CPA.*

The Board discussed case #24-03. The committee provided feedback to the CPA regarding the firm's billing practices, however due to the allegations not rising to the level of requiring a petition to be filed for a violation, it is recommended to close this case. Motion out of committee to close case #24-03. On a roll call vote, Members Ruff, Kanger, Olsen, Manning, Borchers, Blossom, Holzworth and Neal voted aye. Motion #12 carried.

24-12 - *Staff attempted to follow up on a CPE Audit over the course of 6 months and eventually determined the CPA possibly provided false information regarding the completion of CPE courses reported. Additionally, the CPA appeared to be deceitful in later discussions with staff.*

The Board discussed case #24-12. Due to the former CPA fulfilling the Board Order issued in January 2025 and signing an affidavit that their CPA Certificate cannot be located, it is recommended to close this case. Motion out of committee to close case #24-12. On a roll call vote, Members Ruff, Kanger, Olsen, Manning, Borchers, Blossom, Holzworth and Neal voted aye. Motion #13 carried.

25-05 - *Complainant is affiliated with a Nebraska State Agency that received scrutiny from the Auditor of Public Accountants and the Nebraska State Auditor. Complainant alleges the State Auditor violated several auditing standards including asserting audit conclusions before the conclusion of an audit, confidentiality disclosures, and improper political retaliation among others.*

The Board discussed case #25-05. It should be noted that the Auditor of Public Accounts (APA) is not a registered CPA Firm and the State Auditor is not registered as a CPA. It should also be noted that state statute does not require the APA or State Auditor to hold such registrations. Due to those facts and the Board not having regulatory authority therefore lacking jurisdiction on the matter, it is recommended to close this case. Motion out of committee to close case #25-05. On a roll call vote, Members Ruff, Kanger, Olsen, Manning, Borchers, Blossom, Holzworth and Neal voted aye. Motion #14 carried.

6. Report of the Licensing Committee

A. Report of the Committee. Committee Chair Holzworth gave the report.

The committee discussed two BGA applications with one recommended for approval. Motion out of committee to recommend approval of Sudeep Dahal's application. On a roll call vote, Members Ruff, Kanger, Olsen, Manning, Borchers, Blossom, Holzworth and Neal voted aye. Motion #15 carried.

Motion out of committee to recommend approval of Barbra Baker's application. On a roll call vote, Members Ruff, Kanger, Olsen, Manning, Borchers, Blossom, Holzworth and Neal voted aye. Motion #16 carried.

The committee discussed four Firm Name Requests with one recommended for approval and two recommended for further discussion at the Board meeting.
The committee wanted to discuss the firm name Leading Stone Financial LLC with the Board. Concerns were surrounding the word "Leading". Ultimately, they determined the word was not misleading considering the additional context provided by the applicant. Moved by Kanger, seconded by Blossom, to approve the firm name Leading Stone Financial LLC. On a roll call vote, Members Ruff, Kanger, Olsen, Manning, Borchers, Blossom, Holzworth and Neal voted aye. Motion #17 carried.
Motion out of committee to recommend approval of the firm name Arrow Accounting LLC. On a roll call vote, Members Ruff, Kanger, Olsen, Manning, Borchers, Blossom, Holzworth and Neal voted aye. Motion #18 carried.
The committee wanted to discuss the firm name Simplex Accounting LLC with the Board. Similar terms have not been allowed by prior committees (i.e. Simple, Simplified); however, committees are not held to precedent of prior committee decisions. Moved by Blossom, seconded by Kanger to approve the firm name Simplex Accounting LLC. On a roll call vote, Member Kanger voted aye, and members Ruff, Olsen, Manning, Borchers, Blossom, Holzworth and Neal voted nay. Motion #19 failed.
Staff brought another firm name request to the Board for discussion. The request was Team Zeller LLC. Staff asked if "Team" should be evaluated the same way "Group" is described in the Rules. The Board agreed the same rules would apply.
The Board was given an update on the status of 2025 Renewals. Overall, with the implementation of the new licensing platform (Certemy), renewals were successful and worked as intended. Very few registrants did not renew by June 30, 2025. Non-renewal letters will go out to those individuals and firms with instructions on what to do next.

B. Ratification of initial permits to practice issued, certificates issued, firm permits. Motion out of committee to recommend approval of initial permits to practice issued, certificates issued, firm permits issued from May 9 – July 7, 2025. On a roll call vote, Members Ruff, Kanger, Olsen, Manning, Borchers, Blossom, Holzworth and Neal voted aye. Motion #20 carried.

7. Report of Continuing Professional Education (CPE) Committee

A. Report of the Committee. Committee Chair Olsen gave the report.
The committee discussed one CPE waiver request due to a medical issue. Motion out of committee to recommend approval to waive 10 hours of CPE due to a medical issue. On a roll call vote, Members Ruff, Kanger, Olsen, Manning, Borchers, Blossom, Holzworth and Neal voted aye. Motion #21 carried.
The committee also discussed the upcoming NASBA CPE Summit in Anaheim, CA from September 16 – 17, 2025 and staff attendance. Due to being considered essential travel, motion out of committee to recommend Staff Myers attend the NASBA CPE

Summit. On a roll call vote, Members Ruff, Kanger, Olsen, Manning, Borchers, Blossom, Holzworth and Neal voted aye. Motion #22 carried.

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

A. **Report of the Committee.** Committee Chair Borchers gave the report. The committee discussed one request from NASBA regarding approval of non-business prefix courses being accepted toward the general business requirement. The committee felt the courses were appropriate to be counted toward that requirement. Staff provided feedback to NASBA.
The committee received a request to consider re-adding the 120-day provision for sitting for the CPA Exam. As the pathways discussion evolves, the committee will continue to discuss.
Due to the recent approval of the Chapter 9 amendments, the committee reviewed a draft of amendments to the Education Guidelines. This will be reviewed at the September Board meeting.

9. Report of the Legislative Committee

A. **Report on Legislation:** ED Sweetwood gave the report.
B. **Compliance with LB867 (Index Updates/Policy Changes).**
C. **2024 Rule Project Status.** The amended rules in Chapter 9 were approved by the Governor on June 18, 2025.

10. Report of the Peer Review Committee

A. **Report of the Committee** – Committee Chair Manning gave the report. He indicated continued concern regarding how CPA firms are being tracked within the Peer Review Programs based on the recent enforcement cases handled by the Board earlier this year. Staff Myers indicated it is the goal of staff to initiate additional tracking within the new Certemy database later this year. It was suggested that another meeting be held to overview current tracking of Nebraska CPA firms and those being proposed within the new systems.

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** – Staff noted that the system continues to work well. Staff will have a meeting with Certemy to discuss how renewals went and to use the feedback received to improve the applications/process for next year. Staff will work next on the CPE reporting part of the system and the process.
C. **Staffing & General Office Issues**.

12. New Business

A. NASBA Items:
  1. **Update from Board members participating on NASBA Committees**

B. Other Miscellaneous Items: FYI articles

13. Adjournment

Moved by Kanger, seconded by Olsen, to adjourn the meeting at 12:42 p.m. on July 11, 2025. On a roll call vote, Members Ruff, Kanger, Olsen, Manning, Borchers, Blossom, Holzworth and Neal voted aye. Motion #23 carried.

Respectfully submitted by,

Board Secretary
Christi Olsen