

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

Minutes
March 10, 2023

Draft Minutes. Minutes are not approved until the next Board meeting on May 12, 2023.

Friday, March 10, 2023

1. General

- A. Call to Order and Roll Call.** The Nebraska Board of Public Accountancy (Board) was called to order at 8:35 a.m. on Friday, March 10, 2023 with Chair Melissa Ruff presiding. The roll was called with the following members present: Melissa Ruff, Christi Olsen, Jeff Kanger, Mark Manning, Sarah Borchers, and Drew Blossom. Also present were Executive Director Dan Sweetwood, and staff member Kristen VanWinkle. Members Ken Brauer and Amy Holzworth, and staff member Heather Myers were absent. The meeting was conducted at the Nebraska State Office Building, 301 Centennial Mall S in the Lancaster Room on the lower level in Lincoln, NE. 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.
- B. Approval of Meeting Agenda for March 10, 2023.** Moved by Kanger, seconded by Manning, approve the agenda for the March 10, 2023 meeting. On a roll call vote, Members Ruff, Olsen, Kanger, Manning, Borchers, and Blossom voted aye. Members Brauer and Holzworth were absent. Motion #2 carried.
- C. Approval of Minutes from January 13, 2023.** Moved by Kanger, seconded by Manning, to approve the January 13, 2023 Board minutes. On a roll call vote, Members Ruff, Olsen, Kanger, Manning, Borchers, and Blossom voted aye. Members Brauer and Holzworth were absent. Motion #1 carried.

2. Public Comment Period (15-minute period)

- A. 8:45 a.m. – Ms. Joni Sundquist, NE Society of CPAs President – Ms. Sundquist** reported on several Legislative Bills that have an impact on the CPA profession including tax related and others. They continue to track these Bills as they move through the legislature. Due to other circumstances, she reported the legislative process is moving very slowly this year. LB 16, the Universal Licensing Bill, was voted out of the Government & Military Affairs Committee to General File. Again, the Public Accountancy Act has been exempted from the Bill. She also reported that their CPE program will move forward in 2023 with continued online programming with focus on their in person offerings including their conferences. She reported their Annual Conference this fall will move to the Riverview Lodge in Ashland.

It was agreed by all that Ms. Sundquist cover national issues as reported from the recent NASBA ED/Staff Conference for discussion. These include:

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- Developments to address the CPA Pipeline issue from Minnesota where the Minnesota Society of CPAs drafted legislation to open an additional pathway for licensure that would not include 150 hours of education. NASBA and the AICPA expressed concern based on substantial equivalency and mobility as outlined within the Uniform Accountancy Act (UAA). The overall tone from NASBA leadership led to that additional discussion should be held and that a “line in the sand” stance should not be taken.
- Recent UAA Regulations regarding the uniform 18-Month requirement to pass all four sections of the examination was released with a move to 24-months. This initiative was part of the AICPA’s 8 point plan to address the Pipeline. Some believe 36-months should be considered.
- Both Ms. Sundquist and ED Sweetwood reported that Nebraska is becoming more of an “outlier” especially with our neighboring states when it comes to the 120 hours of education to sit for the examination. Licensure still requires completion of 150 hours of approved education. Nebraska address this issue a few years ago and the PAA was amended to create more flexibility.
- It was also reported that the national map reveals Nebraska’s position on firm mobility should be formally reviewed again based on several more state boards moving to this concept.

The Board engaged in discussion on these issues and at the conclusion moving forward agreed and decided:

- A Board initiated a Task Force led by Chair Ruff to address the 120 hour v. the 150 hour requirement to sit for the examination. The Task Force would also address the 18-month requirement to pass all four sections. It could also provide input on overall CPA Pipeline concerns going forward. Chair Ruff appointed Vice Chair Kanger and Member Borchert to the Task Force. Three members of Society leadership will also be appointed to the Task Force. The goal of the Task Force will be to provide recommendations to the Board and Society Leadership.
- The Board’s Licensing Committee will initially address the firm mobility issue, again, to determine if any changes to current requirements should be considered.

Disciplinary Hearing

B. 10:00a.m. - Ms. Joyce Borchert, CPA - Hearing Officer Melissa Ruff opened the hearing at 10:00 am. Board Attorney Jim Titus represented the Board. Joyce Borchert was not present. Member Blossom recused himself. The hearing closed at 10:50 am.

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3. Consent Agenda

- A. **Published Notice of Meeting.** Moved by Blossom, seconded by Kanger, to approve the consent agenda. On a roll call vote, Members Ruff, Olsen, Kanger, Manning, Borchers, and Blossom voted aye. Members Brauer and Holzworth were absent. Motion #3 carried.
- B. **Approval of Disbursements for January and February 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 will impact total expenses at the end of the fiscal year (June 30th, 2023).

4. Report of the Chair

- A. **Report of the Chair.** Chair Ruff gave the report.
 - 1. **Recognition of Staff VanWinkle's Completion of Nebraska State Government Leadership Certificate Program.** Staff VanWinkle thanked the Board for approving her participation in this course. She overviewed the main topics, her takeaways and favorite part of the course. ED Sweetwood acknowledged the growth of Ms. VanWinkle as an employee over the last several years including her participation in the leadership program.
- B. **Rules of Professional Conduct Task Force Update.** This important project continues. Dr. Tom Purcell sent his comments back and staff will work on scheduling the next task force meeting with the intent to provide an updated version to the Board in July.
- C. **Report of 2023 NASBA ED and Staff Conference.** See updates in Public Comment Period.
- D. **Attendance at NASBA Regional Meeting, June 27-29, 2023 – Kansas City, MO.** Chair Ruff commented that due to the importance of the several national issues being discussed, it is advantageous the meeting is in Kansas City that would defer expenses if Board members choose to attend. She requested Board members consider attending due to the importance of the issues discussed at the meeting.
- E. **Review Board Calendar.** Chair Ruff might miss the May Board meeting.

Closed Session

Closed Session. Moved by Blossom, seconded by Olsen, that the Board go into closed session at 10:58 a.m., on Friday, March 10, 2023, for the purpose of discussing today's

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disciplinary hearing and 10 enforcement cases to protect the public interest and/or prevention of needless injury to individuals. Member Blossom was not present for the discussion regarding today's disciplinary hearing. On a roll call vote, Members Ruff, Olsen, Kanger, Manning, Borchers, and Blossom voted aye. Members Brauer and Holzworth were absent. Motion #4 carried.

Prior to going into closed session, Chair Ruff restated the limitation of the closed session, which was to discuss today's disciplinary hearing and 10 enforcement cases, read the following statement:

"The Board may go into closed session for the purpose of discussion (no action) on matters involving litigation, personnel, disciplinary matters/enforcement, or matters regarding which the subject matter is otherwise protected under statutory law.

The Board may go into closed session on its own motion; however, it must approve a motion to go into closed session and another one to return to open session. The time in which the Board goes into and comes out of closed session is to be noted in the minutes, and the motion 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 Olsen, seconded by Kanger, that the Board return to open session at 11:35 am, on Friday, March 10, 2023. On a roll call vote, Members Ruff, Olsen, Kanger, Manning, Borchers, and Blossom voted aye. Members Brauer and Holzworth were absent. Motion #5 carried.

5. Report of Enforcement of Professional Conduct Committee

- A. Discuss Hearing for Joyce Borchers, CPA.** The Board discussed the matter of Joyce Borchers after coming out of closed session. Moved by Olsen, seconded by Borchers, to revoke Joyce Borchers's certificate and active permit for lack of compliance with the Stipulation & Consent Order issued in July 2022, lack of response to the disciplinary hearing, violation of the conditions of her probation imposed under 1-148 and 1-137 of the Public Accountancy Act and violation of Title 288 Chapters 10.002, 10.003 and 5.007.01 with the request to reimburse the Board's costs to date, including hearing and court reporter costs. On a roll call vote, Members Ruff, Olsen, Kanger, Manning, and Borchers voted aye. Member Blossom abstained. Members Brauer and Holzworth were absent. Motion #7 carried.

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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)		
ACCOUNTANCY OF THE STATE)		FINDINGS OF FACT,
OF NEBRASKA,)		CONCLUSIONS OF LAW,
)		DECISION AND ORDER
Petitioner,)		
vs.)		
)		
JOYCE E. BORCHER, C.P.A.,)		
)		
Respondent.)		

On the 10th day of March, 2023, a formal hearing was held on the Petition of the Nebraska State Board of Public Accountancy (Board) against Joyce E. Borchers, Respondent, at the Lancaster Room on the lower level of the Nebraska State Office Building at 301 Centennial Mall South, Lincoln, Nebraska, 68508. The hearing was conducted by Melissa Ruff, Board Chair as hearing officer. The Petitioner was represented by Jim R. Titus, attorney-at-law. The Respondent did not appear. The following Board members were present and in attendance at the hearing: Melissa Ruff, CPA, Board Chair, Jeff Kanger, Christi Olsen, CPA, Mark Manning, CPA, and Sarah Borchers, CPA. Andrew Blossom, CPA, was excused from the hearing. Ken Brauer was absent from the meeting.

The Petitioner's and the Respondent's Exhibits 1-19 were offered and received into evidence. Testimony was presented. The records and exhibits properly reflect that notice and service were made on the Respondent for the date and time of the hearing.

The Petition generally alleges that the Respondent failed to completely comply with the terms and conditions of probation set forth in a Stipulation and Consent Order entered July 8, 2022.

Upon consideration of the evidence, the Board finds as follows:

FINDINGS OF FACT

1. Respondent Joyce E. Borchers of 525 West 3rd Street, Alliance, Nebraska, 69301, was issued Nebraska certificate #5674. Respondent currently holds an active permit #57609 to practice as a certified public accountant in the State of Nebraska which expires on June 30, 2023.
2. On July 8, 2022 the Board entered a Stipulation and Consent Order against Respondent, which was agreed to by Respondent on June 21, 2022. The order held Respondent in violation of §1-137 of the Public Accountancy Act for gross negligence in the practice of public accountancy and the violation of a rule of professional conduct adopted and promulgated by the board. Rules which were held to have been violated were Title 288 Chapter 10.002 and 10.003 for 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.
3. In part, the order provided that the Respondent be placed on a one-year suspension of her license, though such suspension was held in abeyance pending successful completion of the imposed probation for 3 years from the date of the order, with the conditions of the

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probation to include (i) that the Respondent within 30 days of the order renew the firm license of R K Nelson & Associates and pay the administrative fee of \$250 in addition to any licensing fee for renewal; (ii) that Respondent shall within 30 days of the 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 that Respondent 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. The order also provided that the Respondent shall comply in all respects with all provisions of the Nebraska accountancy laws and all Rules and Regulations of the Board and 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. The order also provided for Respondent to reimburse the Board the sum of \$1005.00 for its attorney's fees and costs of investigation and pay a \$1,500 civil penalty, both of which amounts were paid on or about August 26, 2022, though not within the 30 days required.

4. The order further provided 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, and to take such further action against Respondent as the Board in its discretion deems appropriate.

5. Respondent failed to timely renew the firm license of R K Nelson & Associates under the order, which failure continues to the date of the hearing. Respondent continues to practice under such name but has not renewed the permit since June 30, 2018.

6. Respondent failed to timely complete her duties of filing the estate returns for the Estate of Madelyn Boyer and failed to timely reimburse or pay the penalties and interest imposed by the Nebraska Department of Revenue for such estate as required by the order.

7. The Board has incurred a court reporter's cost of \$210.00 and attorney's fees estimated at \$ 2,694.90.

CONCLUSIONS OF LAW

8. By reason of the conduct alleged above, Respondent has violated the conditions of her probation imposed under §1-148 of the Public Accountancy Act and subjected herself to disciplinary action by the board under the order and under the provisions of §1-137 of the Public Accountancy Act. Said provisions state that the board may suspend, revoke, censure or otherwise discipline a licensee for cause, and defines cause as including the original acts giving rise to the above referenced order, namely gross negligence in the practice of public accountancy and the violation of a rule of professional conduct adopted and promulgated by the board. Rules which have been violated are Title 288 Chapter 10.002 and 10.003, Title 288 Chapter 5-007.01 involving acts which reflect adversely on her fitness to engage in the practice of public accountancy.

9. The conduct of Respondent as set forth above is contrary to the Board rules and regulations and is contrary to Nebraska law.

10. The Board has authority pursuant to NEB. REV. STAT. § 1-148(8) to assess fees and other expenses of the hearing, including court reporter fees, and the court reporter fees set forth above are fair and reasonable and necessary for the prosecution of this matter. Under said statute, the Board also has authority to place the Respondent on suspension and to assess a civil penalty.

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 attached hereto.

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The Board further finds that the Respondent shall have her permit No. 57609 and certificate No. 5674 revoked and shall deliver the permit and certificate to the Board's office within 10 days of this order. Also, the Respondent shall within 30 days reimburse the Board for the court reporter's fee of \$210.00 and attorney's fees of \$2,694.90.

WHEREFORE, IT IS THEREFORE ORDERED, ADJUDGED AND DECREED that the Respondent's permit No. 57609 and certificate No. 5674 shall be, and hereby is, revoked and Respondent shall deliver the permit and certificate to the Board's office within 10 days of this order. Also, the Respondent is ordered to, within 30 days of the date of this order, reimburse the Board for the court reporter's fee of \$210.00 and attorney's fees of \$2,694.90.

IT IS SO ORDERED.

DATED this 10th day of March, 2023 which shall be the "Effective Date" of this Order.

STATE BOARD OF PUBLIC
ACCOUNTANCY OF THE STATE OF
NEBRASKA, Complainant,

BY:

Melissa Ruff, CPA, Chair

B. Open Case/LMCO Update. No update.

C. Case #22-11/Stipulation & Consent Order Consideration. Enforcement Chair Blossom overviewed the matter indicating that Mr. Broich had agreed to the proposed Stipulation & Consent Order as offered. Motion out of committee to authorize the Board Chair to sign the Stipulation & Consent Order revoking Dean Broich's certificate and active permit due to conviction of a felony and acts discreditable. The Board office has received the signed copy of the order and Mr. Broich's certificate and active permit. On a roll call vote, Members Ruff, Olsen, Kanger, Manning, Borchers, and Blossom voted aye. Members Brauer and Holzworth were absent. Motion #6 carried.

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
ACCOUNTANCY OF THE STATE OF
NEBRASKA,

Complainant,

vs.

DEAN M. BROICH, C.P.A.,

Respondent.

STIPULATION AND
CONSENT ORDER

COMES NOW the Nebraska State Board of Public Accountancy Board (the "Board") and, with the Consent and Stipulation of the above-named Respondent, Dean M. Broich, C.P.A. ("Broich"), hereby enter this Stipulation and Consent Order as follows:

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1. That 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.

2. That 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. 3550 and has held an active permit, currently No. 59950, to practice as a Certified Public Accountant in the State of Nebraska.

4. Respondent recognizes his right to a hearing on this matter pursuant to law, acknowledges that he knowingly and voluntarily waives his right to said hearing, and acknowledges that he waives his 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 his agreement to comply with all of its provisions, the Board agrees that it will not issue a Petition, nor 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. That this Stipulation and Consent Order relates and is binding only in regard to Respondent's actions as alleged in the case CR22-712 in the District Court of Douglas County, Nebraska, including the 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. Broich has the address of 12223 Kuehl Circle, Omaha, NE 68137, was issued Nebraska certificate #3550 and currently holds an active permit #59950 to practice as a certified public accountant in the State of Nebraska which expires on June 30, 2024.

8. Broich was the defendant in The State of Nebraska v. Dean M. Broich, Case No. CR22-712 in the District Court of Douglas County Nebraska. On December 5, 2022 Broich was found guilty of the crime of Terroristic Threats, a Class IIIA felony, arising from a domestic dispute. He had been alleged to and did admit to have pointed a firearm at the victim's head and told her he was going to shoot her if she didn't leave the residence. Sentencing is set for January 23, 2023.

9. By reason of the conduct alleged above, respondent Broich has violated the provisions of the Public Accountancy Act and has subjected himself to disciplinary action by the Board under the provisions of §1-137 of the Public Accountancy Act which state that the Board may suspend, revoke, censure or otherwise discipline a licensee for cause, which Act defines cause, including the violation of a rule of professional conduct adopted and promulgated by the Board. The statutory provisions which have been violated are 1-137(4) and (5), being a violation of a rule of the Board and a conviction of a felony. The rule which has been violated is Title 288 Chapter 5-007.01 involving acts which reflect adversely on his fitness to engage in the practice of public accountancy.

CONCLUSIONS OF LAW

10. The Respondent has subjected himself 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 §1-137(4) 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; and

(5) Conviction of a felony under the laws of any state or of the United States.

11. By reason of said conduct alleged above, Respondent has violated the following Board rules and regulations:
Title 288, Chapter 5-007.01

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Acts discreditable. A licensee shall not commit an act that reflects adversely on his fitness to engage in the practice of public accountancy.

12. The facts establish that the Respondent has violated the above Board statutes and Rules and Regulations. Specifically, facts demonstrate that the Respondent was convicted of a felony.

13. The Board has authority under § 1-148 of the Public Accountancy Act to discipline the Respondent.

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 follows: Respondent's Nebraska certificate of certified public accountant and Nebraska active permit to practice public accountancy shall be and hereby are revoked.

WHEREFORE, IT IS THEREFORE ORDERED, ADJUDGED AND DECREED that the Respondent's Nebraska certificate of certified public accountant and Nebraska active permit to practice public accountancy shall be and hereby are revoked; that the Respondent is ordered to return to the office of the Board such certificate and his latest Active Permit to practice; and the Respondent is ordered to promptly remove any signage or other advertising holding out as a certified public accountant and to not hold out in anyway as a certified public accountant.

IT IS SO ORDERED.

DATED this 10th day of March, 2023.

STATE BOARD OF PUBLIC
ACCOUNTANCY OF THE STATE OF
NEBRASKA, Complainant,

BY:

Melissa Ruff, CPA, Chair of the Board

STIPULATION AND CONSENT

I, Dean M. Broich, individually state that I have read and understand the foregoing Stipulation and Consent Order and that if it is approved by the Board, I agree to be bound by the terms of the Stipulation and Consent Order. I am aware of my right to adjudication in this matter and hereby waive the same. I waive all my rights to challenge the foregoing Stipulation and Consent Order on appeal or otherwise. I understand that this Stipulation and Consent Order is a matter of public record and by my signature, I verify that I have read and understand everything contained in the foregoing Stipulation and Consent Order and consent to the entry of the Stipulation and Consent Order by the State Board of Public Accountancy of the State of Nebraska.

DATED this 2nd day of February, 2023

Dean M. Broich

- D. Ratification of LMCOs, if any – No update.**
- E. Recommended Cases to Close – None.**

6. Report of the Licensing Committee

- A. Report of the Committee.** Member Ruff gave the report in Committee Chair Brauer's absence.

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The committee discussed one Business, Governmental & Academia (BGA) experience application. Motion out of committee to recommend approval of Adam DeHaven's application. Motion #8 carried.

The committee discussed one firm name request. A second firm name request was received after the committee meeting and provided for discussion at the Board meeting.

Motion out of committee to recommend approval of firm name Balance Accounting, LLC. On a roll call vote, Members Ruff, Olsen, Kanger, Manning, Borchers, and Blossom voted aye. Members Brauer and Holzworth were absent. Motion #9 carried. Moved by Kanger, seconded by Borchers to approve firm name Core CPAs, PC. On a roll call vote, Members Ruff, Olsen, Kanger, Manning, Borchers, and Blossom voted aye. Members Brauer and Holzworth were absent. Motion #10 carried.

The Committee received updates from the NASBA ED and Staff Conference.

The Committee considered a request to waive an administrative fee for late renewal of an inactive registration. They did not think a waiver was appropriate in this instance.

B. Ratification of initial permits to practice issued, certificates issued, firm permits.

Moved by Blossom, seconded by Borchers to approve initial permits to practice issued, certificates issued, firm permits issued from January 13, 2023 – March 9, 2023. On a roll call vote, Members Ruff, Olsen, Kanger, Manning, Borchers, and Blossom voted aye. Members Brauer and Holzworth were absent. Motion #11 carried.

C. Reinstatements to Active Permit, Inactive Retired Affidavits, Surrendered

Certificates. Moved by Blossom, seconded by Borchers to approve the Reinstatements to Active Permit, Inactive Retired Affidavits, and Surrendered Certificates from January 13, 2023 – March 9, 2023. On a roll call vote, Members Ruff, Olsen, Kanger, Manning, Borchers, and Blossom voted aye. Members Brauer and Holzworth were absent. Motion #12 carried.

Reinstatements: none

Inactive - Retired affidavits:

- Larry Adams – Chambers, NE
- Cody Carse – Omaha, NE
- Brent Curry – Lincoln, NE
- Gregory Flesher – Little Rock, AR
- Michael Hare – Yuma, AZ
- Thomas Hupp – Omaha, NE
- James Kolar – Marco Island, FL
- Scott Manning – Bennington, NE
- Marian McGath – Omaha, NE
- Terry Meyer – Wayne, NE
- Thomas Molacek, Jr. – Grand Island, NE
- Rick Morehouse – Reno, NV

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- Judy Moss – Lincoln, NE
- Jerry Noonan – Sioux Falls, SD
- Stuart Pederson – Burrton, KS
- David Radke – Onawa, IA
- Alfred Riedler – Ramona, CA
- Karen Rhoads – Kearney, NE
- Cheryl Schuster – Valley, NE
- Thomas Schwaller – Omaha, NE
- Maurice Shanley – Omaha, NE
- Todd Taggart – Edina, MN
- Karen Wanek-Voien – La Vista, NE
- Alan Weedin – Omaha, NE
- Dale Zimmerman – Lincoln, NE
- Michael Hughett – Owasso, OK
- Thomas Kruger – Kailua-Kona, HI
- Susan Langholz – Loup City, NE
- Carl Newsome – Red Oak, IA
- Jeffrey Scherer – Beemer, NE
- Stephen Smith – Columbia, MO

Surrenders:

- Stan Baatz – Waterloo, NE
- Linda Berney – Plattsmouth, NE
- Shellee Callahan – Salina, KS
- Brian Christiansen – Neligh, NE
- Lynn Coluccy – Denver, CO
- Peter Covert – Elkhorn, NE
- Jodi Dobson – Madison, WI
- David Gall – Lincoln, NE
- Steven Groeteke – Livermore, CO
- Leon Kerkman – Haslet, TX
- Ralph Kezeor – St. Paul, NE
- Heidi LaMarca – Atlanta, GA
- Robert Ludvik – Omaha, NE
- Kevin McCoy – Omaha, NE
- Cathryn Montgomery – Norfolk, NE
- Dennis Montgomery – Norfolk, NE
- Kenneth Nanfity – Omaha, NE
- Lori Nelson – Lone Tree, CO
- Mark S. Petersen – Papillion, NE

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- Joann Philbin – Phoenix, AZ
- Jeffrey Provost – Kansas City, MO
- Anne Robb – West Des Moines, IA
- Dale Roehrs – Lincoln, NE
- Roger Sandeen – Scottsdale, AZ
- Sheila Schneider – Aurora, NE
- Stephen Schreiner – Omaha, NE
- Cynthia Schroeder – Valley, NE
- Clint Shinkle – Seabeck, WA
- George Souders – Lakeville, MN
- Jerome Sueper – Omaha, NE
- Sonja Vehorn – New Orleans, LA
- David Wesely – Garland, NE
- Sidney Zink – Durango, CO
- John Bui – Anaheim, CA
- Jessica Graner – Omaha, NE
- W. LeRoy Kibby – Omaha, NE
- Elaine Mauldin – Osage Beach, MO
- Conor O'Donoghue – Knoxville, TN
- Maureen Owens – Alexandria, VA

7. Report of Continuing Professional Education (CPE) Committee

- A. **Report of the Committee.** Committee Chair Olsen gave the report. She stated staff is in the process of conducting a review of the CPE guidelines to see if any changes are necessary.
- B. **Ratification of Staff Program Qualification Evaluations.** The committee reviewed 82 courses from January – February 2023 with 82 courses recommended for Board approval and none denied. Motion out of committee to ratify Board approval of 82 courses. On a roll call vote, Members Ruff, Olsen, Kanger, Manning, Borchers, and Blossom voted aye. Members Brauer and Holzworth were absent. Motion #13 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, Olsen, Kanger, Manning, Borchers, and Blossom voted aye. Members Brauer and Holzworth were absent. Motion #14 carried.
- C. **Ratification of CPE Sponsor.** No update.

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

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- A. **Report of the Committee.** Committee Chair Borchers gave the report. Pat Hartman, NASBA Director of Client Services, joined the call to overview future changes to the exam fee structure. The committee received updates from the NASBA ED and Staff Conference. The Omaha Prometric test site will be moving to a permanent location in April. Staff will visit with member Olsen once it is open.
- B. **Approval of Exam Scores from July 1 - September 30, 2022, if available.** Due to issues receiving this report from NASBA (turnover), the Board questioned if this process still needs to be done. The committee will consider at their next meeting.
- C. **Approval of Exam Scores from October 1 – December 31, 2022, if available.** See update under 8B.
- D. **Discussion of Task Force to address the 120 v. 150 hours of education requirement to sit for the Uniform CPA Examination.** It has been recommended to start a task force with State Board and Society leadership to review the 120 v. 150 hours of education requirement to sit for the CPA exam and to review the 18 v. 24 v. 36 month window to pass the CPA exam.

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. **Amended Education Guidelines.** Moved by Borchers, seconded by Blossom, to approve the amended guidelines with an additional edit to say “a” college of law instead of “the”. On a roll call vote, Members Ruff, Olsen, Kanger, Manning, Borchers, and Blossom voted aye. Members Brauer and Holzworth were absent. Motion #15 carried.
- C. **2022-2023 Rule Project** – Potentially looking toward at a May or July 2023 Rules hearing in conjunction with those Board meetings. 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.

10. Report of the Peer Review Committee

- A. **Report of the Committee/ Annual Meeting** – ED Sweetwood gave the report. Gary Freundlich from the AICPA joined the call to discuss national Peer Review standards and other concerns related to Peer Review. Ms. Anna Durst, CPA, provided an overview and statistics from the Nevada Society of CPAs Peer Review Program as they are the administrating entity for most Nebraska CPA firms. Staff Myers provided the status of Nebraska CPA firms entering into Peer Review and those firms that do not participate. She also updated the Committee on the status of licensed CPA firms. Chair Manning reviews those firms that receive a fail or a pass with deficiencies. He

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indicated if he concluded he needed assistance due to technical issues within the peer review, he would reach out to others to assist.

ED Sweetwood updated the committee regarding the enforcement process and that no firms this last year were referred to the enforcement committee

Motion out of committee to approve the AICPA Peer Review Program for 2023 as the Sponsoring Organization of the Nebraska Peer Review Program. On a roll call vote, Members Ruff, Olsen, Kanger, Manning, Borchers, and Blossom voted aye. Members Brauer and Holzworth were absent. Motion #18 carried.

B. Recognition of Patrick Lavelle, CPA for service on Peer Review Committee.

Motion out of committee to thank Patrick Lavelle, CPA for his years of service on the Peer Review Committee. On a roll call vote, Members Ruff, Olsen, Kanger, Manning, Borchers, and Blossom voted aye. Members Brauer and Holzworth were absent. Motion #16 carried.

C. Nomination of Shari Munro, CPA, of Frankel Zachariah, LLC to the Peer Review Committee. Motion out of committee to nominate Shari Munro, CPA to the Peer Review Committee. On a roll call vote, Members Ruff, Olsen, Kanger, Manning, Borchers, and Blossom voted aye. Members Brauer and Holzworth were absent. Motion #17 carried.

11. Report of the Executive Director

A. Budget Status /LB 814/ Appropriations Committee Recommendations & Hearing 2/14/23.

B. Thentia Database Update – ED Sweetwood updated the Board on the status of the Thentia project. It is moving forward under the leadership of Staff Myers with progress being made; however, due to the amount of resources provided to date, Thentia agreed not to charge the Board their annual contractual fee this year. Information has been shared and continued updates are received. ED Sweetwood reported he met with several Boards utilizing Thentia while attending the NASBA ED/Staff Conference recently and notes were compared and examples of their databases were overviewed. Future meetings have been scheduled.

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.

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.

12. New Business

A. NASBA Items:

1. Update from Members' participation on NASBA Committees

B. Other Miscellaneous Items: FYI articles

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13. Adjournment

Moved by Olsen, seconded by Borchers to adjourn the meeting at 1:40 p.m. on March 10, 2023. On a roll call vote, Members Ruff, Olsen, Kanger, Manning, Borchers, and Blossom voted aye. Members Brauer and Holzworth were absent. Motion #19 carried.

Respectfully submitted by,

Board Secretary
Christi Olsen