

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

Minutes
March 14, 2025

**Draft Minutes. Minutes are not approved until the next Board meeting on
May 9, 2025.**

Friday, March 14, 2025

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, March 14, 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, and Amy Holzworth. Donald Neal arrived at 8:44 a.m. Also present were Executive Director Dan Sweetwood and staff members Heather Myers and Kristen VanWinkle. The meeting was conducted virtually as allowed per Neb. Rev. Stat. § 84-1411(2). Staff was available at the Board Office, 1526 K Street, Ste. 410, Lincoln, Nebraska for anyone who wanted to participate in person. 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 Kent Absec, NASBA VP of State Board Relations.
- B. Approval of Meeting Agenda for March 14, 2025.** Moved by Kanger, seconded by Holzworth, approve the agenda for the March 14, 2025 meeting. On a roll call vote, Members Ruff, Kanger, Olsen, Manning, Borchers, Blossom, and Holzworth voted aye. Member Neal was absent. Motion #1 carried.
- C. Approval of Minutes from January 10 and February 13, 2025.** Moved by Borchers, seconded by Kanger, to approve the January 10 and February 13, 2025 Board minutes. On a roll call vote, Members Ruff, Kanger, Olsen, Manning, Borchers, Blossom, and Holzworth voted aye. Member Neal was absent. Motion #2 carried.

****Member Neal arrived at 8:44 a.m.**

2. Public Comment Period (15-minute period)

- A. 8:45 a.m. – Ms. Joni Sundquist, NE Society of CPAs President – Ms. Sundquist updated the Board on the following items:**
- Busy planning CPE for this year and finalizing plans and speakers for all conferences.
 - They've also been busy trying to finalize the members of their 11 committees for the coming year, which begins April 1.
 - She commented on the following bills: LB81 (fix for "missing year" of the Property Tax Credit), LB152 (creates homestead exemption for first \$100K), LB171 (proposes increasing individual and corporation income tax rates), LB280 (requires audit reports of gaming operators be submitted to State Auditor's office), LB401 (PTET Technical corrections), LB415 (changes some provisions related to

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

Minutes
March 14, 2025

paid sick time), LB13CA (prohibit levying of an inheritance tax), LB650 (eliminates certain sales tax exemptions and changes income tax provisions relating to nonresident income).

- ED Sweetwood also commented on the following Bills which could impact Board operations if passed: LB29 (3-year review of all Regulations), LB472 (Create Regulation Management Committee), LB634 (Sunset bill), LB565 (Eliminate guidance documents). He indicated he provided written testimony in the neutral capacity on LB29 and commented the proposed Bill appears to mirror requirements within current law. The Bills, as of today, remain in committee.

- B. 9:00 a.m. – Hearing for Revocation of Inactive Registrations not renewed for three years** - Hearing Officer Melissa Ruff opened the Hearing at 9:00 a.m. for agenda item 5.A. Public Hearing for Revocation of Inactive Registrations not renewed for three years. The Hearing closed at 9:04 a.m.

3. Consent Agenda

- A. Published Notice of Meeting.** Moved by Kanger, seconded by Borchers, 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 January and February 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.** 128 courses from January – February 2025 and 9 additional courses from Lutz & Company PC.
- E. Ratification of CPE Sponsor.** None
- F. Reinstatements to Active Permit, Inactive Retired Affidavits, Surrendered Certificates.**

Reinstatements:

- Brian Blauser – Denver, CO
- Leah Carlson – Elkhorn, NE
- Elizabeth Larson – Omaha, NE
- Michael Damian – Chicago, IL

Inactive - Retired affidavits:

- David Aspenson – Colorado Springs, CO
- David Baas – Bennington, NE
- John Beck – Omaha, NE
- Brian Bevans – Waverly, NE
- John Beyers – Fremont, NE
- John Beyers – Woodbury, MN
- Verlin Blum – Verndale, WA

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

Minutes
March 14, 2025

- David Borcyk – Papillion, NE
- Kerry Brady Vincent – Billings, MT
- Delbert Brehmer – Council Bluffs, IA
- David Brown – Moore, OK
- Ann Marie Carlson – Lincoln, NE
- Gail Casteel – Denison, IA
- Brian Clark – Omaha, NE
- John Cobb – Kansas City, MO
- Andrew Conway, Jr. – Lebanon, MO
- James Coulton – Omaha, NE
- Clayton Davis – Turlock, CA
- Eugene DeBoer – Omaha, NE
- Thomas Denham – Elkhorn, NE
- John Dilsaver – Elkhorn, NE
- Eugene Dollen – Persia, IA
- Kevin Dolphin – Mason City, IA
- Kim Dooyema – Menomonee Falls, WI
- Joseph Dondanville – Phoenix, AZ
- Patricia Dwoenicki – Papillion, NE
- Paula Eastman – Bellevue, NE
- Deborah Ebke – Daykin, NE
- Thomas Fiepke – Charlotte, NC
- Jay Frisbie – Omaha, NE
- Randall Gerritsen – Holstein, IA
- Susan Gildersleeve – Lincoln, NE
- Candis Glassey – Stevenson, WA
- James Gould – Omaha, NE
- Dale Grant – Cheyenne, WY
- Mary Groff – Omaha, NE
- Robert Hamel – Hallsville, MO
- Joy Harmon – Cibolo, TX
- Marjorie Harberg – Waterloo, NE
- Steven Hein – Huron, SD
- John Heithoff – Omaha, NE
- Brian Herrera – Elkhorn, NE
- David Horner – Tucson, AZ
- Thomas Hosier – Omaha, NE
- Gregg Jablonski – Lincoln, NE
- Robert Jahn – Dubuque, IA
- Mark Jaksich – Elkhorn, NE
- Sanghyou Joo – Shoreline, WA
- Patrick Jung – Omaha, NE
- John Kathrein – Westminster, CO
- Dale Keller – Louisville, CO
- Randy Knapp – Hastings, NE

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

Minutes
March 14, 2025

- Lowell Scott Koehn – Lincoln, NE
- Anthony Krings – Council Bluffs, IA
- Peggy Kuser – Auburn, NE
- Timothy Lammers – Omaha, NE
- Beth Leonard – Minneapolis, MN
- Darrell Logemann – Bennington, NE
- T. Edward McClymont – Norfolk, NE
- Roger McConnell – Omaha, NE
- Lynn McCourt – Council Bluffs, IA
- James McMullen – Bellevue, NE
- Terry Megel – Omaha, NE
- Patrick Mertens – Hastings, NE
- Scott Micheels – Omaha, NE
- Matthew Modica – Omaha, NE
- Sherri Monson – Omaha, NE
- Margaret Moseman – Omaha, NE
- Keith Naber – Lincoln, NE
- Martin Nelson – Denver, CO
- Nikki Nienhueser – Kearney, NE
- Doug Nordby – Tallahassee, FL
- Nanne Olds – East Landing, MI
- James Oliver – Lincoln, NE
- Clifford Olsen – Westerville, OH
- David Olson – Mitchell, SD
- Jerry Pape – Omaha, NE
- Jerry Peters – Waterloo, NE
- Steven Peterson – Stromsburg, NE
- Gary Phillips – Omaha, NE
- Debbie Pierce – Oakland, IA
- Nancy Prauner – Omaha, NE
- Daniel Rife, Jr. – Schaumburg, IL
- Patrick Sand – Alta, IA
- Luke Sauer – Elkhorn, NE
- Rosemae Schafer – Columbus, NE
- Brigitte Schreck – Papillion, NE
- Sharon Schwarz – Springfield, NE
- Linda Steele – New Braunfels, TX
- Kenneth Stoll – Omaha, NE
- Keith Strasser – Omaha, NE
- Lanson Sutter – Castle Rock, CO
- Laurie Swinney – Kearney, NE
- Deborah Syed – Pierre, SD
- Michael Thesing – Omaha, NE
- Thomas Thomas – Emporia, KS
- Mary Teters – Lincoln, NE

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

Minutes
March 14, 2025

- Candace Tysdal – Pacific Palisades, CA
- Bernard Wieger – Leawood, KS
- Randy Wiese – Omaha, NE
- Michael Worster – Evergreen, CO
- Rita Worster – Colorado Springs, CO
- Mark Wuller – St. Louis, MO
- Patricia Wulff – Minden, IA
- Victor Witkowicz – Lincoln, NE

Surrenders:

- Jennifer Dubas – Omaha, NE
- Bradley Gross – Dunlap, IA
- Thomas Lintel – Lincoln, NE
- William Sherbert – Charlotte, NC
- Emily Wolzen – Shawnee, KS

4. Report of the Chair

- A. Report of the Chair.** Chair Ruff gave the report.
- B. NASBA/AICPA UAA Committee Exposure Draft Issued March 4, 2025.** Chair Ruff overviewed the events leading up to the latest exposure draft, as well as the recommendations within the draft. Comments are due by May 3, 2025. Mr. Absec was also available for comments and to answer any questions. Staff VanWinkle overviewed a document created to assist in recognizing the differences between current Nebraska requirements and those within the exposure draft. Discussion focused on experience and education requirements and noted differences. Vice Chair Kanger recommended a public safety policy paper be drafted in relation to these discussions. Member Blossom mentioned Nebraska's current two-tiered credential approach should also be reviewed.
- C. NE Society of CPAs CPA Licensure Task Force Discussion.** The task force's first meeting will be May 7th. Members Blossom, Borchers, and Holzworth will participate on behalf of the Board. Members expressed appreciation of the previous Board discussion that will assist as they prepare to attend the first meeting on behalf of the Board.
- D. Attendance at NASBA ED and Staff Conference – March 25-27, 2025 – Clearwater Beach, FL.** Attendance was approved at the last meeting. ED Sweetwood and Staff VanWinkle will attend, along with Board Attorney Titus attending via NASBA scholarship as requested.
- E. Attendance at NASBA Western Regional Meeting – June 17-19, 2025 – New Orleans, LA.** Members Ruff, Blossom, Holzworth, and Borchers expressed interest in attending the conference. Staff VanWinkle will attend on ED Sweetwood's behalf. Due to being deemed essential travel, moved by Blossom, seconded by Manning, to approve 4 Board members and 1 staff member to attend the NASBA Western Regional

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

Minutes
March 14, 2025

Meeting. On a roll call vote, Members Ruff, Olsen, Manning, Borchers, Blossom, Holzworth, and Neal voted aye. Member Kanger was absent. Motion #4 carried.

F. Review Board Calendar. No changes made.

Closed Session

Closed Session. Moved by Blossom, seconded by Manning, that the Board go into closed session at 10:39 a.m., on Friday, March 14, 2025, for the purpose of discussing 13 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 #5 carried.

Prior to going into closed session, Chair Ruff restated the limitation of the closed session, which was to discuss 13 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 Manning, that the Board return to open session at 10:59 a.m., on Friday, March 14, 2025. On a roll call vote, Members Ruff, Kanger, Olsen, Manning, Borchers, Blossom, Holzworth, and Neal voted aye. Motion #6 carried.

5. Report of Enforcement of Professional Conduct Committee

A. Public Hearing for Revocation of Inactive Registrations not renewed for three years. ED Sweetwood provided an overview of staff’s efforts to reach out to these individuals and the authority within the Public Accountancy Act to “clean the rolls” of those registrants who have not stayed in contact with the Board office. The hearing was then conducted. Moved by Blossom, seconded by Borchers, to revoke the certificates of inactive registrants not renewed since 2015. On a roll call vote,

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

Minutes
March 14, 2025

Members Ruff, Kanger, Olsen, Manning, Borchers, Blossom, Holzworth, and Neal voted aye. Motion #10 carried.

DAVID	BAYSINGER
BRIAN	BECK
MICHAEL	BREWER
MICHAEL P.	BRINKMAN
PAUL	CLAAR
RYAN	CURE
SCOTT	GALL
DAVID	GERHEAUSER
BRIAN	HANSEN
JULIE	HILGER
CHRISTOPHER	HOAGLAND
BEN	HOCHSTEIN
MICHELE	HOLLATZ
LAUREN	MADSEN
KIMBERLY	NEMEC
MEGAN	NIDAY
BRIAN	OATMAN
SARAH	PUDENZ
BRIAN	RADERMACHER
BARTLOMIEJ	ROSZCZYK
JEROD	SANDS
LANCE	SORENSEN
BRANDON	STEVENSON
KELLY	STYSKAL
MATTHEW	UHER
JOY	URQUHART
LONDON	VAN ROEKEL
CIARA	WILCOX
MICHAEL	WOODWARD

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

24-01 - *The CPA firm appears to be non-compliant with Peer Review requirements. Letters sent to the firm for response have gone unanswered. The State Auditor's Office have directed the firm to cease conducting audits based on non-compliance with Peer Review.*

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

Minutes
March 14, 2025

The Board discussed case #24-01. The Board office has received the reimbursement and fines set forth in the Consent Order signed by the firm. This firm is on probation for three years. The Board discussed whether to leave this case open for the entirety of the probation period or to close the case and open a new case if a violation were to occur. The Board deemed the second option to be appropriate and recommended to close the case. Due to the reimbursement and fines being satisfied in the Consent Order, motion out of committee to close case #24-01. On a roll call vote, Members Ruff, Kanger, Olsen, Manning, Borchers, Blossom, Holzworth, and Neal voted aye. Motion #7 carried.

24-07 - *Staff learned the CPA firm was the subject of two reports by the Department of Labor regarding possible sub-standard professional work on audits filed with their office.*

The Board discussed case #24-07. Due to the firm's cooperation and notification that they will no longer engage in this type of audit, motion out of committee to close case #24-07. On a roll call vote, Members Ruff, Kanger, Olsen, Manning, Borchers, Blossom, Holzworth, and Neal voted aye. Motion #8 carried.

24-08 - *Staff learned a CPA firm was practicing for two consecutive years without obtaining a firm permit to practice.*

The Board discussed case #24-08. The Board office has received the fine and fee reimbursement set forth in the Consent Order signed by the firm. All other stipulations in the order have been satisfied. Due to the stipulations in the Consent Order being satisfied, motion out of committee to close case #24-08. On a roll call vote, Members Ruff, Kanger, Olsen, Manning, Borchers, Blossom, Holzworth, and Neal voted aye. Motion #9 carried.

6. Report of the Licensing Committee

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

The committee discussed three BGA applications with two recommended for approval. Motion out of committee to recommend approval of David Sudyka's application. On a roll call vote, Members Ruff, Kanger, Olsen, Manning, Borchers, Blossom, Holzworth, and Neal voted aye. Motion #11 carried.

Motion out of committee to recommend approval of Darrell Stohs' application. On a roll call vote, Members Ruff, Kanger, Olsen, Manning, Borchers, Blossom, Holzworth, and Neal voted aye. Motion #12 carried.

The committee discussed one firm name request. Motion out of committee to recommend approval of Ascend Accounting and Financial Services LLC. On a roll call vote, Members Ruff, Kanger, Olsen, Manning, Borchers, Blossom, Holzworth, and Neal voted aye. Motion #13 carried.

Staff provided an update on the status of the clean-up project for Inactive Registrants who have not renewed their registration in at least 3 years.

Staff updated the committee on the status of the Certemy project. Staff requested feedback regarding printing permits (specifically for renewals) due to current system

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

Minutes
March 14, 2025

limitations. Certemy does not print permits in batches, only one-by-one. The individual user can print their own permit through their profile. Cost savings were also discussed. ED Sweetwood noted due to the controversy regarding issuance of credentialed documents by previous Boards, this issue should be a Board decision. The Board discussed the options and staff's recommendation. Moved by Kanger, seconded by Borchers, to stop printing and mailing permits to individuals and firms and have each individual user print their own permit via their online Certemy account, with the option of the Board office printing the permit upon request. On a roll call vote, Members Ruff, Kanger, Manning, Borchers, Holzworth, and Neal voted aye. Members Olsen and Blossom voted nay. Motion #14 carried.

****Member Kanger left at 11:32 a.m.**

- B. Ratification of initial permits to practice issued, certificates issued, firm permits.** Moved by Holzworth, seconded by Neal, to approve initial permits to practice issued, certificates issued, firm permits issued from January 10 – March 13, 2025. On a roll call vote, Members Ruff, Olsen, Manning, Borchers, Blossom, Holzworth, and Neal voted aye. Member Kanger was absent. Motion #15 carried.

7. Report of Continuing Professional Education (CPE) Committee

- A. Report of the Committee.** Committee Chair Olsen gave the report. All items were reviewed under the Consent Agenda.

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

- A. Report of the Committee.** Committee Chair Borchers gave the report. Staff updated the committee regarding CPA Exam pass rates for Q4-2024 and overall 2024. ED Sweetwood recognized Vice Chair Kanger for informing Governor Pillen of the success Nebraska candidates have on the exam. Additional information was forwarded to the Governor's office.

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. Pending approval by the Governor.

10. Report of the Peer Review Committee

- A. Report of the Committee –** Committee Chair Manning gave the report. The Annual Peer Review meeting was held in February with presentations from the AICPA and Nevada Society of CPAs Peer Review Programs. It was noted that the

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

Minutes
March 14, 2025

Nevada program appears to satisfy the needs of most Nebraska firms as no negative feedback was provided to the office over the last year. ED Sweetwood thanked all the members of the Peer Review committee for their participation including Chair Manning, Board members, and Ms. Fuhrman, Ms. Thornburg, and Ms. Munro. Motion out of committee to adopt the AICPA Peer Review Program as the designated Sponsoring Organization for 2025. On a roll call vote, Members Ruff, Olsen, Manning, Borchers, Blossom, Holzworth, and Neal voted aye. Member Kanger was absent. Motion #16 carried.

11. Report of the Executive Director

- A. Budget Status.** ED Sweetwood updated the Board on the status of the next biennial Budget. He indicated he testified before the Appropriations Committee regarding the proposed budget on February 19th. Request was made to increase overall appropriation spending tied to the anticipated increases within the Personal Service Limitation (PSL). Additionally, the Executive Committee will be updated as additional information is released from the Appropriations Committee.
- B. Database Update–** ED Sweetwood and Staff Myers updated the Board on the status of the database project. All things appear to be moving in a positive direction. Ms. Myers overviewed the project to date and indicated it is anticipated permit renewals will be handled on the new Certemy platform. Announcements are being drafted and prepared to go out to permit holders and registrants to assist in the transition to the new platform.
- C. Staffing & General Office Issues.** Staff Myers informed the Board that new chairs have been purchased for the office.

12. New Business

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

13. Adjournment

Moved by Olsen, seconded by Borchers, to adjourn the meeting at 11:57 a.m. on March 14, 2025. On a roll call vote, Members Ruff, Olsen, Manning, Borchers, Blossom, Holzworth, and Neal voted aye. Member Kanger was absent. Motion #17 carried.

Respectfully submitted by,

Board Secretary
Christi Olsen