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

Minutes
March 13, 2026

Draft Minutes. Minutes are not approved until the next Board meeting on May 15, 2026.

Friday, March 13, 2026

1. General

A. **Call to Order and Roll Call.** The Nebraska Board of Public Accountancy (Board) was called to order at 8:32 a.m. on Friday, March 13, 2026, with Chair Melissa Ruff presiding. The roll was called with the following members present: Melissa Ruff, Drew Blossom, Christi Olsen, Jeff Kanger, Mark Manning and Sarah Borchers. Also present were Executive Director Dan Sweetwood and staff members Heather Myers and Kristen VanWinkle. Board Members Amy Holzworth and Donald Neal were absent. Joni Sundquist, Nebraska Society of CPAs President was also present. Ruff noted the location of the notebook containing the Public Open Meeting Act. Joni

B. **Approval of Meeting Agenda for March 13, 2026.** Moved by Kanger, seconded by Olsen, approve the agenda for the March 13, 2026 meeting. On a roll call vote, Members Ruff, Blossom, Olsen, Kanger, Manning and Borchers voted aye. Motion #1 carried.

C. **Approval of Minutes from January 9, 2026.** Moved by Kanger, seconded by Olsen, to approve the January 9, 2026 Board minutes. On a roll call vote, Members Ruff, Blossom, Olsen, Kanger, Manning and Borchers voted aye. Motion #2 carried.

2. Public Comment Period (15-minute period)

A. 8:45 a.m. – Ms. Joni Sundquist, President of NE Society of CPAs – Society news/updates. Ms. Sundquist provided the following comments:

CPE: Busy planning CPE for this year and finalizing plans and speakers for all conferences.

- Business, Industry & Innovation Conference will be held April 28 at Werner Trucking in Omaha.

COMMITTEES: We've also been busy finalizing the members of our 11 committees for the coming year, which begins April 1. Let me know if any of you would like to serve on a committee.

- All-Committee Organizational Meeting and Society Board Meeting will be May 6 at Round the Bend in Ashland.

LEGISLATURE

- See handout.
- PAC Board meeting to determine how we are distributing funds to legislative candidates will take place March 31.

AICPA/NASBA MEETINGS: Will be attending the AICPA Regional Council Meeting next week, which is virtual, and the NASBA ED Conference in Austin the week after that.

FOUNDATION: Working with the state's 6 community colleges to finalize scholarships through the Society's Foundation.

- Scholarship Selection Committee meeting and also a Foundation Nominating Committee meeting on May 11.
- Foundation Board meeting is on May 14.

NEW SOCIETY PRESIDENT: We are 19 days out from Kristen VanWinkle joining us! Excited to have her on board and have been busy preparing for the transition.

3. Consent Agenda

A. **Published Notice of Meeting.** Moved by Olsen, seconded by Kanger, to approve the consent agenda. On a roll call vote, Members Ruff, Blossom, Olsen, Kanger, Manning and Borchers all voted aye. Motion #3 carried.

B. **Approval of Disbursements for January and February 2026.** 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.** 66 courses from January – February 2026 and additional 8 courses from Lutz & Company PC.

E. **Ratification of CPE Sponsor.** Freidel & Associates, LLC

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

Reinstatements:

- Michelle Ambridge, Omaha, NE
- Taylor Royal, Bennington, NE

Inactive - Retired affidavits:

- Bryan Clark, Papillion, NE
- Gary Deemer, Lincoln, NE
- Fredrick Fischer – Clive, IA
- Susan Krause, Omaha, NE
- Lawrence Lanphier Jr. – Omaha, NE
- Jeanie Wiesner – Grapevine, TX
- Curtis Youngman – Lincoln, NE

Surrenders: none

4. Report of the Chair

A. Recognize Board Administrator, Kristen VanWinkle's service to the Board. Board members had an opportunity to acknowledge Kristen for her service. Chair Ruff then offered the following Resolution that was adopted by the Board.

RESOLUTION

***WHEREAS*, Kristen Vanwinkle** *served as the Board Administrator for the Nebraska State Board of Public Accountancy from 2016 to 2026; and*

***WHEREAS*, Kristen Vanwinkle,** during her tenure as Board Administrator, oversaw the issuance of certificates and initial permits to practice for CPAs and CPA firms in Nebraska with exceptional diligence and professionalism; and she played an instrumental role in administering and improving the permit renewal process, including assisting in the development and implementation of the Board's new database within the Certemy platform for the issuance of initial permits and renewals; and

WHEREAS, she worked closely with NASBA/CPAES, Nebraska educators, and CPA candidates to review educational requirements for eligibility to sit for the Uniform CPA Examination, consistently responding to inquiries with professionalism, patience, and a compassionate understanding of candidates' concerns; and she provided invaluable assistance in the development of amendments to the Nebraska Public Accountancy Act and the Board's regulations under NAC Title 288; and she most recently assisted the New Pathway Licensure Task Force, contributing to the development of new pathways to CPA licensure in Nebraska and leaving a lasting legacy on the profession within the state; and

WHEREAS, throughout her ten years of service, Kristen demonstrated unwavering dedication to public service and served as a trusted advisor to the Executive Director, consistently offering thoughtful, well-reasoned recommendations while also exemplifying teamwork and a steadfast commitment to supporting her colleagues and enhancing the operations of the Board.

THEREFORE*, *THE MEMBERS OF THE NEBRASKA STATE BOARD OF PUBLIC ACCOUNTANCY *gratefully record their recognition of service for* **Kristen Vanwinkle** *by adopting the following Resolution:*

BE IT RESOLVED *that the Members of the Nebraska State Board of Public Accountancy extend their sincere appreciation to* **Kristen Vanwinkle** *for her service as Board Administrator for the Nebraska Board of Public Accountancy.*

BE IT FURTHER RESOLVED *that a copy of this Resolution be incorporated into the minutes of the Board, and further that a copy of this Resolution be presented to her.*

Adopted this 13th day of March 2026
by the Nebraska State Board of Public Accountancy

Melissa K Ruff

Melissa Ruff, CPA- Chair
Nebraska State Board of Public Accountancy

B. **Report of the Chair.** Chair Ruff gave the report. She commented on the updates to PEEC guidance on independence and her continued participation on the NASBA Alternative Practice Task Force. Discussion was held with a focus on the complexity of the PEEC exposure draft to provide comment on proposed changes to the AICPA Code of Conduct in relation to APS/PE structures. Motion was made by Blossom and seconded by Borchers to approve Chair Ruff to provide written comments on the Board's behalf regarding PEEC's exposure draft on Proposed Revisions Related to Alternative Practice Structures by deadline of April 30, 2026, which is before the next Board meeting. On a roll call vote, Members Ruff, Blossom, Olsen, Kanger, Manning, and Borchers voted aye. Motion #4 carried.

C. **Attendance at NASBA ED and Staff Conference – March 24 – 26, 2026 – Austin, TX.** Due to Staff VanWinkle's departure from the Board, it was recommended that ED Sweetwood and Staff Myers would attend the conference instead. Motion was made by Kanger and seconded by Borchers to approve ED Sweetwood and Staff Myers to attend the NASBA ED And Staff Conference. On a roll call vote, Members Ruff, Blossom, Olsen, Kanger, Manning and Borchers voted aye. Motion #5 carried.

D. **Attendance at NASBA Western Regional Meeting – June 23-25, 2026, Park City, UT.** Discussion was held to see which Board Members were interesting in attending. Board members Blossom, Olsen and Borchers stated they were interested. ED Sweetwood would attend and Chair Ruff whose attendance would be paid for by NASBA. Staff will check with Members Holzworth and Neal to see if they would like to attend.

E. **Review Board Calendar.** It was decided that the May board meeting date will be changed to May 15, 2026.

Closed Session

Closed Session. Moved by Blossom, seconded by Borchers, that the Board go into closed session at 10:25 a.m., on Friday, March 13, 2026, for the purpose of discussing 12 enforcement cases to protect the public interest and/or prevention of needless injury to individuals. On a roll call vote, Members Ruff, Blossom, Olsen, Kanger, Manning and Borchers voted aye. Motion #6 carried.

Prior to going into closed session, Chair Ruff restated the limitation of the closed session, which was to discuss 12 enforcement cases, read the following statement:

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

The Board may go into closed session on its own motion; however, it must approve a motion to go into closed session and another one to return to open session. The time in which the Board goes into and comes out of closed session is to be noted in the minutes, and the motion must be passed by a majority vote. The motion to go into closed session must contain the subject matter and reason requiring the closed session.

Prior to closed session, the Board Chair will restate the limitation of the subject matter that may be discussed in closed session and such restatement shall be noted in the minutes. No action items will be voted upon in closed session."

Return to Open Session. Moved by Blossom, seconded by Borchers, that the Board return to open session at 10:42 a.m., on Friday, March 13, 2026. On a roll call vote, Members Ruff, Blossom, Olsen, Kanger, Manning and Borchers voted aye. Motion #7 carried.

5. Report of Enforcement of Professional Conduct Committee

A. **Presentation/Discussion of 10-Year Enforcement Case Analysis-** Staff VanWinkle presented her findings of reviewed enforcement activity over the past 10 years and found that oversight processes continue to emphasize early intervention, administrative resolution, and regulatory efficiency, while preserving the ability to pursue formal discipline when necessary. During the review period, 117 cases were opened, averaging 10.5 new cases annually, with 17% resulting in formal Board action. The most common issues involved tax work delays or advice, PCAOB/compliance matters, audit quality concerns, and client communication complaints. Most cases were resolved through no action, sufficient CPA response, or Consent Orders, demonstrating an efficient enforcement process. The Board noted that continued focus on communication practices, regulatory compliance, and education will remain important to maintaining public trust and professional standards.

B. Discussion Regarding SSSARS Applicability to CPAs Preparing Political Subdivision Budget Forms for NE Auditor of Public Accounts – A discussion was led by Chair Blossom with additional thoughts from Peer Review Committee Chair Manning along with Board Attorney Jim Titus. The issue was brought forth during analysis of a recent enforcement case and development of a Consent Order. Members Blossom and Manning along with staff and Board Attorney Titus have met several times and overviewed AICPA Standards and met with NASBA and AICPA staff members to gather additional information. At the conclusion of the discussion, it was generally decided that, as with non-CPAs, CPAs using acceptable language within their engagement letter would not be providing attest work requiring a Peer Review. Chair Blossom offered to initially draft a guidance document for Board consideration to assist those preparing the budget forms.

C. **Open Case/LMCO Update**

D. **Ratification of LMCOs, if any** – none.

E. **Recommended Cases to Close-**

24-09 Motion out of committee to close case #25-09. Chair Blossom overviewed the matter. The former CPA credentials remain revoked and any further requirements would be addressed if the former CPA ever requests reinstatement. On a roll call vote,

Members Ruff, Blossom, Olsen, Kanger, Manning, Borchers, voted aye. Members Holzworth and Neal were absent. Motion #8 carried.
24-11 The Board discussed case #24-11 involving a prior PCAOB Order. Chair Blossom overviewed the matter and due to the CPA having no connection to Nebraska and the CPAs home state taking no further action it is recommended the matter be closed. Motion out of committee to close case #25-11. On a roll call vote, Members Ruff, Blossom, Olsen, Kanger, Manning, Borchers, voted aye. Members Holzworth and Neal were absent. Motion #9 carried.
25-07 The Board discussed case #25-07. Chair Blossom overviewed the matter indicating the matter appears mitigated and recommending it be closed. Motion out of committee to close case #25-07. On a roll call vote, Members Ruff, Blossom, Olsen, Kanger, Manning, Borchers, voted aye. Members Holzworth and Neal were absent. Motion #10 carried.
25-08 The Board discussed case #25-08. Chair Blossom overviewed the matter and after review the Committee concluded the CPA firms response was sufficient with no areas noted rising to further actions. Recommended closure. Motion out of committee to close case #25-08. On a roll call vote, Members Ruff, Blossom, Olsen, Kanger, Manning, Borchers, voted aye. Members Holzworth and Neal were absent. Motion #11 carried.

E. Case #25-10 – Review and Discussion/ Proposed Consent Order – Chair Blossom overviewed the matter and a discussion was held regarding the proposed Consent Order as offered by the Committee. Dropped from Peer Review – Proposed Consent Order – Motion out of committee for Board Chair to sign the Order. On a roll call vote, Members Ruff, Blossom, Olsen, Kanger, Manning, Borchers, voted aye. Members Holzworth and Neal were absent. Motion #12 carried.

BEFORE THE STATE BOARD OF
PUBLIC ACCOUNTANCY OF THE STATE OF NEBRASKA

STATE OF NEBRASKA, ex. rel., STATE BOARD OF PUBLIC ACCOUNTANCY OF THE STATE OF NEBRASKA,	)	
Complainant,	)	
vs.	)	**STIPULATION AND CONSENT ORDER**
DANIEL D. MILLER AND DANIEL D. MILLER, CPA, P.C.,	)	
Respondent.	)	

This matter came before the Nebraska State Board of Public Accountancy of the State of Nebraska ("board") and, with the consent and stipulation of the above-named respondents Daniel D. Miller and Daniel D. Miller, CPA, P.C. (referred hereafter collectively as "respondent"), the board hereby enters this stipulation and consent order in lieu of a hearing in this matter and the board and respondent have agreed as follows:

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STIPULATION

1. The board is charged by law with the responsibility to enforce the provisions of the Public Accountancy Act ("the act") and the board's rules and regulations.

2. 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 individual respondent has been issued certificate no. 3447 and has permit no. 65467 which expires June 30, 2026. The firm respondent had been issued Nebraska firm permit no. 67546 to practice public accountancy in the State of Nebraska, which expires June 30, 2026.

4. Respondent recognizes its right to a hearing on this matter pursuant to law, acknowledges that it knowingly and voluntarily waives its right to said hearing, and acknowledges that it waives its right to any appeal from this stipulation and consent order of the board.

5. In consideration for respondent's agreement to this stipulation and consent order and its agreement to comply with all of its provisions, the board agrees that it will not conduct a hearing as permitted under the act, nor will the board take further disciplinary action as long as the terms of this stipulation and consent order are complied with by respondent. In the event 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. This stipulation and consent order relates to and is binding only in regard to respondent's 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. At all times relevant to matters set forth herein, the individual respondent had been issued certificate no. 3447 and had permit no. 65467 which expires June 30, 2026. The firm respondent had been issued Nebraska firm permit no. 67546 to practice public accountancy in the State of Nebraska, which expires June 30, 2026.

8. Respondent's enrollment in the AICPA peer review program was terminated as of November, 2025 for failure to complete corrective actions designed to remediate deficiencies identified in its most recent peer review. Respondent had not satisfied the standards for acceptance of its 2022 peer review. Despite not having completed and satisfied its most recent peer review program, respondent continued to do attest work, including an audit with a June 30,2024 year end and one with a December 31, 2024 year end.

CONCLUSIONS OF LAW

9. Respondent has subjected itself to disciplinary action by the board under the provisions of §1-137 of the act, which provisions state that the board may take disciplinary action for cause. Such section 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.

10. By reason of the conduct alleged above, it is the conclusion of the board that respondent has violated the following statutes and board rules and regulations, namely, 1-137(4) of the Public Accountancy Act for violation of Title 288 Chapter 13.004 regarding failure to be enrolled in a sponsored peer review program and satisfactorily completing the same while continuing to issue attest reports.

DECISION AND ORDER

The Board finds that 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 respondent has agreed the appropriate sanctions are as set forth in the order below.

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED that respondent shall be restricted from providing attest services until it provides evidence to the board of enrollment in an approved peer review program and successful completion of a peer review.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that in the event 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. 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. Report of the Licensing Committee

A. **Report of the Committee.** Committee Chair Holzworth gave the report. The committee discussed six BGA applications with six recommended for approval. Motion out of committee for Board Chair to sign the Order. On a roll call vote, Members Ruff, Blossom, Olsen, Kanger, Manning, Borchers, voted aye. Members Holzworth and Neal were absent. Motion #13 carried.

B. **Ratification of initial permits to practice issued, certificates issued, firm permits.** Motion out of committee to approve initial permits to practice issued, certificates issued, firm permits issued since November 14, 2025. On a roll call vote, Members Ruff, Blossom, Olsen, Kanger, Manning, Borchers, voted aye. Members Holzworth and Neal were absent. Motion #14 carried.

C. **NASBA Wall Certificate Service Presentation -** NASBA staff explained their Wall Certificate service. After further discussion a Motion was made by Board Member Blossom and seconded by Olsen to approve the service. On a roll call vote, Members Ruff, Blossom, Borchers voted aye, Kanger voted nay, Manning abstained, Holzworth and Neal were absent. Due to lack of majority, Motion #15 failed.

7. Report of Continuing Professional Education (CPE) Committee

A. **Report of the Committee.** Committee Chair Olsen gave the report. The Committee held discussion regarding the CPE audit and determined that staff will continue, as prior years, to audit 2% of active permit holders for the random CPE audit. It was noted the continued good compliance of Nebraska active permit holders. The Committee also discussed the current limitation on the amount of CPE that may be obtained through self-study. After reviewing the matter, comparing what the rest of the states do and considering whether changes to the existing rule were warranted, the Committee determined that the current limitation should remain in place at this time.

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

A. **Report of the Committee.** Committee Chair Borchers gave the report. The 2026 EAC meeting was held with current and former Board members and several educators. The committee discussed the new pathway legislation within LB 718 including discussion of the 90-hour "applied" bachelor's degrees and if they would be deemed equivalent to a bachelor's degree as written in the PAA. Future discussion will be held on this topic. The 2026 Rules Package – within Chapter 9 – was also discussed including eliminating reference to the number of semester hours and being replaced with a "bachelorette degree". An initial draft was provided and reviewed. Overall, the Committee concluded to keep and require the upper-level accounting subject area requirement as is for licensure. For public safety, keep Gov/NFP accounting requirement. Schools can continue to determine and have flexibility when determining what is appropriate for their accounting programs. No significant changes were offered.

9. Report of the Legislative Committee

A. **Report on Legislation:** Chair Ruff gave the report and acknowledged the success of the passage of LB 718 allowing for the new pathway to licensure. It was noted as another example of the excellent working relationship between the Board and the Nebraska Society. LB 718 was signed into law by Governor Jim Pillen on February 26th and anticipated to go into effect in late July.

B. **Compliance with LB867 (Index Updates/Policy Changes).**

C. **2026 Rules Project - Discussion and vote of Proposed Amendments to Chapters 3, 7, 8, 9 and 13.** Chair Ruff and Board staff overviewed the Chapters for proposed changes and the reasons for the amendments and why they should be considered. Several questions were asked and addressed. Motion was made by Board Member Borchers and seconded by Kanger that the Board approve staff to move forward to next steps with the proposed regulations and notice be given and a public hearing be held. It was noted most of the proposed regulations are in response to the changes within LB 718 and needed to conform with the new pathways legislation while others were minor in nature. On a roll call vote, Members Ruff, Blossom, Olsen, Kanger, Manning, Borchers, voted aye. Members Holzworth and Neal were absent. Motion #16 carried.

10. Report of the Peer Review Committee

A. **Report of the Committee –** Committee Chair Manning gave the report.
The annual peer review committee meeting was held in February. Mr. Jim Brackens, CPA & Vice President of the AICPA overviewed proposed changes to the Peer Review Program including areas impacting firms that would be referred to the Peer Review Program instead of the PEEC enforcement program. Ms. Anna Durst, CPA & President of the Nevada Society of CPAs overviewed their peer review program and Nebraska firms participating. She complimented the high compliance of Nebraska firms and several volunteers from Nebraska. Board staff Myers & Sweetwood overviewed the monitoring of firms participating within peer review including the new Certemy database, numbers of firms participating, and recent disciplinary actions. Motion out of committee to approve the adoption of the AICPA Peer Review Program as the designated Sponsoring Organization for 2026. On a roll call vote, Members

Ruff, Blossom, Olsen, Kanger, Manning, Borchers, voted aye. Members Holzworth and Neal were absent. Motion #17 carried.

11. Report of the Executive Director

A. **Budget Status.** ED Sweetwood updated the Board on the status of the Budget under 3.C. He overviewed recent proposals from the Governor to "sweep" the Board's cash fund of $400,000 over the next two fiscal years. He testified before the Appropriations Committee and provided a letter from the Board requesting the fund not be "swept" and if so, the amount be reduced based on the Board's need to carry a reserve if a complicated and/or multiple enforcement matters occurred. The Nebraska Society of CPAs additionally provided a letter requesting the Board be allowed to carry a reserve. He acknowledged the Executive Committee for their assistance.

B. **Database Update** – He noted that the system continues to work well and Staff Myers and VanWinkle continue to meet directly with Certemy in developing processes into the system, including CPE reporting and providing information into the ALD. Initial feedback from those interacting on the system remains mostly positive. Ms. Myers will continue to be the direct liaison with Certemy in the continued development of the database.

C. **Staffing & General Office Issues**. ED Sweetwood discussed Staff VanWinkle's transition as President to the NE Society of CPAs and that Staff Myers will be assuming the Administrator position and replacing Ms. VanWinkle. A new hire will assume Ms. Myers duties. He indicated he has been working directly with State Personnel, and the new position has been advertised on the State of Nebraska website. Additionally, a notice was placed on the Board's website about the transition and to be patient with the office as delays could occur with this change.

12. New Business

A. **NASBA Items:**

1. **Update from Board members participating on NASBA Committees**
   Members and ED Sweetwood reported on activities and meetings of their NASBA Committees.

B. **Other Miscellaneous Items: FYI articles**

13. Adjournment

Moved by Olsen, seconded by Kanger, to adjourn the meeting at 1:09 p.m. on March 13, 2026. On a roll call vote, Members Ruff, Blossom, Olsen, Kanger, Manning, Borchers, voted aye. Members Holzworth and Neal were absent. Motion #18 carried.

Respectfully submitted by,

Board Secretary
Christi Olsen