

NEBRASKA BOARD OF PUBLIC ACCOUNTANCY

Via WebEx

Minutes
May 20, 2020

Draft Minutes. Minutes are not approved until the next Board meeting on July 10, 2020.

Wednesday, May 20, 2020

1. General

- A. Call to Order and Roll Call.** The Nebraska Board of Public Accountancy (Board) was called to order at 8:33 a.m. on Wednesday, May 20, 2020 with Chair Michele Stromp presiding. The roll was called with the following members present: Michele Stromp, Tom Purcell, Marcy Luth, Mike McClure, Glen Waltemath, Ken Brauer, Jeff Kanger and Melissa Ruff. Also present were Executive Director Dan Sweetwood and staff members Heather Myers and Kristen VanWinkle. Board Intern Curtis Schneider was not available. The meeting was held via WebEx video conferencing which was authorized by Governor Ricketts' Executive Order #20-03. Chair Stromp 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 May 20, 2020.** Moved by Purcell, seconded by McClure, to approve the agenda for the May 20, 2020 meeting. On a roll call vote, Members Stromp, Purcell, Luth, McClure, Waltemath, Brauer, Kanger, and Ruff voted aye. Motion #1 carried.
- C. Approval of Minutes from January 10, 2020.** Moved by Purcell, seconded by Brauer, to approve the January 10, 2020 Board minutes. On a roll call vote, Members Stromp, Purcell, Luth, McClure, Waltemath, Brauer, Kanger, and Ruff voted aye. Motion #2 carried.

2. Public Comment Period (15-minute period)

Joni Sundquist, President of Nebraska Society of CPAs – All society staff are back working in the office. Michelle Lyons joined the staff as their new accountant. On April 24, 2020, the Society held its first-ever conference webcast. Despite the challenges created by COVID-19 and the need to remain socially distant, they were able to transform the second annual NESCPA Business & Industry Conference into a successful virtual event, featuring 12 speakers and three breakout sessions. The upcoming Not-For-Profit and Governmental Accounting & Auditing Conferences in June will also be virtual. Additional courses will also be transformed to virtual. They will continue to make any adjustments necessary to the CPE calendar in the days and months to come. They cancelled their Committee Organizational Meeting the end of May and will just be meeting with each committee individually by Zoom this year. The Society's Leadership Academy took to Zoom May 5 and 12, meeting virtually for Session 3 of the program, led by Jeremy Wortman, owner of HRD Initiatives. They are seeking individuals for Class II of the Leadership Academy at this time, for kickoff at the Annual Meeting at the end of October. With the COVID-19 crisis ongoing, they're not sure what the future holds for the Leadership Academy at this time. The Nebraska Legislature reconvenes July 20. They are hopeful that LB 782, introduced by Sen. John Stinner on Jan. 8, will pass during that time. They also partnered with the Nebraska

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Board of Public Accountancy and the Nebraska Secretary of State's office to encourage CPAs to serve as poll workers for the May 12 Primary Election. In addition to their bi-monthly Nebraska CPA magazine, they've been busy providing members with NESCPA News Updates on at least a weekly basis to ensure they're providing the most relevant and up-to-date resources and information as our nation and our state respond to the COVID-19 crisis.

Public Hearing for Returning of Daniel Petersen's Certificate - Hearing Officer Michele Stromp opened the hearing at 8:53 am. Exhibits were entered into evidence. The hearing ended at 8:57 am.

3. Consent Agenda

- A. **Published Notice of Meeting.** Moved by McClure, seconded by Ruff, to approve the consent agenda. It was again noted the meeting notice included the ability for members of the public to attend the virtual meeting through WebEx technology. On a roll call vote, Members Stromp, Purcell, Luth, McClure, Waltemath, Brauer, Kanger, and Ruff voted aye. Motion #4 carried.
- B. **Review of Disbursements for January, February, March and April 2020.** Board Secretary Luth overviewed the disbursements for the Board.
- C. **Review of Board Budget Status Report.** The March and current budget status report was provided and reviewed by Board Secretary Luth. She noted the additional expense of buying the intern a new computer based on the recommendation of the OCIO to continue their support and ensure security. She noted the need to move quickly by staff to purchase the computer based on technology upgrades. She requested the Board ratify the purchase as indicated in policy and amount spent. Moved by Purcell, seconded by Luth to ratify the purchase of a new computer for the intern. On a roll call vote, Members Stromp, Purcell, Luth, McClure, Waltemath, Brauer, Kanger, and Ruff voted aye. Motion #3 carried.

4. Report of the Chair

- A. **Report of the Chair.** Chair Stromp gave the report.
 - 1. **Executive Committee Report –**
 - i. **March Meeting Cancelled/ COVID-19** – The Board determined it was best to cancel the March Board meeting due to COVID-19 concerns and to follow the social distancing guidelines. ED Sweetwood thanked the Committee for their leadership and making the decision based on the information available at the time.
 - ii. **Staff Contingency Plan Enacted** – ED Sweetwood overviewed staff enactment of the Contingency Plan. The plan was developed many years ago in conjunction with the Disaster Plan and has been updated several times over the years. Therefore, staff had a template to work from and assisted greatly in enacting the plan. Another important factor was the Committee's initiative and approval to purchase laptop computers for

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each staff member last fall. This gave staff the ability to quickly engage the plan without needing substantial technology assistance as many other agencies. Staff initially enacted the partial contingency plan where one staff member was in the office each day. Upon multiple community-spread COVID-19 cases in Lincoln, staff enacted the full contingency plan with all staff members working from home and one staff member going in once per week to open the mail. Staff will reassess June 1st regarding when to return to the office. Communications from the Governor's Office are being monitored. Staff will review the contingency plan again to see if any updates need to be made.

- B. Attendance at NASBA Western Regional Meeting, June 2-4, 2020 – Virtual Meeting** – This meeting will be held via Zoom. Invites should be coming out shortly.
- 1. CPA Evolution Update** – We anticipate this will be another big topic during the meeting. NASBA Chair Laurie Tish will provide updates and the UAA Committee will provide an overview of recommended changes based on the evolution.
 - 2. NASBA Committees** – Former Board Chair Lori Druse is volunteering for the Nominating Committee and the A&E Committee. Member McClure is waiting to see if he will be back on the Peer Review Committee. ED Sweetwood is a member of the Executive Directors Committee.
- C. Review Board Calendar 2020** – No updates.

Closed Session

Closed Session. Moved by McClure, seconded by Luth, that the Board go into closed session at 9:40 a.m., on Wednesday, May 20, 2020, for the purpose of discussing 26 enforcement cases to protect the public interest and/or prevention of needless injury to individuals. On a roll call vote, Members Stromp, Purcell, Luth, McClure, Waltemath, Brauer, Kanger, and Ruff voted aye. Motion #5 carried. Members of the public were removed from the WebEx meeting.

Return to Open Session. Moved by McClure, seconded by Kanger, that the Board return to open session at 10:08 a.m., on Wednesday, May 20, 2020. On a roll call vote, Members Stromp, Purcell, Luth, McClure, Waltemath, Brauer, Kanger, and Ruff voted aye. Motion #6 carried. Members of the public were invited back into the virtual WebEx meeting.

5. Report of Enforcement of Professional Conduct Committee

- A. Open Case/LMCO Update.** Committee Chair McClure gave the report.
- B. Ratification of LMCOs, if any** – There were none.
- C. Returning of Dan Petersen's Certificate.** Moved by McClure, seconded by Kanger to return Dan Petersen's certificate to good standing upon receipt of the signed consent order and \$250 administrative fee. On a roll call vote, Members Stromp, Purcell, Luth, McClure, Waltemath, Brauer, Kanger, and Ruff voted aye. Motion #31 carried.
- D. Cases #20-02 A-F – Status Review and Authorize Engagement of Special Counsel** – ED Sweetwood overviewed the matter along with the Attorney General's Office

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(AGO's) recommendation to engage in a review by special counsel. The purpose of hiring special counsel is to have them review cases #20-02 A-F and provide a report a report to the Board whether these complaints state a viable claim under the Public Accountancy Act. Motion out of committee to give authority to the Executive Director to hire special counsel to review cases #20-02 A-F. On a roll call vote, Members Stromp, Purcell, Luth, Waltemath, Brauer, Kanger, and Ruff voted aye. Member McClure abstained. Motion #12 carried.

E. Recommended Cases to Close –

#12-06A- *The case was based on a SEC order involving a Nebraska failed bank.* The Board discussed case #12-06A. After an extensive review of the matter, the Board voted to engage in a consent order with the CPA. The CPA signed the order. ED Sweetwood commented on the admirable work of the Board Attorney in the matter. Motion out of committee to close case #12-06A. On a roll call vote, Members Purcell, Luth, Waltemath, Brauer, Kanger, and Ruff voted aye. Members McClure and Stromp abstained. Motion #7 carried.

#12-06B- *The case was based on a SEC order involving a Nebraska failed bank.* The Board discussed case #12-06B. After an extensive review of the matter, the Board voted to engage in a consent order with the CPA. The CPA signed the order. Motion out of committee to close case #12-06B. On a roll call vote, Members Purcell, Luth, Waltemath, Brauer, Kanger, and Ruff voted aye. Members McClure and Stromp abstained. Motion #8 carried.

#18-02- *Received letter from a concerned former employee of a law firm regarding the alleged co-mingling of funds within the firm.*

The Board discussed case #18-02. The complainant indicated the matter could be closed as the matter was reviewed by the State Bar Association. Motion out of committee to close case #18-02. On a roll call vote, Members Stromp, Purcell, Luth, Waltemath, Brauer, Kanger, and Ruff voted aye. Member McClure abstained. Motion #9 carried.

#18-07- *The Board office was notified the CPA was arrested for multiple counts of theft.*

The Board discussed case #18-07. The Board revoked the CPA's credentials at the November Board meeting and the CPA signed the consent order. His credentials were also revoked in South Dakota. Motion out of committee to close case #18-07. On a roll call vote, Members Stromp, Purcell, Luth, Waltemath, Brauer, Kanger, and Ruff voted aye. Member McClure abstained. Motion #10 carried.

#20-01- *The NASBA Enforcement Report indicated the CPA was disciplined by the PCAOB for violating PCAOB rules and auditing standards. The CPA surrendered his Nebraska CPA credentials in 2014.*

The Board discussed case #20-01. The CPA previously surrendered his Nebraska credentials in 2014 and it was determined the Board had no further jurisdiction in the matter. Motion out of committee to close case #20-01. On a roll call vote, Members Stromp, Purcell, Luth, Waltemath, Brauer, Kanger, and Ruff voted aye. Member McClure abstained. Motion #11 carried.

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6. Report of Continuing Professional Education (CPE) Committee

- A. Report of the Committee.** Committee Chair Purcell gave the reports from the March and May meetings. The committee reviewed 4 reinstatements in March and 3 reinstatements in May and determined they be forwarded to the Licensing Committee. Staff Myers gave the committee an update on CPE deficiencies. The committee discussed partnering with the NE Society of CPAs and the Secretary of State by allowing 1.5 hours of CPE for CPAs helping with the May 12, 2020 election to help promote volunteering. It was emphasized this was due to the special circumstances of the COVID-19 pandemic and the special request of the SOS's office. Moved by Purcell, seconded by Ruff, to approve 1.5 hours of CPE credit for CPAs who volunteer to assist with the May 12, 2020 election. On a roll call vote, Members Stromp, Purcell, Luth, McClure, Brauer, Kanger and Ruff voted aye. Member Waltemath was unavailable. Motion #17 carried. The Committee also engaged in discussion with the Nebraska Society regarding waiving the 50% requirement for self-study based on the pandemic as some State Boards had done. It was determined no overall waiver would be requested but, based on a request, the ability to utilize additional self-study during the pandemic would be approved.
- B. Ratification of Staff Program Qualification Evaluations.** The committee reviewed a total of 70 courses from January 1 – February 29, 2020 with 70 courses recommended for Board approval and none denied. Motion out of committee to ratify Board approval of 70 courses. On a roll call vote, Members Stromp, Purcell, Luth, McClure, Waltemath, Brauer, Kanger and Ruff voted aye. Motion #13 carried. The committee reviewed a total of 44 courses from February 20 – May 5, 2020 with 44 courses recommended for Board approval and none denied. Motion out of committee to ratify Board approval of 44 courses. On a roll call vote, Members Stromp, Purcell, Luth, McClure, Brauer, Kanger and Ruff voted aye. Member Waltemath was unavailable. Motion #15 carried.
- B. Ratification of CPE Sponsor.** The committee reviewed quarterly courses provided by Sponsor Lutz & Company at the March committee meeting. Motion out of committee to approve quarterly courses provided by Sponsor Lutz & Company at the March committee meeting. On a roll call vote, Members Stromp, Purcell, Luth, McClure, Waltemath, Brauer, Kanger and Ruff voted aye. Motion #14 carried. The committee reviewed quarterly courses provided by Sponsor Lutz & Company at the May committee meeting. Motion out of committee to approve quarterly courses provided by Sponsor Lutz & Company at the May committee meeting. On a roll call vote, Members Stromp, Purcell, Luth, McClure, Brauer, Kanger and Ruff voted aye. Member Waltemath was unavailable. Motion #16 carried.

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

- A. Report of the Committee.** Committee Chair Luth gave the reports from the March, April and May meetings. Colleen Conrad, the COO from NASBA, joined the March call to discuss the Practice Analysis and CPA Evolution as requested. She overviewed the several initiatives taking place and work of the Task Force and the Board of

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Examiners to address the several questions being brought forth. She pointed to the NASBA Regional Meetings in June for further updates and discussion. The Committee was appreciative of receiving information and direct input from Ms. Conrad. The committee held an impromptu meeting in April to discuss an issue that arose from COVID-19. The issue was regarding whether official transcripts were necessary at this time for the exam application or if unofficial were okay due to possible staffing and other disruptions within educational institutions. After discussion, it was determined that a rule waiver request be sent to the Governor's Policy Research Office (GPRO) to allow for unofficial transcripts be sent with the CPA exam application. ED Sweetwood commented that no updates had been received from the GPRO regarding the request. The committee was also updated on the updated amendment in the NASBA/CPAES Contract with the Board which increases the CPA exam application fee and registration fee. At the May meeting, the committee was updated on operations due to COVID-19 and several issues that have come up since the last meeting. The committee discussed exam credit/ 18-month window extension requests and what is occurring nationally. Staff was provided a list by NASBA of approx. 20 candidates who have an open NTS and credit expiring through June 30th. The committee moved to automatically extend exam credit to those on this list to December 31, 2020. Motion out of committee to automatically extend exam credit expiring April 1 – June 30 to December 31, 2020. On a roll call vote, Members Stromp, Purcell, Luth, McClure, Waltemath, Brauer, Kanger and Ruff voted aye. Motion #19 carried. ED Sweetwood thanked the Committee for their work and ability to quickly address the COVID-19 issues that have arisen.

- B. Approval of Exam Scores from January – March 10, 2020, if available –** Chair Luth reviewed the exam scores. She noted one candidate on the report with an exam date and no score. Staff researched the issue. FAR had a lower pass rate than usual, however all other sections performed normally. Moved by Luth, seconded by Purcell to accept the January – March 10, 2020 exam scores. On a roll call vote, Members Stromp, Purcell, Luth, McClure, Waltemath, Brauer, Kanger and Ruff voted aye. Motion #18 carried.
- C. Approval of Continuous Testing starting July 1, 2020 – Title 288/Chapter 6-005.03(A)(2)(b) –** The Board was provided the updated language to Title 288/Chapter 6 regarding continuous testing which was approved by Governor Ricketts in September 2019. Moved by Luth, seconded by Purcell, to approve continuous testing effective July 1, 2020. On a roll call vote, Members Stromp, Purcell, Luth, McClure, Waltemath, Brauer, Kanger and Ruff voted aye. Motion #20 carried.
- D. Approval of 2020/2021 Exam Fees –** The Board was provided the schedule of exam fee/ CPAES increases for 2020/2021. Moved by Luth, seconded by McClure, to approve the increased exam fees for 2020/2021. On a roll call vote, Members Stromp, Purcell, Luth, McClure, Waltemath, Brauer, Kanger and Ruff voted aye. Motion #21 carried.
- E. Practice Analysis NASBA Response –** The Board was provided a copy of NASBA's response to the Practice Analysis and determined it to be a sufficient response to the BOE at this time.

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8. Report of the Legislative Committee

- A. **Report on Legislation:** No Report at this time.
 - 1. **LB867 – Index Updates/Policy Changes:** There were no updates or new policies.
- B. **LB782 - Update of Proposed Legislation to Increase the Provisional Window to sit for the CPA Exam.** See Joni Sundquist's comments during the Public Comment Period.
- C. **LB1187 – Occupational Licensing Bill** – ED Sweetwood testified in a neutral position. The bill did not make it out of committee. NASBA and ARPL are monitoring this type of legislation.

9. Report of the Peer Review Committee

- A. **Report of the Committee.** Committee Chair McClure gave the report. The committee met last February. Jim Brackens from the AICPA and Kari Arnold from the Nevada Society participated and updated the committee on peer review. Staff Myers stated the 2020 class letters have been sent out and she provided an update on the 2019 class.
 - 1. **AICPA Peer Review Board Update During Pandemic.** The AICPA Peer Review Board has approved granting a 6-month extension on peer reviews, corrective actions, and implantation plans with original due dates between January 1 – September 30, 2020. Staff will continue to monitor the extensions and any other issues directly impacting Nebraska firms.
 - 2. **Nevada Society of CPAs Peer Review Update.** Additional information was provided by the Nevada Society regarding the AICPA Peer Review Board's decision for Nebraska firms.

10. Report of the Licensing Committee

- A. **Report of the Committee.** Committee Chair Brauer gave the reports from the March and May meetings.

The committee discussed seven Business, Governmental & Academia (BGA) experience applications, and one Nebraska Auditor of Public Accounts experience application.

Motion out of committee to recommend approval of David Roads' application. On a roll call vote, Members Stromp, Purcell, Luth, McClure, Waltemath, Brauer, Kanger and Ruff voted aye. Motion #22 carried.

Motion out of committee to recommend approval of Bailey Zych's application. On a roll call vote, Members Stromp, Purcell, Luth, McClure, Waltemath, Brauer, Kanger and Ruff voted aye. Motion #23 carried.

Motion out of committee to recommend approval of Michael Dentlinger's application. On a roll call vote, Members Stromp, Purcell, Luth, McClure, Waltemath, Brauer, Kanger and Ruff voted aye. Motion #24 carried.

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Motion out of committee to recommend approval of Christine Fryer's application. On a roll call vote, Members Stromp, Purcell, Luth, McClure, Waltemath, Brauer, Kanger and Ruff voted aye. Motion #25 carried.

Motion out of committee to recommend approval of Casey Schapmann's application. On a roll call vote, Members Stromp, Purcell, Luth, McClure, Waltemath, Brauer, Kanger and Ruff voted aye. Motion #26 carried.

Motion out of committee to recommend approval of David Kroupa's application. On a roll call vote, Members Stromp, Purcell, Luth, McClure, Waltemath, Brauer, Kanger and Ruff voted aye. Motion #27 carried.

Motion out of committee to recommend approval of Marielle Saathoff's application. On a roll call vote, Members Stromp, Purcell, Luth, McClure, Waltemath, Brauer, Kanger and Ruff voted aye. Motion #28 carried.

The committee discussed some clarifying changes made to the Business, Government, and Academia Experience Form. These changes were also provided to the Board.

The committee discussed a firm's request to use the tradename "The CFO CPA". The committee was concerned this tradename could create confusion and could be in conflict with the Board's Firm Guidelines.

Staff VanWinkle provided an update on 2020 Renewals.

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 from January 13 – May 14, 2020. On a roll call vote, Members Stromp, Purcell, Luth, McClure, Waltemath, Brauer, Kanger and Ruff voted aye. Motion #29 carried.

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

Moved by Brauer, seconded by Luth to approve Reinstatements to Active Permit, Inactive Retired Affidavits, and Surrendered Certificates from January 13 – May 19, 2020. On a roll call vote, Members Stromp, Purcell, Luth, McClure, Waltemath, Brauer, Kanger and Ruff voted aye. Motion #30 carried.

Reinstatements:

- Laura Fender – Omaha, NE
- Lindsey Kluver – Fairfield, NE
- Ryan Nietfeldt – Elkhorn, NE
- Timothy Reinert – Glenwood, IA
- Lori Allison – Omaha, NE
- Michael Lynam – Elkhorn, NE
- Peggy Jo Zabloudil – Omaha, NE

Inactive - Retired affidavits:

- Shaun Barkley – Lincoln, NE
- Daniel Bartz – Lincoln, NE
- Albert Bazis – Murphy, TX
- Edward Cordes – Greenwood Village, CO

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- Richard Henrichs – Omaha, NE
- Dale Jacobs – Fremont, NE
- Christie Johnson – Bozeman, MT
- Lawrence Kopsa – York, NE
- Laura Lawrence – Lincoln, NE
- Stanley Martin – Lincoln, NE
- Gerri Nelson – Lakewood, CO
- James Slattery – Lincoln, NE
- Roberta Wademan – Hastings, NE
- Luke Aldy – Omaha, NE
- Patricia Awsiukiewicz – Ashland, NE
- Chris Best – Kissimmee, FL
- Mark Boetel – Omaha, NE
- Barbara Fajen – Bennington, NE
- Jackie DeWeerd – Omaha, NE
- Virgil Goracke – Omaha, NE
- Robert Moline – Reeds Spring, MO
- Janice Runge Klimek – Lenexa, KS
- Suzanne Samuelson – Omaha, NE
- Donald Wendell – Littleton, CO

Surrendered Certificates:

- Mark Miller – Grand Forks, ND
- Norman Yoder – Lynchburg, VA
- Michael Ahart – Roswell, GA
- Danielle Kucera – St. Petersburg, FL
- Mark Mann – Deerfield, IL
- Casey Mattson – Buffalo, MN

11. Report of the Executive Director

- A. Board Budget Status.** ED Sweetwood noted the budget process will begin soon as planning for the FY2022-2023 will commence. As in the past, he and Ms. Myers will overview and prepare the budget for presentation to the Board. No information regarding the current or new budget has been provided from the budget office in relation to the pandemic as of yet. It was noted Governor Ricketts has requested his cabinet agencies to prepare for a 10% reduction. Any substantial budget information will be shared with the Executive Committee.
- B. Staffing & General Office Issues.**
- 1. COVID-19 Updates**
 - a. Staff Contingency Plan in Effect.** See Agenda Item #4 – Report of the Chair
 - b. Continued Review of Board Operations.** Staff will review and determine when to return to the partial contingency plan the week of June 1. The

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Executive Committee will be advised of any decisions. Additionally, continued monitoring of information from the Governor's Office, DAS, and other outlets will continue to assist in any decisions. ED Sweetwood acknowledged and thanked Ms. VanWinkle and Ms. Myers for their hard work and professionalism during the pandemic. He also pointed out this is a very busy time as permit and registration renewals had begun creating the need to ensure the online renewals were working properly. He noted a staff WebEx touchpoint call is held most mornings and welcomed any Board members to attend if interested.

- 2. 2019-2020 Annual Letter.** The Board's Annual Letter was emailed out May 1. ED Sweetwood has received several compliments on the letter.

12. New Business

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

13. Adjournment

Moved by Purcell, seconded by Brauer to adjourn the meeting at 1:07 p.m. on May 20, 2020. On a roll call vote, Members Stromp, Purcell, Luth, McClure, Waltemath, Brauer, and Ruff voted aye. Member Kanger was not available. Motion #32 carried.

Respectfully submitted by,

Board Secretary
Marcy Luth