

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

Minutes
May 9, 2025

**Draft Minutes. Minutes are not approved until the next Board meeting on
July 11, 2025.**

Friday, May 9, 2025

1. General

- A. Call to Order and Roll Call.** The Nebraska Board of Public Accountancy (Board) was called to order at 8:30 a.m. on Friday, May 9, 2025, with Chair Melissa Ruff presiding. The roll was called with the following members present: Melissa Ruff, Jeff Kanger, Mark Manning, Sarah Borchers, Drew Blossom, and Amy Holzworth. Members Christi Olsen and Donald Neal were absent. Also present were Executive Director Dan Sweetwood and staff members Heather Myers and Kristen VanWinkle. The meeting was held at the Board Office, 1526 K Street, in the Red Willow Room, Lincoln, Nebraska. Ruff noted the location of the notebook containing the Public Open Meeting Act and asked if anyone present needed an agenda or had any questions regarding the law. Also present was Joni Sundquist, Nebraska Society of CPAs President and Anthony Warn, Certemy VP of Sales attending virtually.
- B. Approval of Meeting Agenda for May 9, 2025.** Moved by Borchers, seconded by Blossom, approve the agenda for the May 9, 2025 meeting. On a roll call vote, Members Ruff, Kanger, Manning, Borchers, Blossom, and Holzworth voted aye. Members Olsen and Neal were absent. Motion #1 carried.
- C. Approval of Minutes from March 14, 2025.** Moved by Kanger, seconded by Manning, to approve the March 14, 2025 Board minutes. On a roll call vote, Members Ruff, Kanger, Manning, Borchers, Blossom, and Holzworth voted aye. Members Olsen and Neal were absent. Motion #2 carried.

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:**
- Accounting Workforce Recruitment Campaign is going well. Website is up – JoinTheFun.cpa – and new video is on the website. Social media campaign is now underway.
 - They are seeking nominations for the annual Society Awards – Distinguished Service to the Profession Award, Public Service Award, Outstanding Educator Award, and Outstanding CPA in Business & Industry Award. Nominations due Nov. 10 for the 2026 awards.
 - The CPE Catalog & Member Guides are in the process of being finalized and mailed to all Society members.
 - CPE is off and running for the year – 220 Society-sponsored courses, with about 16 of those in person, the remainder are live webcasts. PLUS more than 20,000 webcasts available through our website and OnDemand courses.

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- B&I Conference was held April 29 – Great line-up of speakers at Duncan Aviation in Lincoln. Toured the facilities. Thanks to ED Sweetwood for attending.
- On June 25-26, they have their annual NFP and Govt. Accounting Conference. Will be at Innovation Campus again in Lincoln. They also have an ABCs of Business Happy Hour planned after Day 1 of the Conference at the Scarlet Hotel – just across the street from the Conference Center. Attorneys and Bankers will be joining for drinks and networking.
- Sponsorship opportunities are available for all conferences!
- Held their annual All-Committee Organizational Meeting at Round the Bend Ballroom outside of Ashland on May 7 – about 50 participants. Each of their 10 committees met and made plans for the coming year.
- Fiscal year started April 1 so all dues notices have been sent and memberships are coming in.
- In regard to the Foundation, scholarships are in the process of being selected. They will be holding their Scholarship Selection Committee meeting on May 9th.
- Foundation Board meeting will be held May 14, where decisions will be made regarding the amount and number of scholarships to be provided to students at 14 colleges and universities in the state.
- Legislative Session is still underway. Just a reminder that the Society does have a PAC and they would welcome contributions so that they can support candidates on both sides of the aisle who are supportive of the profession and business in general. Your dues dollars cannot be allocated to their PAC, so they are grateful for any contributions.
- Four of their board members will be attending the AICPA Spring Council Meeting in Washington, DC next week. They have meetings with all 5 of our congressional delegation.
- Finally, the first meeting of the CPA Licensure Task Force occurred Wednesday. Thanks to Chair Ruff for the presentation with Kent Absec from NASBA. And thanks to Board Members Blossom, Borchers, and Holzworth for serving on that task force. First meeting went well. Everyone agreed that we should move forward to introduce an additional pathway recognizing that deeper discussions need to occur on experience requirements, specific subject matter requirements, mobility and establishing guardrails. We will keep you apprised of these efforts as they continue to develop.

B. 9:30 a.m. – Mr. Anthony Warn, VP of Sales, Certemy – Database Project Overview/Update – Mr. Warn attended the meeting virtually to introduce/overview Certemy to the Board and answer any questions the Board members had. Staff Myers updated the Board on the status of the project and several of the enhancements made to Board processes. Staff VanWinkle demonstrated the system revealing several efficiencies available to staff within the new system. Staff noted that the Board Survey

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has been reimplemented during the renewal process. All feedback received will be reviewed to determine if additional enhancements can be made to the process. Overall, staff reported the new database on the Certemy platform is operating well during permit renewals and for initial permits.

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, Manning, Borchers, Blossom, and Holzworth voted aye. Members Olsen and Neal were absent. Motion #3 carried.
- B. **Approval of Disbursements for March and April 2025.** Staff Myers overviewed the disbursements for the Board reporting no unusual activity for the period.
- C. **Review of Board Budget Status Report.** Staff Myers reported on several items.
- D. **Ratification of Staff Program Qualification Evaluations.** There were none to ratify due to the CPE Committee meeting being cancelled.
- E. **Ratification of CPE Sponsor.** None
- F. **Reinstatements to Active Permit, Inactive Retired Affidavits, Surrendered Certificates.**

Reinstatements:

- Timothy Eischeid – Chicago, IL
- Ryan Hanen – Omaha, NE
- Reece Oliver – Omaha, NE

Inactive - Retired affidavits:

- Michael Abramson – Omaha, NE
- Patrick Brennan – Omaha, NE
- Merri Dibben – Blair, NE
- Judy Dorf – Omaha, NE
- David Hammond – Omaha, NE
- Dean Lif – Lincoln, NE
- Ronald Nebbia – Waterloo, NE
- Luke Northwall – Council Bluffs, IA

Surrenders:

- Denes Tobie – Madison, WI

4. Report of the Chair

- A. **Report of the Chair.** Chair Ruff gave the report. She noted that during discussions regarding staff performance awards it was noted there was a change to the dollar amount allowed for staff performance awards per the State Personnel/NAPE Contract

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and requested review of the Board's Employee Recognition Program document with the amendment to increase individual staff monetary awards from \$500 to \$1000. After review, moved by Blossom, seconded by Borchers, to approve the amendments to the Board's Employee Recognition Program (ERP) to increase individual staff monetary awards from \$500 to \$1000. On a roll call vote, Members Ruff, Kanger, Manning, Borchers, Blossom, and Holzworth voted aye. Members Olsen and Neal were absent. Motion #4 carried. She also noted discussions were initiated based on a written request made by ED Sweetwood per the Board's ERP to the Executive Committee to formally recognize and issue \$1,000 performance awards to Staff Myers and Staff VanWinkle for their hard work and dedication to getting the Certemy platform running for initial permit applications. Moved by Kanger, seconded by Holzworth, to issue \$1,000 performance awards to Staff Myers and Staff VanWinkle for their hard work and dedication to getting the Certemy platform running for initial permit applications. On a roll call vote, Members Ruff, Kanger, Manning, Borchers, Blossom, and Holzworth voted aye. Members Olsen and Neal were absent. Motion #5 carried. Staff Myers and VanWinkle thanked the Board for their consideration and approval of the awards.

- B. NASBA/AICPA UAA Committee Exposure Draft Issued March 4, 2025.** Chair Ruff noted she submitted a response on behalf of the Board to the latest exposure draft. She also noted the draft was shared with individual Board members with the opportunity to comment with Member Blossom providing additional thoughts. She then provided the next steps of the process for the joint UAA committee.
- C. NE Society of CPAs CPA Licensure Task Force Discussion.** The task force's first meeting was May 7th. Members Blossom, Borchers, and Holzworth participated on behalf of the Board. Chair Ruff also attended in her capacity as NASBA Central Regional Director with NASBA Vice President of State Board Relations Mr. Kent Absec to overview the UAA new amendments. The Board discussed the various topics covered by the task force. Overall ideas consisted of:
- Difference between public and private experience - What should private experience entail?
 - Direct CPA supervision requirement – If no direct CPA supervision, how/who is training the candidate?
 - Degree vs. hours – Should the hour requirement be kept or should focus on degree instead? Several states have gone toward degree requirements.
 - Guardrails for mobility – look at putting in the Rules.
 - Pipeline concerns – Where/what is the risk to the public? Is there one? Whose responsibility is it to ensure the pipeline is stable? Rely on enforcement data? Quality vs. quantity? Members on the Task Force will take feedback from the discussion back to the next Task Force meeting on behalf of the Board.
- D. Attendance at NASBA Western Regional Meeting – June 17-19, 2025 – New Orleans, LA.** Attendance was approved at the last meeting. 4 Board members and 1 staff member will attend the meeting.

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**Member Kanger left at 11:15 a.m.

Closed Session

Closed Session. Moved by Blossom, seconded by Holzworth, that the Board go into closed session at 11:18 a.m., on Friday, May 9, 2025, for the purpose of discussing 11 enforcement cases and to review Executive Director's performance and salary to protect the public interest and/or prevention of needless injury to individuals. On a roll call vote, Members Ruff, Manning, Borchers, Blossom, and Holzworth voted aye. Members Kanger, Olsen and Neal were absent. Motion #8 carried.

Prior to going into closed session, Chair Ruff restated the limitation of the closed session, which was to discuss 11 enforcement cases and to review Executive Director's performance and salary, 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 11:51 a.m., on Friday, May 9, 2025. On a roll call vote, Members Ruff, Manning, Borchers, Blossom, and Holzworth voted aye. Members Kanger, Olsen and Neal were absent. Motion #9 carried.

E. Review of Executive Director Performance and Salary Consideration. The Board has been satisfied with the performance of the ED and staff. Moved by Borchers, seconded by Holzworth, to approve a 5% salary increase starting July 1, 2025 for ED Sweetwood. On a roll call vote, Members Ruff, Manning, Borchers, Blossom, and Holzworth voted aye. Members Kanger, Olsen and Neal were absent. Motion #10 carried.

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

5. Report of Enforcement of Professional Conduct Committee

- A. **Open Case/LMCO Update**
B. **Ratification of LMCOs, if any.**
C. **Recommended Cases to Close – none.**

6. Report of the Licensing Committee

- A. **Report of the Committee.** Committee Chair Holzworth gave the report. The committee discussed one BGA applications with one recommended for approval. Motion out of committee to recommend approval of Basher Ahmad Atayi's application. On a roll call vote, Members Ruff, Manning, Borchers, Blossom, and Holzworth voted aye. Members Kanger, Olsen and Neal were absent. Motion #6 carried.
The committee discussed one CPA Exam applicant who answered "yes" to a disclosure question regarding past criminal charges. The application was brought to the committee by staff to provide input. Due to the applicant's response and completion of a treatment program, the committee felt comfortable allowing the candidate to sit for the exam and provided their recommendation to staff. The committee was also given a more in-depth overview of the licensure process in the Certemy platform. They were also given an update on the status of renewals in the new platform.
- 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 March 14 – May 6, 2025. On a roll call vote, Members Ruff, Manning, Borchers, Blossom, and Holzworth voted aye. Members Kanger, Olsen and Neal were absent. Motion #7 carried.

7. Report of Continuing Professional Education (CPE) Committee

- A. **Report of the Committee.** There is no update as the meeting was cancelled.

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

- A. **Report of the Committee.** Committee Chair Borchers gave the report. Based on a request from Chair Borchers, the committee reviewed the recent change to the Public Accountancy Act regarding 120 hours to sit for the exam and a bachelor's degree based on how it would impact a candidate who chose to delay graduation until they reached 150 hours. Discussion led to the initial conclusion that since the

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bachelor's degree requirement is in statute, it cannot be waived. Additionally, it was concluded that there are other options this candidate can take to be able to sit early and still complete the 150 hours timely, which have been relayed to the candidate.

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.** Further attempts have been made to initiate approval of the pending rules. It is anticipated it will require the end of the current legislative session in early June before approval will be considered by the Governor's Policy Research Office.

10. Report of the Peer Review Committee

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

11. Report of the Executive Director

- A. **Budget Status.** ED Sweetwood updated the Board on the status of the next biennial Budget. The Budget Bill (LB 261) continues under discussion within the Legislature. The latest Bill proposals for the Board did provide additional requested overall appropriations to cover salary and benefit increases within the Personal Service Limitations (PSL). The request was provided by the Legislative Appropriations Committee after the Governors proposed budget “flat-lined” appropriations for the next two-years.
- B. **Database Update – Staff Overview** Functionality – See update under Consent Agenda.
- C. **Staffing & General Office Issues.**

12. New Business

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

13. Adjournment

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Moved by Borchers, seconded by Blossom, to adjourn the meeting at 12:12 p.m. on May 9, 2025. On a roll call vote, Members Ruff, Manning, Borchers, Blossom, and Holzworth voted aye. Members Kanger, Olsen and Neal were absent. Motion #11 carried.

Respectfully submitted by,

Board Secretary
Christi Olsen