

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

Minutes
May 15, 2026

Draft Minutes. Minutes are not approved until the next Board meeting on July 10, 2026.

Friday, May 15, 2026

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 15, 2026, with Chair Melissa Ruff presiding. The roll was called with the following members present: Melissa Ruff, Christi Olsen, Jeff Kanger, Mark Manning, and Sarah Borchers. Also present were Executive Director Dan Sweetwood and staff members Heather Myers and Megan Petersen. Board Members Amy Holzworth, Drew Blossom, and Donald Neal were absent. Joni Sundquist, Nebraska Society of CPAs outgoing President, and Kristen VanWinkle, Nebraska Society of CPAs incoming President, were also present. Ruff noted the location of the notebook containing the Public Open Meeting Act.
- B. Approval of Meeting Agenda for May 15, 2026.** Moved by Kanger, seconded by Borchers, to approve the agenda for the May 15, 2026 meeting. On a roll call vote, Members Ruff, Olsen, Kanger, Manning, and Borchers voted aye. Motion #1 carried.
- C. Approval of Minutes from March 13, 2026.** Moved by Olsen, seconded by Kanger, to approve the March 13, 2026 Board minutes. On a roll call vote, Members Ruff, Olsen, Kanger, Manning, and Borchers voted aye. Motion #2 carried.

2. Public Comment Period (15-minute period)

- A. 8:45 a.m. – Ms. Kristen VanWinkle, incoming President of NE Society of CPAs – Society news/updates.** Ms. VanWinkle provided the following comments: The Society’s fiscal year began on April 1, and membership renewal notices have been distributed with renewals currently being received. The 2026 CPE Catalog and Member Guides have been mailed to members. The Society will offer 392 CPE courses this year, including 16 in-person events, in addition to more than 20,000 webcast and OnDemand courses available online. The Business, Industry & Innovation Conference was held on April 28 at Werner Trucking in Omaha and was well received by attendees. The Governmental and Not-for-Profit Accounting Conference is scheduled for June 8–9 at Nebraska Innovation Campus in Lincoln. The Society held its annual All-Committee Organizational Meeting on May 6 in Ashland, with approximately 40 participants representing its 10 committees. The Society Board approved sending a letter to the Governor supporting Amy Holzworth’s appointment to a second term on the Nebraska Board of Public Accountancy and has begun identifying candidates to fill the upcoming public member vacancy. The Foundation recently approved 129 scholarships totaling \$218,950, including 16 scholarships totaling \$56,000 for community college accounting students transferring to four-year institutions. The Foundation’s pipeline scholarship program continues to expand, with 46 scholarships awarded this year compared to 28 last year.

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The Society also reported that LB 718, establishing additional CPA pathways to licensure, was signed by the Governor and will become effective on July 17, 2026. The Society expressed appreciation to those involved in advancing the legislation. Society representatives, including Joni Sundquist, will attend the upcoming AICPA Spring Council Meeting in New Orleans.

Board Member Donald Neal arrived at the meeting at 8:42 a.m. and participated in the remainder of the meeting.

- B. Policy Making Hearing.** The Board went into Policy Making Hearing at 10:00 a.m. Hearing was recorded. Kristen VanWinkle, incoming President of the NE Society of CPAs, testified in favor of the proposed amendments to Title 288, Chapters 3, 7, 8, 9, and 13. No one else was present to testify.

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, Olsen, Kanger, Manning, Borchers, and Neal voted aye. Motion #3 carried.
- B. Approval of Disbursements for March and April 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.** 75 courses from March and April 2026 and an additional 21 courses from Lutz & Company PC.
- E. Ratification of CPE Sponsor.** None.
- F. Reinstatements to Active Permit, Inactive Retired Affidavits, Surrendered Certificates.**
- Reinstatements:**
- Michelle Ambridge
- Inactive - Retired affidavits:**
- Echtenkamp, Dennis – Kearney, NE
 - Herbel, Kevin – Lincoln, NE
 - Krohn, Linda – Osmond, NE
 - Meyer, Patrick – Lincoln, NE
 - Purcell, Thomas – Omaha, NE
 - Schlunder, Greg – Omaha, NE
 - Smith, Jerome – Omaha, NE
 - Stange, Drew – Lincoln, NE
 - Steiner, Diana – Marshalltown, IA
 - Waldron, Philip – Lincoln, NE
- Surrenders:**
- Debroah Zaller – Tampa, FL

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4. Report of the Chair

- A. **Report of the Chair.** Chair Ruff gave the report.
- B. **Recognize Joni Sundquist for her service as NESCPA President.** Chair Ruff recognized Joni Sundquist for her service as Nebraska Society of CPAs President.
- C. **PEEC Exposure Draft Regarding Alternative Practice Structures/Private Equity Issued on behalf of the Board/Update and Discussion.** Chair Ruff noted that the letter was emailed to AICPA on April 27, 2026.
- D. **Final Attendance at NASBA Western Regional Meeting – June 22-25, 2026 – Park City, UT.** It was recommended that ED Sweetwood and two Board Members would attend the conference. Motion was made by Olsen and seconded by Kanger to approve ED Sweetwood and two Board Members to attend the NASBA Western Regional Meeting. On a roll call vote, Members Ruff, Olsen, Kanger, Manning, Borchers, and Neal voted aye. Motion #4 carried.
- E. **Update for upcoming Board Meeting at UNO.** Chair Ruff provided an update on the upcoming Board meeting to be held at UNO.
- F. **Review of Executive Director Performance and Salary Consideration.** Discussed during closed session. See Section 5A for the resulting action.
- G. **Review Board Calendar.** No changes were made.
- H. **Nebraska Society of CPAs – Use of Nebraska.cpa Domain Name.** Discussion was held regarding the Nebraska Society of CPAs' request to use Nebraska.cpa as its domain name. Following discussion, Kanger moved to approve the Nebraska Society of CPAs' use of the domain name Nebraska.cpa. The motion was seconded by Borchers. On a roll call vote, Members Ruff, Olsen, Kanger, Manning, Borchers, and Neal voted aye. Motion #5 carried.

Closed Session

Closed Session. Moved by Olsen, seconded by Borchers, that the Board go into closed session at 10:17 a.m., on Friday, May 15, 2026, *to review 13 open enforcement cases and to conduct the Executive Director's performance review (in the absence of Enforcement Chair Blossom).* On a roll call vote, Members Ruff, Olsen, Kanger, Manning, Borchers, and Neal voted aye. Motion #7 carried.

Prior to going into closed session, Chair Ruff restated the limitation of the closed session, which was to discuss 13 enforcement cases and to review the Executive Director's performance review, and 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

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subject matter that may be discussed in closed session and such restatement shall be noted in the minutes. No action items will be voted upon in closed session."

Return to Open Session. Moved by Olsen, seconded by Neal, that the Board return to open session at 10:46 a.m., on Friday, May 15, 2026. On a roll call vote, Members Ruff, Olsen, Kanger, Manning, Borchers, and Neal voted aye. Motion #8 carried.

5. Report of Enforcement of Professional Conduct Committee

- A. **Executive Director Performance Evaluation – Salary Action.** Following discussion in closed session regarding the Executive Director’s performance evaluation, Neal moved to recommend a 5% salary increase for Executive Director Dan Sweetwood in recognition of his performance and contributions to the agency. Kanger seconded the motion. On a roll call vote, Members Ruff, Olsen, Kanger, Manning, Borchers, and Neal voted aye. Motion #9 carried.
- B. **Open Case/LMCO Update.**
- C. **Ratification of LMCOs, if any** – none.
- E. **Recommended Cases to Close** – none.

6. Report of the Licensing Committee

- A. **Report of the Committee.** Committee Member Borchers gave the report. Topics discussed included proposed changes to Chapter 7 of the 2026 Rules Package, a licensing question regarding whether a Canadian-licensed CPA may approve experience for a U.S.-based prospective applicant, and firm name requests.
- B. **Update: Certemy Incorrect Past Due Notices.** Staff Myers reported that Certemy inadvertently sent incorrect “Past Due” email notices on April 30, 2026. Upon becoming aware of the issue, she immediately sent a follow-up communication that same evening explaining the error and providing clarification to affected individuals.
- C. **Ratification of initial permits to practice issued, certificates issued, firm permits.** At the Chair’s discretion, this item was taken out of order and considered following Agenda Item C. Motion out of committee to approve initial permits to practice issued, certificates issued, and firm permits issued since March 12, 2026. On a roll call vote, Members Ruff, Olsen, Kanger, Manning, Borchers, and Neal voted aye. Motion #6 carried.

7. Report of Continuing Professional Education (CPE) Committee

- A. **Report of the Committee.** Committee Chair Olsen gave the report. The Committee reviewed 75 continuing professional education (CPE) courses submitted for approval for the 2025 reporting period and approved all 75 courses. The Committee also reviewed an additional CPE course submission from Lutz & Company, PC, specifically the Addison Lutz CPE courses, and approved the courses as presented. There was no new business brought before the Committee.

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

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- A. Report of the Committee.** Chair Borchers presented the Committee report. The Committee reviewed proposed changes to the education regulations in the 2026 Rules Package and proposed revisions to the Education Guidelines, including a provision allowing applicants to apply to sit for the CPA Examination up to 30 days prior to completing their bachelor's degree requirements. NASBA/CPAES staff reviewed the proposal and confirmed it could be successfully administered.

A motion was made to approve the revised Education Guidelines. Following discussion, concerns were raised regarding certain terminology within the Guidelines. On a roll call vote, the motion did not carry. Members Ruff, Olsen, Kanger, Manning, Borchers, and Neal voted nay. Motion #10 failed.

Following further discussion, the Board directed staff to revise the Guidelines by replacing "Community College" with "2-year institution" and "Deadlines" with "CPAES Deadlines." A motion was then made by Olsen and seconded by Borchers to approve the revised Education Guidelines as amended. On a roll call vote, Members Ruff, Olsen, Kanger, Manning, Borchers, and Neal voted aye. Motion #11 carried.

The Committee reviewed the NASBA Examination Review Board Annual Survey responses, noting that Nebraska testing sites continue to perform well with no significant concerns identified. The Committee also reviewed the new CPA Examination fee schedule effective January 1, 2027, and received an update on the development of educational materials regarding the new licensure pathways established under LB 718. The Committee reviewed examination-related reports, including the Q1 2026 Exam Performance Summary, Candidate Care Report, Board of Examiners Meeting Highlights, and Candidate Performance Reports. Nebraska candidates continue to perform well on the CPA Examination, and no significant concerns were noted.

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 26, 2026, and is anticipated to go into effect in late July.
- B. Compliance with LB 867.**
- C. 2026 Rules Project –**
- Discussion and Vote of Proposed Amendments to Chapter 3
 - Discussion and Vote of Proposed Amendments to Chapter 7
 - Discussion and Vote of Proposed Amendments to Chapter 8
 - Discussion and Vote of Proposed Amendments to Chapter 9
 - Discussion and Vote of Proposed Amendments to Chapter 13

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The Board reviewed the proposed amendments to Title 288, Chapters 3, 7, 8, 9, and 13, as presented by staff and discussed during the public hearing process. Olsen moved that the Board approve and adopt the proposed revisions to Title 288, Chapters 3, 7, 8, 9, and 13, and direct staff to submit the regulations to the Attorney General and the Governor's Policy Research Office for the required review and approval. The motion was seconded by Borchers. On a roll call vote, Members Ruff, Olsen, Kanger, Manning, Borchers, and Neal voted aye. Motion #12 carried.

10. Report of the Peer Review Committee

- A. **Report of the Committee.** Committee Chair Manning presented the Committee report. He informed the Board that the Nevada Society of CPAs, Nebraska's administering entity for the Peer Review Program, received a favorable benchmark report, reflecting positively on the administration and oversight of Nebraska's peer review process.

11. Report of the Executive Director

- A. **Budget Status.**
- New Budget / Fiscal Year 2027–2029: Discussed.
 - LB 1072 Provisions of Cash Fund Transfer Complete. ED Sweetwood informed the Board that the \$100,000 sweep of the cash fund took place.
- B. **Database Update.** ED Sweetwood noted that the Certemy system continues to work well. Staff Myers continues to meet directly with Certemy to develop processes within the system, including CPE reporting and ALD data integration. Initial feedback from users remains mostly positive. Myers will continue to serve as the direct liaison with Certemy for ongoing development.
- C. **Staffing & General Office Issues.**
- Introduce Administrative Programs Officer I, Megan Petersen
 - Staff Administrative Updates
 - Board Office Space Updates

12. New Business

- A. **NASBA Items:** Board members and ED Sweetwood reported on activities and meetings of their respective NASBA Committees.
- B. **Other Miscellaneous Items:** FYI articles distributed for Board review.

13. Adjournment

Moved by Kanger, seconded by Neal, to adjourn the meeting at 11:26 a.m. on May 15, 2026. On a roll call vote, Members Ruff, Olsen, Kanger, Manning, Borchers, and Neal voted aye. Motion #13 carried.

Respectfully submitted by,
Board Secretary
Christi Olsen