

NEBRASKA BOARD OF PUBLIC ACCOUNTANCY

1526 K Street, Suite 4D, Lincoln, Nebraska

Minutes

November 8, 2019

Draft Minutes. Minutes are not approved until the next Board meeting on 01-10-20.

Friday, November 8, 2019

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 Friday, November 8, 2019 with Chair Michele Stromp presiding. The roll was called with the following members present: Michele Stromp, Tom Purcell, Marcy Luth, Mike McClure, Glen Waltemath, and Ken Brauer. Members Lori Druse and Jeff Kanger were absent. Also present were Executive Director Dan Sweetwood and staff members Heather Myers and Kristen VanWinkle. Board Intern Riley Birdzell was available. The meeting was held at the Board Office, 1526 K Street, in Suite 4D, Lincoln, Nebraska. 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 Kelly Ebert, Nebraska Society of CPAs Vice President, Board Attorneys Jim Titus and Robert Gritmit. One student from UNO was also present.
- B. Approval of Meeting Agenda for Friday, November 8, 2019.** Moved by Purcell, seconded by McClure, to approve the agenda for the Friday, November 8, 2019 meeting. On a roll call vote, Members Stromp, Purcell, Luth, McClure, Waltemath, and Brauer voted aye. Members Druse and Kanger were absent. Motion #1 carried.
- C. Approval of Minutes from September 13, 2019.** Moved by Waltemath, seconded by Brauer, to approve the September 13, 2019 Board minutes. On a roll call vote, Members Stromp, Purcell, Luth, McClure, Waltemath, and Brauer voted aye. Members Druse and Kanger were absent. Motion #2 carried.

2. Public Comment Period (15-minute period)

Kelly Ebert, Vice President of Nebraska Society of CPAs – Ms. Ebert attended in Ms. Sundquist's absence. Just wrapped up the Annual Fall Conference. Attendance was a little lower than last year, but still a good turnout. ED Sweetwood acknowledged and thanked the Society for allowing Board staff to set up a booth at the conference. Additionally, Vice Chair Purcell congratulated the new Certificate holders during the luncheon. The Society staff will be moving to a new office in Lincoln. There will be a small training room there. New website will launch in April/May 2020. Society is reviewing ways to get new members. Membership is approx. 60% public CPA and 40% private industry. There are approx. 2600 certificate holder members. Looking to get younger members more involved. January 7, 2020 is the Senators' dinner. Invites will be going out soon. Upon some members expressing interest in attending, it was moved by Luth, seconded by Waltemath to approve reimbursement of any Board member(s) who attend the Senators' dinner on January 7, 2020. On a roll call vote, Members Stromp, Purcell, Luth, McClure, Waltemath, and Brauer voted aye. Members Druse and Kanger were absent. Motion #4 carried.

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3. Consent Agenda

- A. Published Notice of Meeting.** Moved by Purcell, seconded by McClure, to approve the consent agenda. On a roll call vote, Members Stromp, Purcell, Luth, McClure, Waltemath, and Brauer voted aye. Members Druse and Kanger were absent. Motion #3 carried.
- B. Review of Disbursements for September and October 2019.** Board Secretary Luth overviewed the disbursements for the Board.
- C. Review of Board Budget Status Report.** The current budget status report was provided and reviewed by Board Secretary Luth noting the following areas are higher than normal: Salaries (ED raise), Data Processing (new server), Rent increased, Other Contractual Services (Intern was able to work more hours), and Commercial Transportation (higher attendance of the NASBA Western Regional Conference).

4. Report of the Chair

- A. Report of the Chair.** Chair Stromp gave the report.
- B. NASBA Annual Meeting October 27-30, 2019, Boston, MA –** Staff member VanWinkle attended on behalf of the Board. She thanked the Board for the opportunity to attend. She found it very valuable to connect with other State Boards and continue to learn what is happening at the national level. Some items of discussion were: There is a UAA committee looking at the potential of enhanced experience requirements for those who sign reports. NASBA has joined the Alliance for Responsible Professional Licensing. NASBA has increased spending by \$1.2 million to support State Boards next year. The exposure draft from the 2019 Practice Analysis will be sent out in December 2019. There will be an invitation to comment.
 - 1. CPA Evolution Model Discussion –** Board members were provided with the proposed model. Feedback from the conference was that the proposed model is good, however it will come down to how the changes are implemented and what each State Board needs to do to make the new model work. This could require law changes which take time to complete. The Board will continue to monitor any updates and proposals going forward.
- C. Review Board Calendar 2020 –** No changes made.

Closed Session

Closed Session. Moved by McClure, seconded by Luth, that the Board go into closed session at 9:45 a.m., on Friday, November 8, 2019, for the purpose of discussing 18 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, and Brauer voted aye. Members Druse and Kanger were absent. Motion #5 carried.

Return to Open Session. Moved by McClure, seconded by Luth, that the Board return to open session at 11:09 a.m., on Friday, November 8, 2019. On a roll call vote, Members

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Stromp, Purcell, Luth, McClure, Waltemath, and Brauer voted aye. Members Druse and Kanger were absent. Motion #6 carried.

5. Report of Enforcement of Professional Conduct Committee

A. Open Case/LMCO Update. Committee Chair Stromp gave the report. Moved by Purcell and seconded by Luth to formally thank Board Attorney Gruit for his many years of service to the Board. He has been an integral part to the Board's success. On a roll call vote, Members Stromp, Purcell, Luth, McClure, Waltemath, and Brauer voted aye. Members Druse and Kanger were absent. Motion #12 carried. ED Sweetwood indicated further formal recognition will be conducted next year.

B. Case #18-07/ Stipulation & Consent Order Offer
The Board discussed case #18-07 regarding a CPA pleading no contest to one count of felony theft. A consent order was drafted to revoke the CPA's certificate. Motion out of committee to authorize the Board Chair to sign the Consent Order for Michael J. Pommer, CPA to revoke his CPA certificate due to felony theft conviction. On a roll call vote, Members Stromp, Purcell, Luth, Waltemath, Brauer and McClure voted aye. Members Druse and Kanger were absent. Motion #9 carried.

BEFORE THE STATE BOARD OF PUBLIC ACCOUNTANCY OF THE STATE OF NEBRASKA	
IN THE MATTER OF:)
)
STATE OF NEBRASKA, ex. Rel.,)
STATE BOARD OF PUBLIC)
ACCOUNTANCY OF THE STATE OF)
NEBRASKA,)
Complainant,)
)
vs.)
)
MICHAEL J. POMMER, C.P.A.,)
)
Respondent.)
)

STIPULATION AND
CONSENT ORDER

COMES NOW the Nebraska State Board of Public Accountancy Board (the "Board") and, with the Consent and Stipulation of the above-named Respondent, Michael J. Pommer, C.P.A. ("Pommer"), hereby enter this Stipulation and Consent Order as follows:

1. That the Nebraska State Board of Public Accountancy (Board) is charged, by law, with the responsibility to enforce the provisions of the Public Accountancy Act and the Board's Rules and Regulations.
2. That 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 Respondent has been issued Nebraska Certificate No. 6595 and has held an active permit, currently No. 50859, to practice as a Certified Public Accountant in the State of Nebraska.
4. Respondent recognizes his right to a hearing on this matter pursuant to law, acknowledges that he knowingly and voluntarily waives his right to said hearing, and acknowledges that he waives his right to any appeal from this Stipulation and Consent Order of the Board.
5. In consideration for the Respondent's agreement to this Stipulation and Consent Order and his agreement to comply with all of its provisions, the Board agrees that it will not issue a Petition nor conduct a hearing as permitted under the Public Accountancy Act, nor will the

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Board take further disciplinary action as long as the terms of this Stipulation and Consent Order are complied with by the Respondent. In the event the 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. That this Stipulation and Consent Order relates and is binding only in regard to Respondent's actions as alleged in the case CR18-15 in the District Court of Dixon County, Nebraska, including the 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. Pommer has the address of 110 Kerri Lane, Wakefield NE 68784, was issued Nebraska certificate #6595 and currently holds an active permit #50859 to practice as a certified public accountant in the State of Nebraska which expires on June 30, 2020.

8. Pommer was the defendant in The State of Nebraska v. Michael J. Pommer, Case No. CR18-15 in the District Court of Dixon County Nebraska, which was filed on October 25, 2018 alleging in the county attorney's Information 15 counts of theft by unlawful taking or disposition. On August 16, 2019 Pommer entered a plea of no contest to Count I of the Information and was found guilty of the crime of Count I -- Theft by Unlawful Taking or Disposition, a Class IIA felony, upon the allegation of transferring the sum of \$5,065.44 from Saint John Lutheran Church's endowment fund account to his personal account on or about July 25, 2016. Pommer was sentenced on September 23, 2019 to a term of probation for a period of 18 months, was ordered to serve 90 days of incarceration, with 1 day served, 30 days to be served immediately ;and the remaining 59 days to be served at the end of the probation unless waived by the court; and was ordered to pay a fine in the amount of \$5,000 on or prior to the end of probation.

9. By reason of the conduct alleged above, respondent Pommer has violated the provisions of the Public Accountancy Act and has subjected himself to disciplinary action by the Board under the provisions of §1-137 of the Public Accountancy Act which state that the Board may suspend, revoke, censure or otherwise discipline a licensee for cause, which Act defines cause, including the violation of a rule of professional conduct adopted and promulgated by the Board. The statutory provisions which have been violated are 1-137(4), (5) and (6). The rule which has been violated is Title 288 Chapter 5-007.01 involving acts which reflect adversely on his fitness to engage in the practice of public accountancy.

CONCLUSIONS OF LAW

10. The Respondent has subjected himself to disciplinary action by the Board under the provisions of §1-137 of the Public Accountancy Act, which provisions state that the Board may take disciplinary action for cause. Such section of §1-137(4) 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;
- (5) Conviction of a felony under the laws of any state or of the United States;
- (6) Conviction of any crime, an element of which is dishonesty or fraud, under the laws of any state or of the United States.

11. By reason of said conduct alleged above, Respondent has violated the following Board rules and regulations:

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Title 288, Chapter 5-007.01

Acts discreditable. A licensee shall not commit an act that reflects adversely on his fitness to engage in the practice of public accountancy.

12. The facts establish that the Respondent has violated the above Board statutes and Rules and Regulations. Specifically, facts demonstrate that the Respondent was convicted of a felony an element of which is dishonesty or fraud.

13. The Board has authority under § 1-148 of the Public Accountancy Act to discipline the Respondent.

DECISION AND ORDER

The Board finds that the 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 the Respondent has agreed the appropriate sanctions are as follows: Respondent's Nebraska certificate of certified public accountant and Nebraska active permit to practice public accountancy shall be and hereby are revoked.

WHEREFORE, IT IS THEREFORE ORDERED, ADJUDGED AND DECREED that the Respondent's Nebraska certificate of certified public accountant and Nebraska active permit to practice public accountancy shall be and hereby are revoked; that the Respondent is ordered to return to the office of the Board such certificate and his latest Active Permit to practice; and the Respondent is ordered to promptly remove any signage or other advertising holding out as a certified public accountant and to not hold out in anyway as a certified public accountant.

IT IS SO ORDERED.

DATED this 8th day of November, 2019.

STATE BOARD OF PUBLIC
ACCOUNTANCY OF THE STATE OF
NEBRASKA, Complainant.

BY:


Michele Stromp, CPA, Chair of the Board

STIPULATION AND CONSENT

I, Michael J. Pommer, individually state that I have read and understand the foregoing Stipulation and Consent Order and that if it is approved by the Board, I agree to be to be bound by the terms of the Stipulation and Consent Order. I am aware of my right to adjudication in this matter and hereby waive the same. I waive all my rights to challenge the foregoing Stipulation and Consent Order on appeal or otherwise. I understand that this Stipulation and Consent Order is a matter of public record and by my signature, I verify that I have read and understand everything contained in the foregoing Stipulation and Consent Order and consent to the entry of the Stipulation and Consent Order by the State Board of Public Accountancy of the State of Nebraska.

DATED this 11th day of October, 2019.


Michael J. Pommer

Approved as to Form:


Michael J. Tasset #20796
307 N. Oakland
P.O. Box 62
Oakland, NE 68045
402-685-5647

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C. **Case #17-05/ Stipulation & Consent Order Offer**

The Board discussed case #17-05 regarding a CPA failing to properly advise and communicate with the complaining taxpayer. A consent order was drafted to reprimand the CPA for violating professional standards. The CPA did not consent to the findings within the presented Order. Motion out of committee to authorize the Board Chair to sign the Consent Order for Christian G. Fryzek, CPA to reprimand his conduct and complete additional prescribed CPE. On a roll call vote, Members Stromp, Purcell, Luth, Waltemath, Brauer and McClure voted aye. Members Druse and Kanger were absent. Motion #10 carried.

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

IN THE MATTER OF:)	
)	
STATE OF NEBRASKA, ex Rel.,)	
STATE BOARD OF PUBLIC)	
ACCOUNTANCY OF THE STATE OF)	STIPULATION AND
NEBRASKA,)	CONSENT ORDER
)	
Petitioner,)	
)	
Vs.)	
)	
CHRISTIAN G. FRYZEK, CPA,)	
)	
Respondent.)	

COMES NOW the Nebraska State Board of Public Accountancy Board (the "Board")
and with the Consent and Stipulation of the above-named Respondent, Christian G. Fryzek,
CPA, hereby enter into this Stipulation and Consent Order as follows:

STIPULATION

1. That the Board is charged, by law, with the responsibility to enforce the provisions of the Public Accountancy Act ("Act") and the Board's Rules and Regulations.
2. That the Board has the authority by statute to issue a petition alleging noncompliance 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 Act and Board Regulations.
3. At all times relevant to matters set forth herein, the Respondent has been issued Nebraska Certificate No. 7363 and has held an active permit, currently No. 47584, to practice as a Certified Public Accountant in the State of Nebraska.
4. Respondent recognizes his right to a hearing on this matter pursuant to law, acknowledges that he knowingly and voluntarily waives his right to said hearing, and acknowledges that he waives his right to any appeal from this Stipulation and Consent Order of the Board.

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5. In consideration for the Respondent's agreement to comply with all of the provisions of this Stipulation and Consent Order, the Board agrees that it will not issue a petition nor conduct a hearing as permitted under the Public Accountancy Act, nor will the Board take further disciplinary action as long as the terms of this Stipulation and Consent Order are complied with by the Respondent. In the event the 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, with all rights of Respondent reserved in such event. The Board shall have the right in such event to take such further action against Respondent, as the Board in its discretion deems appropriate, with all rights of Respondent reserved in such event.

6. That this Stipulation and Consent Order relates and is binding only in regard to Respondent's actions in the preparation and/or review of income tax returns of the complaining taxpayers ("Taxpayers") and the communications with said Taxpayers.

FINDINGS OF FACTS

7. Respondent was the signing partner and client contact with the complaining Taxpayers.

8. Respondent did not have a reasonable basis under tax laws for advising said Taxpayers to not file certain tax returns.

CONCLUSIONS OF LAW

9. The Respondent has subjected himself to disciplinary action by the Board under the provisions of §1-137 of the Public Accountancy 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 profession conduct adopted and promulgated by the Board under the authority granted by the act.

10. By reason of said conduct alleged above, it is the conclusion of the Board that Respondent has violated the following Board rule and regulation:

Title 288, Chapter 5-004.05

Other professional standards. A licensee, in the performance of management advisory services or accounting and review services, shall conform to the professional standards applicable to such services. For purposes of these rules, such professional standards are considered to be defined by Statements on Management Advisory Services and Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants and by similar pronouncements by other entities having generally recognized authority.

11. It is the conclusion of the Board that the Respondent has violated the Act and Rules and Regulations. Each violation constitutes separate and independent ground for imposition of the discipline imposed by this Order. Specifically, the Board concludes the facts demonstrate that the Respondent failed to properly advise the complaining Taxpayer as set forth above and failed to properly communicate with same Taxpayer.

12. The Board has authority under §1-148 of the Public Accountancy Act to discipline the Respondent.

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DECISION AND ORDER

The Board finds that the 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 that the Respondent should be reprimanded and should successfully complete CPE as set forth below.

WHEREFORE, IT IS THEREFORE ORDERED, ADJUDGED AND DECREED that:

1. Respondent is hereby reprimanded for his conduct and violations as set forth above; and
2. Respondent shall successfully complete additional CPE:
 - a. Successfully complete 16 hours of Board-approved courses in tax and communication with clients in addition to any other professional continuing education requirements of an active permit holder.
 - b. Submit documentary proof to the Board that he has successfully completed the required courses. Respondent understands that these required continuing education classes are in addition to the normal continuing education required of Nebraska active CPA permit holders.
3. The Respondent shall comply in all respects with all provisions of the Nebraska Act and all Rules and Regulations of the Board.
4. The Respondent shall timely respond to all inquiries from the Board or the Board's representatives and shall timely file all required applications and documents with the Board.

WHEREFORE, IT IS FURTHER ORDERED, ADJUDGED AND DECREED that the Respondent is reprimanded for his conduct as set forth in this Decision and Order. The Respondent shall retain his Nebraska CPA certificate and his active permit. In the event the Respondent violates the terms and conditions 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, with all rights of Respondent reserved. The Board shall have the right in such event to take such further action against Respondent as the Board in its discretion deems appropriate, with all rights of Respondent reserved in such event.

IT IS SO ORDERED.

Dated this 8th day of November, 2019.

**STATE BOARD OF PUBLIC
ACCOUNTANCY OF THE STATE OF
NEBRASKA, Petitioner**

BY: Michele Stromp
Chair Michele Stromp, CPA

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STIPULATION AND CONSENT

The undersigned, Christian G. Fryzek, CPA, individually states that he has reviewed the above Stipulation and Consent Order and understands and agrees to the statements in paragraphs 1 through 6, does not admit or stipulate to the Findings of Fact or Conclusions of Law, and denies the same, but to avoid the expenses and risks of further litigation consents to the entry of the Stipulation and Consent Order by the State Board of Public Accountancy of the State of Nebraska. Except for Respondent's waiver of right to any appeal from this Stipulation and Consent Order of the Board, Respondent reserves all rights under Nebraska law and the Board's rules and regulations.

Dated this 10 day of OCTOBER, 2019.


Christian G. Fryzek, CPA, Respondent

Approved as to form:


Jeffrey S. Armour #24293
Attorney at Law
Armour Law, P.C., L.L.O.
PO Box 148
Ogallala, NE 69153

- D. Ratification of LMCOs, if any** - The board discussed cases 12-06A and 12-06B. The Board and CPAs' attorneys are currently drafting a consent order however they need additional time as the current LMCO will expire in December. The Board Attorney is requesting the Board authorize an extension of the LMCO. Motion out of committee to ratify an extension of the LMCO and to authorize Board Attorney to file a petition if the LMCO extension is not accepted. On a roll call vote, Members Purcell, Luth, Waltemath, Brauer and McClure voted aye. Members Druse and Kanger were absent. Member Stromp recused herself and left the room while the Board discussed and voted. Motion #11 carried.

E. Recommended Cases to Close –

#17-05A - *Small business owners upset with the CPA assigned and the response of the CPA firm to their concerns.*

The Board discussed case #17-05A. Since the firm refunded all money due to the client, there is no further action warranted. Motion out of committee to close case #17-05A. On a roll call vote, Members Stromp, Purcell, Luth, Waltemath, Brauer and McClure voted aye. Members Druse and Kanger were absent. Motion #7 carried.

#16-11 - *The CPA firm revealed a lawsuit filed in Iowa over allegations of poor or fraudulent audit work for an entity. The state lawsuit was switched to federal court. The firm denies all allegations.*

The Board discussed case #16-11. Since the case has been settled in court and the action took place in Iowa, there is no further action warranted. Motion out of committee to close case #16-11. On a roll call vote, Members Stromp, Purcell, Luth,

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Waltemath, Brauer and McClure voted aye. Members Druse and Kanger were absent. Motion #8 carried.

(ED Sweetwood was excused from the Meeting after providing his report)

6. Report of Continuing Professional Education (CPE) Committee

- A. **Report of the Committee.** Committee Chair Purcell gave the report. The committee reviewed 4 reinstatements and determined they be forwarded to the Licensing Committee. Kelly Ebert and Joni Sundquist from the Nebraska Society of CPAs attended this meeting to discuss CPE trends in Nebraska. ED Sweetwood updated the committee about the NASBA CPE tracking tool.
- B. **Ratification of Staff Program Qualification Evaluations.** The committee reviewed a total of 110 courses from September 1 – October 25, 2019 with 110 courses recommended for Board approval and none denied. Motion out of committee to ratify Board approval of 110 courses. On a roll call vote, Members Stomp, Purcell, Luth, McClure, Waltemath, and Brauer voted aye. Members Druse and Kanger were absent. Motion #13 carried.
- C. **Ratification of CPE Sponsor.** There were no CPE Sponsors to approve.

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

- A. **Report of the Committee.** Committee Chair Luth gave the report. There was not a candidate survey available at this time. The committee overviewed a request from NASBA regarding how this Board calculates when the 18-month window ends. When/if continuous testing is implemented, most states will go to the same 18-month cut-off date.
- B. **Approval of Exam Scores from July – September 10, 2019, if available –** Exam scores were not available for the committee meeting, however were provided to Chair Luth prior to the Board meeting. She noted that Nebraska candidates performed well and that the number of candidates is higher than previous quarters. Moved by Luth, seconded by Purcell to accept the July – September 10, 2019 exam scores. On a roll call vote, Members Stomp, Purcell, Luth, McClure, Waltemath, and Brauer voted aye. Members Druse and Kanger were absent. Motion #14 carried.
- C. **EAC Meeting Overview –** An EAC meeting was held at the Board office on October 25, 2019. A copy of the minutes was provided to the Board. It was a very productive meeting. Pat Hartman from NASBA attended to overview the CPA Exam Application process, the 2019 Practice Analysis, and the CPA Evolution Work Group. The committee discussed the 120/150-hour issue. The committee is not in favor of reducing the number of hours required to sit for the exam, however members favored the idea of lengthening the provisional window to sit for the exam prior to graduation from 60 days to 120 days. This will require a law change. Staff will work with the society and legislative representatives to try to get the change into the next legislative session.

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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.

9. Report of the Peer Review Committee

- A. Report of the Committee.** Committee Chair McClure gave the report. The committee reviewed and sent letters to three Nebraska firms who received a failed rating on their latest Peer Review. The firms provided documentation that their corrective actions have been completed. The committee determined no further action is needed, however staff will monitor these firms' Peer Reviews to determine if they fail again. The Board discussed firms getting out of performing audits due to Peer Review. This could be caused by the high costs of getting a Peer Review, timing issues and/or the additional CPE required.

10. Report of the Licensing Committee

- A. Report of the Committee.** Committee Chair Brauer gave the report.
The committee discussed four Business, Governmental & Academia (BGA) experience applications, one Nebraska Dept. of Revenue experience application and one Nebraska Auditor of Public Accounts experience application.
Two of the BGA applications and the one NDR application require additional follow up by the staff to the applicants.
Motion out of committee to recommend approval of Phillip Abbey's application. On a roll call vote, Members Stromp, Purcell, Luth, McClure, Waltemath, and Brauer voted aye. Members Druse and Kanger were absent. Motion #15 carried.
Motion out of committee to recommend approval of Hilda Bayemekessa's application. On a roll call vote, Members Stromp, Purcell, Luth, McClure, Waltemath, and Brauer voted aye. Members Druse and Kanger were absent. Motion #16 carried.
Motion out of committee to recommend approval of Tyler Rump's application. On a roll call vote, Members Stromp, Purcell, Luth, McClure, Waltemath, and Brauer voted aye. Members Druse and Kanger were absent. Motion #17 carried.
The committee discussed one certificate application with a felony charge. Additional information was provided by the candidate at the request of the Board from their September Board meeting. This documentation satisfied their request. Motion out of committee to recommend Board approval of #PC071619's certificate application. On a roll call vote, Members Stromp, Purcell, Luth, McClure, Waltemath, and Brauer voted aye. Members Druse and Kanger were absent. Motion #18 carried.
- B. Ratification of initial permits to practice issued, certificates issued, firm permits.**
Moved by Luth, seconded by Waltemath to approve initial permits to practice issued, certificates issued, firm permits issued from September 13 – November 6, 2019. On a roll call vote, Members Stromp, Purcell, Luth, McClure, Waltemath, and Brauer voted aye. Members Druse and Kanger were absent. Motion #19 carried.

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

Moved by Luth, seconded by Waltemath to approve Reinstatements to Active Permit, Inactive Retired Affidavits, Surrendered Certificates from September 13 – November 6, 2019. On a roll call vote, Members Stromp, Purcell, Luth, McClure, Waltemath, and Brauer voted aye. Members Druse and Kanger were absent. Motion #20 carried.

Reinstatements:

- Aaron Anderson – San Jose, CA
- David Bird – Omaha, NE
- Timothy Hurley – Omaha, NE
- Lance Schulz – Omaha, NE

Inactive - Retired affidavits:

- Dennis Edstrom – Peoria, AZ
- Craig Meyer – Buckeye, AZ
- Barbara Von Kampen – Lincoln, NE

Surrendered Certificates:

- Jacob Moran – Grimes, IA

11. Report of the Executive Director

- A. Board Budget Status.** – The budget was discussed under item #3-C. No further comment.
- B. Staffing & General Office Issues.** – ED Sweetwood stated next year's fees will be set at the January meeting. There is a legislative resolution interim study being conducted of state agencies by an outside party. Member Purcell suggested having the Nebraska Society of CPAs review our processes. ED Sweetwood is back on the NASBA ED Committee. The Board's very first intern has made Partner at Seim Johnson.

12. New Business

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

13. Adjournment

Moved by Brauer, seconded by McClure to adjourn the meeting at 12:45 p.m. on November 8, 2019. On a roll call vote, Members Stromp, Purcell, Luth, McClure, Waltemath, and Brauer voted aye. Members Druse and Kanger were absent. Motion #21 carried.

Respectfully submitted by,

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Board Secretary
Marcy Luth