

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

Minutes
November 14, 2025

Draft Minutes. Minutes are not approved until the next Board meeting on January 9, 2026.

Friday, November 14, 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, November 14, 2025, with Chair Melissa Ruff presiding. The roll was called with the following members present: Melissa Ruff, Drew Blossom, Christi Olsen, Jeff Kanger, Mark Manning, Sarah Borchers, Amy Holzworth and Donald Neal. Also present were Executive Director Dan Sweetwood and staff members Heather Myers and Kristen VanWinkle. The meeting was conducted virtually as allowed per Neb. Rev. Stat. § 84-1411(2). Staff was available at the Board Office, 1526 K Street, Ste. 410, Lincoln, Nebraska for anyone who wanted to participate in person. 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 virtually present was Joni Sundquist, Nebraska Society of CPAs President.
- B. Approval of Meeting Agenda for November 14, 2025.** Moved by Kanger, seconded by Borchers, approve the agenda for the November 14, 2025 meeting. On a roll call vote, Members Ruff, Blossom, Olsen, Kanger, Manning, Borchers, Holzworth and Neal voted aye. Motion #1 carried.
- C. Approval of Minutes from September 9, 2025.** Moved by Borchers, seconded by Holzworth, to approve the September 9, 2025 Board minutes. On a roll call vote, Members Ruff, Blossom, Olsen, Kanger, Manning, Borchers, Holzworth and Neal voted aye. Motion #2 carried.

2. Public Comment Period (15-minute period)

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

Fall Conference & Annual Meeting held Nov. 5-6 at Riverview Lodge at Mahoney State Park.

- Great attendance for the Annual Meeting – approx. 250 total / conference attendance 115, down slightly from last year.
- Jodi Eckhout of Woods & Durham in Holdrege elected chairman
- Justin Hope of Eide Bailly in Elkhorn elected chairman-elect
- Heather Barr of Endicott Clay Products re-elected secretary
- Grant Buckley of Buckley Sitzman in Lincoln re-elected treasurer
- One new board member – Mark Duren of Lutz in Omaha

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- Award winners included Ed Regan, B&I Award – Ed was unable to accept his award in person and unfortunately passed away on Nov. 8. We're grateful that his son-in-law, Dan Wells, could be there to accept the award and provide Ed's comments to us.
- Other award winners: Lisa Forbes from Union Adventist University – CPA Educator Award; Dennis Blackman, Public Service Award; and Mark Manning, Distinguished Service to the Profession Award.
- Thank you to Member Blossom for taking part in the panel discussion on the Alternative Pathways Bill. Excellent discussion!

In 2026, Fall Conference and Annual Meeting will be held Nov. 4-5 at Nebraska Innovation Campus Conference Center. Mark your calendars!

Annual State Senators' Reception & Dinner will be Jan. 6, 2026, at The Cornhusker Marriott in Lincoln. Invitations to the event will be sent in the next few weeks.

Business & Industry Conference is scheduled for April 28 at Werner Trucking in Omaha. Trying to hold this conference at various businesses to expose members to a variety of industries within the state.

Not-For-Profit and Governmental Accounting Conference – June 8-9 at Nebraska Innovation Campus. One of the highlights will be Dr. Tim Naddy, who is the CFO of the Savannah Bananas. The Savannah Bananas will be playing at Memorial Stadium and at the Salt Dogs Stadium in Lincoln later that week. He is also doing a bonus session just for college students during the event!

Alternative Pathways Bill is ready to go. Will touch base with Sen. Jacobson in the next couple of weeks to ensure he is still willing to introduce the bill. Board Chair Ruff could testify on behalf of the Board regarding this bill.

May see a bill trying to tax services, including accounting, this coming session.

Could also see some type of deregulation bill – happening in other states right now. Will assist to try keep these types of bills from passing.

Ms. Sundquist will be retiring May 31, 2026 – search committee has been formed and will send a notification to full membership as soon as they give the go ahead

3. Consent Agenda

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

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- B. Approval of Disbursements for September and October 2025.** 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.** 64 courses from September – October 2025 and additional 26 courses from Lutz & Company PC.
- E. Ratification of CPE Sponsor.** McGrath North PC
- F. Reinstatements to Active Permit, Inactive Retired Affidavits, Surrendered Certificates.**

Reinstatements:

- Clifton Decker – Lewiston, ME
- Zachary Veenstra – Pella, Iowa

Inactive - Retired affidavits:

- Raymond Calvey – Burr Ridge, IL
- William Baxter – Papillion, NE
- Randall Jauken – Omaha, NE
- Kathryn Maresh – Valparaiso, NE
- James R. May Jr. – Omaha, NE
- Tom Schnack – Elkhorn, NE
- Kelly Schroeder – Columbus, NE
- Glen Waltemath – Mesa, AZ
- Joel Warner – Elkhorn, NE

Surrenders: none

4. Report of the Chair

- A. Recognize Member Mark Manning, CPA as Recipient of NE Society of CPA's Distinguished Services to the Profession Award for 2025.** Moved by Borchers, seconded by Blossom, to recognize and commend member Manning for his high achievement in the profession and for being awarded the Distinguished Service to the Profession award by the NESCPA at their annual meeting. On a roll call vote, Members Ruff, Blossom, Olsen, Kanger, Borchers, Holzworth and Neal voted aye. Member Manning abstained. Motion #4 carried.
- B. Report of the Chair.** Chair Ruff gave the report. She noted there are three national exposure drafts that have been released and/or will be released soon where comments are requested from stakeholders, including updates to CPE standards, questions regarding Alternate Practice Structures/Private Equity, and updates to PEEC guidance on independence. The applicable Board committees have been engaged to review the drafts.

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- C. **Report from NASBA Annual Meeting, October 26-29, 2025, Chicago, IL.** Chair Ruff overviewed the report to the Board. Much of the meeting and discussions focused on Alternate Practice Structures, Private Equity, and use of title, as well as the results from the Diagnostic Study that NASBA conducted. Administrator VanWinkle, who attended the meeting, handed out a summary. Chair Ruff was recognized for being elected to her second year as Central Region Director.
- D. **Review Board Calendar.** No changes made. TBD if the January 9, 2026 is virtual or in-person.

Closed Session

Closed Session. Moved by Blossom, seconded by Neal, that the Board go into closed session at 9:29 a.m., on Friday, November 14, 2025, for the purpose of discussing 9 enforcement cases to protect the public interest and/or prevention of needless injury to individuals. On a roll call vote, Members Ruff, Blossom, Olsen, Kanger, Manning, Borchers, Holzworth and Neal voted aye. Motion #5 carried.

Prior to going into closed session, Chair Ruff restated the limitation of the closed session, which was to discuss 9 enforcement cases, read the following statement:

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

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

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

Return to Open Session. Moved by Blossom, seconded by Olsen, that the Board return to open session at 9:49 a.m., on Friday, November 14, 2025. On a roll call vote, Members Ruff, Blossom, Olsen, Kanger, Manning, Borchers, Holzworth and Neal voted aye. Motion #6 carried.

5. Report of Enforcement of Professional Conduct Committee

- A. **Open Case/LMCO Update**

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24-10 – After discussion, motion out of committee to recommend and authorize the Board Attorney prepare a Consent Order for consideration due to the CPA and CPA firm being out of compliance with licensure and peer review requirements while continuing to conduct attest work in Nebraska, as well as non-communication with the Board office, and if the Consent Order is not accepted, recommend and authorize the Board Attorney to prepare and send a Petition for a hearing before the Board. On a roll call vote, Members Ruff, Blossom, Olsen, Kanger, Manning, Borchers, Holzworth and Neal voted aye. Motion #7 carried.

- B. Ratification of LMCOs, if any** – none.
- 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 application with one recommended for approval. Motion out of committee to recommend approval of Daniel Jahn’s application. On a roll call vote, Members Ruff, Blossom, Olsen, Kanger, Manning, Borchers, and Holzworth voted aye. Member Neal was absent. Motion #8 carried. The committee discussed one Firm Name and DBA Name Request with one recommended for approval. Motion out of committee to recommend approval of the firm name and dba name for Big Red Tax, LLC dba Husker Tax & Business Services. On a roll call vote, Members Ruff, Blossom, Olsen, Kanger, Manning, Borchers, and Holzworth voted aye. Member Neal was absent. Motion #9 carried.
- B. Ratification of initial permits to practice issued, certificates issued, firm permits.** Moved by Holzworth, seconded by Olsen, to approve of initial permits to practice issued, certificates issued, firm permits issued from September 19, 2025. On a roll call vote, Members Ruff, Blossom, Olsen, Kanger, Manning, Borchers, and Holzworth voted aye. Member Neal was absent. Motion #10 carried.

*** Member Neal returned at 10:30 a.m.*

7. Report of Continuing Professional Education (CPE) Committee

- A. Report of the Committee.** Committee Chair Olsen gave the report. The committee discussed the exposure draft to update NASBA’s CPE Standards and based on any noted significant impact on current Nebraska requirements, it is anticipated no response to the exposure draft would be forthcoming. The Committee will continue to monitor and will continue to work closely with the Nebraska Society of CPAs on any CPE initiatives going forward.

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

- A. **Report of the Committee.** Committee Chair Borchers gave the report. Will be scheduling an EAC meeting for the beginning of 2026.

9. Report of the Legislative Committee

- A. **Report on Legislation:** ED Sweetwood gave the report. Some discussion was held under Item #2.A and the Nebraska Society of CPAs initiative to move forward with new pathway legislation in the upcoming Nebraska Legislative Session. If successful, areas of Nebraska regulations within NAC Title 288 will need review and proposed amendments based on the change. Staff have begun reviewing and will be providing drafts before committees of the Board for initial review.
- B. **Compliance with LB867 (Index Updates/Policy Changes).**

10. Report of the Peer Review Committee

- A. **Report of the Committee –** Committee Chair Manning gave the report.

11. Report of the Executive Director

- A. **Budget Status.** ED Sweetwood updated the Board on the status of the Budget under 3.C. The Executive Committee will meet in December to provide recommendations to the Board at the January meeting regarding setting Board fees for 2026.
- B. **Database Update –** Staff noted that the system continues to work well. Staff has worked on implementing more processes in the system, including CPE reporting. Initial feedback has been positive.
- C. **Staffing & General Office Issues.**

12. New Business

- A. **NASBA Items:**
- 1. Update from Board members participating on NASBA Committees**
Chair Ruff- Appointed Chair of the Of the Relations with Member Boards and a member of the Private Equity Task Force
Vice Chair Blossom- Member of Administration & Finance
Secretary Olson- Member of CPA Examination Review Board
ED Sweetwood- Member of UAA Committee and ALD Task Force
- B. **Other Miscellaneous Items: FYI articles**

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13. Adjournment

Moved by Kanger, seconded by Olsen, to adjourn the meeting at 11:10 a.m. on November 14, 2025. On a roll call vote, Members Ruff, Blossom, Olsen, Kanger, Manning, Borchers, Holzworth and Neal voted aye. Motion #11 carried.

Respectfully submitted by,

Board Secretary
Christi Olsen