

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

Minutes
September 19, 2025

**Draft Minutes. Minutes are not approved until the next Board meeting on
November 14, 2025.**

Friday, September 19, 2025

1. General

- A. Call to Order and Roll Call.** The Nebraska Board of Public Accountancy (Board) was called to order at 8:34 a.m. on Friday, September 19, 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 member Kristen VanWinkle. Staff member Heather Myers was absent. 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, Kent Absec, NASBA VP of State Board Relations, Bruce Schreiner, CPA, Jennifer Cook, CPA, and Ken Brauer.
- B. Approval of Meeting Agenda for September 19, 2025.** Moved by Manning, seconded by Neal, approve the agenda for the September 19, 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 July 11, 2025.** Moved by Kanger, seconded by Borchers, to approve the July 11, 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. – Mr. Bruce Schreiner, CPA and Ms. Jennifer Cook, CPA – Reconsideration of CPA Firm Name – Alliance CPAs, LLC.** Mr. Schreiner and Ms. Cook addressed the Board requesting reconsideration of their CPA firm name, Alliance CPAs, LLC.
- B. 9:00 a.m. – Ms. Joni Sundquist, President of NE Society of CPAs – Update on Pathways Legislation/other society news.** Ms. Sundquist provided the following comments:

CPE Report:

- Women in Accounting Summit - Aug. 27 at the Crete Carrier Riverview Lodge in Mahoney State Park.
 - o About 150 attendees.
 - o Great reviews – 89% rated conference excellent and 11% very good.

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- o Of people responding to the survey, 47% were under 39!
- o THANK YOU to our sponsors who are on the State Board: Deloitte, KPMG, and Circle CPA.
- Membership Appreciation Day – which was a joint effort with the Missouri Society, included 7 hours of free CPE. Held yesterday, Sept. 18 – 364 Nebraska Society Members!
- Fall Conference & Annual Meeting will be Nov. 5-6 at the Riverview Lodge at Mahoney State Park. See handout. All should have received an email invitation.
 - o Member Manning will be receiving the Distinguished Service to the Profession Award.
 - o Chair Ruff will be presenting the new CPA Certificate holders.
 - o Members Blossom and Borchers will be part of a panel discussion on the proposed Alternative Pathway to CPA.
- Two-Day Federal Tax Update will be Dec. 8-9 at the Main Lodge at Mahoney State Park.
- 4 additional In-person CPE events remaining this year.
- Society-sponsored webcasts – 125 remaining this year.
- There are also more than 15,000 partner webcasts still available and 130 On-Demand CPE courses.

Board Retreat & Meeting Report:

- A big thank you to Member Blossom, ED Sweetwood and Staff VanWinkle for their presentation during the Society's Board Retreat which was held Aug. 20.
- Performance Benchmarks were presented to the board...see handouts
- Through their partnership with AMBA, they offer a number of insurance solutions from Accountants Professional Liability Insurance to Auto & Home to Cyber to Long-Term Care Insurance. They recently signed an agreement with Apollo, which will be offering customized health insurance plans for members. Apollo is an individual, family health, and small group insurance broker. They hope to have information up on the website the beginning of October on this new offering.
- Foundation is giving away 97 scholarships again this year / 14 colleges / \$127,100.
- The Pipeline Scholarship initiative continues to do very well. This year they have 28 Pipeline Scholarships worth \$28,500 in scholarship dollars.
- New Board Nominees – just one opening this year – Mark Duren, former managing partner of Lutz in Omaha is the nominee.

LEGISLATIVE EFFORTS – NEW PATHWAY TO CPA

- CPA Licensure Task Force met May 7 and July 8
- Task Force Members:
 - o Society Board: Brian Klintworth, HBE / Derrick Blum, Iron Horse CPAs, Norfolk / Lori Egger, CyncHealth / Shari Munro, retired, Frankel

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- o State Board: Drew Blossom, retired, KPMG / Sarah Borchers, UNK / Amy Holzworth, Katz Cassidy
- Thank you to Chair Ruff and Kent Absec for participating in those meetings as well.
- The purpose of the task force was to evaluate potential licensure models to respond to workforce needs and demographic shifts in population
 - o Discussed education and experience requirements as well as mobility and safe harbor language
- Following the presentation and discussion on Aug. 20, the Society Board voted to move forward with legislation that will:
 - o Add an additional pathway to CPA that includes a bachelor's degree plus two years of experience – whether the individual is working in public accounting or business, government, or academia;
 - o Also, change Nebraska's experience requirements to 1 year, with either a master's degree or with a bachelor's degree + 30 credit hours.
 - o The board also voted to add guardrails to Nebraska's mobility provisions requiring CPAs who are licensed in other states and practicing in Nebraska to have the same education and experience requirements as Nebraska CPAs.
 - o And finally, the board approved safe harbor language to ensure practice privilege is maintained for CPAs who meet the existing requirements.
- ED Sweetwood & Ms. Sundquist met with Joshua Christolear, legal counsel for the Banking, Insurance & Commerce Committee at the Nebraska Legislature on Sept. 3.
- The initial draft of the bill has been reviewed by the bill drafters at the Legislature – who then had a few questions.
- A follow-up draft has since been received, which Board Attorney Titus has reviewed, back to Mr. Christolear and are awaiting news.
- On Sept. 12, ED Sweetwood & Ms. Sundquist met with Sen. Tony Sorrentino – the only CPA in the Legislature. He is willing to carry the bill, however, would like either Sen. Jacobson or Sen. Hallstrom on the Banking, Commerce & Insurance Committee to co-sponsor the legislation. Sorrentino is concerned that, with the current environment in the Legislature, it may be harder than expected to pass the bill. Would need all committee members in support of the bill or it may not see the floor.
- Next step is to meet with Sen. Jacobson.

C. 9:45 a.m. – Mr. Kent Absec, VP of State Board Relations, NASBA – Overview of NASBA initiatives and projects, future UAA proposals/PE Task Force update.

Mr. Absec presented on several items including: current national events, pathways & mobility legislation, deregulation efforts, CPE requirements, alternate practice structures, the launch of the CPA mobile app, the ALD re-write, CPAmobility.org modification, NASBA licensing system project. Mr. Absec responded to several questions of Board members.

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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, Blossom, Olsen, Kanger, Manning, Borchers, Holzworth and Neal voted aye. Motion #3 carried.
- B. Approval of Disbursements for July and August 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.** 85 courses from July – August 2025 and additional 35 courses from Lutz & Company PC.
- E. Ratification of CPE Sponsor.** none
- F. Reinstatements to Active Permit, Inactive Retired Affidavits, Surrendered Certificates.**

Reinstatements:

- Kevin Cooper – Omaha, NE
- Jed German – Wray, CO
- Julia Kovar – Omaha, NE

Inactive - Retired affidavits:

- Robert Almquist – Wood River, NE
- Jean Bartman – Omaha, NE
- John Danielson – Omaha, NE
- Lou Ann Goding – Omaha, NE
- Patrick Heaston – West Des Moines, IA
- Daniel Koraleski – Omaha, NE
- Bruce Lloyd – Lincoln, NE
- Rebecca Martin – Omaha, NE
- Ronald Paschall – Fremont, NE
- Patricia Robertson – Ord, NE
- Laurie Schlender – Omaha, NE
- Linda Shoemaker – Sioux City, IA
- Michael D. Smith – Snowmass Village, CO
- Mark Stange – Fremont, NE
- Walter Waltke – Lincoln, NE

Surrenders: none

***Member Olsen left at 10:30 a.m.*

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4. Report of the Chair

- A. **Executive Committee Meeting Report.** Chair Ruff gave the report. The committee was given an update on the status of the Society's Licensure Pathways Task Force, FY26 Budget including public comments from Governor Pillen, and the Certemy project. The minutes from the meeting were distributed.
- B. **Report of the Chair.** Chair Ruff gave the report.
 - 1. **2025-2026 Committee Appointments.** Chair Ruff provided her committee assignments. She noted there were several changes to give members an opportunity to be involved in other facets of the Board.
 - 2. **Set Future Board Meeting Dates.** The Board reviewed the proposed meeting dates for 2026. Will look at doing an on-campus meeting next year possibly at UNO.
- C. **Review and Approve Payment of NASBA Dues.** The Board received and reviewed the bill from NASBA for annual dues. Moved by Borchers, seconded by Blossom, to approve payment of the NASBA annual dues. On a roll call vote, Members Ruff, Blossom, Kanger, Manning, Borchers, Holzworth and Neal voted aye. Member Olsen was absent. Motion #4 carried. A question was brought forth on why this disbursement needed separate attention. ED Sweetwood indicated a previous APA Audit recommended this disbursement be reviewed and approved individually by the Board.
- D. **Attendance at NASBA Annual Meeting, October 26-29, 2025, Chicago, IL.** Attendance approved at July Board meeting for three Board members and ED Sweetwood.
- E. **Review Board Calendar.** No changes made. Anticipating the November Board meeting will be virtual.

Closed Session

Closed Session. Moved by Blossom, seconded by Borchers, that the Board go into closed session at 10:47 a.m., on Friday, September 19, 2025, for the purpose of discussing 11 enforcement cases and personnel matters to protect the public interest and/or prevention of needless injury to individuals. On a roll call vote, Members Ruff, Blossom, Kanger, Manning, Borchers, Holzworth and Neal voted aye. Member Olsen was absent. Motion #5 carried.

Prior to going into closed session, Chair Ruff restated the limitation of the closed session, which was to discuss 11 enforcement cases and personnel matters, 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."

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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 Borchers, that the Board return to open session at 11:14 a.m., on Friday, September 19, 2025. On a roll call vote, Members Ruff, Blossom, Kanger, Manning, Borchers, Holzworth and Neal voted aye. Member Olsen was absent. Motion #6 carried.

5. Report of Enforcement of Professional Conduct Committee

- A. Open Case/LMCO Update**
- B. Ratification of LMCOs, if any.**
- C. Recommended Cases to Close –**

25-01 - *A large CPA firm, licensed in Nebraska and based in another jurisdiction, was sanctioned by the PCAOB for violating regulations related to quality control standards that were previously brought to the attention of the firm by the PCAOB. The Firm was censured, fined, and other independent oversight requirements.*

The Board discussed case #25-01. Due to the CPA firm indicating in its response that no Nebraska CPAs or clients were involved in the matter, it is recommended to close this case. Motion out of committee to close case #25-01. On a roll call vote, Members Ruff, Blossom, Kanger, Manning, Borchers, Holzworth and Neal voted aye. Member Olsen was absent. Motion #7 carried.

25-06 - *Staff has previously worked with complainants to assist in rectifying the matter with the CPA to no avail. CPA fails to communicate with the complainants and Board staff. Complainants allege their long-time CPA has failed to complete their recent tax returns along with many promises they will be completed but never follows through. Their successor CPA also has requested and has not received requested documents from the CPA.*

The Board discussed case #25-06. Due to the complainant indicating the CPA has completed the tax returns and provided their records, it is recommended to close this case. Motion out of committee to close case #25-06. On a roll call vote, Members Ruff, Blossom, Kanger, Manning, Borchers, Holzworth and Neal voted aye. Member Olsen was absent. Motion #8 carried.

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6. Report of the Licensing Committee

- A. Report of the Committee.** Committee Chair Holzworth gave the report. The committee discussed four BGA applications with four recommended for approval. Motion out of committee to recommend approval of Landon Kennedy, Andrew Perry, Josiah Clements, and Amanda Johnson's applications. On a roll call vote, Members Ruff, Blossom, Kanger, Manning, Borchers, Holzworth and Neal voted aye. Member Olsen was absent. Motion #9 carried.
- The committee discussed four Firm Name Requests with two recommended for approval and two with feedback to the applicants. Motion out of committee to recommend approval of the firm names Community CPA & Associates and Western Accounting P.C. On a roll call vote, Members Ruff, Blossom, Kanger, Manning, Borchers, Holzworth and Neal voted aye. Member Olsen was absent. Motion #10 carried.
- The Board discussed the comments during the public comment period regarding the request for the firm name Alliance CPAs LLC. Moved by Blossom, seconded by Kanger, to approve the firm name Alliance CPAs LLC. On a roll call vote, Members Blossom, Kanger, Manning, and Neal voted aye. Members Ruff, Holzworth, and Borchers voted nay. Member Olsen was absent. Motion #11 carried.
- There was also a request to use "PLLC" in a dba firm name instead of "LLC". At this time, the Secretary of State (SOS) does not permit the use of "PLLC" in a firm name. There were concerns regarding "PLLC" being misleading to the public due to the SOS rules. Moved by Blossom, seconded by Neal, to approve the use of "PLLC" in a firm name. On a roll call vote, Members Ruff, Blossom, Kanger, Manning, Borchers, Holzworth and Neal voted nay. Member Olsen was absent. Motion #12 failed.
- B. Ratification of initial permits to practice issued, certificates issued, firm permits.** Motion out of committee to recommend approval of initial permits to practice issued, certificates issued, firm permits issued from July 11, 2025. On a roll call vote, Members Ruff, Blossom, Kanger, Manning, Borchers, Holzworth and Neal voted aye. Member Olsen was absent. Motion #13 carried.

7. Report of Continuing Professional Education (CPE) Committee

- A. Report of the Committee.** Committee Chair Olsen gave the report. The committee overviewed the new CPE Reporting Tool in Certemy. Early indications reveal positive feedback on the new tool.

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

- A. Report of the Committee.** Committee Chair Borchers gave the report. The committee overviewed the Q2-2025 exam update from AICPA. They also planned topics for the upcoming EAC meeting. Date TBD.

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Due to the recent approval of the Chapter 9 amendments, the committee reviewed a draft of amendments to the Education Guidelines and supported reviewing at the September Board meeting.

9. Report of the Legislative Committee

- A. **Report on Legislation:** ED Sweetwood gave the report as previously discussed under 2.D.
- B. **Compliance with LB867 (Index Updates/Policy Changes).**
 - 1. **Education Guideline Amendments.** Moved by Borchers, seconded by Neal, to approve the amendments to the Education Guidelines. On a roll call vote, Members Ruff, Blossom, Kanger, Manning, Borchers, Holzworth and Neal voted aye. Member Olsen was absent. Motion #14 carried.

10. Report of the Peer Review Committee

- A. **Report of the Committee –** Committee Chair Manning gave the report. He overviewed some enhancements made to the process for overseeing the Peer Review status of firms based on the move to the Certemy database. Additional questions regarding firms' status with Peer Review have been added to permit renewal applications in Certemy, as well as enhanced reports for staff to use to track compliance. An explanation of the enhancements was provided in a handout to members.

11. Report of the Executive Director

- A. **Budget Status.** ED Sweetwood updated the Board on the status of the Budget under 3.C.
- B. **Database Update –** Staff noted that the system continues to work well. Staff has worked on implementing more processes in the system. ED Sweetwood will meet soon with the Vice President of Certemy to overview progress of the project.
- C. **Staffing & General Office Issues.**

12. New Business

- A. **NASBA Items:**
 - 1. **Update from Board members participating on NASBA Committees**
- B. **Other Miscellaneous Items: FYI articles**

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13. Adjournment

Moved by Borchers, seconded by Kanger, to adjourn the meeting at 12:23 p.m. on September 19, 2025. On a roll call vote, Members Ruff, Blossom, Kanger, Manning, Borchers, Holzworth and Neal voted aye. Member Olsen was absent. Motion #15 carried.

Respectfully submitted by,

Board Secretary
Christi Olsen