

# STATE OF NEBRASKA

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## BOARD OF PUBLIC ACCOUNTANCY

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**Jim Pillen**  
*Governor*

### **NEWS RELEASE**

For Immediate Release: January 26, 2026

**CONTACT: Dan Sweetwood, (402) 471-3595**

### **State Board Sanctions CPA and CPA Firm**

At its January 9, 2026, meeting, the Nebraska State Board of Public Accountancy approved a Stipulation and Consent Order involving a Nebraska-licensed certified public accountant and CPA firm. ***Paul Hamilton and Hamilton & Associates, located in Council Bluffs, Iowa***, were placed on probation for a period of two years and assessed a civil penalty of \$5,000, along with additional sanctions, for violations of the Nebraska Public Accountancy Act and Board regulations.

The violations included continuing to perform attest services in Nebraska without proper licensure and after removal from the national peer review program. In addition, the firm failed to respond to multiple communications from the Board.

Any questions and/or inquiries regarding the above Order issued by the Board should be directed to the Board's Executive Director Dan Sweetwood at (402) 471-3595 or at [Dan.Sweetwood@Nebraska.gov](mailto:Dan.Sweetwood@Nebraska.gov).

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The Nebraska State Board of Public Accountancy administers public accountancy law in Nebraska. Six of the eight Board Members are certified public accountants with active permits to practice and two are members of the public. Information about licensed CPA's can be obtained by calling the Board office at (402) 471-3595.  
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