

NEBRASKA

BOARD OF PUBLIC ACCOUNTANCY

2024-2025 | Annual Letter



NEBRASKA BOARD OF PUBLIC ACCOUNTANCY

The Board is responsible for licensing and regulating
Certified Public Accountants (CPAs) in Nebraska



The Nebraska Board of Public Accountancy has implemented a new official logo consistent with the other State Agencies you are accustomed to working with. Going forward, you'll notice this new logo featured on all Board communications, including emails, letters, official documents, and publications. This updated branding is part of our ongoing efforts to modernize and enhance the visibility of the Board.

We appreciate your continued engagement with the Board, and we look forward to serving you with a more recognizable and unified presence.

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2024 - 2025 Annual Letter

A MESSAGE FROM THE BOARD CHAIR, MELISSA RUFF, CPA

Over the course of the last two years there have been several developments shaping the future of the CPA profession nationally and within Nebraska. I would like to summarize for you the more significant items and the State Board's related activities:

- **Education Task Force & CPA Examination Eligibility:** In 2023, I had the honor of chairing the Education Task Force, a collaborative group composed of leadership from both the State Board and the Nebraska Society of CPAs. The focus of our work was whether Nebraska candidates should be allowed to sit for the U.S. CPA Examination after completing 120 credit hours of education, rather than waiting until 150 credit hours are completed. Our recommendations were adopted by both the State Board and the Society, and in early 2024, the Nebraska Legislature approved the change, which was then signed into law by Governor Jim Pillen. Following this, proposed regulatory changes within NAC Title 288/Chapter 9 were submitted to complement the law change and are currently awaiting final approval from the Governor's Policy Research Office. This update aligns Nebraska with most other State Boards of Accountancy, including our neighboring states.
- **Addressing the CPA Pipeline:** The need to strengthen the pipeline of young talent entering the CPA profession remains a top priority. This concern is being addressed on a national level by NASBA and the AICPA, notably through the creation of the National Pipeline Advisory Group, among other initiatives. On a local level, the State Board has actively worked to engage and encourage the next generation of CPAs. Alongside State Board Administrator Kristen VanWinkle, I have visited the University of Nebraska at Lincoln to speak with accounting students about the many opportunities available in the profession and to encourage them to pursue CPA licensure. Kristen provides detailed guidance on how students can meet the eligibility requirements for the Uniform CPA Examination and navigate the process for registering for the examination.

The State Board also hosted a meeting on the University of Nebraska at Kearney campus to help students and faculty gain a deeper understanding of the State Board's role in regulating the CPA profession in Nebraska. Following the meeting, we hosted a joint Q&A luncheon for students with Society leadership. The students were actively engaged in learning valuable insights on how to effectively prepare for the CPA exam and the role of the Society in the profession.



Melissa Ruff, CPA

- **Proposed Pathway for CPA Licensure:** A key topic currently under discussion by the State Board is the proposed pathway exposure draft from the NASBA/AICPA Uniform Accountancy Act (UAA) Committee. You may be aware that many states are currently proposing legislation that would allow candidates to obtain CPA licensure without completing 150 credit hours of education. The UAA exposure draft generally aligns with these proposals which would provide a pathway allowing candidates to obtain licensure by completing a bachelor's degree with an accounting emphasis and an additional year of professional experience. In all cases, the U.S CPA Examination must also be passed. This summer, State Board leadership will join a Society-led Task Force to evaluate and make recommendations on whether this pathway should be implemented in Nebraska. You can find additional information on the UAA exposure draft at www.nasba.org.

Never hesitate to contact our Board office at (402) 471-3595 or at Dan.Sweetwood@Nebraska.gov with any questions and/or would like to discuss these important activities of the State Board.

A handwritten signature in black ink that reads "Melissa Ruff".

Melissa Ruff, CPA
CPA, Chair, Nebraska Board of Public Accountancy

STATE BOARD REPORT *By Dan Sweetwood, Executive Director, Nebraska Board of Public Accountancy*

I'd like to share some insights about the State Board of Public Accountancy. Before diving in, I must acknowledge that I have a personal connection to the Board, having had the privilege of serving as its Executive Director for the past 22 years. It has truly been an honor to collaborate with Board members and work closely within your profession, striving to protect the public while staying responsive to the ever-evolving needs of the field.

As a regulator, the process can sometimes be complex, especially when dealing with complaints, enforcing the Nebraska Public Accountancy Act, and upholding regulations within NAC Title 288. Our goal is always to ensure fairness and due process for those under scrutiny, treating everyone with the respect they deserve.

The State Board is an independent agency within the state government (Agency #63), known as a non-code agency. This structure ensures my role as Executive Director, appointed by the Board rather than the Governor, differs from heads of other state agencies such as the Department of Insurance or the State Patrol, whose directors are appointed by the Governor. This model was adopted in 1957, reflecting the belief that certain agencies, including ours, benefit from some form of independence, with the primary aim of protecting the public. Other professional regulatory bodies, such as those for engineers & architects, real estate agents, and barbers, follow similar structures.

Many healthcare professions were consolidated in the early 1990s within the Department of Health and Human Services, where over 6,000 state employees now work.

The reason I bring this up is due to recent discussions on an Association of Responsible Professional Licensing (ARPL) webcast, which highlighted initiatives in states like Idaho, Iowa, and Nevada. These states are exploring reviews and consolidation of professional licensing agencies. As a founding member of ARPL, the National Association of State Boards of Accountancy (NASBA) is keeping a close eye on these developments. While such reviews are becoming more common, I believe they can be beneficial, ensuring efficiency and accountability in government. I am open to any review of our agency, but I am cautious about consolidating smaller, more agile agencies into large, bureaucratic ones, which may reduce efficiency.

Currently, our Board operates with a staff of just three employees, similar to a small business in Nebraska. From my perspective, the small-agency model can have clear advantages, including:

- 1. Responsiveness:** We are dedicated to providing personalized service. We answer calls, respond to emails, and strive to help you stay in compliance with Board regulations. With a combined 40 years of experience, Kristen, Heather, and I are familiar faces to many of you. We aim to make every interaction a positive one, even when delivering difficult news.

- 2. Focused on Your Needs:** Our core mission is to protect the citizens of Nebraska, but we also prioritize serving you, the permit holders and registrants. For example, our new online system is a direct result of this commitment. It took years to modernize, but now you can manage your account, update passwords, and soon, even update your CPE records, all through an intuitive platform.



Dan Sweetwood

- 3. Expertise in Your Profession:** We are solely dedicated to applying the Nebraska Public Accountancy Act and regulations that govern your profession. Our responsibilities are to the Accountancy Board and not to other agencies, and we remain focused on the needs of CPAs in Nebraska.
- 4. Collaboration with Stakeholders:** The Board works closely with the Nebraska Society of CPAs and other stakeholders in the development of legislation and regulations. Policy decision-making is led by Board members, not by me. This contrasts with larger agencies, where decisions are often driven by a CEO.
- 5. Cost Implications:** Several studies have shown mixed results regarding the cost savings of consolidating agencies. What tends to happen is a decline in customer service and slower response times for licensees and the public. NASBA generally supports keeping Boards independent, as consolidation often leads to reduced attention to specific professional needs.
- 6. Financial Independence:** The Board operates the BOA Cash Fund, which is solely funded by your permit and registration fees. The fund is kept separate from other state funds, ensuring that it directly serves the needs of the profession.

The good news is that there have been no discussions or attempts to merge your State Board into another agency here in Nebraska.

I genuinely believe that our small-agency model serves the needs of Nebraska's CPA profession, and I hope it remains this way. If you have any thoughts or feedback on this topic, please don't hesitate to contact me at (402) 471-3595 or via email at Dan.Sweetwood@Nebraska.gov.

Dan Sweetwood
Executive Director, Nebraska Board of Public Accountancy

The Nebraska Board of Public Accountancy administers public accountancy law in Nebraska. Its mission is to protect the welfare of the citizens of the state of Nebraska by assuring the competency of persons licensed as Certified Public Accountants. more information, contact State Board Executive Director Dan Sweetwood at (402) 471-3595 or dan.sweetwood@nebraska.gov.

NEBRASKA BOARD OF PUBLIC ACCOUNTANCY INTRODUCES NEW LICENSING PLATFORM: CERTEMY

The Nebraska Board of Public Accountancy is excited to announce the launch of our new online licensing platform, Certemy. This innovative system is designed to streamline the application, renewal, and compliance processes for CPAs across the state, offering a more user-friendly and efficient experience.

With Certemy, licensees will benefit from a fully digital system that provides real-time tracking of application statuses, automatic reminders for renewal deadlines, and an intuitive dashboard for managing credentials. This transition marks a significant step forward in modernizing our licensing processes, reducing administrative burdens, and ensuring compliance with regulatory requirements.

The Board encourages all licensees to familiarize themselves with Certemy ahead of their next renewal period. Training materials, including user guides and FAQs, are available on our website to help you navigate the new system. Additionally, our staff is ready to assist with any questions you may have during this transition.

We are confident that Certemy will enhance the licensing experience for all Nebraska CPAs, ensuring a smoother, more efficient process for maintaining compliance. Thank you for your cooperation as we embrace this new technology to better serve you.

IMPORTANT UPDATE NO MORE PRINTED PERMITS

Beginning this year, the Nebraska Board of Public Accountancy will no longer print and mail physical Permits to Practice for individuals and firms. Permits are now issued digitally and can be accessed and printed through your Certemy digital wallet.

The digital copy is your official Permit to Practice.

This change supports our continued efforts to streamline processes and reduce paper usage.

If you would still like to receive a printed permit, please notify our office by emailing heather.myers@nebraska.gov or kristen.vanwinkle@nebraska.gov.

Key Features of Certemy:

- **Online License Applications & Renewals:** Easily submit and renew your CPA license through a secure, digital platform.
- **Automated Notifications:** Stay informed with alerts for upcoming deadlines and renewal periods.
- **Real-Time Application Tracking:** Monitor the progress of your application or renewal with live updates.
- **Centralized Document Management:** Upload and store necessary documents in one convenient location.
- **CPE Tracking Capability:** (COMING SOON) Keep track of Continuing Professional Education (CPE) credits and ensure compliance with state requirements.



IN APPRECIATION OF DR. ARMITAGE'S SERVICE



Jack Armitage

It is with great sadness that we must recognize the passing of Dr. Jack Armitage in April 2025. The Nebraska Board of Public Accountancy would like to extend our sincere appreciation to Dr. Armitage for his many years of dedicated service as the University of Nebraska Omaha (UNO) representative on the Board's Education Advisory Committee (EAC). His longstanding commitment to advancing accounting education in Nebraska has been both impactful and deeply valued.

Throughout his tenure, Dr. Armitage provided thoughtful insight and meaningful recommendations that helped shape the Committee's discussions and initiatives. His background,

including his role on AICPA/Board of Examiners (BOE) committees where he contributed to the development of CPA Examination questions, brought a unique and highly informed perspective to the EAC.

In addition to his regular service on the Committee, Dr. Armitage also volunteered to participate on an EAC subcommittee—chaired by Dr. Purcell—focused on reviewing and recommending updates to Nebraska's education regulations. His collaborative spirit and expertise were instrumental in advancing that important work.

Beyond his professional contributions, Dr. Armitage was a pleasure to work with. His collegial nature and our many conversations—often revolving around local sports—are fondly remembered.

E is for Ethics

When reporting your CPE online, please remember to record Ethics courses under the "E" category to make sure that you have met the four-hour Ethics requirement.

SARAH J. BORCHERS, DBA, CPA, RECEIVES 2024 OUTSTANDING ACCOUNTING EDUCATOR AWARD

The Nebraska Board of Public Accountancy proudly recognizes Board Member Sarah J. Borchers, DBA, CPA as the recipient of the 2024 Outstanding Accounting Educator Award, presented by the Nebraska Society of CPAs. This prestigious award was announced during the Society's Annual Meeting on October 29, held at the Riverview Lodge in Mahoney State Park.

Ms. Borchers currently serves as an associate professor of accounting at the University of Nebraska at Kearney (UNK), where she is known for her dynamic teaching style, real-world integration, and unwavering commitment to student success. She teaches a wide range of courses including

Principles of Financial Accounting, Auditing, Advanced Auditing, and Governmental and Non-Profit Accounting. Her classes consistently blend academic rigor with practical application, equipping students with the knowledge and skills needed to succeed in today's accounting profession.

Before joining academia, Ms. Borchers worked as an audit manager at Contryman Associates, focusing on governmental and nonprofit audits. She earned her CPA license in 2010 and holds a Doctor of Business Administration (DBA) from Creighton University, along with both MBA and BS degrees in accounting from UNK.

Her influence extends beyond the classroom. Ms. Borchers has authored and co-authored numerous peer-reviewed articles on topics including equity crowdfunding, product liability in financial reporting, the Tax Cuts and Jobs Act, and student well-being. Her research has been featured in respected journals such as the *Journal of Accounting Business and Management*, *Journal of Economics and Finance*, and *Studies in Economics and Finance*. She is also a regular presenter at national conferences.

At UNK, she advises the student chapter of Beta Alpha Psi and serves on several university committees. Nationally, she represents Nebraska on the Continuing Professional Education (CPE) Committee of the National Association of State Boards of Accountancy (NASBA). Her leadership on the Nebraska Board of Public Accountancy is marked by active participation on the CPE and Education and Exam committees.

Ms. Borchers has previously been recognized with the Outstanding Faculty Award for Service (2020, 2024) and the Outstanding Faculty Award for Untenured Teaching (2022). These honors further reflect her dedication to education, service, and the profession.

The Board congratulates Ms. Borchers on this well-earned recognition and thanks her for her continued contributions to the accounting profession in Nebraska and beyond.



Ms. Sarah J. Borchers, DBA, CPA (right) receives the 2024 Outstanding Accounting Educator Award from the Nebraska Society of CPAs during the Annual Meeting at Mahoney State Park. The award was presented to Ms. Borchers by the NE Society of CPAs President, Kelly Martinson, CPA (left).

IMPORTANT ANNOUNCEMENT

ACTIVE, INACTIVE AND FIRM RENEWALS NOW USING CERTEMY PLATFORM

The Nebraska Board of Public Accountancy is excited to announce that, starting this year, the renewals of active, inactive and firm permits will be using the Certemy platform for the first time. This change will provide a more efficient and user-friendly experience for all registrants.

Important Dates:

- Application Opens: May 1, 2025
- Application Closes: June 30, 2025

Renewal reminders will be mailed and emailed out to all eligible registrants in the first week of May.

If you have any questions regarding the renewal process or need assistance with submitting your renewal documents, please don't hesitate to contact the State Board office at (402) 471-3595 or email Kristen VanWinkle at kristen.vanwinkle@nebraska.gov or Heather Myers at heather.myers@nebraska.gov.

We appreciate your cooperation and look forward to assisting you during the renewal process. Thank you for your continued commitment to maintaining the highest standards in the accounting profession.



CPE RULES IN EFFECT

As an active CPA, it is your responsibility to remain compliant with CPE to maintain your competence to practice public accounting. All holders of an active permit to practice public accountancy are required to comply with the continuing education requirements.

- To renew your Active Permit to Practice, you must complete 80 hours of CPE (including 4 hours of ethics) within the two calendar years prior to renewal. CPE must be earned by December 31st of the year prior to renewal and must be reported by January 31st of your renewal year.
- The applicant for renewal of an active permit to practice shall, by January 31st of each year, provide a report of the continuing education in which he or she has participated in the preceding calendar year. If a permit holder has a valid reason they cannot report by January 31, they shall communicate the reason to the Board in writing before January 31.
- Sole responsibility for documenting the requirements rests with the permit holder and evidence to support fulfillment of those requirements must be retained for a period of six years after the completion of educational courses.

Evidence of course completion must include one of the following:

- Certificate of completion from the course sponsor
- Copy of the sign in sheet
- Grade report or a transcript from an educational institution
- A signed statement of hours of attendance from the instructor
- For instructors, you need to provide a copy of the agenda or syllabus
- For publishers, you need to provide a copy of the article, book, etc.

***Please note that Course Approval letters from the Nebraska State Board do NOT count as a certificate of completion or attendance. ***

- Inactive Registrants and "Inactive-Retired" registrants are not required to report continuing education.

NEBRASKA HOSTED NASBA WESTERN REGIONAL MEETING IN OMAHA – JUNE 2024

The Nebraska Board of Public Accountancy was honored to host the NASBA Western Regional Meeting in Omaha in June 2024. This prestigious event brought together accounting regulators, board members, and industry professionals from across the western United States to discuss key issues affecting the accounting profession and regulatory landscape.

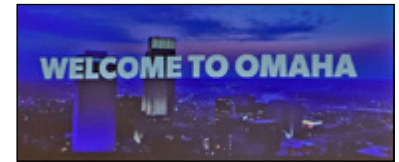
The NASBA Western Regional Meeting served as a critical forum for collaboration, providing attendees with opportunities to engage in meaningful discussions on emerging trends, legislative updates, and best practices in public accountancy. With a focus on professional development, regulatory advancements, and networking, the event was a cornerstone for fostering innovation and excellence in the profession.

Why Omaha? Omaha, known for its warm hospitality and vibrant business community, provided an ideal setting for this year's meeting. Attendees enjoyed Omaha's vibrant entertainment scene, diverse culinary experiences, and welcoming atmosphere, making it an exceptional destination for professional engagement and networking. We thank Board Vice Chair, Jeff Kanger, for initiating the idea that Omaha should host this prestigious conference.

Key Highlights of the Meeting:

- **Regulatory & Legislative Updates** – Attendees stayed informed on the latest changes impacting the profession, including updates on state and federal regulations, CPA pipeline challenges, and proposed amendments to licensing requirements.

- **Emerging Trends in Accountancy** – Participants gained insights into technological advancements such as artificial intelligence in auditing, cybersecurity risks, and evolving industry standards to enhance transparency and compliance.
- **The Future of the CPA Exam** – NASBA representatives provided updates on upcoming changes to the CPA exam, including new testing formats and competency-based evaluations designed to better prepare candidates for modern industry challenges.
- **Panel Discussions & Expert Speakers** – National and regional leaders shared their perspectives on pressing issues such as talent retention, remote work implications, and ethical considerations in financial reporting.



Nebraska Board Chair Ms. Melissa Ruff, CPA, opens the conference by welcoming the attendees to Omaha!



Nebraska staff and Board members attend the meeting.

- **Networking Opportunities** – Professionals connected with peers, regulators, and industry leaders in an engaging setting, fostering collaboration and knowledge-sharing.

Nebraska CPAs and stakeholders took advantage of this unique opportunity to participate in high-level discussions and gain valuable knowledge to help shape the future of the profession.

We appreciate everyone who attended and contributed to the success of the event. Thank you for making the NASBA Western Regional Meeting in Omaha a memorable and impactful gathering!



THE IMPORTANCE OF SERVING ON COMMITTEES: NEBRASKA BOARD OF PUBLIC ACCOUNTANCY MEMBERS' LEADERSHIP AT STATE AND NATIONAL LEVELS

The Nebraska Board of Public Accountancy plays a critical role in regulating the public accountancy profession in our state, and much of the Board's success can be attributed to the dedication and hard work of its members. These individuals not only serve Nebraska's interests but also contribute to the broader public accountancy landscape through active participation on various state and NASBA committees.

Nebraska Board Members and Their Committees

Each member of the Nebraska Board is appointed to serve on key Board committees that oversee different aspects of public accountancy, including licensing, enforcement, and professional conduct. These committees play an essential role in ensuring the integrity of the profession, maintaining high standards, and enforcing ethical practices across the state.

- **Licensing Committee:** Responsible for reviewing license applications, issuing licenses, and ensuring compliance with state laws and regulations.
- **Enforcement Committee:** Focuses on investigating complaints and ensuring that licensees comply with state regulations and professional standards, ensuring the integrity of the profession is upheld.
- **Education & Exam Committee:** This committee reviews educational requirements and oversees exam requirements, ensuring that candidates are prepared to enter the profession.

- **Legislative Committee:** Works on proposed legislative changes, analyzing how state laws can be updated to better support the accounting profession.
- **CPE Committee:** Oversees the review and approval of courses to ensure they meet CPE requirements as outlined in Board regulations and policies. The committee also addresses compliance matters, late reporting, and waiver requests.
- **Peer Review Committee:** Monitors the AICPA Peer Review Program and CPA firms participating in it to ensure compliance with the program. Nebraska's Representation on NASBA Committees

Beyond state-level responsibilities, several Nebraska Board members are actively involved in national public accountancy discussions, representing Nebraska on various NASBA (National Association of State Boards of Accountancy) and other committees. These committees play an influential role in shaping policy and regulations for the accounting profession on a national scale.

- **Melissa Ruff, CPA** – Chair of the Nebraska Board of Public Accountancy, also serves on the **NASBA Board of Directors** as the Central Regional Director and Chair of the **NASBA Enforcement Committee**, where she contributes as part of NASBA leadership as a Director and overseeing

Continued on the following page.

THE IMPORTANCE OF SERVING ON COMMITTEES (continued):

enforcement efforts of the Enforcement Committee.

- **Christi Olsen, CPA** – Board Secretary, actively serves on the **NASBA CPA Examination Review Board**, helping to evaluate and report on significant adherence with the policies and procedures utilized in the preparation, grading, and administration of the Uniform CPA Examination on behalf of State Boards.
- **Sarah Borchers, CPA** – Member of the **AICPA/ Board of Examiners Audit Sub-Committee**, focusing on developing questions for the Audit Section of the Uniform CPA Examination.
- **Andrew Blossom, CPA** – Works on the **NASBA Regulatory Response Committee** focusing on the proposed formal responses to professional practice developments by other NASBA committees and leadership.
- **Amy Holzworth, CPA** – Contributes to the **NASBA Compliance Assurance Committee**, which focuses on ensuring state boards maintain the highest standards for compliance and integrity in the profession.
- **Dan Sweetwood** – the Board's executive director has served on many NASBA Committees over his career including the **Executive Directors Committee (as Chair); Uniform Accountancy Act Committee; ALD Task Force (as Chair); and currently a member of the NASBA Enforcement Committee.**

These national engagements allow Nebraska to contribute to and influence national policy decisions, ensuring that our state is represented in critical regulatory and professional conversations.

The Role and Impact of the Nebraska Society of CPAs

Mark Manning, CPA also participates on the **Nebraska Society of CPAs' Board**, an organization that plays a vital role in advancing the interests of CPAs in Nebraska. The Society fosters professional development, advocates for the profession, and promotes public trust in accounting services across the state.

The Contributions of Public Board Members

Public Board members, **Jeff Kanger**, Board Vice-Chair and **Donald Neal**, bring unique perspectives to the Nebraska Board of Public Accountancy. Their insights into the public sector and commitment to transparency, accountability, and public trust are essential in shaping the direction of the profession and maintaining the high standards that benefit the public interest.

The Value of Board Member Dedication

Nebraska's Board members are dedicated professionals who commit their time, knowledge, and expertise to ensure the integrity of the public accountancy profession. Their work on these important committees strengthens both Nebraska's regulatory environment and the profession as a whole. We are grateful for their service and the valuable contributions they make to the profession at the state and national levels.

We would like to extend our appreciation to all current and past Board members for their ongoing work and leadership in shaping the future of public accountancy in Nebraska and beyond. Please take a minute to thank these Board members when you get a chance for their service to the profession.



NEBRASKA CPA STATUS

Nebraska is a two-tiered state. In the first tier, a Certificate Number is issued permanently to the candidate after successful completion of the U.S. Uniform CPA Examination. This person is known as a Certificate Holder in Nebraska and must file an annual registration with the Board office. Although considered a Certificate Holder, they have no status as a CPA within Nebraska.

After completion of two years of public accounting experience within a CPA firm under the direction of a CPA (or three years in business, government, and academia)

a Certificate Holder may file an application for issuance of an Active Permit to Practice that allows them to hold themselves out to the public as a CPA and practice public accountancy. A license number is issued with their Active Permit to Practice. The permit number is separate from their permanent Certificate number and changes every two years upon successful completion of 80 hours of required Continuing Professional Education.



If an Active Permit Holder decides to forgo the CPE requirement, they may elect to register with the Board as an Inactive Registrant and are issued a registration number. An Inactive Registrant cannot practice public accountancy within Nebraska.

Active CPAs can be verified on the Board's website: <http://www.nbpa.nebraska.gov/search/>.

Please keep the following status descriptions in mind:

Certificate Holder:

- "Passed the CPA Exam" for use on resumes only
- Cannot practice public accountancy
- Cannot hold out using the title CPA

Permit Holder:

- Use the title "CPA" (hold out)
- Practice public accountancy

Inactive registrant:

- Cannot practice public accountancy
- Cannot hold out as a CPA
- Must use the disclaimer: "CPA (Inactive Registrant)"

FAQ'S/TIDBITS

- 1. Changes to the Rules and Regulations!** During the year issues may arise that result in revisions to the Board's Title 288 Rules and Regulations. Please be aware that "things change." The Board office will attempt to inform you of changes through the annual letter, the Nebraska Society of CPAs newsletter, or other means.
- 2. How many hours do I need to renew my permit?** CPE hours required for renewal of your permit to practice equal 80 hours over TWO years, including 4 hours of ethics. Do not confuse the required 80 hours over two years with other derivatives such as 40 hours per year, or with 20 hours of self study. Ethics hours may be taken in small increments, not all in one four-hour block. CPE must be reported by January 31 each year. CPE reporting is available throughout the year by using the "CPE Online Reporting" on the home page of NBPA: <http://www.nbpa.nebraska.gov> Please refer to the most recent edition of the CPE Guidelines on the Board's website for specific requirements.
- 3. How do I go from inactive registration status to active permit holder?** There is a reinstatement application for this process. The application should be submitted to our office when all required hours are completed. Reinstatement from inactive registrant to

active permit holder requires communication with the Board office. Based on your birth year, your licensing period does NOT change, and effects the years for CPE reinstatement reporting. Reinstatement requires careful timing, and Board staff will be happy to assist you through the process. Please do not try to submit CPE hours online if you are "inactive." You must keep track of those hours to submit with your reinstatement application.

- 4. Reminder:** Title 288 Rules Chapter 5 007.06 state, "Each certificate holder shall notify the Board in writing (or via the Board's website) within 30 days of any **change of address or change of employment.**"
- 5. How do I report problems or issues experienced with CPA Exam Services (CPAES) in the CPA exam process?** Please contact the Board office if you have serious complaints during the exam process that have not been resolved through the Candidate Care service.
- 6. There is a difference:** The Nebraska **STATE BOARD of Public Accountancy** is a regulatory agency – think "permits." The **Nebraska SOCIETY** is a membership organization – think "CPE." Often people change their contact information. **Please be sure to change your information with BOTH entities! Not all individuals are connected to BOTH organizations.**

LICENSING COMMITTEE UPDATE

The Licensing Committee continues to review firm names, which remain an important issue. If you plan to change your firm name, please consult the Firm Guidelines available on the Board's website. The Committee is focused on protecting the public by approving names that accurately reflect the services provided, the number of CPAs employed, and any other terminology that could potentially be misleading. The Committee is also reviewing the Firm Guidelines to determine if any changes are needed.

Certificates of Registration/Organization

Each year, the issue of Certificates of Registration/Organization for Professional Corporations (PC) and Limited Liability Companies (LLC) presents confusion for firms. The certificate is required to validate your CPA professional business as permitted to operate in Nebraska. The Board provides the certificate to document your firm's current licensed status, but the certificate is a function of the SOS, not the Board.

Please remember, you must also renew your firm permit annually with the Board. These two processes are often confused. The Certificate of Registration/Organization reflects your original date of incorporation with the SOS, and while the two may occur at the same time, you must complete both steps.

Licensure Status and Retirements

CPA licensure does not automatically end when you leave the

state, cease having clients or a business, or retire. It is your responsibility to complete the appropriate actions to change your status. The Committee annually recommends revoking certificates for permit holders who have not renewed their active permit for three years, in accordance with PAA 1-137(9), following a petition and notice of hearing. If you need assistance with change-of-status options, please check the website or contact the Board office.

Failure to Renew After Three Years

The Board is actively in the process of revoking certificates for both active and inactive registrants who have not renewed for three years. If you are unsure about your renewal status, please take action to avoid any complications.

Mobility

If you have questions regarding Mobility provisions, please visit www.nasba.org, click on "Mobility," and select the state for the latest updates on Mobility regulations. You can also access more information on each state's website by visiting www.nasba.org and navigating to the "Members" section.

For further assistance or if you have questions about your firm's status, please contact the Board office directly. Thank you for your attention to these important licensing matters.

LICENSING STATISTICS 2024

Reports on permits/registrations issued from July 1, 2023 to June 30, 2024:
Prior years' statistics are given for comparison purposes.

Cumulative Totals:

Individuals	17-19	18-20	19-21	20-22	21-23	22-24	23-25
CPA Permits	1313	1290	1274	1275	1271	1311	1272
CPA Inactive Registrations	595	657	529	578	519	545	464
Total Individuals	1908	1947	1803	1853	1790	1856	1736
Firms	17-18	18-19	19-20	20-21	21-22	22-24	23-25
Partnerships	9	8	10	10	10	9	9
Professional Corporations	211	200	186	177	164	165	166
Limited Liability Companies	108	107	109	109	111	128	131
Limited Liability Partnerships	57	53	60	57	62	59	56
Sole Proprietorships	193	186	183	164	160	148	149
Total Firms	578	554	548	517	512	509	511



CPA-RETIRED STATUS FAQs

In Nebraska, Certified Public Accountants (CPAs) who are 60 years of age or older have the option to register for Inactive Retired status with the Nebraska Board of Public Accountancy (Board). This status allows CPAs to maintain their professional credentials without the obligations associated with active practice. Individuals who register for Inactive Retired status are not required to meet Continuing Professional Education (CPE) requirements, pay any fees, or complete an annual registration. Additionally, they can retain their certificate and maintain their status with the Board.

Eligibility Criteria:

- **Age Requirement:** Applicants must be 60 years of age or older.
- **Non-Practice of Accounting:** Applicants are no longer planning on holding themselves out as a CPA and engaging in the practice of public accountancy. The Board defines the practice of public accountancy as "... the performance or offering to perform by a person holding himself out to the public as a permit holder, for a client or potential client, of one or more kinds of services involving:
 - » the use of accounting or auditing skills, including the issuance of reports on financial statements which state or imply any level of assurance as to the reliability of any financial statements associated with such assurances;
 - » management, advisory, financial, or consulting services, or the preparation of tax returns or the furnishing of advice on tax matters."

Benefits of Inactive Retired Status:

- **No Continuing Professional Education (CPE) Requirements:** CPAs with Inactive Retired status are exempt from the Board's annual CPE requirements.
- **No Renewal Fees:** CPAs in Inactive Retired status are not required to pay any fees for this status.
- **Retention of Certificate:** CPAs can retain their certificate and professional status with the Board without the need for renewal.

Restrictions While on Inactive Retired Status:

While on Inactive Retired status, individuals are prohibited from engaging in any activities that constitute the practice of public accountancy while holding out as a CPA. This includes providing accounting services for compensation, such as preparing financial statements or offering tax advice for clients. However, you can engage in other forms of employment or volunteer activities that do not involve accounting work, with specific exceptions while indicating your status is CPA (Inactive-Retired).



Continued on the following page.

CPA-RETIRED STATUS FAQs (continued)

How Do I Request Inactive Retired Status?

To request Inactive Retired status, you may contact the Board and request the inactive retired affidavit or go to the Board's website to find the form.

How Long Does It Take for the Board to Approve an Inactive Retired Status Request?

Please allow at least 10 business days for the Board to process your application. You will be notified when your application has been processed, and your new status will take effect on that date.

I've always handled the financial operations of our family-owned business. May I continue doing that if my license is on the Inactive Retired status?

Yes. You may oversee the financial operations, but you cannot provide professional services for the business while holding out as a CPA.

If I am on Inactive Retired status, may I work for a tax preparation service such as TurboTax or H&R Block?

If you are on Inactive Retired status, you cannot prepare tax returns for compensation while holding out and/or indicating you are a CPA. However, you may prepare tax returns for yourself and your immediate family members without compensation. You may also prepare tax returns without compensation through programs such as the Volunteer Income Tax Assistance program.

What if My Circumstances Change? Can I Switch from Inactive Retired to Active Status?

Yes. You may change your license status at any time by completing 120 hours of CPE, including four hours of ethics, and submit a reinstatement application, which is found on the Board's website.

Does Changing My License Status to Inactive Retired Affect the Name of My CPA Firm?

Referring to Board Regulations in NAC Title 288 Chapter 11.002 state "...Names of one or

more past partners, shareholders, or LLC members may be included in the firm name of a successor entity...Any CPA firm that has continuously used an assumed name approved by the Board prior to July 19, 2005, may continue to use the assumed name."

Can I Serve as a Trustee or Estate Executor While on Inactive Retired Status?

Yes. You may serve as a trustee or executor for a trust or estate, provided you do not provide professional services for the trust or estate while holding out as a CPA. You may oversee the finances of the trust or estate without engaging in the practice of public accounting.

Can I Teach Courses While on Inactive Retired Status?

Yes. Teaching courses on accounting-related subjects is allowed. This is not considered holding out to the public per Board Regulations in NAC Title 288 Chapter 3.001.11B "any representation by a faculty member in an educational institution that such faculty member holds a certificate or permit, when the purposes of such representation reasonably relates to his functioning in the capacity of faculty member;"

How Should I Represent Myself Professionally While on Inactive Retired Status?

If you hold Inactive Retired status, you should indicate this status in your professional profiles, such as on LinkedIn, your resume, or email addresses. You may retain "CPA" in your email address, but it must be clear that you are Inactive Retired. Example: John Doe, CPA (Inactive-Retired)

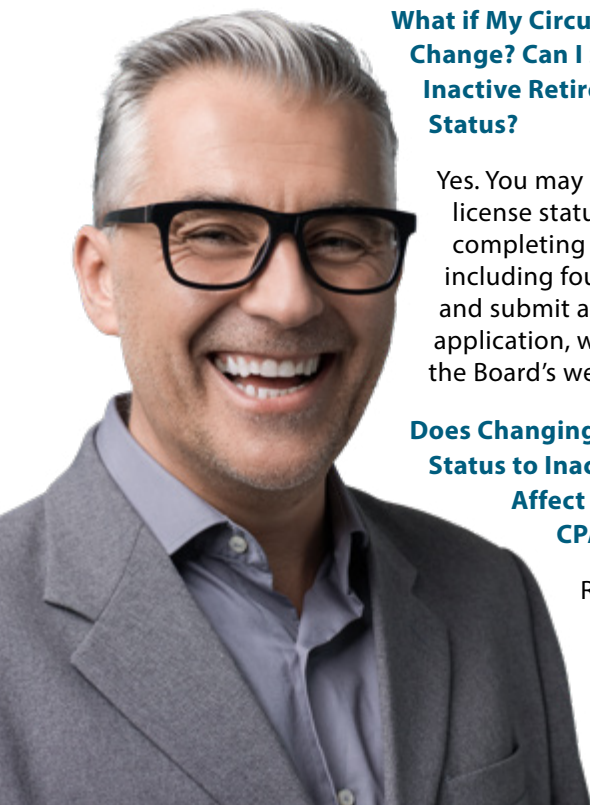
If I am on Inactive Retired status, can I keep "CPA" in my email address?

If your email address includes "CPA" without "retired," it implies that you are an active status licensed CPA. You should remove "CPA" from your email address or change it to include Inactive Retired. This would include all correspondence indicating you are a CPA.

Can I Serve on an Entity's Board of Directors or Volunteer as a Treasurer While on Inactive Retired Status?

Yes. You can serve on a Board or as a volunteer treasurer for an entity, as long as you do not perform professional services for the organization while holding out as a CPA. You may provide general oversight of the finances of the entity, but you cannot perform accounting tasks yourself while holding out as a CPA.

If you have any questions or need further clarification, please reach out to the Nebraska Board of Public Accountancy office.



Certificates/ Permits/ Status Changes in July 1, 2023 to June 30, 2024



Enforcement Cases



2025 BOARD MEETINGS

January 10 at 8:30am
March 14 at 8:30 am (via virtual WebEx online)
May 9 at 8:30am
July 11 at 8:30 am
September 19 at 8:30 am
November 14 at 8:30 am

Unless otherwise stated, all meetings are held at 1526 K Street – 4th Floor – Red Willow Room – Lincoln, NE. Board Meetings are open to the public. Do not hesitate to contact the Board office if you would like to participate in a future meeting.

The Nebraska Board of Public Accountancy office is located across the street from the State Capitol. Our address is 1526 K Street, Suite 410.

BOARD MEMBERS

Melissa Ruff, CPA - Chair - Lincoln, NE
Jeff Kanger, Vice-Chair, Public Member - Lincoln, NE
Christi Olsen, CPA - Secretary - Omaha, NE
Mark Manning, CPA - Crete, NE
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Amy Holzworth, CPA – Scottsbluff, NE
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STAFF

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Kristen VanWinkle, Administrator
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CONTACT INFORMATION

P.O. Box 94725
Lincoln, NE 68509

1526 K Street, Suite 410
Lincoln, NE 68508

(402) 471-3595 or (800) 564-6111

Fax (402) 471-4484

Website: www.nbpa.nebraska.gov

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