

# NEBRASKA

BOARD OF PUBLIC ACCOUNTANCY

## Annual Letter for Year 2025-2026



### NEBRASKA BOARD OF PUBLIC ACCOUNTANCY

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



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### ANNUAL LETTER FOR YEAR 2025-2026 **CHAIR OF THE BOARD REPORT** *By Melissa R. Ruff, CPA, Chair, Nebraska Board of Public Accountancy*

This has been a meaningful year for the accounting profession in Nebraska, and I am pleased to share the passage of LB 718. This important legislation modernizes CPA licensure in our state and creates additional pathways into the profession, while continuing to uphold the rigor, integrity, and public protection that define the CPA license. In particular, LB 718 adds a new pathway to licensure that allows candidates to qualify with a bachelor's degree plus two years of experience, helping reduce some of the time and cost barriers that may have discouraged talented future CPAs from pursuing the profession.

I want to extend a sincere thank you to the CPA Licensure Task Force, whose leadership helped guide the joint efforts of the Nebraska Society of CPAs and the Nebraska State Board of Public Accountancy in advancing this work. Their collaboration, commitment, and thoughtful approach were instrumental in moving this legislation forward. While the law will take effect in mid-July 2026, the Board's work is far from over. Our committees are already hard at work on the rulemaking and policy updates needed to complement the new law and support its successful implementation.

Over the past two years, I have also had the privilege of serving as Central Region Director on the National Association of State Boards of Accountancy (NASBA) Board of Directors. This role has given me the opportunity to stay close to emerging issues and leading practices, while helping Nebraska anticipate

changes that may affect candidates, licensees, and the public. I am also grateful that many of our Board members are active nationally through service on NASBA committees. That engagement brings valuable perspective back to Nebraska and strengthens our ability to respond thoughtfully as the profession continues to evolve.



**Melissa Ruff, CPA**

Serving the profession at both the state and national levels has reinforced my belief that our responsibility is twofold: to protect the public and to help ensure the profession remains strong, relevant, and accessible for the next generation.

In closing, I want to express my sincere appreciation to Joni Sundquist, the now-retired President of the Nebraska Society of CPAs. On behalf of the Board, thank you for your leadership, partnership, and steadfast service to the profession. Your contributions have made a lasting impact, and we are grateful for all you have done for Nebraska's accounting community.

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

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

#### **Big Changes!**

Over the past year, there have been significant changes affecting both your profession and State Board requirements.

Most notably, LB 718 was passed by the Legislature and signed into law by Governor Jim Pillen in February, creating a new pathway to licensure. As I have shared with many—including Board members and those directly involved in the bill's passage—the establishment of this pathway, along with updates to the Board's experience requirements, represents one of the most meaningful developments in my long tenure as Executive Director. These decisions were not made lightly. They involved thoughtful analysis, candid discussion, and a recognition that the status quo warranted reexamination, particularly in areas where Nebraska's requirements could better align with national standards.

Under the new pathway, CPA candidates who have passed the Uniform CPA Examination may obtain an active permit with a bachelor's degree, completion of the required accounting coursework, and two years of approved experience. Candidates who complete an additional 30 credit hours or earn a master's degree may qualify with just one year of experience. For additional details within LB 718, I encourage you to review Nebraska Society President Joni Sundquist's article, Modernizing CPA Licensure.



**Dan Sweetwood**

Another important change is the elimination of Nebraska-specific experience distinctions, bringing the state into alignment with national standards under the Uniform

## STATE BOARD REPORT CONTINUED

Accountancy Act (UAA). Previously, candidates were required to complete two years of public accounting experience or three years in private industry. Under the new framework, only one year of experience is required for candidates with a master's degree and two with a baccalaureate degree, and there is no longer a distinction between public and private experience.

As noted, these changes required extensive research, drafting, discussion, and legislative engagement. Key contributors to this effort included members of the Nebraska Society's 2025 Pathway Licensure Task Force, including Board members Amy Holzworth, Sarah Borchers, and Drew Blossom.

The successful passage of LB 718 reflects a strong collaborative effort. Special recognition goes to Joni Sundquist and her team, along with State Senator Michael Jacobson and his staff, for their leadership in guiding the bill to completion. This achievement stands as another excellent example of the State Board and the Nebraska Society working together effectively on legislative initiatives.

### Personnel Updates

Ms. Melissa Ruff, CPA – Over the past year, Ms. Ruff has served an unprecedented fourth term as your State Board Chair. This continued appointment reflects the confidence and trust placed in her by fellow Board members, as well as her steady leadership during a period of significant change many of which are outlined in her current and prior updates within this letter. In addition to her service to the Board, she currently serves as Central Regional Director on the NASBA Board of Directors. Please be sure to thank her for her dedication the next time you see her.

Ms. Heather Myers, Administrator – Ms. Myers has been a valued member of the Board's staff for the past 13 years, previously serving as CPE, Peer Review, and Business Manager. As of May 1, she has assumed the role of Board Administrator. In this position, she will oversee the Board's new licensing database within Certemy and work directly with candidates pursuing the Uniform CPA Examination, as well as those seeking licensure. The Board is fortunate to have her experience and leadership in this role.

Ms. Megan Petersen, CPE/Peer Review/Business Manager – Ms. Petersen recently joined the Board's three-member staff and will oversee the CPE and Peer Review programs. She will also manage payroll, payments, contracts, and other key business functions of the Board. Ms. Petersen brings valuable experience in accounting and administration from her work with Nelnet, as well as experience supporting healthcare professionals in an administrative capacity. Please join me in welcoming Megan next time you interact with our office.

Ms. Kristen VanWinkle, Former Administrator – Ms. VanWinkle served as Board Administrator for the past 10 years, providing exceptional service throughout her tenure. She has been a trusted resource for Board members, CPA candidates, and permit holders alike consistently offering guidance, information, and support. Her work has been instrumental in assisting candidates through the Uniform CPA Examination process and in helping individuals obtain and maintain licensure. As of May 1, she has been appointed President of the Nebraska Society of CPAs. We are proud of her accomplishments and look forward to continuing to work with her in this new capacity.



Dan Sweetwood  
Executive Director, Nebraska Board of Public Accountancy

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*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. For more information, contact State Board Executive Director Dan Sweetwood at (402) 471-3595 or dan.sweetwood@nebraska.gov.*



## Congratulations

*Ms. Kristen VanWinkle was recognized by the State Board at their March meeting for her 10 years of service as the Board's Administrator. She received a Resolution outlining her excellent service. Presenting the Resolution are Board Chair Melissa Ruff and Executive Director Dan Sweetwood. As of May 1, she is the new President of the Nebraska Society of CPAs.*

## BOARD MEMBER RECOGNITION – MARK F. MANNING, CPA



**Mark F. Manning, CPA**

The Nebraska Board of Public Accountancy is pleased to recognize Board Member Mark F. Manning, CPA on being selected as the recipient of the Nebraska Society of CPAs 2025 Distinguished Service to the Profession Award, one of the profession's highest honors in Nebraska.

This prestigious recognition reflects Mark's longstanding commitment to the accounting profession, exemplary leadership, and decades of dedicated service to both the public and the profession.

Mark graduated from University of Nebraska-Lincoln in 1981 and began his career with KPMG. He received his CPA certificate in 1982 and, in 1988, founded Manning and Associates, PC, in Crete, Nebraska. Through decades of practice, he has earned a reputation for professionalism, technical excellence, and trusted service to individuals, families, and businesses throughout southeast Nebraska.

In addition to his successful practice career, Mark has demonstrated an extraordinary commitment to advancing the accounting profession through volunteer leadership. His

service with the Nebraska Society of CPAs has included time on the Board of Directors, the Foundation Board of Trustees, and the Continuing Professional Education Committee, as well as many years supporting peer review initiatives.

Mark was appointed to the Nebraska Board of Public Accountancy in 2020 and reappointed in 2024. Since joining the Board, he has provided thoughtful leadership on important regulatory and professional matters impacting Nebraska CPAs and the public. He currently serves on the Board's Continuing Professional Education Committee and chairs the Peer Review Committee, where he helps uphold standards of quality, accountability, and professional competence.

Throughout his distinguished career, Mark has exemplified the values that define the CPA profession, integrity, service, competence, and dedication to the public trust. His leadership has benefited clients, communities, fellow CPAs, and the State of Nebraska.

The Board congratulates Mark Manning on this well-deserved recognition and thanks him for his continued service to the profession and to the citizens of Nebraska.



**Ms. Myers was recognized by the Nebraska Department of Administrative Services and Governor Jim Pillen.**

## BOARD ADMINISTRATOR, HEATHER MYERS COMPLETES STATE OF NEBRASKA LEADERSHIP CERTIFICATE

The Nebraska Board of Public Accountancy is pleased to recognize Heather Myers for successfully completing the State of Nebraska Leadership Certificate Program, a significant professional development achievement that reflects her continued commitment to

leadership, public service, and excellence in state government.

Administered through the Nebraska Department of Administrative Services Division of Personnel, the Leadership Certificate is a highly regarded year-long program designed for supervisors and experienced managers seeking to strengthen leadership effectiveness. The program combines instructor-led training, collaborative learning, and practical application to help participants develop skills that can be immediately applied in the workplace.

The curriculum focuses on many of the competencies essential to successful leadership in public service, including effective communication, performance management, conflict resolution,

coaching employees, emotional and social intelligence, succession planning, ethics in government, team morale, change management, and cultivating positive workplace culture. Participants also benefit from networking and collaboration with fellow state leaders from agencies across Nebraska government.

Heather's completion of this program demonstrates her dedication to continuous improvement and her commitment to bringing strong leadership practices to the Board's operations. During her tenure with the Board, Heather has played a key role in licensing administration, continuing professional education oversight, peer review coordination, financial administration, and modernization initiatives that improve service to Nebraska CPAs and the public.

As the Board continues to evolve and modernize regulatory services, investment in professional development remains essential. Heather's accomplishment reflects the Board's broader commitment to cultivating knowledgeable, capable, and service-oriented leadership within state government.

The Board congratulates Heather Myers on this well-earned achievement and appreciates her continued dedication to the accounting profession.



## NEW PATHWAYS TO NEBRASKA CPA LICENSURE EFFECTIVE MID-JULY 2026

Beginning in mid-July 2026, Nebraska will implement updated pathways for CPA licensure, creating greater flexibility for candidates while maintaining the high professional standards expected of Nebraska Certified Public Accountants.

These changes modernize Nebraska’s licensure model and are intended to strengthen the accounting workforce pipeline, improve access to the profession, and provide multiple routes for qualified individuals to become licensed.

This legislation adds an additional route to Nebraska CPA licensure, while modernizing existing requirements, allowing candidates to pursue the pathway that best aligns with their education, experience, and career goals.

Regardless of the pathway selected, all applicants for Nebraska CPA licensure must continue to satisfy the requirements established under the Nebraska Board of Public Accountancy and the Nebraska Public Accountancy Act, including applicable provisions of Neb. Rev. Stat. § 1-114 et seq. and Title 288 of the Nebraska Administrative Code.

	EDUCATION	WORK EXPERIENCE
Pathway 1 (150+1)	Have at least a bachelors degree in any subject from an accredited college or university. plus additional education hours that equal 150 semester hours. and 24 semester hours of coursework in at least 8 of the 10 defined Fields of Study.	Have one year of accounting experience under the direct supervision of a licensed CPA.
Pathway 2 (Master’s+ 1)	Have a masters or more advanced degree in accounting, tax law, economics, finance. business administration, or a law degree from an accredited college or university.	Have one year of accounting experience under the direct supervision of a licensed CPA.
Pathway 3 (Bachelor’s+ 2)	Have at least a bachelors degree in any subject from an accredited college or university. and 24 semester hours of coursework in at least 8 of the 10 defined Fields of Study.	Have two years of accounting experience under the direct supervision of a licensed CPA.

### Why This Matters

For students or individuals who already hold a bachelor’s degree, the new pathway may provide a more cost-effective option than pursuing a master’s degree or taking additional coursework.

For career changers who already have, or are working toward, a bachelor’s degree, the new pathway may make licensure more accessible, especially for those who already have accounting experience under the supervision of a CPA or who plan to gain qualifying experience before taking the CPA Exam.

In addition, the added pathway may help expand the pool of qualified entry-level CPA candidates, easing hiring bottlenecks and staffing shortages faced by Nebraska businesses, government agencies, and CPA firms seeking licensed professionals.

### CPA Exam and Other Core Requirements Remain

Regardless of pathway, applicants must still complete key professional requirements, including:

- Passing the Uniform CPA Examination
- Meeting Nebraska ethics requirements
- Demonstrating qualifying supervised experience
- Satisfying and statutory licensing standards
- Meeting Nebraska residency, employment, or place-of-business requirements for certification

## QUALIFYING EXPERIENCE

Experience must involve the use of accounting, attest, compilation, advisory, tax, consulting, or related professional skills and must be verified by an actively licensed CPA holding a permit in Nebraska or another state, as applicable under Nebraska law.

Experience may be earned in:

- Public accounting
- Industry
- Government
- Academia
- Any combination thereof

All experience remains subject to Board review for acceptability, complexity, and diversity of work performed.

## SUPPORTING THE FUTURE OF THE PROFESSION

These new pathways reflect Nebraska's commitment to maintaining strong CPA standards while responding to workforce needs and expanding access to the profession.

The Board remains committed to protecting the public while ensuring the next generation of CPAs has practical, attainable pathways to licensure.

Individuals interested in Nebraska CPA licensure are encouraged to contact the Board office or visit the Board's website for updated application materials and guidance.

## EVER INTERESTED IN BOARD SPENDING AND BUDGETING?

Go to the State Budgeting Website at <https://das.nebraska.gov/budget/> to access the Board budget and never hesitate to contact Executive Director Dan Sweetwood at [Dan.Sweetwood@Nebraska.gov](mailto:Dan.Sweetwood@Nebraska.gov) or (402) 471-3595 with any questions and/or concerns regarding board spending.



## REGULATIONS PROPOSED TO SUPPORT LB 718

The Board is proposing updates to its regulations to complement the recent passage of LB 718 by the Nebraska Legislature, which was signed into law by Governor Jim Pillen in February. In addition to establishing a new pathway to licensure, the bill revises experience requirements for becoming a CPA in Nebraska, aligning them with national standards under the Uniform Accountancy Act (UAA). The law also updates terminology and strengthens guidance for CPAs providing services under Nebraska's practice privilege, commonly referred to as CPA mobility.

Following the enactment of LB 718, the Board conducted a comprehensive review of its existing regulations. This review identified several provisions requiring amendment to ensure consistency with the new law, as well as additional updates to improve regulatory clarity, maintain current standards, and support ongoing efficiency initiatives.

### Proposed updates to NAC Title 288 include:

#### Chapter 3 – Definitions of Terms

Updates to reflect current national standards and ensure consistency in terminology.

#### Chapter 7 – Permits, Annual Fees, Inactive List

Revisions to experience and practice privilege requirements based on LB 718 and recent changes to the Nebraska Public Accountancy Act (PAA).

#### Chapter 8 – Continuing Education

Removal of the requirement that notices of non-compliance with continuing education requirements be sent via U.S. Certified Mail.

#### Chapter 9 – Education

Updates to educational requirements and terminology in alignment with LB 718 and recent amendments to the PAA.

#### Chapter 13 – Peer Review

Updates to reflect current national standards.

A public hearing will be held on May 15, 2026, at 9:00 a.m. in the Red Willow Hearing Room at the Board's offices. Interested parties are encouraged to attend and provide comments.

Additional information, including details on how to review the proposed changes, is available at:

NOTICE OF RULEMAKING COMMENT PERIOD AND POLICY-MAKING HEARING | Nebraska Board of Public Accountancy.

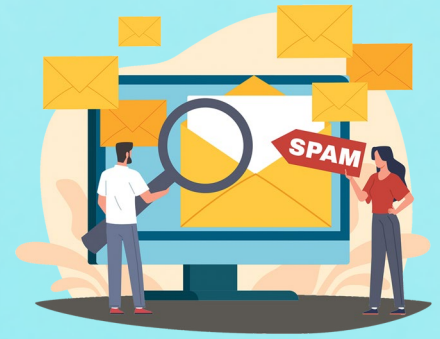
# IMPORTANT NOTICE: WHITELIST CERTEMY EMAILS

The Nebraska Board of Public Accountancy encourages all licensees and applicants to whitelist Certemy emails, including [noreply@certemy.com](mailto:noreply@certemy.com), to ensure receipt of important Board communications.

Whitelisting helps prevent important Board communications from being filtered into junk, spam, clutter, or quarantine folders.

Certemy sends notifications regarding:

- Renewals
- Application updates
- Missing documents
- CPE reporting tasks
- Firm renewals
- Password resets
- Permit approvals and Digital Wallet updates



Please check your spam or junk folder and add [noreply@certemy.com](mailto:noreply@certemy.com) to your safe sender list. If your workplace uses email security filters, contact your IT department if needed.

Keeping your email current in Certemy helps avoid missed deadlines or delays.

*Congratulations!*



## A LEGACY OF LEADERSHIP: CONGRATULATIONS TO JONI SUNDQUIST

The Nebraska State Board of Public Accountancy at their May meeting recognized Ms. Joni Sundquist. Ms. Sundquist recently announced her retirement as President of the Nebraska Society of CPAs. Ms. Sundquist continued the strong relationship with the Board during her tenure by regularly meeting with Board staff and collaborating on several projects. She leaves a strong legacy by her work and planning in the successful passage of LB 718 and creating the new Pathway to Licensure. The Board and staff wish her well in retirement!

## ACTIVE, INACTIVE, AND FIRM RENEWALS NOW PROCESSED THROUGH CERTEMY

The Nebraska Board of Public Accountancy successfully implemented Certemy as the Board's online licensing system, and all Active, Inactive, and Firm renewals are now processed through the Certemy platform.

Certemy provides a more efficient and user-friendly renewal experience, allowing registrants to complete renewals online, upload documents, receive notifications, and access credentials through the Digital Wallet.

### Important Renewal Dates

- **Renewal Opens: May 1, 2026**
- **Renewal Deadline: June 30, 2026**

Renewal reminders will be sent by email and mail to eligible registrants in early May.

## NO MORE PRINTED PERMITS

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](mailto:heather.myers@nebraska.gov) or [megan.petersen@nebraska.gov](mailto:megan.petersen@nebraska.gov).

## NEED ASSISTANCE?

If you have questions regarding the renewal process or need assistance accessing your Certemy account, please contact the Board office at (402) 471-3595 or email [heather.myers@nebraska.gov](mailto:heather.myers@nebraska.gov).

The Board appreciates your cooperation and continued commitment to maintaining the highest standards of the accounting profession in Nebraska.



## 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](http://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](http://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.



# ENFORCEMENT TRENDS AND PROFESSIONAL RESPONSIBILITY

## A Ten-Year Perspective (2015–2025)

Over the past decade, the Nebraska State Board of Public Accountancy has continued its mission of protecting the public while maintaining the integrity of the CPA profession. A review of enforcement activity from 2015 through 2025 provides insight into the types of issues facing practitioners and how the Board works to resolve them.

During this ten-year period, the Board reviewed 117 enforcement cases, averaging 10.5 cases per year, with an average case length of approximately 11.5 months. Only 17% of cases resulted in formal disciplinary action, reflecting the Board’s emphasis on resolving matters through communication, education, and administrative intervention whenever appropriate. Client complaints accounted for approximately 41% of enforcement matters.

### Where Issues Arise

Common enforcement issues include tax preparation and advisory services in complex matters such as trusts, farm estates, and divorce proceedings. Regulatory compliance issues particularly with oversight bodies such as the PCAOB and SEC also arise, especially for firms working with publicly traded companies.

The Board also reviews cases related to audit quality and allegations that fraud or irregularities were not detected during audit engagements. Additionally, complaints related to client communication have increased as expectations for responsiveness and transparency have grown.

### Lessons for the Profession

- Maintain clear and proactive communication with clients.
- Ensure compliance with regulatory reporting requirements.
- Stay current with continuing professional education requirements.
- Document professional work thoroughly and consistently.

The Board remains committed to fair, consistent, and efficient enforcement. Most matters are resolved administratively or through corrective action, allowing the Board to protect the public while supporting the continued professional excellence of Nebraska CPAs.

## NBPA ENFORCEMENT (2015–2025)

Snapshot of enforcement activity and outcomes for the past decade.

### Key Numbers at a Glance

Metric	Value
Total Enforcement Cases	117
Average New Cases Per Year	10.5
Average Case Duration	11.5 months
Cases Resulting in Formal Action	17%
Cases Initiated by Client Complaints	41%

### Disciplinary Highlights

Action	Number
Consent Orders Issued	21
Practice Limitations	4
Credential Revocations	9
Disciplinary Hearings	8

### Top Risk Areas Identified

- Tax work, advice, and filing delays in complex client matters
- PCAOB and regulatory compliance tied to public company work
- Audit quality concerns and fraud detection
- Client communication and responsiveness

# 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:**

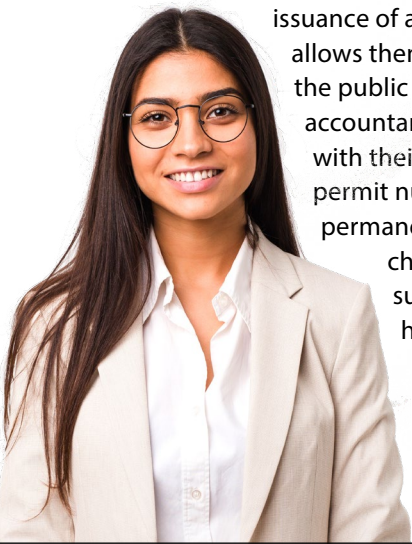
- "Passed the CPA Exam" for use on resumes only
- Cannot practice public accountancy
- Cannot hold out using the title CPA

### **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.

*Continued on the following page.*

## FAQ'S TIDBITS (continued):

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.**

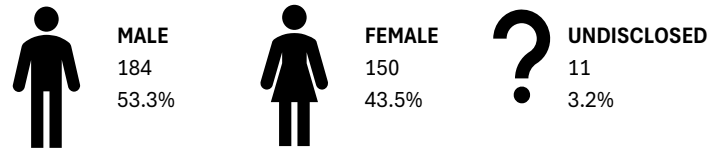
### CPA CANDIDATE EXAM PERFORMANCE

EXAM YEAR: 2025

JURISDICTION: NEBRASKA

SECTION PERFORMANCE			
	Sections	Avg. Score	% Pass
First Timers	566	77.8	72.8%
Re-Exam	229	69.6	44.5%
<b>AUD</b>	189	75.2	66.1%
<b>FAR</b>	273	69.2	49.5%
<b>REG</b>	188	79.0	73.4%
BAR	22	70.0	36.4%
ISC	39	82.8	84.6%
TCP	84	86.0	89.3%

### CANDIDATE DEMOGRAPHICS



AVERAGE AGE: **25.6**

### DEGREE TYPE

	Count	%
Bachelor's Degree	225	65.2
Advanced Degree	63	18.3
Other	57	16.5

## LICENSING STATISTICS 2025

Reports on permits/registrations issued from July 1, 2024, to June 30, 2025:

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	24-26
CPA Permits	1313	1290	1274	1275	1271	1311	1272	1356
CPA Inactive Registrations	595	657	529	578	519	545	464	541
<b>Total Individuals</b>	<b>1908</b>	<b>1947</b>	<b>1803</b>	<b>1853</b>	<b>1790</b>	<b>1856</b>	<b>1736</b>	<b>1897</b>
Firms	17-18	18-19	19-20	20-21	21-22	22-23	23-24	24-25
Partnerships	9	8	10	10	10	9	9	5
Professional Corporations	211	200	186	177	164	165	166	167
Limited Liability Companies	108	107	109	109	111	128	131	148
Limited Liability Partnerships	57	53	60	57	62	59	56	58
Sole Proprietorships	193	186	183	164	160	148	149	144
<b>Total Firms</b>	<b>578</b>	<b>554</b>	<b>548</b>	<b>517</b>	<b>512</b>	<b>509</b>	<b>511</b>	<b>522</b>



### Enforcement Cases

13

New Cases  
Opened in 2025

4

Discipline Issued  
in 2025

11

Open Cases  
Dismissed in 2025



### 2026 BOARD MEETINGS:

January 9 at 8:30am (via virtual WebEx online)

March 13 at 8:30 am

May 15 at 8:30am

July 10 at 8:30 am

September 18 at 8:30 am at the  
University of Nebraska - Omaha campus

November 13 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.*

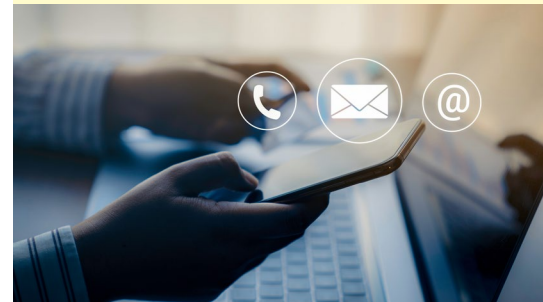
**The Nebraska Board of Public Accountancy office is located across the street from the State Capitol. Our address is 1526 K Street, Suite 410.**

### BOARD MEMBERS

- Melissa Ruff, CPA - Chair - Lincoln, NE
- Drew Blossom, CPA, Vice-Chair - Omaha, NE
- Christi Olsen, CPA - Secretary - Omaha, NE
- Jeff Kanger, Public Member - Lincoln, NE
- Mark Manning, CPA - Crete, NE
- Sarah Borchers, CPA - Kearney, NE
- Amy Holzworth, CPA – Scottsbluff, NE
- Donald Neal Jr., Public Member - Omaha, NE

### STAFF

- Dan Sweetwood, Executive Director
- Heather Myers, Administrator
- Megan Petersen, Business Manager



### 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: <https://nbpa.nebraska.gov>**

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