

NEBRASKA BOARD OF PUBLIC ACCOUNTANCY  
1526 K Street, Suite 4D, Lincoln, Nebraska

Minutes  
May 13, 2016

**Draft Minutes. Minutes are not approved until the next Board meeting on 7-15-2016**

**Friday, May 13, 2016**

**1. General**

- A. Call to Order and Roll Call.** The Nebraska Board of Public Accountancy (Board) was called to order at 8:36 a.m. on Friday, May 13, 2016 with Chair Bernie Gutschewski presiding. The roll was called with the following members present: Bernie Gutschewski, Lori Druse, Marcy Luth, Michele Stromp, Michael McClure, Glen Waltemath, and Ken Brauer. Member Thomas Purcell was absent. Also present were Executive Director Dan Sweetwood and Staff member Jo Lowe. Staff Heather Myers was absent. Board Intern Cale Brodersen was available. The meeting was held at the Board Office, 1526 K Street, in Suite 4D, Lincoln, Nebraska. Chair Gutschewski 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 Robin Kilgore, Governor's Agency Budget Officer.
- B. Approval of Meeting Agenda for Friday, May 13, 2016.** Moved by Druse, seconded by McClure, to approve the agenda for the Friday, May 13, 2016 meeting. On a roll call vote, Members Gutschewski, Druse, Luth, Stromp, McClure, Waltemath, and Brauer voted aye. Member Purcell was absent. Motion #1 carried.
- C. Approval of Minutes from April 8, 2016.** Moved by Stromp, seconded by Brauer, to approve the April 8, 2016 Board minutes. On a roll call vote, Members Gutschewski, Druse, Luth, Stromp, McClure, Waltemath, and Brauer voted aye. Member Purcell was absent. Motion #2 carried.

**2. Public Comment Period (15 minute period)**

Robin Kilgore, Governor's Agency Budget Officer, reported that the next budget cycle will begin for FY 2017-2019 with proposed budget due by September 15, 2016 via the online budget system. The Board should approve the proposed budget which will be on the September Board meeting agenda set for September 9, 2016. Executive Director Sweetwood commented direct oversight of the budget process is under the Executive Committee for recommendation to the Board.

**9:00 am Hearing for Bret M. Sewell, and Goracke & Associates, P.C.** Hearing Officer Bernie Gutschewski opened the Hearing at 9:25 am. Board Attorney Robert Gruit represented the Board. Bret Sewell, CPA, represented himself. Michael Berry, CPA, represented the firm Goracke & Associates, P.C. The Hearing closed at 10:32 am.

**Closed Session**

**Closed Session.** Moved by Druse, seconded by Luth, that the Board go into closed session at 10:48 a.m., on Friday, May 13, 2016, for the purpose of discussing the hearing. On a roll call vote, Members Gutschewski, Druse, Luth, Stromp, McClure, Waltemath, and Brauer voted

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aye. Member Purcell was absent. Motion #4 carried. Board Chair Gutschewski restated the purpose of the closed session was to discuss the enforcement cases.

**Return to Open Session.** Moved by Stromp, seconded by Brauer, that the Board return to open session at 11:46 a.m., on Friday, May 13, 2016. On a roll call vote, Members Gutschewski, Druse, Luth, Stromp, McClure, Waltemath, and Brauer voted aye. Member Purcell was absent. Motion #5 carried.

**3. Consent Agenda**

- A. **Published Notice of Meeting.** Moved by McClure, seconded by Waltemath, to approve the consent agenda. On a roll call vote, Members Gutschewski, Druse, Luth, Stromp, McClure, Waltemath, and Brauer voted aye. Member Purcell was absent. Motion #3 carried.
- B. **Review of Disbursements for March and April 2016.** Board Secretary Luth overviewed the disbursements for the Board.
- C. **Review of Board Budget Status Report.** The current budget status report was provided and reviewed. ED Sweetwood reported the budget is well within the appropriated request. He did comment the Enforcement Committee requested the Board Attorney review two complicated cases for an opinion.
- D. **Office Licensing Report.** The Office Licensing Report was not available at this time.

**Closed Session**

**Closed Session.** Moved by Stromp, seconded by Luth, that the Board go into closed session at 12:13 p.m., on Friday, May 13, 2016, for the purpose of discussing enforcement cases and personnel matters. On a roll call vote, Members Gutschewski, Druse, Luth, Stromp, McClure, Waltemath, and Brauer voted aye. Member Purcell was absent. Motion #6 carried. Board Chair Gutschewski restated the purpose of the closed session was to discuss enforcement cases and personnel matters.

Return to Open Session. Moved by Stromp, seconded by Druse, that the Board return to open session at 12:47 p.m., on Friday, May 13, 2016. On a roll call vote, Members Gutschewski, Druse, Luth, Stromp, McClure, Waltemath, and Brauer voted aye. Member Purcell was absent. Motion #7 carried.

**4. Report of the Chair**

- A. **Report of the Chair.** Board Chair Gutschewski gave the report. Chair Gutschewski and ED Sweetwood recognized Administrator Lowe, participating in her last Board meeting. Lowe appreciated working with the Board members and fellow Board staff.

**RESOLUTION**

*WHEREAS, Jo Lowe, served as a staff member to the Nebraska State Board of Public Accountancy from 2003 to 2016; and*

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WHEREAS, Jo Lowe, during her employment with the Board, offered friendly, personable, thoughtful, courteous, competent responses to CPAs and to the public; provided thoughtful administrative support to the Licensing, Education & Examination, and Enforcement Committees of the Board; exercised careful review and execution in the issuance of initial and renewal permits to CPAs and CPA firms in Nebraska and many other activities as requested by the State Board; is a lifetime learner and completed a Masters Degree in Public Administration while a staff member; all while protecting the citizens of Nebraska

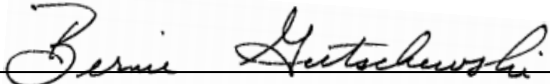
THEREFORE, THE MEMBERS OF THE NEBRASKA STATE BOARD OF PUBLIC ACCOUNTANCY gratefully record their recognition of service for Jo Lowe by adopting the following Resolution:

BE IT RESOLVED, that the Members of the Nebraska State Board of Public Accountancy extend their sincere appreciation to Jo Lowe for her service as a staff member to the Nebraska State Board of Public Accountancy.

BE IT FURTHER RESOLVED, that a copy of this Resolution be incorporated into the minutes of the Board, and further that a copy of this Resolution be presented to her.

Adopted this 13<sup>th</sup> day of May 2016

by the Nebraska State Board of Public Accountancy



Bernie Gutschewski, Chair

Nebraska State Board of Public Accountancy

- B. **Review of Executive Director Performance and Salary Consideration.** Moved by Stromp, seconded by Druse, to approve a 2.4% salary increase for ED Sweetwood commencing July 1, 2016. Chair Gutschewski indicated the Board was pleased with ED Sweetwood's performance. On a roll call vote, Members Gutschewski, Druse, Luth, Stromp, McClure, Waltemath, and Brauer voted aye. Member Purcell was absent. Motion #12 carried.
- C. **Review Board Calendar.** Board members reviewed the Board calendar. No changes were made.
- D. **Report on To Do List.** There was no report at this time.

**5. Report of Enforcement of Professional Conduct Committee**

- A. **Open Case/LMCO Update.** Committee Chair Stromp gave the report. Following the Hearing for Bret M. Sewell, and Goracke & Associates, P.C., Moved by Druse, seconded by Luth, to approve the FOF, COL, and D&O for Brett Sewell. On a roll call vote, Members Gutschewski, Druse, Luth, Stromp, McClure, Waltemath, and Brauer voted aye. Member Purcell was absent. Motion #20 carried. Following the Hearing for Bret M. Sewell, and Goracke & Associates, P.C. Moved by Druse, seconded by Luth, to approve the FOF, COL, and D&O for Goracke & Associates, P.C. On a roll call vote, Members Gutschewski, Druse, Luth, Stromp, McClure, Waltemath, and Brauer voted aye. Member Purcell was absent. Motion #21 carried. Motion out of Committee to file a Petition in case #16-05 for violations of PAA 1-137 (4) and Board Rules which include Title 288 Chapter 5-004.05 and 5-007.01. However, the Enforcement Committee shall review the case further to determine whether the case is, in fact, filed by the Board attorney. On a roll call vote, Members Gutschewski, Druse, Luth, Stromp, McClure, Waltemath, and Brauer voted aye. Member Purcell was absent. Motion #11 carried.

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**BEFORE THE STATE BOARD OF  
PUBLIC ACCOUNTANCY OF THE STATE OF NEBRASKA**

**STATE OF NEBRASKA, ex rel, STATE BOARD OF  
PUBLIC ACCOUNTANCY OF THE STATE OF  
NEBRASKA,**

**Petitioner,**

**vs.**

**BRET M. SEWELL, CPA, and GORACKE &  
ASSOCIATES, P.C.,**

**Respondents.**

FINDINGS OF FACT,  
CONCLUSIONS OF LAW,  
DECISION AND ORDER FOR  
GORACKE & ASSOCIATES, P.C.

On the 13<sup>th</sup> day of May, 2016, a formal hearing was held on the Petition of the Nebraska State Board of Public Accountancy (Board) against Goracke & Associates, P.C., Respondent, at the office of the Board. The hearing was conducted by the Board Chair, Bernie Gutschewski. The Board was represented by Robert T. Gritmit. The Respondent was not represented by an attorney and Michael Berry, CPA, appeared on behalf of the firm. All Board members were present and in attendance at the hearing except Tom Purcell, CPA, and voted in favor of this Decision and Order.

The Petitioner's Exhibits 1-7 were offered and received into evidence. Testimony was presented. The records and exhibits properly reflect that notice and service were made on the Respondent for the date and time of the hearing.

Upon consideration of the matter, the Board finds as follows:

**FINDINGS OF FACT**

On July 9, 2015, the Public Company Accounting Oversight Board (PCAOB) entered an order entitled "Order Instituting Disciplinary Proceedings, Making Findings, and Imposing Sanctions" (Order) against Respondent Goracke & Associates, P.C., setting forth, in part, conduct which violated the PCAOB rules and which also failed to comply with the Generally Accepted Auditing Standards. The facts related to the conduct of Respondent are set forth in said Order. Respondent does not dispute the facts set forth in said Order.

**CONCLUSIONS OF LAW**

The doctrine of issue preclusion or collateral estoppel is applicable herein and the factual and legal determinations of the PCAOB are binding upon the Respondent in this proceeding.

By reason of the conduct of Respondent as set forth above, and the discipline imposed by the PCAOB, Respondent has subjected itself to disciplinary action by the Board, under the provisions of §1-137 of the Public Accountancy Act which state that the Board may discipline a licensee for cause, which Act defines cause as:

(4) Violation of a rule of professional conduct adopted and promulgated by the board under the authority granted by the act;  
and

The rules of professional conduct adopted and promulgated by the Board under the authority granted by the Act which were violated by Respondent are as follows:

**Title 288, Chapter 5-002**

**Independence.** A licensee who is performing an engagement in which the licensee will issue a report on financial statements of any client (other than a compilation report in which a lack of independence is disclosed) must be independent with respect to the client in fact and appearance.

\* \* \*

**Title 288, Chapter 5-004.02**

**Auditing standards.** A licensee shall not permit his name to be associated with financial statements in such a manner as to imply that he is acting as an independent public accountant unless he has complied with the applicable generally accepted auditing standards. Statements issued by the American Institute of Certified Public Accountants, and other pronouncements having similar generally recognized authority, are deemed to be interpretations of generally accepted auditing standards.

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\* \* \*

## DECISION AND ORDER

- 1) The Respondent should be censured and reprimanded;
- 2) The Respondent should be assessed a civil penalty of \$2,000.00, which shall be paid within thirty (30) days from the date of this Order;
- 3) Within the eighteen (18) months from the date of this Order, each shareholder shall complete an additional four (4) hours of ethics in addition to each shareholders continuing education requirements.

- 1) The Respondent is hereby censured and reprimanded;
- 2) The Respondent is assessed a civil penalty of \$2,000.00, which shall be paid within thirty (30) from the date of this Order;
- 3) Within the eighteen (18) months from the date of this Order, each shareholder shall complete an additional four (4) hours of ethics, in addition to each shareholders continuing education requirements.

STATE BOARD OF PUBLIC ACCOUNTANCY OF THE STATE OF NEBRASKA,  
Petitioner.

BY:

Bernie Gutschewski

Bernie Gutschewski, Chair

**STATE OF NEBRASKA, ex rel, STATE BOARD OF  
PUBLIC ACCOUNTANCY OF THE STATE OF  
NEBRASKA,**

**Petitioner,**

**VS.**

**BRET M. SEWELL, CPA, and GORACKE & ASSOCIATES, P.C.,**

### Respondents.

FINDINGS OF FACT, CONCLUSIONS OF LAW,  
DECISION AND ORDER FOR  
BRET M. SEWELL

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On the 13<sup>th</sup> day of May, 2016, a formal hearing was held on the Petition of the Nebraska State Board of Public Accountancy (Board) against Bret M. Sewell, Respondent, at the office of the Board. The hearing was conducted by the Board Chair, Bernie Gutschewski. The Board was represented by Robert T. Gemit. The Respondent appeared in person and was not represented by an attorney. All Board members were present and in attendance at the hearing except Tom Purcell, CPA, and voted in favor of this Decision and Order.

The Petitioner's Exhibits 1-7 were offered and received into evidence. Testimony was presented. The records and exhibits properly reflect that notice and service were made on the Respondent for the date and time of the hearing.

Upon consideration of the matter, the Board finds as follows:

FINDINGS OF FACT

On July 9, 2015, the Public Company Accounting Oversight Board (PCAOB) entered an order entitled "Order Instituting Disciplinary Proceedings, Making Findings, and Imposing Sanctions" (Order) against Respondent Sewell setting forth, in part, conduct which violated the PCAOB rules and which also failed to comply with the Generally Accepted Auditing Standards. The facts related to the conduct of Respondent are set forth in said Order. Respondent does not dispute the facts set forth in said Order.

CONCLUSIONS OF LAW

The doctrine of issue preclusion or collateral estoppel is applicable herein and the factual and legal determinations of the PCAOB are binding upon the Respondent in this proceeding.

By reason of the conduct of Respondent as set forth above, and the discipline imposed by the PCAOB, Respondent has subjected himself to disciplinary action by the Board, under the provisions of §1-137 of the Public Accountancy Act which state that the Board may discipline a licensee for cause, which Act defines cause as:

(4) Violation of a rule of professional conduct adopted and promulgated by the board under the authority granted by the act; and

The rules of professional conduct adopted and promulgated by the Board under the authority granted by the Act which were violated by Respondent are as follows:

Title 288, Chapter 5-002

Independence. A licensee who is performing an engagement in which the licensee will issue a report on financial statements of a client (other than a compilation report in which a lack of independence is disclosed) must be independent with respect to the client in fact and appearance.

\* \* \*

Title 288, Chapter 5-004.02

Auditing standards. A licensee shall not permit his name to be associated with financial statements in such a manner as to imply that he is acting as an independent public accountant unless he has complied with the applicable generally accepted auditing standards. Statements issued by the American Institute of Certified Public Accountants, and other pronouncements having similar generally recognized authority, are deemed to be interpretations of generally accepted auditing standards.

\* \* \*

Title 288, Chapter 5-007.01

Acts discreditable. A licensee shall not commit an act that reflects adversely on his fitness to engage in the practice of public accountancy.

Respondent violated §1-137(4) and the above-mentioned rules and regulations of the Board and each separate violation constitutes a separate and additional basis for action by the Board and discipline.

The Board has authority under §1-148 of the Public Accountancy Act to discipline the Respondent, including a civil penalty.

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DECISION AND ORDER

The Board finds that the Respondent did knowingly violate the provisions of the Public Accountancy Act after notification by the PCAOB, and further violated the Board's Rules and Regulations as set forth in the Findings of Fact and Conclusions of Law set forth above. The Board further finds that:

- 4) The Respondent should be censured and reprimanded;
- 5) The Respondent should be assessed a civil penalty of \$1,000.00, which shall be paid within thirty (30) days from the date of this Order;
- 6) Within the eighteen (18) months from the date of this Order, Respondent shall complete an additional four (4) hours of ethics in addition to his continuing education requirements.

WHEREFORE, IT IS HEREBY ORDERED, ADJUDGED AND DECREED that:

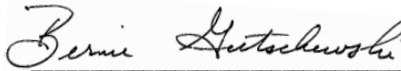
- 4) The Respondent is hereby censured and reprimanded;
- 5) The Respondent is assessed a civil penalty of \$1,000.00, which shall be paid within thirty (30) days from the date of this Order;
- 6) Within the eighteen (18) months from the date of this Order, Respondent shall complete an additional four (4) hours of ethics, in addition to his continuing education requirements.

IT IS SO ORDERED.

DATED this 13 day of May 2016.

STATE BOARD OF PUBLIC ACCOUNTANCY OF THE STATE OF  
NEBRASKA, Petitioner,

BY:



Bernie Gutschewski, Board Chair

**B. Ratification of LMCO's if any.\*** There were no LMCO's at this time.

**C. Recommended Cases to Close.** Motion out of Committee to close cases:

**#13-11, 13-11A, 13-11B, 13-11C.** The case involved several civil suits filed against the CPA involving several businesses later determined to be fraudulent. The promoter of the businesses was later convicted of theft. It was alleged the CPA was involved in the businesses and should have been aware of the fraud. The civil cases were later settled. After review of documents including interviews it was determined the matter should be closed based on lack of probable cause.

On a roll call vote, Members Gutschewski, Druse, Luth, Stromp, McClure, Waltemath, and Brauer voted aye. Member Purcell was absent. Motion #8 carried.

**#15-04-** A Consent Order was initiated with the former CPA revoking his credentials based on the Missouri Board of Public Accountancy's earlier revocation of his Missouri credentials.

On a roll call vote, Members Gutschewski, Druse, Luth, Stromp, McClure, Waltemath, and Brauer voted aye. Member Purcell was absent. Motion #9 carried.

**#16-01** – The complaint involved a third party complainant allegations the CPA was involved in a sale of a business harming those involved. Several documents were provided for review. The committee requested review by the Board Attorney. It was recommended the case be closed based on no specific allegations being determined.

On a roll call vote, Members Gutschewski, Druse, Luth, Stromp, McClure, Waltemath, and Brauer voted aye. Member Purcell was absent. Motion #10 carried.

**D. NASBA Guiding Principles of Enforcement Discussion.** Committee Chair Stromp reviewed the NASBA Guiding Principles of Enforcement finding the document very helpful for Board members for only reference. Stromp overviewed the document

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outlining several areas related to discipline. ED Sweetwood indicated the Board was generally in alignment with the overview of small population state boards within the document.

- E. **Report on To Do List.** There was no report at this time.

**6. Report of Continuing Professional Education (CPE) Committee**

- A. **Report of the Committee.** Committee member Waltemath gave the report. The Committee reviewed a total of 52 courses from March 1, 2016 to April 21, 2016 with 52 courses recommended for Board approval and none denied. Motion out of Committee to ratify Board approval of 52 courses. On a roll call vote, Members Gutschewski, Druse, Luth, Stromp, McClure, Waltemath, and Brauer voted aye. Member Purcell was absent. Motion #13 carried. Motion out of Committee to approve a CPE waiver request. On a roll call vote, Members Gutschewski, Druse, Luth, Stromp, McClure, Waltemath, and Brauer voted aye. Member Purcell was absent. Motion #14 carried. Motion out of Committee to forward two reinstatements to the Licensing Committee. On a roll call vote, Members Gutschewski, Druse, Luth, Stromp, McClure, Waltemath, and Brauer voted aye. Member Purcell was absent. Motion #15 carried. Member Waltemath indicated Ms. Jessica Luttrell, NASBA CPE Registry, will attend a meeting of the committee at Creighton University on July 14, 2016 with the Nebraska Society invited. She will then attend the July 15<sup>th</sup> Board meeting and overview the registry and the recent exposure draft.
- B. **Ratification of CPE Sponsor.** No CPE sponsor applications were received.
- C. **CPE Audit.** Is in progress and no report at this time.
- D. **Report on To Do list.** The To Dos are listed in the Committee Report.

**7. Report of Education & Exam (E&E) Committee**

- A. **Report of the Committee.** Committee Chair Luth gave the report. The Committee reviewed the CPA Exam survey results. Doane College - Lincoln campus provided a listing of educational courses to meet the exam requirements which appear to match Doane College - Crete campus. Staff will work with the Lincoln campus to determine the course of action. ED Sweetwood will be attending BOE meetings in May at the AICPA campus in Raleigh, North Carolina.
- B. **Ratification of CPA Exam Scores.** No scores were available at this time.
- C. **Report on To Do List.** There was no report at this time.

**8. Report of the Legislative Committee**

- A. **Report on Legislation:** The Rules package was approved by the attorney general's office and by the Governor and are now in effect. ED Sweetwood acknowledged the various Board Committees and others for their assistance in the successful passage of the 2015 Rule Package.
- B. **Report on To Do List.** There was no report at this time.



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**9. Report of Quality Enhancement Program (QEP) Committee**

- A. Report of the Committee.** Committee Chair McClure gave the report. QEP is underway. Early April, letters were sent to 242 firms requesting an audit, review or compilation. At this time, the office has received 75 "did not issue reports" responses, 42 exemptions and 13 reports have been submitted to be reviewed by the QEP reviewers. The deadline for QEP submissions is May 31st. QEP reviewers will be in the office June 13th - 24th. This will be the last year for QEP and then all firms preparing attest engagements will be required to submit to peer review. ED Sweetwood commented on the AICPA Peer Review paper outlining various possible changes to the peer review program in the future. Chair McClure, a member of NASBA's Compliance Assurance Committee (CAC), will be attending a CAC meeting in July to discuss the proposed changes. Additional information will be provided at the upcoming NASBA Regional Meetings.
- B. Report on To Do List.** There was no report at this time.

**10. Report of the Licensing Committee**

- A. Report of the Committee.** Committee Chair Druse gave the report.
- B. Licensing Issues.** The Committee discussed two Business, Governmental, Academia (BGA) experience applications. Motion out of Committee, to recommend approval of Chelsie Wieczorek application. On a roll call vote, Members Gutschewski, Druse, Luth, Stromp, McClure, Waltemath, and Brauer voted aye. Member Purcell was absent. Motion #16 carried. Motion out of Committee, to recommend approval of Tyler Wilcox application. On a roll call vote, Members Gutschewski, Druse, Luth, Stromp, McClure, Waltemath, and Brauer voted aye. Member Purcell was absent. Motion #17 carried. Board staff met with the Secretary of State's Corporate Division (SOS) to review the requirements for an out of state CPA to be licensed in Nebraska to allow PCs and LLCs to be able to conduct business in Nebraska per state statute 21-2209. The provision is under review by the SOS.
- C. Ratification of initial permits to practice issued, certificates issued, firm permits.** Moved by Luth, seconded by Purcell, to recommend Board approval of initial permits to practice issued, certificates issued, firm permits issued from April 8, 2016 to May 13, 2016. On a roll call vote, Members Gutschewski, Druse, Luth, McClure, Waltemath, and Brauer voted aye. Member Stromp abstained. Member Purcell was absent. Motion #18 carried.
- D. Reinstatements to Active Permit, Inactive Retired Affidavits, Surrendered Certificates.**
- |                                |                |                      |
|--------------------------------|----------------|----------------------|
| Reinstatements:                | Ellen Dasher   | Omaha NE             |
|                                | Kay Kudlacek   | David City NE        |
| Inactive - Retired affidavits: | Keith Landwehr | Lincoln NE 6-30-2016 |
|                                | Loren Studt    | Scottsbluff NE       |
|                                | John Windler   | Fort Collins CO      |
| Surrendered Certificates:      | Mark Martens   | Cooperstown ND       |

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Moved by Wlatemath, seconded by Luth, to recommend Board approval of Reinstatements to Active Permit, Inactive Retired Affidavits, Surrendered Certificates from April 8, 2016 to May 13, 2016. On a roll call vote, Members Gutschewski, Druse, Luth, Stromp, McClure, Waltemath, and Brauer voted aye. Member Purcell was absent. Motion # 19 carried.

- E. **Report on To Do List.** There was no report at this time.

**11. Report of the Executive Director**

- A. **Administrative II Position Update.** ED Sweetwood indicated the process for hiring a new staff member to replace Jo Lowe is complete with the assistance of DAS/State Personnel. Ms. Kristen VanWinkle has been hired and will begin in June for a training period with Ms. Lowe.
- B. **Backend Database Update.** ED Sweetwood overviewed his thoughts on the continued review of the replacement of the Board's database. Meetings continue with the Board of Engineers & Architects, the CIO's office, and other State Accountancy Boards to gather information and options. Since the Board's current, dated, database continues to operate well, the ability to wait and develop an appropriate plan is an option. It would appear, based on research associated with a new database, costs could increase significantly to support a new platform. The project is under the purview of the Executive Committee based on the importance of the project.
- C. **Budget Update.** ED Sweetwood commented the Board is well within the current FY 2015/2016 Budget year (as previously discussed) and will end June 30, 2016. The new budget year will commence beginning July 1, 2016. The mid-biennium PSL budget request will be applied to Ms. Lowe's retirement from the Board and the hiring of Ms. VanWinkle in June.
- D. **Report on To Do List.** There was no report at this time.

**12. New Business**

- A. **NASBA Items:**
- 1.) **NASBA:** Board members were provided a copy of NASBA's announcement for members interested in joining a NASBA Committee for 2016/2017. The Western Regional Meetings will be held in Denver, CO June 22-24, 2016.
  - 2.) **NASBA FYI articles.** Articles were provided to the Board.
- B. **Other Miscellaneous Items: FYI articles.** Articles were provided to the Board.

**13. Adjournment**

Moved by McClure, seconded by Luth, to adjourn the meeting at 1:58 p.m. on May 13, 2016. On a roll call vote, Members Gutschewski, Druse, Luth, Stromp, McClure, Waltemath, and Brauer voted aye. Member Purcell was absent. Motion #22 carried.

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Respectfully submitted by,

Board Secretary  
**Marcy Luth**