

STATE OF NEBRASKA

BOARD OF PUBLIC ACCOUNTANCY

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Pete Ricketts
Governor

NEWS RELEASE

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Board Ethics Exam for New Certificate Holders

Beginning January 1, 2016, applicants for a Nebraska certificate must complete a Board Ethics Exam in addition to the current AICPA required ethics exam. The Nebraska State Board (State Board) of Public Accountancy is a regulatory agency, and oversees “licensees” (not only people who have licenses to practice as a CPA, but also any person who, through their actions or words, are holding themselves out as a CPA in Nebraska). The persons the State Board regulates are subject to the Public Accountancy Act and Title 288 Rules and Regulations, regardless of whether that person is a member of the AICPA or a state society of CPAs. In fulfilling the regulatory function, the State Board administers Title 288 Rules and Regulations. The Rules clarify and *enhance* the Public Accountancy Act. The new Board ethics exam covers areas of the Rules applicable to public accountancy. The intention of the new ethics requirement is to inform potential CPAs about the Board, create an opportunity to review the Public Accountancy Act and Rules, and to provide a source of information regarding professional conduct.

Anyone with questions and/or concerns regarding the new examination can contact Executive Director Dan Sweetwood or Administrator Jo Lowe at (402) 471-3595 or at Jo.Lowe@Nebraska.gov.

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