

NEBRASKA BOARD OF PUBLIC ACCOUNTANCY
140 N. 8th Street, Suite 290, Lincoln, Nebraska

AGENDA
May 20-21, 1999

Board Meeting – Thursday, May 20, 1999

1. General – 1:15 p.m.

- A. Call to Order and Roll Call by Chair, Kathleen Smith
- B. Approval of meeting agenda for May 20-21, 1999
- C. Approval of minutes for March 22, 1999 meeting
- D. Public Comment Period

2. Consent Agenda

- A. Published notice of meeting
- B. Review of Board Budget Status Report
- C. Approval of March and April 1999 disbursements
- D. Requests for Acceptance of Voluntarily Surrendered CPA Certificates and Inactive-Retired Status
- E. Office Management Report

3. Formal Hearing on Complaint #97-27: Les Wilhelm – 1:30 p.m.

Board Counsel: Robert T. Gruit
Hearing Officer: Kent Radke
Court Reporter: J.S. Wurm & Associates

4. Formal Hearing for Reinstatement of Revoked CPA Certificate: Alan W. Friesen – 2:15 p.m.

5. Informal Hearing on 98-06 Violation of Standards in Performance of Audit – 2:30 p.m.

6. Executive Reports

- A. Report from Executive Director
- B. Report from Treasurer
- C. Report from Chairman of the Board
 - 1. Evaluation of Executive Director
 - 2. Discussion of Salary Increases/Merit Bonuses for Executive Director and Staff

7. Legislation and Rules Committee (Kathy Smith, Chair)

- A. Passage of LB346
- B. Proposed Rules
- C. Joint Task Force Update

Recess Public Meeting for the Day – 4:00 p.m.

NEBRASKA BOARD OF PUBLIC ACCOUNTANCY
140 N. 8th Street, Suite 290, Lincoln, Nebraska

AGENDA
May 20-21, 1999

Committee Meetings – Thursday, May 20, 1999

- 4:00 p.m. - Continuing Professional Education (Gaines, Graf, Hoiervam)
- 4:00 p.m. - Enforcement of Professional Conduct (Klein, Aldy, Hunter, Kavich)
- 5:30 p.m. - Examination & Licensing (Aldy, Gaines, Hunter, Klein)

Friday, May 21, 1999 – Reconvene at 8:30 a.m.

8. Report of Continuing Education Committee (Bill Gaines, Chair)
- A. Ratification of staff program evaluations since last meeting
 - B. Report on Attendance at NASBA's CPE Conference
 - C. Individuals Not Meeting CPE Requirements to Renew Permit for 1999-2001

Closed Meeting (Conducted relative to enforcement/personnel issues)

9. Report of Enforcement of Professional Conduct Committee (George Klein, Chair)
- A. Complaint Consent Agenda
 - 1. Complaint Status Log
 - a. 1999 Status Log on Complaints
 - b. Carry Over Log of Complaints from Previous Years
 - B. 99-04 Withholding of Client Records by Attorney/CPA Certificate Holder
 - C. Request for Agency Declaratory Order – DO-02-99 (Independence)
 - D. Request for Agency Declaratory Order – DO-03-99 (Independence)
 - E. Decision on Lee Johnson Hearing; Complaint #98-09
 - F. Update on Morris Shields Appeal
 - G. Permit Renewal Applications with Pending Litigation
 - H. 99-06 Certificate holder issuing compilation statement with budget report for political subdivision while Inactive
 - I. New Complaints

10. Report of Examination and Licensing Committee (Luke Aldy, Chair)
- A. Ratification of initial permits to practice issued; certificates issued
 - B. Approval of Applications for November 1999 Exam
 - C. Review of Part-Time Experience Requirements
 - D. Renewal Process
 - E. Requests for Reinstatement of Active Permit
 - F. Request for Review of Audit Experience

11. Presentation from Lynn Melson on Administrative Law Issues – 10:30-11:30 a.m.

NEBRASKA BOARD OF PUBLIC ACCOUNTANCY
140 N. 8th Street, Suite 290, Lincoln, Nebraska

AGENDA
May 20-21, 1999

12. New Business

- A. Discussion of Agency Items (per Richard Hoiervam)
 - 1. Executive Committee
 - 2. Agency Operations and Review
 - 3. Administrative Assistant II Position
 - 4. Duties and responsibilities of Executive Director
 - 5. Investigation and Enforcement Policy
 - 6. Biennium Budget
 - 7. Control of Audio Tapes
- B. Future meeting dates
- C. Review Travel Policies
- D. Office Space Lease
- E. Computer Use
- F. Approval to Attend NASBA Regional Meeting
- G. NASBA
 - 1. Letters from State Boards
 - 2. Bylaws

13. Adjournment

Board Calendar:

1999

April 30	Holiday – Arbor Day – Office Closed
May 5-6	CPA Exam, Pershing Auditorium, Lincoln, Nebraska
May 20-21	Board Meeting, Lincoln, Nebraska
May 31	Holiday – Memorial Day – Closed
June 13-16	NASBA Regional Meeting, Minneapolis, MN
June 30	1998-1999 Licenses EXPIRE! Firm Permit Renewal and Office Regs. DUE!
July 5	Holiday – Fourth of July Celebrated – Office Closed
July 19-20	Board Meeting & Retreat, Chadron, Nebraska
August 2	Uniform Grade Release Date for May 1999 CPA Exam Scores
September 6	Holiday – Labor Day – Office Closed
September 16-17	Board Meeting, Lincoln, Nebraska
September 30	Deadline for Applications for November 1999 CPA Exam
October 11	Holiday – Columbus Day – Office Closed
October 13-16	NASBA Annual Meeting, Nashville, TN
November 3-4	CPA Exam, AKSARBEN, Omaha, Nebraska
November 11	Holiday – Veteran’s Day – Office Closed
November 25-26	Holiday – Thanksgiving – Office Closed
December 2-3	Board Meeting, Lincoln, Nebraska
December 24	Holiday – Christmas Celebrated – Office Closed
December 31	Holiday – New Year’s Day Celebrated – Office Closed
December 31	QEP Reports Due

NEBRASKA BOARD OF PUBLIC ACCOUNTANCY
140 N. 8th Street, Suite 290, Lincoln, Nebraska

AGENDA
May 20-21, 1999

2000

January 13-14	Board Meeting, Lincoln, Nebraska
January 17	Holiday – Martin Luther King, Jr.’s Birthday – Office Closed
January 30	CPE Reports of Attendance for 1999 are DUE
February 21	Holiday – President’s Day – Office Closed
March 31	Deadline for Applications for May 2000 CPA Exam
April 20-21	Board Meeting, Lincoln, Nebraska
April 28	Holiday – Arbor Day – Office Closed
May 3-4	CPA Exam, Location TBA
May 29	Holiday – Memorial Day – Office Closed
June	NASBA Regional Meeting,
June 30	1998-2000 Licenses EXPIRE! 1999-2000 FIRM PERMITS EXPIRE! Firm Permit Renewal and Office Registration DUE!
July 4	Holiday – Office Closed
September 4	Holiday – Labor Day – Office Closed
September 17-20	NASBA Annual Meeting, Boston, MA
September 30	Deadline for Applications for November 2000 CPA Exam
October 9	Holiday – Columbus Day – Office Closed
November 1-2	CPA Exam, Location TBA
November 10	Holiday – Veteran’s Day – Office Closed
November 23-24	Holiday – Thanksgiving – Office Closed
December 25	Holiday – Christmas – Office Closed
December 31	QEP Reports Due