

**NEBRASKA BOARD OF PUBLIC ACCOUNTANCY**  
**140 N. 8<sup>th</sup> Street, Suite 290, Lincoln, Nebraska**

**AGENDA**  
**August 16-17, 1999**

**Committee Meetings (Closed to Public)**

Sunday, August 15, 1999

6:30 - 9:30 p.m. Enforcement of Professional Conduct (Klein, Aldy, Hunter, Kavich)

Monday, August 16, 1999

8:00 - 8:30 a.m. Quality Enhancement Program (Hoiekvam, Graf)

Educational Advisory Committee (Kavich, Smith)

8:30 - 9:30 a.m. Legislation & Rules (Smith, Gaines, Hoiekvam, Kavich)

9:30 - 11:00 a.m. Examination & Licensing (Aldy, Gaines, Hunter, Klein)

11:00 - 12:00 noon Continuing Professional Education (Gaines, Graf, Hoiekvam)

**Board Meeting – Monday, August 16, 1999**

1. General – 1:00 p.m.

A. Call to Order and Roll Call by Chair, Kathleen Smith

B. Approval of meeting agenda for August 16-17, 1999

C. Approval of minutes from May 20-21, 1999

2. Executive Director's Report

A. Computer Program Update

B. Personnel Update

3. "Retreat" - Items for Discussion

A. Educational Requirements

B. Examinations

C. Licensing

D. Continuing Professional Education

E. Quality Enhancement Program

F. Enforcement of Professional Conduct

G. Legislation and Rules

H. Organization of Board

**Tuesday, August 17, 1999 – Reconvene at 8:30 a.m.**

4. Public Comment Period - 8:30 to 9:00 a.m.

5. Informal Hearing on #99-06: Certificate holder issuing compilation statement with budget report for political subdivision while Inactive – 9:00 a.m.

6. Consent Agenda

A. Published notice of meeting

B. Review of Board Budget Status Report

C. Approval of May and June 1999 disbursements; Correction of April 1999 report

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- D. Requests for Acceptance of Voluntarily Surrendered CPA Certificates and Inactive-Retired Status
- E. Office Management Report

Closed Meeting (Conducted relative to enforcement/personnel issues)

7. Meeting with Legal Counsel - 10:00 a.m.

8. 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. Update on Morris Shields Appeal
- C. Permit Renewal Applications with Pending Litigation
- D. 99-07 Certificate Holder using CPA in yellow page directory and web home page
- E. 99-08 Holding out as CPA by unlicensed individual
- F. 99-09 CPA failure to communicate with client regarding refund on tax return
- G. 99-10 CPA has failed to prepare tax returns timely, provide information regarding estate and trust to trustee
- H. Retreat Items

9. Quality Enhancement Program (Richard Hoiekvam, Chair)

- A. Report of 1999 Review Process/Recommendation of Ratings by Committee
- B. Non-Responses to Type 3/4 Letters
- C. Retreat Items

10. Report of Educational Advisory Committee Chair (Nina Kavich)

- A. Implementation of Exam Provision of LB346
- B. Computer Course Classification
- C. Annual Committee Meeting

11. Report of Examination and Licensing Committee (Luke Aldy, Chair)

- A. Ratification of initial permits to practice issued; certificates issued
- B. Requests for Reinstatement of Active Permit
- C. Approval of Grades for May 1999 Exam
- D. Report on Licensure Process/Stipulation & Consent Orders Entered Into
- E. Release of Information on Licensure Applications
- F. Review of Modified Experience Form
- G. Retreat Items

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- 12. Report of Continuing Education Committee (Bill Gaines, Chair)
  - A. Ratification of staff program evaluations since last meeting
  - B. Request for Review of Denial of Course Credit
  - C. Retreat Items
  
- 13. Legislation and Rules Committee (Kathy Smith, Chair)
  - A. Joint Task Force Update
  - B. Retreat Items
  
- 14. Organization of Board Retreat Items
  - A. Statutory References
  - B. Rule References
  - C. Policy Statements
  - D. Office Manual
    - 1. Section V.A.5. Job Descriptions
    - 2. Section V.A.8.b. Salary Evaluation
    - 3. Section V.A.13. Conflict of Interest
    - 4. Section V.A.15. Sexual Harassment
  - E. Election of Officers/"Organizational Meeting"
  - F. Duties of Officers
  - G. Personnel
    - 1. Job Descriptions for Employees
    - 2. Computer Use Policy
  - H. Review of Minutes of Board Meetings
  - I. Review of Board Meeting Agenda Setting Process
  - J. Budget Approval Process
  
- 15. New Business
  - A. Future meeting dates
  - B. AICPA Examination Meeting
  - C. NASBA
    - 1. Approval to Attend NASBA Annual Meeting
    - 2. Public Interest Survey
    - 3. Correspondence
  
- 16. Additional Items (per Richard Hoiekvam)
  - A. LB 382
  - B. NASBA Focus Questions
  - C. Acknowledgement of Service by Former Employees
  
- 17. Adjournment

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**Board Calendar:**

**1999**

September 6	Holiday – Labor Day – Office Closed
<b>September 16-17</b>	<b>Board Meeting, Lincoln, Nebraska</b>
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
<b>December 2-3</b>	<b>Board Meeting, Lincoln, Nebraska</b>
December 24	Holiday – Christmas Celebrated – Office Closed
December 31	Holiday – New Year’s Day Celebrated – Office Closed
December 31	QEP Reports Due

**2000**

<b>January 13-14</b>	<b>Board Meeting, Lincoln, Nebraska</b>
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
<b>April 20-21</b>	<b>Board Meeting, Lincoln, Nebraska</b>
April 28	Holiday – Arbor Day – Office Closed
May 3-4	CPA Exam, Location TBA
May 29	Holiday – Memorial Day – Office Closed
June	NASBA Regional Meetings
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