

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

**August 12, 2003**

**1. General**

- A. Call to Order and Roll Call.** The Board of Public Accountancy was called to order at 8:10 a.m. on Tuesday, August 12, 2003 with Chair William Gaines, CPA presiding. The roll was called with the following members present: William Gaines, Nina Kavich, Michelle Thornburg, Dean Graf, Jim Titus, William Nuckolls, and Richard Zacharia. Also present were Executive Director, Dan Sweetwood, and Office Staff Administrator, Jo Lowe. The meeting was held at the Board Office at 140 N. 8<sup>th</sup> Street, Suite 290, Lincoln, Nebraska.
- B. Approval of Agenda.** Moved by Titus, seconded by Graf, to approve the agenda for the August 12, 2003 meeting. On a roll call vote, all members present voted aye. Motion #1 carried.
- C. Approval of minutes for the July 16-18, 2003 meeting.** Moved by Titus, seconded by Nuckolls to approve the minutes as corrected. On roll call vote, all members present voted aye. Motion #2 carried.

**2. Consent Agenda**

- A. Published Notice of Meeting.** Moved by Thornburg, seconded by Zacharia, to approve the consent agenda. On roll call vote, all members present voted aye. Motion #3 carried.

**3. Public Comment Period**

Time was allowed on the agenda for members of the public to address the Board with comments. There were no members of the public in attendance at the meeting.

**4. Report of Legislative Committee**

- A. Discussion of proposal to amend Title 288/ Rules & Regulations.** Moved by Thornburg, seconded by Kavich, to amend the previously passed Motion #29 from the July 16-18, 2003 Board meeting, to revert back to the July 18, 2003 Rule hearing language in section 10-002, paragraph 002.03 #2, amended to read "must be physically present at least two thirds of the hours the additional office is reported to the Board as being open." On roll call vote Members Thornburg, Kavich, and Gaines voted aye. Members Graf, Titus, Zacharia, and Nuckolls voted nay. Motion #4 did not carry.

After further discussion, moved by Titus, seconded by Zacharia, to replace #2 in paragraph 002.03 of section 10-002 with, "shall devote more than half of their working time based upon the hours the office is open to the affairs of that office, including performance of services within and outside of the office." Members Zacharia and Titus voted aye. Members Gaines, Graf, Thornburg, Kavich, and Nuckolls voted nay. Motion #5 did not carry.

Moved by Kavich, seconded by Thornburg, to amend the previously passed Motion #29 from the July 16-18, 2003 Board meeting, to revert back to the July 18, 2003 Rule hearing language in Section 10-002, paragraph 002.03 #2, amended to read ""must be physically present at least fifty percent of the hours the additional office is reported to the Board as being open." On roll call

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

**August 12, 2003**

vote Members Kavich, Thornburg, and Gaines voted aye. Members Graf, Titus, and Zacharia voted nay. Member Nuckolls abstained. Motion #6 did not carry.

Moved by Titus to rescind the rule changes approved in Motion #29 from the Board meeting on July 18, 2003 and revert back to the original rules under Chapter 10. Motion #7 died for lack of a second.

Moved by Titus to strike all but the first sentence of 10-002, paragraph 002.02, and strike all of 002.03 with a renumbering of subsequent paragraphs. Motion #8 died for lack of a second.

Moved by Titus, seconded by Zacharia, to rescind motion #29 made at the July 16-18, 2003 Board meeting. On roll call vote Members Titus, Zacharia, Gaines, Thornburg, Graf, and Nuckolls voted aye. Member Kavich voted nay. Motion #9 carried.

Staff was directed to add the Rule change discussion to the agenda for the September Board meeting.

**5. Report of the CPE Committee**

Committee Chair Nuckolls reported that the CPE Committee will be suggesting a number of Rule changes to be effective January 1, 2004. Staff will design a new CPE reporting form for approval at the September Board meeting.

**6. Report of the Licensing Committee**

No Board update at this time.

**7. Report of the Enforcement Committee**

No action has been taken since the Board meeting in July.

**8. Report of the Education and Exam Committee**

Committee Chair Thornburg reported on CPAES' review of the exam candidates files sent to them and the problems identified. Thornburg was recognized for her outstanding dedication on the CPAES project.

**9. Report of the QEP Committee**

Kelly Ebert is still looking for CPA's to review the firm's reports. Seventy-nine reports remain for second level review. Ebert did call the Society for suggested CPA names.

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

**August 12, 2003**

**10. Closed Meeting**

The Board did not go into closed session.

The Board discussed dates for upcoming meetings. Board meetings have been scheduled for September 15-16, 2003 and November 5-6, 2003.

**11. Adjournment**

It was moved by Zacharia, seconded by Nuckolls, that the Board adjourn at 11:32 a.m. on Tuesday, August 12, 2003. On roll call vote, all members present voted aye. Motion # 10 carried.

Submitted by,

**Michelle Thornburg**  
**Board Secretary**