

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

Minutes
September 22, 2006

Prior to the Board meeting, a public hearing was held regarding proposed changes to Title 288 Rules Chapter 6 and 7.

DRAFT: Minutes of the meeting are not final until approved at the November 16-17, 2006 Board meeting.

1. General

- A. Call to Order and Roll Call.** The Nebraska Board of Public Accountancy (Board) was called to order at 9:30 a.m. on Friday, September 22, 2006 with Chair Jim Titus, presiding. The roll was called with the following members present: Jim Titus, Doug Skiles, William Nuckolls, Anne Fuhrman, H. Dean Graf, Kate King Wu, and Tom Obrist. Member Richard Zacharia was absent. Also present were Executive Director Dan Sweetwood, Staff members Kelly Ebert and Jo Lowe, and Bob Pearson, NASBA Regional Director. The meeting was held at the Board Office at 140 N. 8th Street, Suite 290, Lincoln, Nebraska. Chair Titus 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.
- B. Approval of Meeting Agenda for September 22, 2006.** Moved by Obrist, seconded by King Wu, to approve the revised agenda, moving item #13 to the beginning of the meeting, for the September 22, 2006 meeting. On a roll call vote, Members Titus, Fuhrman, Graf, King Wu, Nuckolls, Obrist, and Skiles voted aye. Member Zacharia was absent. Motion #1 carried.

13. Continuation of Hearing for Case 05-06 – Michael Walsh

All members of the parties for the public hearing for enforcement case 05-06 - Michael Walsh were present at 8:50 a.m. Chair Titus opened the public hearing regarding costs and expenses for enforcement case 05-06. Mr. Walsh was present and represented by attorney John Raynor. Representing the State of Nebraska was attorney Robert Gritmit. Chair Titus acted as the hearing officer. Exhibits #30, #31, and #42 were entered into the record. The public hearing was closed at 9:30 a.m.

Closed Session

Closed Session. Moved by King Wu, seconded by Nuckolls, that the Board go into closed session at 9:33 a.m., for the purpose of discussing enforcement case 05-06. On a roll call vote, Members Titus, Fuhrman, King Wu, Nuckolls, Obrist, and Skiles voted aye. Member Graf recused himself. Member Zacharia was absent. Motion #2 carried. Chair Titus restated that the purpose of the closed session was to discuss enforcement case 05-06 and that the session would be limited to that matter.

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Return to Open Session. Moved by Nuckolls, seconded by King Wu, that the Board return to open session at 10:42 a.m. On a roll call vote, Members Titus, Fuhrman, Graf, King Wu, Nuckolls, Obrist, and Skiles voted aye. Member Graf recused himself. Member Zacharia was absent. Motion #3 carried.

13. Continuation of Hearing for Case 05-06 – Michael Walsh

Moved by Nuckolls, seconded by Fuhrman, to adopt the Decision and Order:

DECISION AND ORDER

The Board finds that the Respondent did violate the provisions of the Public Accountancy Act, and further violated the Board's Rules and Regulations as set forth in the Findings of Fact and Conclusions of Law attached hereto.

With respect to "Holding Out" as an active Certified Public Accountant (CPA) (Paragraph II of the Complaint), the Respondent should be reprimanded and placed on probation for three years conditioned upon ceasing on or before thirty (30) days after the date of this Decision and Order the use of "CPA" or "Certified Public Accountant" designation with his name, including, but not limited to, on his business card, letterhead, advertising, tax returns, checks, or other written material to the public, unless accompanied with the disclaimer "Inactive Registrant"; and provided that in regard in telephone phone book advertising he not renew or take out new advertising with the "CPA" or "Certified Public Accountant" designation with his name, unless accompanied by the disclaimer "Inactive Registrant;" except the disclaimer does not need to be used as stated above during such time that Respondent has an active permit to practice

With respect to the matter of "acts discreditable" (Paragraph III of the Complaint) for impersonating another person to the Pacific Life Insurance Company, it appears that Respondent may have had some authority from Mr. Stephen Teiper to seek information from the insurance company but still did lie to the insurance company. With respect to this violation, the Respondent is reprimanded and placed on probation for three months after the date of this Decision and Order and is required to obtain four (4) hours of Ethics in Continuing Education on or before December 22, 2006. Any probation under this Order will run concurrently.

As a further condition of probation with respect to both "holding out" and "acts discreditable", the Respondent is ordered to pay the costs and expenses which include court reporter expenses, fees and expenses of the hearing officer and attorney, but not too exceed \$3,000, payable within six months of the date of this Decision and Order.

In the event conditions of probation are not fulfilled, a further hearing will be held and action taken as the Board deems appropriate under the circumstances.

WHEREFORE, IT IS THEREFORE ORDERED, ADJUDGED AND DECREED that with respect to "Holding Out" as an active Certified Public Accountant (CPA) (Paragraph II of the Complaint), the Respondent should be reprimanded and placed on probation for three years conditioned upon ceasing on or before thirty (30) days after the date of this Decision and Order the use of "CPA" or "Certified Public Accountant" designation with his name, including, but not limited to, on his business card, letterhead, advertising, tax returns, checks, or other written material to the public, unless accompanied with the disclaimer "Inactive Registrant"; and provided that in regard in telephone phone book advertising he not renew or take out new advertising with the "CPA" or "Certified Public Accountant" designation with his name, unless accompanied by the disclaimer "Inactive Registrant;" except the disclaimer does not need to be used as stated above during such time that Respondent has an active permit to practice.

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In the event conditions of probation are not fulfilled, a further hearing will be held and action taken as the Board deems appropriate under the circumstances.

On a roll call vote, Members Titus, Fuhrman, King Wu, Nuckolls, Obrist, and Skiles voted aye. Member Graf abstained. Member Zacharia was absent. Motion #4 carried.

1. General

- C. Approval of Minutes from July 19, 2006.** Moved by Obrist, seconded by King Wu, to approve the Board minutes from the July 19, 2006 meeting. On a roll call vote, Members Titus, Fuhrman, Graf, King Wu, Nuckolls, Obrist, and Skiles voted aye. Member Zacharia was absent. Motion #5 carried.
- D. Approval of Minutes from August 21, 2006.** Moved by King Wu, seconded by Obrist, to approve the Board minutes from the August 21, 2006 meeting. On a roll call vote, Members Titus, Fuhrman, King Wu, Nuckolls, Obrist, and Skiles voted aye. Member Graf abstained. Member Zacharia was absent. Motion #6 carried.

2. Public Comment Period (15 minute period)

Bob Pearson, NASBA Regional Director, from BKD LLP in Kansas City, MO, was present and said he was pleased to attend the Board meeting.

Dan Vodvarka, Nebraska Society of CPA's President, (in earlier testimony) on behalf of the Society thanked Member H. Dean Graf for his leadership during his tenure as Chair of Board the last two years, especially his persistence in continuing review and discussions of proposed rule changes.

3. Consent Agenda

- A. Published Notice of Meeting.** Moved by Obrist, seconded by Skiles, to approve the consent agenda. On a roll call vote, Members Titus, Fuhrman, Graf, King Wu, Nuckolls, Obrist, and Skiles voted aye. Member Zacharia was absent. Motion #7 carried.
- B. Approval of Disbursements.** Disbursements for July and August 2006 were approved.
- C. Review of Board Budget Status Report.** The Budget Status Report was provided, and Executive Director Sweetwood reported on the end of fiscal year 2006 budget. Member Fuhrman asked questions pertaining to budgeted health

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care costs for staff. ED Sweetwood indicated that a Board employee had joined the state health care program. It was unanticipated the employee would join the health care program when the FY07 budget was developed.

- D. Office Management Report.** The Office Management Report was provided.

4. Report of the Chair

- A. Report of the Chair.** Chair Titus gave the report. Member Graf remains on the Board until the Governor appoints a new member.

- B. Resolution for Member H. Dean Graf.** Board Chair Titus and Executive Director Sweetwood recognized and expressed their appreciation for retiring Board member H. Dean Graf with a plaque outlining his activities on the Board and a statue for his years as Board Chair. The following Resolution was read and entered into the record:

RESOLUTION

WHEREAS, H. Dean Graf, CPA, served as a member of the Nebraska State Board of Public Accountancy from 1998 to 2006; and

WHEREAS, H. Dean Graf, CPA, during his term as Member of the Board, served in guiding and directing the activities of the State Board as:

<i>1998-1999</i>	<i>Member of the Quality Enhancement Committee Member of the Continuing Professional Education Committee</i>
<i>1999-2000</i>	<i>Board Vice Chair Chair of the Quality Enhancement Program Committee Member of the Examination and Licensure Committee Member of the Enforcement of Professional Conduct Committee</i>
<i>2000-2001</i>	<i>Board Chair Chair of the Quality Enhancement Program Committee Chair of Legislation and Rules Committee</i>
<i>2001-2002</i>	<i>Chair of the Quality Enhancement Committee Chair of Examination and Licensure Committee</i>
<i>2002-2003</i>	<i>Chair of the Quality Enhancement Committee Member of the Licensing Committee</i>
<i>2003-2004</i>	<i>Board Vice Chair Chair of the Quality Enhancement Program Committee Member of the Licensing Committee</i>
<i>2004-2005</i>	<i>Board Chair Chair of the Enforcement of Professional Conduct Committee Chair of Legislative Committee</i>
<i>2005-2006</i>	<i>Board Chair Chair of the Enforcement of Professional Conduct Committee Chair of Legislative Committee</i>

Therefore,

THE MEMBERS OF THE NEBRASKA STATE BOARD OF PUBLIC ACCOUNTANCY gratefully record their recognition of service of H. Dean Graf, CPA by adopting the following Resolution:

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***BE IT RESOLVED**, that the Members of the Nebraska State Board of Public Accountancy extend their sincere appreciation to **H. Dean Graf, CPA** for his service as a Member of 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 him.*

*Adopted this 22nd day of September, 2006
by the Nebraska State Board of Public Accountancy*

*Jim Titus, Chair
Nebraska State Board of Public Accountancy*

- Moved by Nuckolls, seconded by King Wu, to incorporate the resolution into the minutes. On a roll call vote, Members Titus, Fuhrman, King Wu, Nuckolls, Obrist, and Skiles voted aye. Member Graf abstained. Member Zacharia was absent. Motion #8 carried.
- C. Executive Committee Meeting Minutes.** The Executive Committee met on September 7, 2006. The minutes were reviewed including review and approval of the FY08-09 budget and review of the proposed employee recognition program.
 - D. 2006-2007 Committee Appointments.** Committee appointments were made by Chair Titus. Member Nuckolls was added to the Education and Exam Committee at his request.
 - E. 2008-2009 Board Budget.** The biennial budget has been submitted. Interested Board members may request a copy.
 - F. Review of Board Calendar.** The next Board meeting will be November 16-17, 2006, with a public hearing for enforcement case 04-21 scheduled for November 16.
 - G. Report on To Do List.** There was no report at this time.
 - H. Office Performance Survey (OPS).** Member Graf compiled the office survey cards and provided the results with a list of comments. Staff was recognized for the positive changes that have occurred in the office environment and the overall response from the OPS's.

Closed Session

Closed Session. Moved by King Wu, seconded by Obrist, that the Board go into closed session at 11:25 a.m., for the purpose of updating the Board about current open enforcement cases. On a roll call vote, Members Titus, Fuhrman, Graf, King Wu, Nuckolls, Obrist, and Skiles voted aye. Member Zacharia was absent. Motion #9 carried. Chair Titus restated that the purpose for the closed session was to update the Board on current open enforcement cases and that the session would be limited to those matters.

Return to Open Session. Moved by Skiles, seconded by Fuhrman, that the Board return to open session at 11:50 a.m. On a roll call vote, Members Titus, Fuhrman, Graf, King

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Wu, Nuckolls, Obrist, and Skiles voted aye. Member Zacharia was absent. Motion #10 carried.

5. Report of Enforcement of Professional Conduct Committee

- A. Open Case /LMCO Update.** Chair Titus reviewed the open cases.
- 1.) Case #04-21.** Chair Titus indicated he had granted a continuance on the motion offered by Respondent's attorney involving Case 04-21 and the public hearing was now rescheduled for November 16, 2006. Moved by King Wu, seconded by Skiles, to allow the Board Chair to negotiate further hearing procedures with the attorneys involved as offered by Respondent's attorney. On a roll call vote, Members Titus, Fuhrman, Graf, King Wu, Nuckolls, Obrist, and Skiles voted aye. Member Zacharia was absent. Motion #11 carried.
- 2.) Case #06-06.** Calvin Sheline surrendered his Nebraska issued certificate and signed a Consent Order for revocation dated October 9, 2006. Mr. Sheline's Arizona issued certificate was revoked by the Arizona State Board of Accountancy on March 13, 2006. Moved by Fuhrman, seconded by King Wu, to agree to accept the signed Consent Order for Calvin Sheline as of 10-9-2006. On a roll call vote, Members Titus, Fuhrman, Graf, King Wu, Nuckolls, Obrist, and Skiles voted aye. Member Zacharia was absent. Motion #12 carried.
- B. Recommended Closure of Enforcement Cases.** There were no cases to close at this time.
- C. 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 Chair Nuckolls gave the report. The Committee reviewed a total of 190 courses from July 6, 2006 to September 1, 2006. The Committee reviewed a CPE sponsor application. Motion out of Committee to approve Leveraged Logic as a CPE sponsor. On a roll call vote, Members Titus, Fuhrman, Graf, King Wu, Nuckolls, Obrist, and Skiles voted aye. Member Zacharia was absent. Motion #13 carried.
- The Committee reviewed the staff evaluation of reinstatement applications and referred the list to the Licensing Committee. The Committee reviewed the list of permit holders who remain CPE deficient or who have not completed an extension request.
- The Committee decided to hold the CPA Ethics Roundtable in May 2007.
- B. Ratification/Denial of Staff Program Qualification Evaluations.** Motion out of Committee to approve 190 courses reviewed from July 6, 2006 to September 1, 2006. On a roll call vote, Members Titus, Fuhrman, Graf, King Wu, Nuckolls, Obrist, and Skiles voted aye. Member Zacharia was absent. Motion #14 carried.
- C. Report on To Do list.** The To Dos are listed in the Committee Report.

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

- A. Report of the Committee.** Committee Chair Skiles gave the report. The Committee continues to review options for reciprocal applicants in meeting the specific subject area requirements such as an internship. The Committee generally remains satisfied with the CBT and continues to monitor the simulation addition and implementation for the CPA/ CBT and scoring issues. The Education Advisory Committee (EAC) meeting is set for Friday, October 13, 2006 at the Board office.
- B. Reciprocal Applicants Refund Policy Review and Approval.** Motion out of Committee to approve the Reciprocal Applicants Refund Policy: Each reciprocal certificate application fee where the applicant does not meet the Nebraska Educational requirements shall be subject to a \$100 processing fee. On a roll call vote, Members Titus, Fuhrman, Graf, King Wu, Nuckolls, Obrist, and Skiles voted aye. Member Zacharia was absent. Motion #15 carried.
- C. Approval of Nebraska Wesleyan Advantage Program to meet Educational Requirements.** The Committee received a request from Wesleyan University to approve an accelerated program of courses. Courtney Baille, Wesleyan Accounting Professor, responded to the Committee's questions. Motion out of Committee to approve the Nebraska Wesleyan Advantage Program to meet educational requirements to sit for the CPA exam. On a roll call vote, Members Titus, Fuhrman, Graf, King Wu, Nuckolls, Obrist, and Skiles voted aye. Member Zacharia was absent. Motion #16 carried.
- D. Draft UAA Rules 5-1 and 5-2 Revisions.** Committee Chair Skiles serves on the NASBA Education Committee which created a questionnaire for Board response. The Board directed the Committee to respond to the questionnaire. The proposed UAA revisions will also be shared with the EAC Committee at their upcoming meeting.
- E. Report on To Do List.** There was no report at this time.

10. Report of the Licensing Committee

- C. Public Hearing for Timothy Kirschbaum.** At 1:00 p.m., on September 22, 2006, Chair Titus, serving as hearing officer, opened the public hearing at the request of Timothy Kirschbaum regarding non-renewal of his permit to practice since 2001. Exhibits were entered into the record. The hearing concluded at 1:12 p.m. Moved by Graf, seconded by King Wu, that Mr. Kirschbaum be required to enter into a Stipulation and Consent Order for missed deadlines with the \$250 administrative fee, and provide 80 hours of CPE in order to renew his active permit to practice. On a roll call vote, Members Titus, Fuhrman, Graf, King Wu,

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Nuckolls, Obrist, and Skiles voted aye. Member Zacharia was absent. Motion #17 carried.

8. Report of the Legislative Committee

- A. Report on Legislation.** Committee member Titus gave the report.
- 1.) Title 288 Chapter 6 & 7: Character and Fitness Standards Hearing**
Discussion. Following comments received and the noted “typo” error within the proposed changes to Chapter 7 at the public hearing held prior to the Board meeting, moved by Graf, seconded by Fuhrman, to approve the proposed Character and Fitness Standard Rules within Title 288, Chapters 6-7, and to forward to the Attorney General’s office and Governor’s policy research office for review and approval. On a roll call vote, Members Titus, Fuhrman, Graf, King Wu, Nuckolls, Obrist, and Skiles voted aye. Member Zacharia was absent. Motion #18 carried.
 - 2.) Title 288 Chapter 7: Temporary Practice Update.** Executive Director Sweetwood indicated the draft proposal has been distributed to various organizations for comment. It was noted that Cathy Landau-Painter from KPMG/ State Government Affairs has inquired about temporary practice within Nebraska. She was provided the draft for comment and possibly will meet with the Legislative Committee at the upcoming NASBA Annual Meeting in Atlanta to discuss the draft. ED Sweetwood indicated that CPA mobility concerns will continue to be a topic of discussions and that the AICPA has developed a mobility task force to address changes to Section 23 of the Uniform Accountancy Act (UAA). Bob Pearson, NASBA Regional Director, addressed the Board regarding mobility and indicated more than likely there would be recommended revisions to the Section 23 of the UAA to address CPA mobility concerns.
 - 3.) Title 288 Chapter 11: Corporations Update.** Executive Director Sweetwood reported that he had received the approval from the Governor’s Policy Research Office regarding the Rule change effective October 2, 2006. He also acknowledged the Board’s Licensing Committee including Members Titus, Zacharia, and Fuhrman for their diligence in this matter. Several additional meetings were held over the last two and one half years to address the complications addressed in the rule change.
Executive Director Sweetwood reported that he had recently met with the Nebraska Society of CPAs to draft PAA 1-124 language that includes a 4-10 experience provision to waive educational requirements for reciprocal certificate applicants. The Society is prepared to propose 4-10 legislation before the Legislature next year.
- 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 Fuhrman gave the report. The QEP Committee met on September 8, 2006 for final review. She reported that of the 117 firm reports that had been reviewed, there were 16 Type 3's. She reported there were 6 Type 4's, whose firm manager must complete CPE and resubmit a report. The Committee determined the 5 most common deficiencies, and those will soon be sent to all active permit holders.
- B. **Ratification of Final Determination of Type 3 and 4's for 2006.** Motion out of Committee for Board approval of the 2006 QEP Committee Type 3 & 4 findings. On a roll call vote, Members Titus, Fuhrman, Graf, King Wu, Nuckolls, and Obrist voted aye. Members Skiles and Zacharia were absent. Motion #19 carried.
- C. **Approval of Accounting Educator for the QEP Committee.** QEP Committee Members King Wu and Skiles were assigned to other Board Committees. Motion out of Committee for Board approval of Jim Rouch, adjunct professor at UN-L and former Deloitte & Touche partner, as accounting educator for the QEP Committee. On a roll call vote, Members Titus, Fuhrman, Graf, King Wu, Nuckolls, and Obrist voted aye. Members Skiles and Zacharia were absent. Motion #20 carried.
- D. **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 Titus gave the report. Staff has been researching the ability to accept online signatures. The Committee determined that for initial applicants an original signature is necessary but that the Board accepts digital renewal signatures. The Committee has looked at enhancing the certificate. Staff will present samples at the next Committee meeting.
- B. **Approval of Renewal Process Policy for Missed Deadlines.** Renewal Process: Applications for renewal will be sent to all current permit holders with a permit expiration of June 30, that have sufficient CPE to renew, current inactive registrants with experience on file, and to firms with current permits to practice expiring June 30. The Committee's recommendation is that for those firms and practitioners that do not renew by June 30, an administrative fee (via a Stipulation and Consent Order) would apply for late renewal. If there is a reasonable explanation for the late renewal (i.e. medical or extenuating circumstances), administration would have the ability to process the renewal without the fee. For those who did not renew timely and this was the first occurrence, the assessed administrative fee will be \$250. For those who have not renewed for two licensing periods, the assessed administrative fee will be \$500. Motion out of Committee to approve the renewal policy. On a roll call vote, Members Titus,

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- Fuhrman, Graf, King Wu, Nuckolls, and Obrist voted aye. Members Skiles and Zacharia were absent. Motion #21 carried.
- C. Public Hearing as Requested by Timothy Kirschbaum.** See agenda item 10.C.
- D. Ratification of initial permits to practice issued, certificates issued, firm permits.** Chair Titus noted that Scott Rediger's firm name would need to be changed prior to renewal, and staff will continue to work with him on an acceptable name. Motion out of Committee to approve the permits to practice, certificates, and firm permits, issued between July 17, 2006 and September 20, 2006. On a roll call vote, Members Titus, Fuhrman, Graf, King Wu, Nuckolls, and Obrist voted aye. Members Skiles and Zacharia were absent. Motion #22 carried.
- E. Reinstatements to Active Permit, Inactive Retired Affidavits, Surrendered Certificates.** Motion out of Committee to approve the reinstatements, inactive - retired affidavits, and surrendered certificates received between July 17, 2006 and September 20, 2006:
- | | |
|--------------------------------|---------------------------------|
| Reinstatements: | Edward B. Cordes, Denver, CO |
| Inactive - Retired Affidavits: | H. Garth Rees, Lincoln, NE |
| Surrendered Certificates: | Steven Small, W. Des Moines, IA |
- On a roll call vote, Members Titus, Fuhrman, Graf, King Wu, Nuckolls, and Obrist voted aye. Members Skiles and Zacharia were absent. Motion #23 carried.
- F. Report on To Do List.** There was no report at this time.

11. Report of Executive Director

- A. Board Budget/Fiscal Year 08-09.** Executive Director Sweetwood reported that the budget had been submitted for 2008-2009 with a slight decrease in requested funds with no major changes to the current Board programs. The budget has been submitted to the DAS/ Budget Office. A copy of the proposed budget was offered to any interested Board member.
- B. CLEAR Conference Report.** Executive Director Sweetwood reported on the recent CLEAR/ Basic Investigations Course he attended in Washington D.C. during the week of September 11, 2006.
- C. Staffing and General Office Issues.** Executive Director Sweetwood reported that since the recent hiring of a new program manager, Nebraska.gov has made progress on the Board's online/ computer systems. The focus will be to have online CPE reporting functional by December 1, 2006 and have online license renewals by the spring of 2007, while continuing to develop the JoKel system this year. Board Member Skiles and staff continue to review online CPE reporting progress. It is hoped to have Board Member firms test the reporting system after October 1, 2006. Member Skiles has been in contact with Secretary of State Gale on the progress of Nebraska.gov.
- D. Report on To Do List.** There was no report at this time.

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12. New Business

- A. National Association of State Boards of Accountancy (NASBA) Items.**
- 1.) **Bob Pearson, NASBA Regional Director** updated the Board on numerous NASBA items. He offered to answer any future questions and appreciated the support and active participation by the Nebraska Board at NASBA conferences and serving on NASBA Committees. He supplied the Board with various brochures outlining services currently provided by NASBA. ED Sweetwood commented that in his three years with the Board, he has continually been impressed with NASBA and its staff.
 - 2.) **Proposed Changes to the NASBA By-Laws.** The proposed by-law changes were presented to the Board.
 - 3.) **NASBA Request from the Nominating Committee.** Moved by Nuckolls, seconded by King Wu, to support Kathy Smith for NASBA Director At Large position. On a roll call vote, Members Titus, Fuhrman, Graf, King Wu, Nuckolls, and Obrist voted aye. Members Skiles and Zacharia were absent. Motion #24 carried.
 - 4.) **NASBA FYIs.** Various articles relating to NASBA were noted.
- B. Other Miscellaneous Items.** Various articles were noted related to the CPA profession as provided by staff.

13. Adjournment

Moved by Nuckolls, seconded by Obrist, to adjourn the meeting at 3:10 p.m. on Friday, September 21, 2006. On a roll call vote, Members Titus, Fuhrman, Graf, King Wu, Nuckolls, and Obrist voted aye. Members Skiles and Zacharia were absent. Motion #25 carried.

Respectfully submitted by,

William C. Nuckolls
Board Secretary