

NEBRASKA STATE BOARD OF PUBLIC ACCOUNTANCY  
PO BOX 94725 LINCOLN, NE 68509

QUALITY ENHANCEMENT PROGRAM (QEP)

REQUEST FOR EXEMPTION FROM FILING REQUIREMENT

**DEADLINE FOR EXEMPTION REQUEST: MAY 8<sup>th</sup>**

Name of Practice Unit: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

City, State, Zip Code: \_\_\_\_\_

Phone Number: \_\_\_\_\_

The above-named practice unit hereby applies to the Nebraska State Board of Public Accountancy for exemption from the Board regulations (Title 288, Chapter 4-006.07) which requires the submission of one copy of an audit, review and compilation report issued by each practice unit, as part of the permit renewal requirement. **Refer to the QEP Exemption Guidelines on back page.**

“I, \_\_\_\_\_,  
managing partner / major shareholder / sole proprietor or CPA office manager),  
**Hereby request this exemption on the basis that the practice unit has undergone, within the prior three calendar years, a quality review at least consistent with the Nebraska State Board’s Quality Enhancement Program.”**

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**Name or Description of Other Review Program:**

\_\_\_\_\_ AICPA Peer Review Program  
\_\_\_\_\_ OTHER equivalent programs (Please specify: \_\_\_\_\_)

**Attached to this request is:**

1. A copy of the **peer review report** issued by the reviewing firm or team captain
  - Report issued was: Pass \_\_\_\_\_ Pass with Deficiencies \_\_\_\_\_ Fail \_\_\_\_\_

**AND**

2. A copy of the **finding for further consideration (FFC)**
  - \_\_\_\_\_ There were NO findings for further consideration (FFC)

**AND**

3. A copy of the **acceptance letter** from the AICPA or other administering agency

**AND**

4. Letters of response from the peer reviewed firm when FFC(s) were issued

**YOUR REQUEST WILL NOT BE CONSIDERED WITHOUT ALL OF THE ABOVE ITEMS AND THE COMPLETED, SIGNED REQUEST.**

**THE BOARD RESERVES THE RIGHT TO ACCEPT OR DENY ANY REQUEST FOR EXEMPTION.** You will be notified if the Board has rejected your request, or if it requires additional information. You may be required to submit additional information in support of your request.

## **NEBRASKA STATE BOARD OF PUBLIC ACCOUNTANCY**

### **QUALITY ENHANCEMENT PROGRAM**

#### **EXEMPTION GUIDELINES**

Exemption from the three-year Quality Enhancement Program (QEP) may be allowed of the practice unit has undergone a quality review, peer review or equivalent review which meets the following criteria:

1. The Peer Review Report is dated within the prior three calendar years.
2. The Report was a Pass Report or Pass with Deficiencies. (Copies of the peer reviewers report, acceptance letter, findings for further consideration and responses by the firm.)
3. The review was applicable to the practice unit's office.
4. The review must be at least consistent with the State Board's QEP program.
5. The practice unit must not have any unfinished action from previous QEP reviews.

All exemption requests are subject to approval by the Board's QEP Committee and the Board itself. Additional information may be required and must be furnished, upon request, in support of a QEP exemption request.