

August 2012

# The Nebraska CPA

*Official Publication of the Nebraska Society of CPAs*

## EXPERIENCE REQUIREMENTS MAY CHANGE

*By Dan Vodvarka, Society President*

Nebraska's CPA experience requirements could be amended and expanded during the 2013 Nebraska Legislature if draft legislation now being considered by various Nebraska CPA groups becomes law.

The draft of an "Expanded CPA Experience" bill has been discussed over the past year by an Experience Work Group (EWG) of Nebraska CPAs in industry, government, education and from small and medium size CPA firms. The Group was organized by the Nebraska Board of Public Accountancy (State Board) under the chairmanship of Doug Skiles of McCook. The EWG at its July 11, 2012, meeting in Lincoln voted to support the concepts in the draft bill, 9-0, and recommended that the draft bill be forwarded to the Board of Directors of the Nebraska Society and the State Board for review and consideration.

At its July 26, 2012, meeting, the State Board was expected to review the draft bill and possibly take action on the bill. The Society's Board, Legislative Committee and Industry Committee have already discussed and reviewed early drafts of the legislation. The proposed legislative change was brought to the Board dur-

ing 2010 by industry members of the Society. The Society's Board is expected to take some action on the draft bill at its annual Board Retreat in Falls City on August 24, 2012.

### **Draft Bill Changes**

*The draft bill would keep the current requirement of two years of experience in CPA firms for persons with a certificate wanting to apply for a permit to practice in Nebraska. However, the draft legislation would amend the Nebraska Accountancy Act of 1957*

*Continued on Page 2*

### **Join us**

**October 31 & November 1, 2012**

*for the*  
**Nebraska Society of CPAs'  
Fall CPE Conference &  
Annual Meeting**

**Register Online**

**[www.nescpa.org/conferenceregform.php](http://www.nescpa.org/conferenceregform.php)**

**Location**

**Embassy Suites, Omaha-LaVista  
12520 Westport Parkway  
LaVista, Nebraska**

### **JUNE CONFERENCES SUCCESS-**

**FUL . . .** The leadership of the Society's Not-For-Profit Committee meets with one of the Keynote Speakers of the 17<sup>th</sup> Annual Not-For-Profit Organizations' Conference, Aaron Beam of Loxley, AL during the Conference held in Lincoln on June 14, 2012. Nearly 80 persons attended the Conference. Beam spoke on "Ethics First" during a general session. Meeting with Beam are Lori Egger of Omaha (right) who is Chairman of the Committee and Committee Vice-Chairman Terryll Williams of Omaha. For more information about the Society's two June conferences, please check page 8 of this newsletter.



## EXPERIENCE REQUIREMENTS . . .

*From Page 1*

*to allow for certificate holders with "three years of accounting experience, satisfactory to the Board, in any state, in employment as an accountant in government or industry or faculty at a college or university of recognized standing, under the supervision of a certified public accountant," to also be able to apply for a permit to practice in Nebraska.*

Current law allows for persons with a certificate having two years of accounting experience in a CPA firm or three years of experience with the Nebraska Auditor of Public Accounts, the Nebraska Department of Revenue or three and a half years with the Internal Revenue Service to be able to apply for a permit to practice in Nebraska.

If the draft legislation is passed

by the Legislature, and signed by the Governor, the State Board would then draft and establish rules and regulations for enforcing and administering the new law along with an application form for persons applying for a permit under the new law.

Society Chairman of the Board Julie Bauman of Falls City, who served on the EWG along with other Society members, said, "A number of states currently allow for experience in government, industry and education, in addition to CPA firms, to be used in applying for a permit to practice. This proposed bill would expand opportunities of Nebraska CPAs in industry, education and government but any final decisions on the granting permits would still be a decision of the State Board. The Society Board will carefully review this draft bill at its August 24 meeting."

Nebraska CPA is published ten times annually for members of the Nebraska Society of CPAs. Publication is monthly, with the exception of two combined issues: February/March and December/January. Copy deadline is the tenth of the month prior to publication.



Nebraska Society of CPAs  
635 South 14th Street, Suite 330  
Lincoln, Nebraska 68508  
(402) 476-8482 or (800) 642-6178  
Fax (402) 476-8731  
Email [society@nescpa.org](mailto:society@nescpa.org)  
[www.nescpa.org](http://www.nescpa.org)

### OFFICERS

Julie D. Bauman, Chairman  
Patrick J. Lavelle, Chairman-Elect  
Michelle R. Thornburg, Treasurer  
Daniel L. Wells, Secretary  
John B. Fruhwirth, Immediate Past Chairman

### DIRECTORS

Gene G. Garrelts  
Jamie L. Johnson  
Patrick G. Kirlin  
Marcy J. Luth  
Thomas J. Meister  
David E. Lechner  
Elected Member of AICPA Council  
Richard D. Gifford  
West Nebraska Chapter President

### STAFF

Dan Vodvarka, President  
Sheila Burroughs, Vice President

# Make your search COUNT

*You know where your company is headed. Now you need to get there. Start with what will make the greatest impact - your people.*

*With customized staffing solutions, we'll identify exceptional employees for your organization and help you achieve your vision. We've been a leader in staffing for more than 40 years.*

**AUREUS**<sup>®</sup>  
GROUP  
Finance | Systems | Executive  
A division of C&A Industries, Inc.  
Excellence in Staffing for over 40 years.

**Omaha**  
402.891.6900  
13609 California St., Ste. 100

**Lincoln**  
402.464.4488  
770 N Colner Blvd., Ste. 325



DIRECT PLACEMENT

PROJECT STAFFING

INTERIM EXECUTIVE

[www.aureusgroup.com](http://www.aureusgroup.com)