

# STATE OF NEBRASKA

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## BOARD OF PUBLIC ACCOUNTANCY

P.O. Box 94725, Lincoln, NE 68509  
140 N. 8<sup>th</sup> St., #290, Lincoln, NE 68508  
(402) 471-3595 or (800) 564-6111  
FAX (402) 471-4484  
Home Page: [www.nbpa.ne.gov](http://www.nbpa.ne.gov)



**Dave Heineman**  
*Governor*

## NEWS RELEASE

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**CONTACT: Dan Sweetwood, (402) 471-3595**

## **New Regulations adopted by the Nebraska State Board of Public Accountancy**

Changes to **Board Regulations within the Nebraska Administrative Code (NAC) Title 288/ Board Regulations** within Chapter 3 and Chapter 4 go into effect.

### Noted changes to Chapter 3/ Definition of Terms

The main recommended changes include two new definitions as required by the passage of LB 31, the Mobility Bill within the Public Accountancy Act (PAA). The definitions compliment the Mobility Bill and assist in defining the "Principal Place of Business" (PPB) and the "Home Office" (HO) for Mobility purposes.

Other recommendations include clarifying and defining the practice privilege, updating language by including the term "electronic" for holding out, clarifying the definition of Certificate, and including the term "financial" within the practice of public accountancy.

### Noted changes to Chapter 4/ Board Meetings and Proceedings

Model rules were adopted regarding proceedings before the Board. The model rules, developed by the Nebraska Attorney Generals Office (AGO), were offered with the intent of assisting Boards and Commissions in adjudicating Contested Cases before them. It was determined it was the appropriate time to implement the AGO's model rules.

Other recommended changes include deleting reference to "Informal Hearings," including reference to investigation of Board Complaints, clarifying the withholding of confidential records regarding an investigation pursuant to current Nebraska law, and deleting and updating language in the QEP program.

To review the complete Chapters go to the Board website at [www.nbpa.ne.gov](http://www.nbpa.ne.gov).

Efforts to complete the changes noted above were led by the Board's Legislative Committee consisting of Members *Mr. Jim R. Titus, Chair*, and *Mr. Douglas Skiles, CPA*. The three year project included the development of a Mobility Work Group consisting of CPAs, Nebraska Society of CPAs, Nebraska Independent Accountants the Board Attorney and Staff. Numerous meetings were held to review and discuss the changes.

Any questions related to the changes can be directed to the Board office at (402) 471-3595 or to [Dan.Sweetwood@Nebraska.gov](mailto:Dan.Sweetwood@Nebraska.gov).

The Nebraska State Board of Public Accountancy administers public accountancy law in Nebraska. Six of the eight Board Members are certified public accountants with active permits to practice and two are members of the public. Information about licensed CPA's can be obtained by calling the Board office at (402) 471-3595.