

2019 - 2020

ANNUAL LETTER



NEBRASKA BOARD OF PUBLIC ACCOUNTANCY

The Board is responsible for licensing and regulating Certified Public Accountants (CPAs) in Nebraska



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2019 - 2020 Annual Letter

A MESSAGE FROM THE BOARD CHAIR, MS. MICHELE STROMP, CPA

Participation in the State Board has been a very rewarding experience over the last eight years. Over this time, I have served on a number of committees, including the enforcement, exam and education committees and now the executive committee. Last year (and final year on the State Board), I served as Chair. I had really big shoes to follow after Chair Lori Druse completed her service to the State Board. We also welcomed a new member, Melissa Ruff from Deloitte & Touche, LLP. It has been my honor to serve on the State Board and to work with so many great people who have volunteered their time to or work for the State Board. I am pleased to call these individuals my friends.



Michele Stromp, CPA

This has been a very busy year for the State Board, including the following:

- We have had a lot of discussion regarding the CPA Evolution. This is the AICPA and NASBA initiative that transforms the CPA licensure model for the future. Board Members reviewed the proposed model and will continue to monitor the changes on how they will impact our state. Changes to our profession are constant and the need to evolve and get ahead of those changes will be very important.
- Review of enforcement matters. This is always the most difficult job of the State Board, but one of most important responsibilities in protecting the welfare of Nebraska citizens.
- Three proposed rule changes were approved during 2019. ESOP legislation for CPA firm ownership became effective as of September 1, 2019.
- The State Board introduced Legislative Bill 782 in 2020 to allow individuals to sit for the examination within 120 days prior to completing 150 credit hours.

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- Review of Licensing Fees and Administrative Fees. I am pleased to report that the fees for 2020 will not increase. The State Board has continued to operate in a fiscally responsible manner and has controlled our costs.
- Presentations to students at Nebraska colleges and universities.
- Participation in NASBA events to stay alert to future changes in our profession.

During our next few meetings, we will continue to discuss changes in our profession and the impact to our state. Please join us for a State Board meeting. We are always interested in your feedback on ways that we can make our profession better. If you get the opportunity to participate in the State Board, raise your hand. You will not be disappointed.

Michele Stromp, CPA

Michele Stromp, CPA
Chair, Nebraska State Board of Public Accountancy



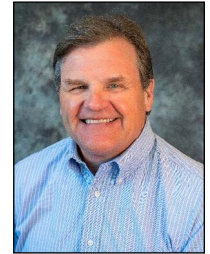
FROM THE EXECUTIVE DIRECTOR: COVID-19 UPDATE

I had originally drafted an article for this spot regarding updates on the CPA examination; however, our lives were all dramatically altered by the COVID-19 virus pandemic. I want to give you updates regarding the impact of the virus and the response by your State Board, including:

- Utilizing information regarding the virus, the Board’s Executive Committee demonstrated outstanding leadership by cancelling the Board’s March 13th meeting early in the pandemic. The decision to cancel was reached after determining the agenda could be delayed and it was not worth the risk to members, staff, and the public attending.
- Staff initiated their contingency plan previously developed to address circumstances such as the virus outbreak. Early on, staff commenced social distancing with one member working at the office location while others worked remotely at home. This was made easier as the Board had recently approved laptop computers for all staff to take home as needed. Simply, we were ahead of the game and much better prepared to work remotely based on this decision of the Board and prior staff planning.
- Working closely with NASBA/CPAES, our examination application provider, immediate information regarding closures of Prometric examination sites was distributed and placed on the Board’s COVID-19 update page.

Additionally, staff remained available for questions regarding candidate examination status.

- Monitoring several Executive Orders issued by Governor Pete Ricketts. These include allowing the Board to meet via teleconference for the May 20th meeting. I would recommend anyone who would like to participate in this meeting to contact our office.
- I want to acknowledge my staff, Kristen VanWinkle and Heather Myers, for their understanding and hard work providing service to you during this difficult time. We worked as a team through the many disruptions to our regular routine but with the goal we continue to provide services to you and the public. We hope we accomplished this! Never hesitate to contact me with any questions and concerns during these interesting times at (402) 471-3595 or at Dan.Sweetwood@Nebraska.gov. Best wishes to you and your families and remain healthy and safe!



Dan Sweetwood

Dan Sweetwood
Executive Director, Nebraska State Board of Public Accountancy

COVID-19 IMPACT

If you believe that you have been impacted by the COVID-19 outbreak, please call the Board office 402-471-3595 to discuss. The Board will determine each situation on a case by case basis.

ONLINE RENEWALS COMING MAY 1ST!

The Nebraska Board of Public Accountancy will open its online licensing portals May 1, 2020 and will close June 24th for biennial inactive registrants and permit holders along with annual firm permit renewals.

Renewal reminders will be mailed out the first week in May. Our online renewal system can be accessed through our website at www.nbpa.nebraska.gov.

The permit and registration renewal process is very important to the State Board and allows for updating personal and firm information including addresses, employment, office locations, and other information. The

goal of the online portals is to provide convenience and a relatively short timeframe to renew a registration or a permit to practice. It also streamlines the ability of State Board staff to process the renewals with less paper and checks to process. Although paper applications can still be submitted, permit holders are encouraged to submit renewals online especially now during the COVID-19 pandemic.

If you have any questions in regard to submitting your renewal documents, please contact the State Board office at (402) 471-3595 or email kristen.vanwinkle@nebraska.gov or heather.myers@nebraska.gov.



BOARD UPDATES



Pictured: Ms. Lori Druse, CPA-Chair, Ms. Shelly Stromp, CPA – incoming Chair, and Executive Director Dan Sweetwood

THANK YOU LORI DRUSE!

Ms. Lori Druse attended her last meeting in September as a member of the Board and received her membership award from the Board. Lori served as Chair for two years after serving as Vice-Chair for four years and Secretary for one year. Executive Director Sweetwood commented “She quickly became Chair of the Licensing Committee which she capably led for seven consecutive years. A true leader and innovator on many projects and issues that arose during her tenure. She was part of initiatives to change the Public Accountancy Act and Board Regulations, including the experience requirement to become a CPA, the requirements to sit for the Uniform CPA Examination, and forms of ownership of CPA firms. These initiatives required thoughtful, steady leadership with direction to research an issue to determine the best course of action. Although leading a very busy life as a wife, mother, and audit director of a large firm, she always offered assistance to her fellow Board members, staff, and NASBA when asked. If you run into Lori, please take the time to thank her for her service to the citizens and the CPA profession in Nebraska”.

CONGRATULATIONS TO OUR NEWLY APPOINTED BOARD MEMBER MELISSA RUFF, CPA!



Ms. Ruff was recently appointed to a four-year term by Governor Pete Ricketts to the Board as an active permit holder from the 1st Congressional District. Ms. Ruff is an audit managing director with Deloitte & Touche, and has over 20 years of experience providing audit services. She graduated from the University of Nebraska-Kearney with a Bachelor of Science in Business Administration, emphasis in accounting. She is also a graduate of Leadership Lincoln. She replaces Ms. Lori J. Druse, CPA, who has served her two four-year terms on the Board.



Chair Stromp swears in Member Ruff at the Board's November meeting.



Chair Druse and Vice Chair Purcell swear in Jeff Kanger as a Public Member of the Board at the May meeting of the Board at the University of Nebraska at Lincoln. Jeff is currently a member of the Licensing and Peer Review Committees.



BOARD STAFF MEMBERS

Pictured: Executive Director Dan Sweetwood, Ms. Heather Myers and Ms. Kristen VanWinkle, Board staff attends the Nebraska Society of CPAs annual meeting last November at the La Vista Conference Center. The Board appreciates the Society for allowing staff to set up a booth to answer questions and provide guidance regarding Board requirements to CPAs attending the conference. Board Vice Chair Dr. Thomas Purcell, CPA, also presented new Certificates to students passing the Uniform CPA Examination during the Society awards luncheon.



SPECIAL THANKS TO BOARD ATTORNEY MR. ROBERT GRIMIT FOR OVER 25 YEARS OF SERVICE TO THE BOARD

Some parting thoughts from Board Attorney Mr. Robert Gritit: *A Funny Thing Happened on the Way to Retirement...*

After 55 years in the practice of law, it is time to retire. I have been determined to quit the active practice before my clients suggested that I do so. No one has suggested it yet; so I quit!



Robert Gritit

In 2008, I started the retirement process when I became Of Counsel with my law firm, Baylor, Evnen, Curtiss, Gritit & Witt, LLP (now simply Baylor Evnen, LLP). Gradually, I was working for only two or three clients, one of which was the Board of Public Accountancy that I have represented for over 25 years. There are several “unfinished” matters for the Board, and I have agreed to assist with those matters as needed. Other than those matters, I will have completed the retirement process which I started 12 years ago.

I now realize that I continued to represent the Board over these years because it was usually very interesting and, believe it or not, was fun for me. Along the way, I learned a lot about the world of taxes and audits and also learned that I would not have been a good accountant. I have enjoyed a great relationship with the Attorney General’s office which permitted me to act as a Special Assistant Attorney General. Finally, the practice of law is much easier and pleasant when you work closely with good people; I had the pleasure of working closely with many great CPAs who were willing to serve on the Board as well as great

staff personnel.

The transition process to another attorney is done, and I am confident that you are in good hands. I do not leave for greener pastures, but I can already feel the “call” of my wife’s flower garden.

Thank you for the opportunity to serve the Board and the accounting profession.

Robert “Bob” Gritit

Executive Director Sweetwood commented: *“Bob was the Board Attorney upon my arrival and I was sure glad he was! He always had a steady influence and applied common sense principles while providing legal analysis to Board enforcement cases. He had the outstanding ability to overview a case and come up with solutions to address the best way to legally move forward. He also treated those under complaint with dignity and respect and gave them the chance to clearly give their side of the case. I was very fortunate to be by his side and have his counsel over the years while managing our enforcement matters. A true professional, no one has had a larger impact on protecting the public and your profession from wrongdoers than Bob. I was lucky to be able to get to know Bob over the years and call him a friend!”*

LICENSING STATISTICS 2019

Reports on permits/registrations issued from July 1, 2018 to June 30, 2019:
Prior years’ statistics are given for comparison purposes.

Cumulative Totals:								
Individuals	11-13	12-14	13-15	14-16	15-17	16-18	17-19	18-20
CPA Permits	1171	1245	1202	1355	1180	1243	1313	1290
CPA Inactive Registrations	816	695	732	721	790	653	595	657
Total Individuals	1987	1940	1934	2076	1970	1896	1908	1947
Firms	11-12	12-13	13-14	14-15	15-16	16-17	17-19	18-20
Partnerships	14	14	17	14	11	9	9	8
Professional Corporations	212	215	232	250	217	216	211	200
Limited Liability Companies	64	77	88	93	97	103	108	107
Limited Liability Partnerships	41	45	57	61	49	56	57	53
Sole Proprietorships	272	282	315	292	228	224	193	186
Total Firms	603	633	709	710	602	608	578	554



CPE RULES IN EFFECT

As an active CPA, it is your responsibility to remain compliant with CPE to maintain your competence to practice public accounting. All holders of an active permit to practice public accountancy are required to comply with the continuing education requirements.

- To renew your Active Permit to Practice, you must complete 80 hours of CPE (including 4 hours of ethics) within the two calendar years prior to renewal. CPE must be earned by December 31st of the year prior to renewal and must be reported by January 31st of your renewal year.
- The applicant for renewal of an active permit to practice shall, by January 31st of each year, provide a report of the continuing education in which he or she has participated in the preceding calendar year. If a permit holder has a valid reason they cannot report by January 31, they shall communicate the reason to the Board in writing before January 31.
- Sole responsibility for documenting the requirements rests with the permit holder and evidence to support fulfillment of those requirements must be retained for a period of six years after the completion of educational courses.

Evidence of course completion must include one of the following:

- » Certificate of completion from the course sponsor
- » Copy of the sign in sheet
- » Grade report or a transcript from an educational institution
- » A signed statement of hours of attendance from the instructor
- » For instructors, you need to provide a copy of the agenda or syllabus
- » For publishers, you need to provide a copy of the article, book, etc.

****Please note that Course Approval letters from the Nebraska State Board do NOT count as a certificate of completion or attendance. ****

- Inactive Registrants and "Inactive-Retired" registrants are not required to report continuing education.

LEGISLATIVE NEWS

ED Sweetwood testifying on LB1187

The Board, along with several other interested parties, attended the Legislature's Banking, Commerce & Insurance Committee meeting for comment on LB 1187. The Bill addressed occupational licensing and experience requirements for licensure. The Board concluded it might impact the Board's current experience requirements. The Bill did not advance out of the Committee.



Dr. Tom Purcell testifies on behalf of the Board on LB782

The Board, with the assistance of the Nebraska Society of CPAs, supported LB 782 before the Legislature's Banking, Commerce & Insurance Committee. Supported by the Board's Education Advisory Committee and introduced by Senator John Stinner, an inactive CPA, the Bill would allow Nebraska candidates sitting for the Uniform CPA Examination the ability to sit 120 days before they completed their education requirements thus expanding the requirement from the current 90-day requirement. The change is focused on students completing their last semester by creating more flexibility to sit for the examination. The Bill was advanced to Select File after being amended into an Omnibus Banking Bill (LB 808). As of this writing, the Legislature remains recessed due to the COVID-19 pandemic.





IN-HOUSE CPE

If your Firm holds in-house training courses, please make sure there is a sign-in sheet present at the course or provide certificates of completion.

The sign-in sheet or certificate of completion requirements:

- Sign in sheet must be on firm **letterhead**
- Certificates of completion must have:
 - » title of the course
 - » date of course
 - » firm name and address
 - » start and end times
 - » recommended number of hours

When you provide in-house training, it is highly recommended that you go through the pre-approval process using the Program Qualification Form. The pre-approval process is completing the Program Qualification Form which is located on our website.

BOARD FEES

Active Permit to Practice	\$ 175
Inactive Registration	\$ 70
Reciprocal Certificate	\$ 200
Firm Permit: P.C.'s, LLC's, LLP's, Part.	\$ 50
Certificate of Registration: P.C.'s, LLC's	\$ 25
Office Fee: All firms and S.P.s	\$ 25
CBT Examination Initial Admin. Fee	\$ 15

KEEP US UPDATED

Have you changed jobs? Have a new email or phone number? Please make sure to update your contact information with the Board. This can be completed by contacting the Board office 402-471-3595 or going to our website www.nbpa.nebraska.gov and click on the Change of Address Form on the home page. The Board utilizes many methods when contacting registrants and it is vital you correct information that is on file to receive important notifications.

CPE AUDIT: ARE YOU READY?

What is a CPE audit?

The CPE audit ensures that CPAs are complying with continuing professional education rules. This, in turn, protects both the profession and the public it serves.

How are CPAs chosen for the CPE audit?

A percentage of our active CPAs are selected at random. CPAs selected for a CPE audit receive a letter from the Board via regular mail. They have until June 1st to submit the required material.

What do I need to submit to the Board?

Certificates of completion for each CPE course taken during the audit period.

What are some common errors to avoid?

The most efficient way to comply with a CPE audit is by providing the correct documentation in a timely manner. But, mistakes happen. Here are some common errors to watch for:

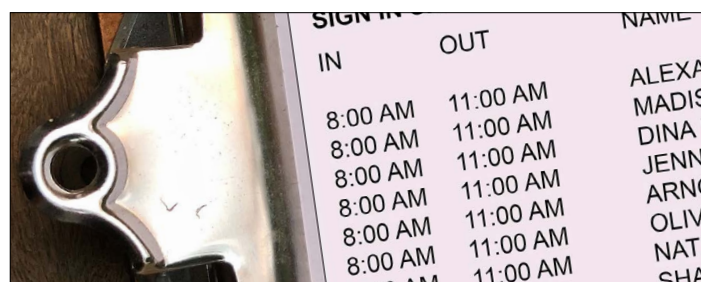
- Reporting undocumented learning activities
- Reporting CPE credits in the wrong year
- Failing to retain appropriate documentation
- Submitting documentation that does not meet our CPE requirements (i.e., certificates of completion, sign-in sheets, agendas)

What happens if I cannot provide appropriate documentation?

Failure to respond or provide appropriate CPE documentation will be dealt with by the enforcement committee.

Questions?

If you have questions regarding the CPE audit process or CPE reporting overall, please contact our CPE Coordinator, Heather Myers, at (402) 471-3595 or via email at heather.myers@nebraska.gov, or refer to the CPE Guidelines.





LICENSING COMMITTEE

Firm names continue to be an issue for Committee review. Please refer to the Firm Guidelines, available on the Board's website, if you intend to change your firm name. The Committee's direction has been to protect the public by approving names that are not misleading as to services provided, number of CPAs employed, and other potentially confusing terminology.

Certificates of Registration/Organization for Professional Corporations and Limited Liability Companies are annually confusing to firms. Certificates are a requirement of the Nebraska Secretary of State (SOS) office to validate your CPA **professional** business as permissible to do business in Nebraska. The Board provides two certificates to document your firm's current licensed status with the Board. Certificates are a function of the SOS's office, not the Board. However, you must **ALSO** renew your firm permit annually with the Board. Often the two processes are confused. The certificate of registration/organization is based on your original date of incorporation with the SOS. Sometimes they occur at the same time. **Yes, you must do BOTH.**

CPA's cannot just go away! Licensure does not end when you no longer reside in the state, no longer have clients or

a business, or retire. **You must complete the appropriate action.** The Committee annually recommends revocation of certificates of permit holders, who have not renewed their active permit for three years per PAA 1-137 (9), following petition and notice of hearing. Please check the website or contact the Board office for change of status options. Retired affidavits total 55 for 2019.

Inactive Status means you cannot hold out as a CPA per Title 288 Rules Chapter 3 001.09. Any representation that may mislead the public could come under scrutiny by the Board.

Failure to Renew After Three Years. The Board is in the process of revoking certificates of **Active** and **Inactive** registrants who have not renewed for three years. In 2016, certificates of 14 inactive registrants and 1 active permit holder were revoked following notice and public hearing.

Mobility. If you have questions regarding Mobility go to www.nasba.org "Mobility" and click on the state for an update on their Mobility provisions. Also, you can telephone and/or access each states website by going to www.nasba.org "Members" for additional information.

THE BOARD HOLDS THEIR MAY BOARD MEETING AT UNL INCLUDING A PANEL DISCUSSION ON THE FUTURE OF THE ACCOUNTING PROFESSION

Over 40 people attended the Panel Discussion providing insight and thoughts including educators, CPAs, Board members and others. The panel was overseen by Accounting Professor Aaron Crabtree from UNL and included Board members Michele "Shelly" Stromp, CPA, KPMG Partner, Dr. Thomas Purcell, CPA, Professor of Accounting at Creighton University and Marcy Luth, CPA, AMGL Partner. Other panelists included Mr. Dan Dustin, CPA, NASBA Vice President of Board Relations and Dave Swan, CPA, SP Group Partner.



The Board meeting gets started at UNL. The Board's regular meeting was held before the panel discussion. The Board was very appreciative of the UNL's Accounting Department for hosting the Board.



Board Member Ken Brauer holds a discussion with an attendee of the panel discussion



Former Board member and Chair Doug Skiles, CPA, (right) holds a discussion with Professor Gerard Ras, Wayne State University. Skiles is currently the Chair of the NASBA Examination Review Board providing oversight of all aspects of the Uniform CPA Examination for State Boards of Accountancy.



NEBRASKA CPA STATUS

Nebraska is a two-tiered state. In the first tier, a Certificate Number is issued permanently to the candidate after successful completion of the U.S. Uniform CPA Examination. This person is known as a Certificate Holder in Nebraska and must file an annual registration with the Board office. Although considered a Certificate Holder, they have no status as a CPA within Nebraska.

After completion of two years of public accounting experience within a CPA firm under the direction of a CPA (or three years in business, government, and academia) a Certificate Holder may file an application for issuance of an Active Permit to Practice that allows them to hold themselves out to the public as a CPA and practice public accountancy. A license number is issued with their Active Permit to Practice. The permit number is separate from their permanent Certificate number and changes every two years upon successful completion of 80 hours of required Continuing Professional Education.

If an Active Permit Holder decides to forgo the CPE requirement, they may elect to register with the Board as an Inactive Registrant and are issued a registration number. An Inactive Registrant cannot practice public accountancy within Nebraska.

Active CPAs can be verified on the Board’s website: www.nbpa.gov.



nebraska.gov/search

Please keep the following status descriptions in mind:

Certificate Holder:

- “Passed the CPA Exam” for use on resumes only
- Cannot practice public accountancy
- Cannot hold out using the title CPA

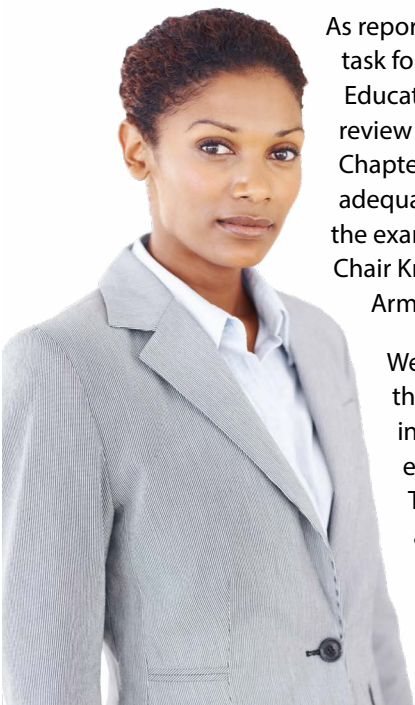
Permit Holder:

- Use the title “CPA” (hold out)
- Practice public accountancy

Inactive registrant:

- Cannot practice public accountancy
- Cannot hold out as a CPA
- Must use the disclaimer: “CPA (Inactive Registrant)”

SUCCESS FOUND IN SUBJECT AREA REVIEW TASK FORCE



As reported in our last Annual Letter, a task force was created in 2017 by the Education Advisory Committee (EAC) to review the subject area requirements in Chapter 9 to ensure the requirements are adequately preparing students to sit for the exam. Task force members included: Chair Kristine Hull, Tom Purcell, Jack Armitage and Courtney Baillie.

We are very excited to report that this task force was successful in passing their recommended educational requirement changes. The following changes were approved by the Legislature and signed by Governor Pete Ricketts to be effective starting in September 2019.

A summary of the changes

include:

- Reduced the number of required semester hours in general business from 36 to 30.
- Consolidated the Micro and Macro Economic requirement into one subject area.
- Removed the Business Communication requirement and placed it as a recommended subject area.
- Removed the Quantitative Applications in Business requirement and placed it as a recommended subject area.
- Included Data Analytics as a recommended subject area.
- Consolidated regulations to allow the remaining 90 semester hours to be completed within general education and electives.

We are sincerely grateful to the task force and the EAC for all of their work to get these new education requirements passed!



EDUCATION & EXAM COMMITTEE (E&E)

Congratulations to all the candidates who passed the exam this year and state educators who prepared them so well! Nebraska candidates continue to perform very well on the CPA Exam. From Q2 through Q4 in 2019, Nebraska was ranked in the top 3 for average score and top 10 for pass rate.

Overall, the computer based CPA exam continues to be successful and well accepted by candidates. The exam and its functionality is continually reviewed with enhancements being made by the AICPA Board of Examiners (BOE), when possible. The Committee wants to remind candidates sitting for the exam to review the CPA exam tutorial available at www.aicpa.org/cpaexam.

There are four Nebraska CPA exam sites for candidates: Kearney,

Lincoln, Omaha, and Scottsbluff.

The Education Advisory Committee (EAC), made up of educational institution representatives and CPAs, met at the Board Office in Lincoln, NE on October 25, 2019. The agenda included: a presentation by Pat Hartman from NASBA regarding the exam application process, overview of the 2019 Practice Analysis and the CPA Evolution Workgroup.

EAC members include Chair Marcy Luth, Tom Purcell, Shelly Stromp, Ken Brauer, Cassandra Weitzenkamp, Courtney Baillie, Kate King Wu, Vaughn Benson, Sharon Garvin, Sarah Borchers, Jillian Poyzer, Aaron Crabtree, Heidi Deden, Kristine Hull, and James Koehn.

FAQ'S/TIDBITS

- 1. Check for the current NBPA application form:** Be sure to check the NBPA website for the most current application forms as fees could have been changed for some applications. As a state agency, the Board cannot accept checks for the wrong amount. The application and incorrect fee check must be returned to the applicant, delaying the application process.
- 2. Changes to the Rules and Regulations!** During the year issues may arise that result in revisions to the Board's Title 288 Rules and Regulations. Please be aware that "things change." The Board office will attempt to inform you of changes through the annual letter, the Nebraska Society of CPAs newsletter, or other means.
- 3. How many hours do I need to renew my permit?** CPE hours required for renewal of your permit to practice equal 80 hours over TWO years, including 4 hours of ethics. Do not confuse the required 80 hours over two years with other derivatives such as 40 hours per year, or with 20 hours of self study. Ethics hours may be taken in small increments, not all in one four-hour block. CPE must be reported by January 31 each year. **CPE reporting is available throughout the year** by using the "CPE Online Reporting" on the home page of NBPA: <http://www.nbpa.nebraska.gov>. Please refer to the most recent edition of the CPE Guidelines on the Board's website for specific requirements.
- 4. How do I go from inactive registration status to active permit holder?** There is a reinstatement application for this process. The application should be submitted to our office when all required hours are completed. Reinstatement from inactive registrant to active permit holder requires communication with the Board office. Based on your birth year, your licensing period does NOT change, and effects the years for CPE reinstatement reporting. Reinstatement requires careful timing, and Board staff will be happy to assist you through the process. Please do not try to submit CPE hours online if you are "inactive." You must keep track of those hours to submit with your reinstatement application.
- 5. Reminder:** Title 288 Rules Chapter 5 007.06 state that "Each certificate holder shall notify the Board in writing (or via the Board's website) within 30 days of any **change of address or change of employment.**"
- 6. How do I report problems or issues experienced with CPA Exam Services (CPAES) in the CPA exam process?** Please contact the Board office if you have serious complaints during the exam process that have not been resolved through the Candidate Care service.
- 7. There is a difference:** The Nebraska **STATE BOARD of Public Accountancy** is a regulatory agency – think "permits." The **Nebraska SOCIETY** is a membership organization – think "CPE." Often people change their contact information. **Please be sure to change your information with BOTH entities! Not all individuals are connected to BOTH organizations.**



BOARD MEMBERS HARD AT WORK



Director Sweetwood and Chair Stromp discuss a matter before the start of a meeting.



Secretary Luth overviews monthly Board financials for review and approval by the Board.



Member McClure updates the Board on the recent Peer Review Committee meeting. McClure is Chair of the Peer Review Committee.

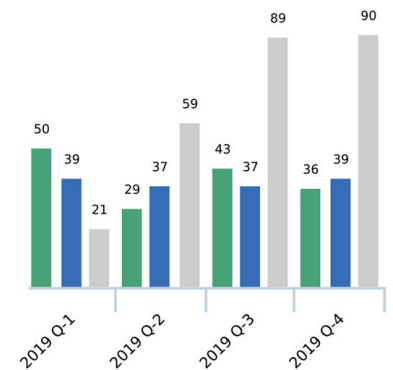
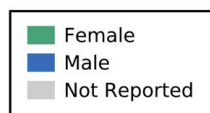


Vice Chair Purcell takes a look at Board Regulations based on a question.

2019 CPA EXAM DEMOGRAPHICS: NEBRASKA

Residency		
	Candidates	% Total
In-State Address	551	96.7%
Out-of-State Address	19	3.3%

GENDER





2019 CPA EXAM PERFORMANCE SUMMARY: NEBRASKA

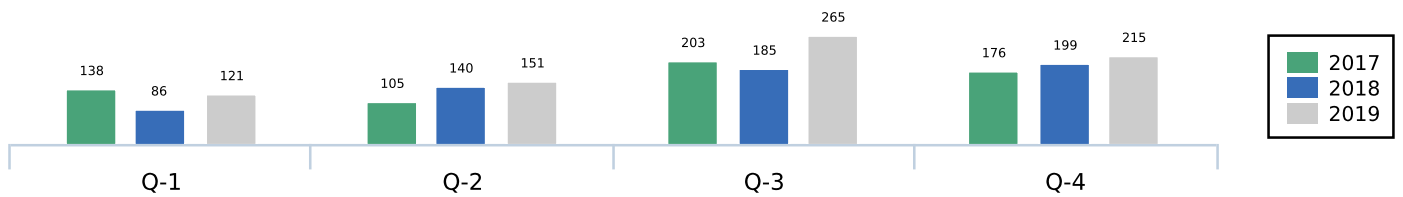
Section Performance: Q1			
	Sections	Score	% Pass
First Time	35	69.43	51.43%
Re-Exam	86	73.26	55.81%
AUD	33	75.82	57.58%
BEC	33	75.85	69.70%
FAR	41	66.61	39.02%
REG	14	71.00	57.14%

Section Performance: Q2			
	Sections	Score	% Pass
First Time	58	76.17	68.97%
Re-Exam	93	76.45	56.99%
AUD	41	75.39	58.54%
BEC	30	78.00	63.33%
FAR	52	75.37	61.54%
REG	28	77.79	64.29%

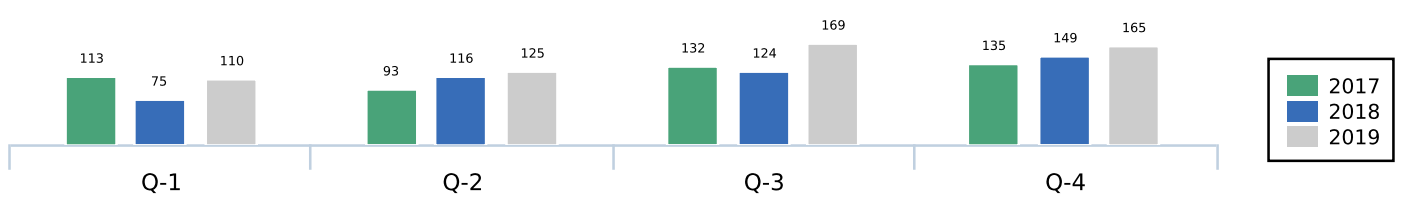
Section Performance: Q3			
	Sections	Score	% Pass
First Time	108	77.79	71.30%
Re-Exam	157	76.10	61.15%
AUD	77	73.83	53.25%
BEC	54	81.61	72.22%
FAR	70	75.30	68.57%
REG	64	77.89	70.31%

Section Performance: Q4			
	Sections	Score	% Pass
First Time	41	72.78	60.98%
Re-Exam	173	74.53	58.38%
AUD	73	72.05	57.53%
BEC	52	79.13	65.38%
FAR	42	71.86	54.76%
REG	48	74.21	58.33%

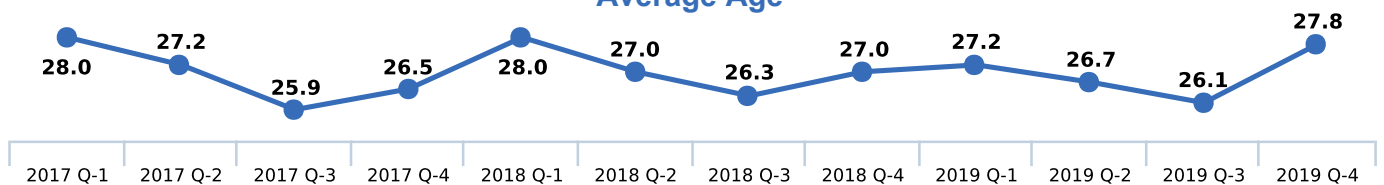
Sections



Candidates



Average Age





Certificates/ Permits/ Status Changes in July 1, 2018 to June 30, 2019




Enforcement Cases (2019)


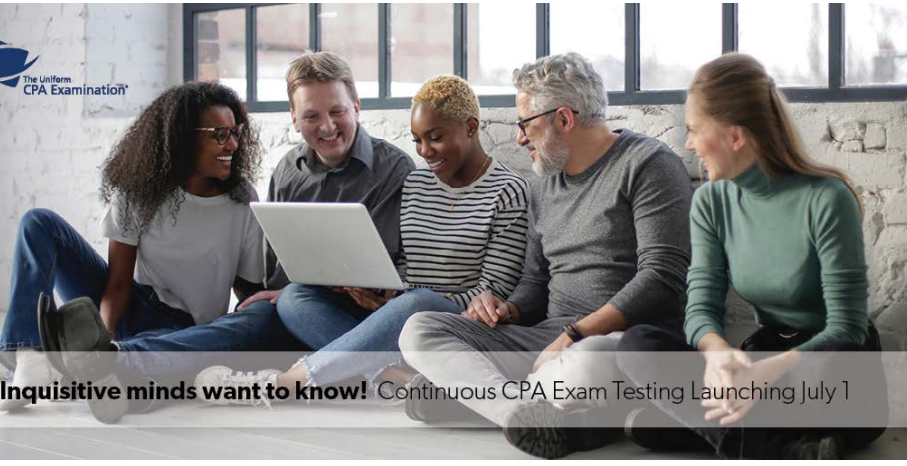


New Online Tools Coming Soon!

Online Certificate Application

Online Initial Permit Application



Inquisitive minds want to know! Continuous CPA Exam Testing Launching July 1

BOARD MEMBERS

- Michele Stromp, CPA - Chair – Valley, NE
- Thomas J. Purcell, III, CPA – Vice-Chair - Omaha, NE
- Marcy Luth, CPA, Secretary - Grand Island, NE
- Michael McClure, CPA – Lincoln, NE
- Glen Waltemath, CPA – North Platte, NE
- Kenneth Brauer, Public Member - Lincoln, NE
- Jeff Kanger, Public Member – Lincoln, NE
- Melissa Ruff, CPA – Lincoln, NE

STAFF

- Dan Sweetwood, Executive Director
- Kristen VanWinkle, Administrator
- Heather Myers, Business Manager

CONTACT INFORMATION

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Nebraska Board of Public Accountancy
P.O. Box 94725
Lincoln, NE 68509



2020 BOARD MEETINGS

**May 20 at 8:30 am (via conference call)
July 10 at 8:30 am
September 11 at 8:30 am
November 13 at 8:30 am

Unless otherwise stated, all meetings are held at 1526 K Street – 4th Floor – Hearing Room D – Lincoln, NE.

Board Meetings are open to the public.

***We are looking at holding the May 20th and possibly future meetings via conference call and/or virtual WebEx meeting as allowed per Governor Pete Ricketts Executive Order. Members of the public would still be allowed to participate. Do not hesitate to contact the Board office if you would like to participate in a future meeting.*

The Nebraska Board of Public Accountancy office is located across the street from the State Capitol. Our address is 1526 K Street, Suite 410.