

2022 - 2023

ANNUAL LETTER



NEBRASKA BOARD OF PUBLIC ACCOUNTANCY

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



NEBRASKA

State Board of Public Accountancy



2022 - 2023 Annual Letter

A MESSAGE FROM THE BOARD CHAIR, MELISSA RUFF, CPA

I have enjoyed getting to spend the last year as Chair of the Board. One of my favorite experiences has been getting to speak in upper-level accounting classes at the University of Nebraska – Lincoln. Staff member, Kristen VanWinkle and I had the opportunity to share an overview of the role of the board and the licensing requirements with the students. We also overviewed the significant changes to the CPA exam taking effect on January 1, 2024. I was impressed with the students' level of engagement and initiative to already be working towards passing the CPA exam.

The other highlight of the year was getting to travel with my fellow board members. With COVID restrictions lifting, we had the opportunity to attend regional and national meetings hosted by NASBA. This has allowed our board members to network with each other and board members from other states. We were able to hear firsthand about issues impacting the profession.

One of the biggest issues on the national stage is CPA pipeline. Driven by a retiring baby boomer generation and a decline in college students, including less students majoring in accounting, several initiatives are being considered at a national level that we will need to address in Nebraska.

These include:

- Hours required to sit for the CPA exam (120 or 150).

- Number of months in which the CPA exam must be passed.
- Potential alternative pathways to meet the education requirements for licensure.
- Firm mobility



Melissa Ruff, CPA

Due to the significance of these matters, we have formed a joint Task Force with the Nebraska Society of CPAs to reach these issues and provide information to the full Board to make important decisions that will impact the future of the profession in Nebraska. As a Board, we will strive to balance what is best for the State of Nebraska while maintaining the uniformity necessary to allow our Nebraska licensed CPAs to maintain substantial equivalency with other states.

I am confident that we have the right compliment of Board members to make decisions that will strike the right balance between education, exam, and experience requirements to ensure we continue to have qualified CPAs in Nebraska and uphold the Board's mission of protecting the public.

Melissa Ruff, CPA
Board Chairman



FROM THE EXECUTIVE DIRECTOR: 2023 SHAPING UP TO BE INTERESTING

I have witnessed many changes to the Certified Public Accountant (CPA) profession over the years as the Executive Director of the State Board. At the time of preparing this article, I must say 2023 is shaping up to be a very interesting year for the profession. Many initiatives are underway or under consideration with most aligned concerns related to the future CPA Pipeline. Simply, less candidates are sitting for the Uniform CPA Examination creating concern that there will not be enough CPAs soon to complete the important professional work conducted by CPAs for our communities, businesses, and others. Some of these initiatives include:

- CPA Evolution initiatives beginning with changes to the Uniform CPA Examination set to launch January 1, 2024. Most of you should be aware of this initiative as several communications to candidates and CPAs have been sent regarding these changes to the exam. Going forward, candidates will have the opportunity to complete three core (Auditing & Attestation, Financial Accounting and Reporting, Taxation and Regulation) and then can choose one Discipline for their focus (Business Analysis and Reporting, Information Systems and Controls, Tax Compliance and Planning). Additional information can be accessed on NASBA's website at [CPA Exam's Future: Key Tentative Dates Announced | NASBA](#)
- The Uniform Accountancy Act Committee (UAA) released an update to uniform regulations that would increase the time to complete the examination from 18 to 30 months. A Task Force made up of State Board & Nebraska Society of CPA leadership is studying this proposal to determine if a recommendation should be made to amend current Nebraska requirements set at 18 months. It will be imperative that State Boards move as uniformly as possible if this change is adopted by most of the 55 Boards of Accountancy to eliminate confusion for future Candidates. Stay tuned for information on this!
- The aforementioned Task Force is also reviewing the 120/150 education requirement to sit for the examination. Currently, a Candidate in Nebraska can sit 120 days before they formally complete 150 hours of education. However, the majority of State Boards have adopted the 120 hour (Bachelor's Degree in Accounting) requirement to sit for the examination. Licensure as a CPA would still require 150 hours of education.

There are several other initiatives being discussed by the National Association of State Boards of Accountancy (NASBA)

and the American Institute of CPAs (AICPA), State Boards, and the CPA Societies regarding the Pipeline. This includes creating new Pathways for CPA Licensure that might substitute experience provisions for the additional 30 hours of education required to get to 150 hours. NASBA and the AICPA have expressed caution on this initiative as it would impact substantial equivalency of CPAs and current Mobility requirements for CPAs working across State borders.



Dan Sweetwood

The good news is, I can assure you, your current State Board is very engaged and taking in information on what is best for Nebraska CPAs! I expressed to them early this year that they sit on the State Board during a very interesting time and several very important decisions will be rendered in 2023!

Take care and never hesitate to contact me with any questions and/or concerns.

Dan Sweetwood
Executive Director, Nebraska State Board of Public Accountancy

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CPA Evolution

In a joint effort, the AICPA and NASBA plan to roll out a new model for the AICPA Uniform CPA Exam. This model will allow the exam to remain current and candidates to acquire the skills needed in a changing profession. The exam will be broken down into two components: three Core Components and one Discipline Component. The Core Component sections are required and will remain essentially the same (AUD, FAR, REG). The candidate will select one of three sections for the Discipline component: Business Analysis and Reporting (BAR), Information Systems and Controls (ISC), or Tax Compliance and Planning (TCP). The candidate will be required to pass four sections to pass the entire CPA exam, three core components and one discipline component.

There are several benchmark dates to be aware of as you plan your exams. NASBA will stop accepting exam requests for SEC in early October for first time candidates and mid-November for returning candidates to allow time to process requests. Any candidate who passes AUD, SEC, FAR and REG by December 15, 2023, will be passed the exam and will not have to take the new CPA Evolution exam.

Important Dates:

October 1, 2023 - Last day to request First-time candidate Authorizations to Tests (ATTs) for SEC.

November 12, 2023 - Last day to request returning candidate Authorizations to Tests (ATTs) for SEC.

November 15, 2023 - NASBA will stop processing Authorizations to Tests (ATTs and Notices to Schedules (NTSs) for SEC. November 22, 2023 • NASBA will begin accepting Authorizations to Tests (ATTs) and Notices to Schedules (NTSs) for SAR, 15C and TCP, candidates will not be able to sit for those exams until January 10, 2024.

December 15, 2023 - Deadline to complete the current four exams (AUD, SEC, FAR and REG)

December 15, 2023 - Last testing date for SEC

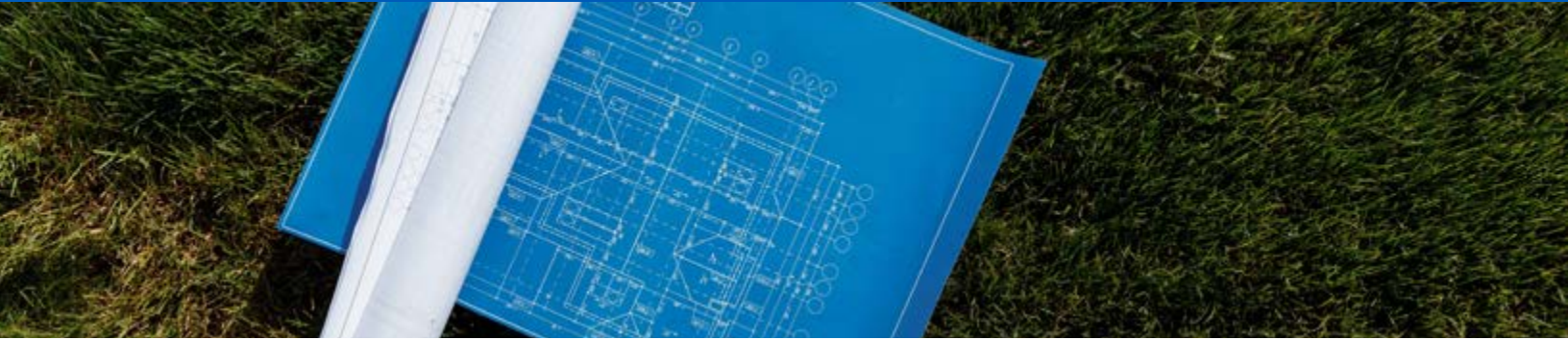
December 16, 2023, to January 9, 2024 - Dark window to facilitate the IT system conversion for the exams. No exams will be administered during that time.

January 10, 2024 -AUD, FAR, and REG will be available to schedule through March 24, 2024. January 10, 2024 - BAR, ISC and TCP will be available to schedule through February 6, 2024.

NASBA will revert to a quarterly schedule to release exam scores due to necessary standard-setting analyses and activities. Although there may be some delay in scheduling exams and receiving scores, Prometric plans to increase testing days and hours available to schedule. Due to the limited testing schedule and possible delayed score releases any Nebraska Board of Public Accountancy candidate with Uniform CPA Examination credits (on January 1, 2024, will have such credit(s) extended to June 30, 2025.

2024 Tests Administration Schedule/Score Release Timeline

Quarter	Core Test Dates	Core Score Reports	Discipline Test Dates	Discipline Score Reports
24Q1	Jan 10 - Mar 26	May 14 - June 4	Jan 10 - Feb 6	Mar 26 - April 16
24Q2	Apr 1 - June 25	October 1	April 20 - May 19	June 20
24Q3	July 1 - Sept 25	November 1	July 1 - 31	September 3
24Q4	Oct 1 - Dec 26	Early Feb	October 1 - 31	December 3



2024 CPA EXAM BLUEPRINTS

Today’s CPAs need deeper skill sets, more competencies, and greater knowledge of emerging technologies and their impact on tax, accounting, and audit.

To prepare CPA candidates and accounting students for this new environment, the CPA licensure model is evolving through the CPA Evolution, a joint initiative of NASBA and the AICPA.

Under the CPA Evolution licensure model, all candidates will take three Core sections: Financial Accounting and Reporting (FAR), Auditing and Attestation (AUD), and Taxation and Regulation (REG).

Then, each candidate will choose a Discipline in which to demonstrate additional knowledge: Business Analysis and Reporting (BAR), Information Systems and Controls (ISC), or Tax Compliance and Planning (TCP).

In January 2023, the AICPA released the updated Uniform CPA Examination Blueprints, the official document of content eligible for assessment on the 2024 Exam.

In line with the importance of emerging technologies on the profession, there is an increased focus on data and technology concepts in all Core and Discipline Exam sections.

Additional new content is primarily in the ISC and TCP Discipline sections.

IT infrastructure, platforms and services; security, confidentiality, and privacy; and considerations for System and Organization Controls engagements are included in the ISC Discipline Exam section.

Personal financial planning and tax planning are assessed in the TCP Discipline Exam section.

The Blueprints and other 2024 Exam information are available from the Exam Applicants page of the Board’s website (<https://bit.ly/3JHyQLJ>); click on the “2024 CPA Exam” link.

What’s in the Blueprints?

- Content organized by Area, Group, and Topic, along with score weighting;
- Sample task statements that represent what you may be asked to do when testing;
- Skill levels at which tasks are tested; * Reference materials that support the sample task statements;
- Number of item types you must complete (multiple choice questions and task-based simulations); and
- Score weighting of each item type. Your target score release date is: If the AICPA receives your Exam data file by: 2023.

2023 Exam Score Release Dates

If the AICPA receives your Exam data file by:	Your target score release date is:
May 16, 2023	May 24, 2023
June 8, 2023	June 16, 2023
June 30, 2023	July 11, 2023
July 23, 2023	August 8, 2023
August 15, 2023	August 23, 2023
September 7, 2023	September 15, 2023
September 30, 2023	October 10, 2023
October 19, 2023	November 3, 2023
October 31, 2023	November 8, 2023
November 26, 2023	December 5, 2023
December 15, 2023	December 27, 2023

Source AICPA

Follow NASBA on Twitter (@NASBA) for score release updates.



THE NEBRASKA BOARD OF PUBLIC ACCOUNTANCY IS EXCITED TO ANNOUNCE A NEW LICENSING PORTAL SET TO LAUNCH THIS SUMMER!

With the new Licensing Portal, licensees will have a user-friendly, self-service licensee dashboard that enables users to manage their information, retrieve passwords, submit CPE, renew licenses, make payments, and more – all without staff intervention.

We need your current e-mail so that you will be able to access your new account online.



Please go to <https://nbpa.nebraska.gov> or scan the QR code to provide your current email.



STATE BOARD RESETS FEES

THE NEBRASKA BOARD OF PUBLIC ACCOUNTANCY, at its Sept. 9, 2022, meeting, approved a recommendation from its Executive Committee that permit and registration fees be returned to 2014 levels. The Executive Committee’s recommendation to return fees to 2014 levels, and the State Board’s subsequent approval, was based on information provided by staff, including projections regarding current revenues and projected expenses. Areas of focus include future expenditures for the recent engagement of a new database provider and the need to fairly compensate and retain current staff.

The ability for the State Board to operate for nearly 10 years on a fee structure based on lowered fees from 2014 levels demonstrates the fiscally conservative nature of the current and past boards. Spending has remained relatively flat, if not decreasing at times, over the years but projections revealed it was time to return to 2014 fee levels.

In accordance with regulations within Nebraska Administrative Code Title 288/Chapter 4, the State Board sets permit and registration fees annually. In addition, at its Nov. 10, 2022, meeting, the State Board clarified that the return in fees to 2014 levels begin Jan. 1, 2023.

2023 FEES		
Service	Current Fee	Restored Fee
Initial Permits	\$100/\$175	\$125/\$200
Active Biennial Permit Renewal	\$175	\$200
Inactive Biennial Permits	\$70	\$90
Reinstatement	\$175	\$200
Certificate of Reciprocity	\$200	\$400
Office Registration	\$25	\$50
PC Permit to Practice	\$50	\$100
LLC Permit to Practice	\$50	\$100
LLC Permit to Practice	\$50	\$100
Partnership Firm Permit	\$50	\$100
Sole Proprietor Renewals	\$25	\$50
LLC Certificate of Registration	\$25	\$30
PC Certificate of Registration	\$25	\$30



WHEN THE BOARD RECEIVES A COMPLAINT...

The Board handles complaints received against CPAs in Nebraska. Our first step involves sending the CPA a copy of the complaint received and requiring a response. This initial letter to the CPA is an opportunity to provide a response, any documentation, and opens the lines of communication. It is crucial to respond and to stay in contact; failure to respond may result in the Board proceeding without the CPA's input or documentation, and is also a violation of Board rule. Throughout the process, we are available to assist with questions about the process. Please reach out to us at any time at dan.sweetwood@nebraska.gov. However, we cannot offer legal advice, referrals, or recommendations. We also cannot provide timelines or expectations for the outcome of a complaint. Once concluded, every complaint is formally closed by a letter in writing to the complainant and the CPA.

ETHICS

When reporting your CPE online, please remember to record Ethics courses under the "E" category to make sure that you have met the four-hour Ethics requirement.

Nebraska Board of Public Accountancy





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COMMON ERRORS

Found in CPE Hours Submitted from In-House Program

-  Using a NASBA approved program that was purchased and intended for one individual only and then sharing it with others/watching it as a group and calling it in-house CPE. To avoid this problem, you can purchase these from the provider as a group program and follow the provider's instructions to get individual certificates for each individual who attended.
-  Using staff training/office procedure reviews as CPE.
-  Rounding up your CPE hours.
-  Including breaks and lunches in your calculated CPE hours. Be sure to denote all breaks and lunches on your agenda.






THANK YOU MARCY LUTH, FOR YOUR NINE YEARS OF SERVICE ON THE STATE BOARD

During Ms. Luth's rare nine-year term as Member of the Board, she served an impressive five years as Secretary before becoming Vice-Chair for one year and Chair for her final year. In addition, she quickly became Chair of the Exam & Education and Education Advisory Committees, which she capably led for seven years. Many issues arose during her tenure, which she navigated with common sense, competence and steady leadership. 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 (including extending the provisional window), and forms of ownership of CPA firms (including ground-breaking ESOP ownership). A model example of all that a CPA can be, she's dedicated much of her time to her firm as a shareholder, to the Nebraska Society of CPAs leading CPE courses, to NASBA as member of the Uniform Accountancy Act committee and to the state as a leading expert in governmental auditing. We thank you Marcy, for a busy nine-years with the State Board.



Pictured: Executive Director Dan Sweetwood, Ms. Marcy Luth, CPA – Chair and Ms. Melissa Ruff, CPA – incoming Chair

CONGRATULATIONS TO OUR NEWLY APPOINTED BOARD MEMBER AMY HOLZWORTH



Chair Ruff swore in Member Holzworth at the Board's November 2022 WebEx meeting.

Ms. Amy Holzworth, CPA is a tax manager with Contryman & Associates, P.C. Prior to her position with Contryman, she served for ten years first as the accounting manager

and then as the director of finance for Regional West Health Services located in Scottsbluff. Ms. Holzworth graduated summa cum laude from the University of Nebraska at Kearney with a bachelor's degree in accounting.

Ms. Holzworth replaces Ms. Marcy Luth, CPA. Ms. Luth served two-four years terms on the Board. She also served one additional year after serving the remaining term of the late Michael Wassinger, CPA.



Executive Directors Dan Sweetwood (NE) and Viki Windfeldt (NV) discuss the Accountancy Licensing Database at the 2022 NASBA Conferences.



Board Member Mark Manning, CPA, visits the Board's table at the 2022 Nebraska Society of CPA's Annual Meeting



Representatives of the State Board and State Society attending the 2022 NASBA Executive Director, Staff & Legal Conferences. Board Attorney, Jim Titus, Board Business Manager, Heather Myers, Board Administrator, Kristen VanWinkle, Society President, Joni Sundquist, Board Executive Director, Dan Sweetwood.



Board Administrator Kristen VanWinkle with Governor Jim Pillen celebrating completion of the Nebraska State Government Leadership Certificate program.

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.



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: <http://www.nbpa.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)"





RESPONDING TO A SUBPOENA FOR CLIENT RECORDS

Article from the "Activity Review" North Carolina State Board of Certified Public Accountant Examiners

There are many reasons a CPA may receive a subpoena requesting information about the CPA's client. For example, a party in civil litigation or civil arbitration may seek records from a CPA to prove its case against the CPA's client. The prosecutor in a criminal case may attempt to utilize a CPA's records in a criminal charge against a CPA's client. An administrative agency, board, commission, or another entity may wish to use a CPA's records for some purpose. A CPA has an ethical duty to keep client information confidential. Under 21 NCAC 08N .0205(a), Confidentiality, a "CPA shall not disclose any confidential information obtained in the course of employment or a professional engagement except with the consent of the employer or client." However, the CPA's duty of confidentiality is not absolute and is inferior to a court order.

According to 21 NCAC 08N .0205(b)(2), the confidentiality rule shall not be interpreted "to affect in any way the CPA's compliance with an order of a court or a validly issued subpoena by this Board." Upon receipt of a subpoena or court order, a CPA should review it to determine if a judge or an administrative law judge signed it. If a judge signed the subpoena, the CPA must comply with the subpoena or order. The CPA must inform the client that they intend to provide the requested information. Although the Board's Ethics Rules (21 NCAC 08N) do not require the CPA to obtain the client's written consent before turning the documents over, the Board strongly suggests doing so. If the client objects to the subpoena and thinks it should not have been issued, they can make a motion with the court.

The CPA must decide if the information requested in the subpoena is genuinely confidential client information. For example, if a party to a joint tax return asks for copies of the return, that document is not confidential for that specific requestor. If a judge did not sign the subpoena, then the CPA should determine whether the client is the defendant in the matter referenced in the subpoena. The CPA should contact the client or the client's attorney if the client is the defendant. Often, the client or the client's attorney will not contest the production of those records and will agree to consent to their production. If possible, the consent should be in writing.

Additionally, the CPA may call the attorney seeking the information. Once the CPA explains the Board's rules on confidentiality, the attorney may voluntarily refrain from pursuing the documents until the Court has signed an Order demanding the production of the documents. If, despite the above actions, the CPA cannot reach an agreement with the involved parties, then the CPA should strongly consider hiring an attorney. An attorney will draft an objection to the

subpoena and can help identify other privileges that may apply.

The attorney can also help defend against any ensuing motions and attempt to obtain witness fees or additional costs on behalf of the CPA. The failure to timely and adequately respond to the subpoena could result in the CPA being held in contempt of court. If a state or federal agency issued the subpoena, then the CPA likely must comply with the subpoena regardless of client consent. 21 NCAC 08N .0205(b)(7) states that a CPA does not need to withhold otherwise confidential information if state or federal laws or regulations require disclosure. However, before turning over that information, the CPA should document the file by requesting the agency to identify in writing the state or federal law or regulation that compels the disclosure of the information. - Article courtesy of Frank Trainor, NC Board Staff Attorney

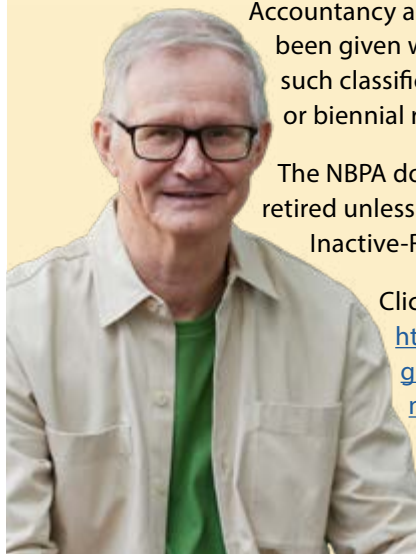
RECENTLY RETIRED?

Are you a recently retired CPA or plan to retire in the next year and at least 60 years of age?

The classification of "Inactive-Retired" Nebraska CPA certificate means that you cannot hold yourself out to the Nebraska public as a CPA. If you plan to re-enter public accounting, you must meet all the requirements for a permit to practice, including active permit fees and Continuing Professional Education (CPE). This classification will not be valid until formally approved by the Nebraska Board of Public

Accountancy and until you have been given written notification of such classification. There is no fee or biennial registration.

The NBPA does not know you are retired unless you apply for the Inactive-Retired status.



Click here for the form: https://nbpa.nebraska.gov/sites/nbpa.nebraska.gov/files/doc/individuals/inact_retired_e.pdf



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. The Committee has been charged with reviewing the Firm Guidelines to determine if any changes should be made.

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 64 for 2015.

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.

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.

LICENSING STATISTICS 2022

Reports on permits/registrations issued from July 1, 2021 to June 30, 2022:
Prior years’ statistics are given for comparison purposes.

Cumulative Totals:							
Individuals	15-17	16-18	17-19	18-20	19-21	20-22	21-23
CPA Permits	1180	1243	1313	1290	1274	1275	1271
CPA Inactive Registrations	790	653	595	657	529	578	519
Total Individuals	1970	1896	1908	1947	1803	1853	1790
Firms	15-16	16-17	17-18	18-19	19-20	20-21	21-22
Partnerships	11	9	9	8	10	10	10
Professional Corporations	217	216	211	200	186	177	164
Limited Liability Companies	97	103	108	107	109	109	1116
Limited Liability Partnerships	49	56	57	53	60	57	62
Sole Proprietorships	228	224	193	186	183	164	160
Total Firms	602	608	578	554	548	517	512



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. Please be aware that CPA Certificate and Initial Permit applications can take 4-6 weeks for processing and mailing.
- 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, "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.**



Nebraska

2022 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	230	188	114	134	102	136	105
Sections	601	389	212	169	126	172	134
% Pass	60.1%	70.2%	41.5%	54.4%	68.3%	53.5%	67.9%
Avg Score	75.4	77.4	71.6	73.2	78.8	73.2	77.5
Avg Age	26.0	25.2	27.4	25.9	26.4	26.2	25.4

Jurisdiction Ranking

Candidates

43

Sections

42

3

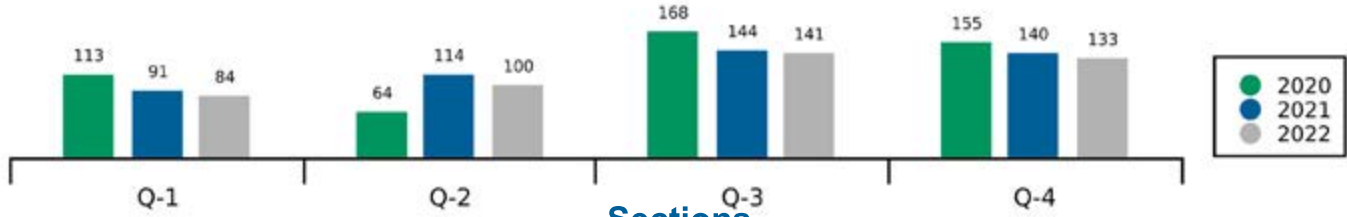
Pass Rate

2

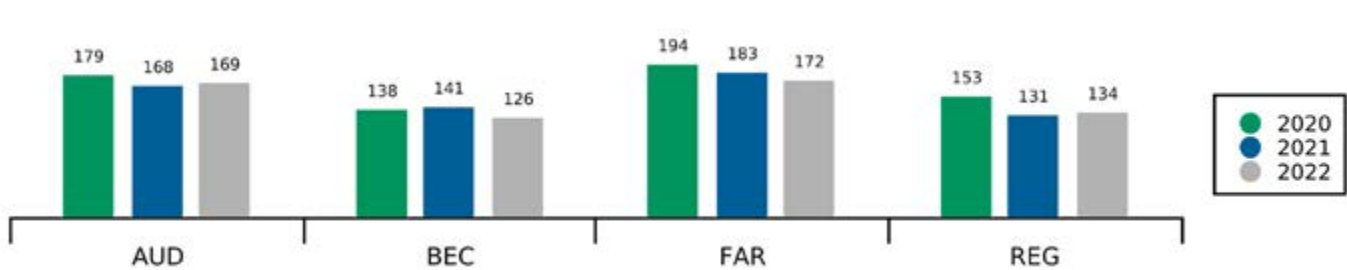
Avg Score

	Gender			Residence		Cohort Year				Age at Time of Examination						
	F	M	U	U.S.A.	Int'l	2022	2021	2020	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	95	108	27	230	-	103	77	19	31	3	105	74	26	19	17	23
Sections	254	294	53	601	-	282	185	56	78	4	245	162	48	41	48	53
% Pass	47.2%	68.4%	75.5%	60.1%	-	67.4%	65.4%	25.0%	46.2%	75.0%	68.2%	51.9%	45.8%	78.0%	54.2%	50.9%
Avg Score	72.0	78.0	76.8	75.4	-	76.9	76.1	68.5	72.7	80.0	77.7	72.5	71.7	80.0	75.2	73.0
Avg Age	26.4	26.1	23.8	26.0	-	24.9	24.9	26.5	32.5	21.0	22.6	24.2	26.4	28.6	31.3	40.4

Candidates



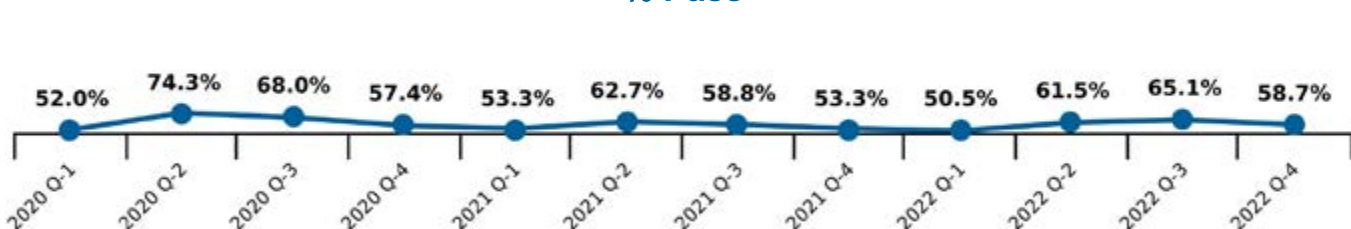
Sections



Average Age



% Pass

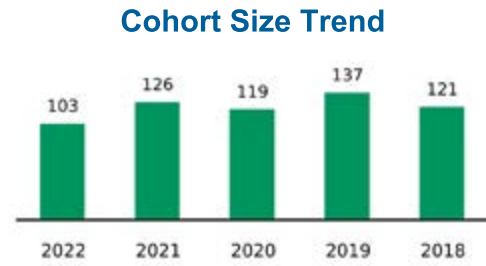




Nebraska

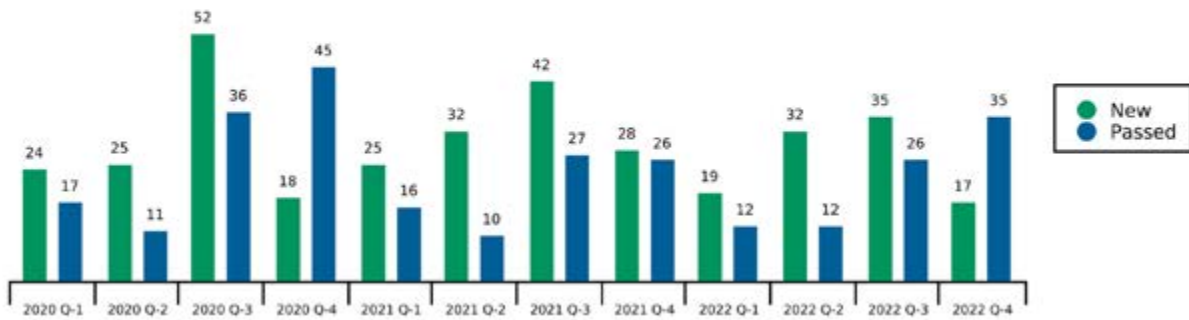
2022 CPA Examination: First-Time

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	188	188	-	108	86	104	91
Sections	389	389	-	108	86	104	91
% Pass	70.2%	70.2%	-	63.0%	77.9%	65.4%	76.9%
Avg Score	77.4	77.4	-	74.5	81.1	75.1	80.1
Avg Age	25.2	25.2	-	24.8	25.9	25.4	25.0



	Gender			Residence		Cohort Year				Age at Time of Examination						
	F	M	U	U.S.A.	Int'l	2022	2021	2020	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	70	92	26	188	-	103	65	9	11	3	97	52	18	12	11	17
Sections	132	208	49	389	-	246	117	12	14	4	194	91	30	25	19	26
% Pass	60.6%	74.5%	77.6%	70.2%	-	71.5%	73.5%	41.7%	42.9%	75.0%	74.2%	64.8%	56.7%	88.0%	57.9%	65.4%
Avg Score	74.3	79.5	76.8	77.4	-	78.0	77.7	70.6	71.5	80.0	78.8	75.2	73.4	81.3	76.3	76.1
Avg Age	26.0	25.2	23.4	25.2	-	24.7	25.3	27.7	31.9	21.0	22.6	24.2	26.4	28.6	31.4	40.6

New Candidates vs Candidates Passing 4th Section



Degree Type*

	Sections	% Total
Bachelor's Degree	399	66.4%
Advanced Degree	132	22.0%
Enrolled / Other	70	11.6%

Residency*

	Sections	% Total
In-State Address	564	93.8%
Out-of-State Address	37	6.2%
International Address	-	-

*Degree Type and Residency data includes both FT and RE candidates

Notes:

- The data used to develop this report was pulled from NASBA's Gateway System, which houses the Uniform CPA Examination's Application and Performance information for all 55 jurisdictions.
- The demographic data related to age, gender, and degree type is provided by the individual candidates and may not be 100% accurate.
- Some jurisdictions do not require candidates to report certain demographic data nor complete surveys gathering such data on a voluntary basis.

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Certificates/ Permits/ Status Changes in July 1, 2021 to June 30, 2022



Certificates Issued



Reciprocal Certificates Issued



Initial Permits Issued



Certificate Revocation for Permit Non-Renewal per PAA 1-137



Certificate Revocation for Inactive Registrants Non-Renewal per PAA 1-137



Inactive - Retired Status



Voluntary Surrender of Certificate



Reinstatement to Active Permit

Enforcement Cases (2021)



New Cases Opened



Discipline Issued



Open Cases Dismissed

FIRMS AND PEER REVIEW

Only actively licensed CPA firms can provide attest services, compilation services, or financial statement preparation services to persons or entities located in Nebraska. These services require the enrollment in the peer review program of the American Institute of CPAs. A Nebraska CPA firm is required to enroll in peer review if it meets the enrollment requirements outlined in the AICPA Peer Review Program Standards. Firms must comply with all components of the peer review in which it is enrolled.

If a firm is offering these services and the firm's principal place of business is located in Nebraska, the firm must hold an Active Nebraska CPA firm license. Only an actively licensed CPA firm may advertise and engage in attest services, compilation services, or financial statement preparation services even if they are not collecting a fee.

A firm may elect to hold a Nebraska CPA firm license even if it does not provide services within the scope of the AICPA. In this case, enrollment in a peer review program is not required.

Nebraska CPA firms will be selected for a compliance review of their peer review as a component of any open enforcement case, or in situations where the NBPA believes that a peer review compliance review is warranted.

In summary, if services performed by the firm are within the scope of the AICPA and the firm issues reports purporting to be in accordance with AICPA, the firm must hold an Active CPA firm license and be enrolled in peer review.

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NASBA

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



2023 BOARD MEETINGS

January 13 at 8:30am (via virtual WebEx
online)

March 10 at 8:30 am

May 12 at 8:30am

July 14 at 8:30 am

September 8 at 8:30 am

November 17 at 8:30 am

*Unless otherwise stated, all meetings are held at
1526 K Street – 4th Floor – Red Willow Room –
Lincoln, NE. Board Meetings are open to the public.
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.**