



Pete Ricketts
Governor

STATE OF NEBRASKA
BOARD OF PUBLIC ACCOUNTANCY
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December 31, 2019

Patrick O'Donnell, Clerk of the Legislature
State Capitol, Room 2018
P.O. Box 94604
Lincoln, NE 68509

Dear Mr. O'Donnell:

Pursuant to Nebraska Revised Statute 84.-901.03, enclosed is an index of the Nebraska State Board of Public Accountancy currently applicable rules and regulations (Title 288) and guidance documents.

Sincerely,

A handwritten signature in dark ink, appearing to read "Dan Sweetwood".

Dan Sweetwood
Executive Director

INDEX

Applicable Laws, 1

Board Meetings & Proceedings

Adoption of Rules, 18
Conflicts of Interest; Board Members, 19
Contested Case, 7-15
Costs of Hearings, 14
Duties of the Board, 5
Duties of Officers, 5
Investigation of Complaints, 15
Meetings, 5-7
Organization of the Board, 4
Quality Enhancement Program, 15-18

Certified Public Accountant Exam

Character & Fitness Standards, 26
Conduct of Exam, 26-28
Denial to Sit for Exam, 26
Ethics Exam, 27
Exam Fee, 29
Exam Subjects and Requirements, 28-29
Reciprocal Fee, 29
Time & Place of Exam, 26
Time & Place of Filing Applications, 25

Continuing Education

Board Duties, 31
Credit for Attendance/Participation, 32-33
Definitions, 31
Ethics Requirement, 32
Non-Compliance Review & Hearing, 33-34
Participant & Faculty Credit, 33
Purpose, 31
Reinstatement of Inactive Registrants, 34
Sponsor Approval, 32
Standards for Course Approval, 32

Definitions of Terms, 1-4

Education

Application Procedures, 37
Definitions, 34-35
Educational Requirements, 35-37
Non-accredited Degree, 35
Reciprocal Certificates, 37
Recognized Standing, 35

Office Rules

Definitions, 37-40
Manager Responsibilities, 37-38
Registered Office Restrictions, 38
Work Space Restrictions, 38-39

Peer Review

- Change in Firm Structure, 54
- Committees, 51-52
- Definitions, 50
- Extensions, 54
- Peer Review Standards/Sponsoring Organizations, 54
- Practice Unit Responsibilities, 52-53
- Purpose, 50

Permits, Annual Fees, Inactive List

- Annual Fees, 30
- Display of Permit, 30
- Inactive List, 30
- Permits, 30

Public Accounting Partnerships & Professional Corporations

- Application Procedures; Forms, 42
- Definitions, 39
- Form of Practice & Name, 25, 40
- General Requirements; Ownership, 40-42
- Professional Corporations, 40

Regulations & Procedures Governing Declaratory Orders

- Appeal, 49-50
- Circumstances Under Which Declaratory Orders will not be Issued, 48-49
- Declaratory Order Proceedings, 47
- Definitions, 42-43
- Disposition of the Petition, 45-46
- General Information, 42
- Intervention in Declaratory Order Proceeding, 46-47
- Issuance of Declaratory Order, 47-48
- Petition for Declaratory Order, 43-45
- Submission & Service of Declaratory Order Petition, 45

Rules of Professional Conduct

- Advertising & Solicitation, 22
- Commissions & Referral Fees, 22-23
- Competence & Technical Standards, 20
- Contingent Fees, 21-22
- Declaration of Purpose, 19
- Form Practice & Name, 25
- Independence, 19
- Integrity & Objectivity, 20
- Notifying Board of Address Changes, 25
- Other Responsibilities & Practices, 22
- Professional Corporations, 25, 40
- Records, 21
- Responsibility to Clients, 20-22
- Written Disclosure Statements, 23-24

Scope of Rules

- Interpretation of Rules & Accountancy Act, 1

Nebraska Board of Public Accountancy
Record of Board's Actions, Policies, Procedures Information

| Guidance Number | Subject | Summary | Meeting Date |
|-----------------|---|--|--------------|
| 18.03 | Timely notice and removal of press releases for enforcement actions | Press releases regarding enforcement actions will remain on the home page of the Board's website for 6 months following publication date. After 6 months, the press release will be available in the news archive under "Enforcement Actions". | 11/16/2018 |
| 18.02 | Combining Experience for Initial Permit | The Board will accept combined experience (public and private) to meet the initial permit requirement. When combining experience, the requirement defaults to 6,000 hours earned in at least 3 years. | 1/12/2018 |
| 18.01 | Family Member Experience Verification | The Board will accept experience verified by a family member who is the applicant's direct supervisor as long as they were an active CPA during the time they are signing off on. | 1/12/2018 |
| 17.05 | Peer Review Sponsoring Organization | The Board voted to approve <i>AICPA Standards for Performing and Reporting on Peer Reviews</i> and adopt the same professional standards to be used in administering, performing, and reporting peer reviews. | 3/10/2017 |
| 17.04 | Updated Surrender Affidavit | To return a surrendered certificate to good standing, the registrant may need to meet current educational requirements and re-take the CPA exam. | 7/14/2017 |
| 17.03 | Firm Guidelines | This document supplements Title 288 - Chapters 5 & 11 regarding acceptable firm names and forms of advertising. | 1/6/2006 |
| 17.02 | Education Guidelines | This document supplements Title 288 - Chapter 9 requirements for Education to qualify for the CPA Exam and/or Licensure, including: 1. Transcript Requirement 2. 60/90 Day Provision 3. Clarification on acceptable courses for the 30-hour Accounting Beyond Principles requirement 4. Clarification on acceptable courses for the 36-hour General Business requirement | |

Nebraska Board of Public Accountancy
Record of Board's Actions, Policies, Procedures Information

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| 17.01 | CPE Guidelines | This document supplements Title 288 - Chapter 8 requirements for Continuing Professional Education (CPE), including: 1. Basic Requirements for Renewal of Active Permit, Inactive Registrants and Ethics 2. Types of Programs which qualify 3. Credit Hours Granted - Including acceptable subject matter 4. Definition of a Qualified Instructor 5. Course completion evidence and retention policy 6. Controls and Reporting Policy 7. Policy for Reciprocal Certificate holders 8. Policy for Reinstating to an Active Permit | |
| 16.03 | Part-Time CPA in Firm Name | A part-time CPA of a CPA firm may be listed in the name of a firm as long as they are an active CPA. | 9/9/2016 |
| 16.02 | Electronic Transcripts & Residency Affidavits | Electronic Transcripts & Residency Affidavits are allowed when submitting CPA Exam application | 9/9/2016 |
| 16.01 | Non-Owner CPA in Firm Name | A non-owner of a CPA firm may be listed in the name of the firm as long as they are an active CPA. | 11/10/2016 |
| 12.01 | Board Administrator Authorized to issue Certificates | The Board voted to approve the Board Administrator to issue Certificates with ratification at the following Board meeting. | 3/23/2012 |
| 12.01 | NASBA International Evaluation Service | The Board voted to approve NASBA International Evaluation Services for use in evaluating foreign transcripts. | 7/26/2012 |
| 11.01 | Definition of Certificate in PAA 1-124 | PAA 1-124 "...certificate as a CPA, then in full force and effect..." means a active permit to practice in any state. | 5/19/2011 |
| 10.06 | Active/Inactive Certificate Revocation after 3 years | The Board approved sending a letter to registrants on this list to list their options: renew as inactive, surrender or go inactive-retired. | 9/16/2010 |
| 10.05 | Grace Period for CPE Reporting | The Board does not allow a grace period following the January 31st deadline for reporting CPE. Any CPE reported starting February 1st for the prior period will be subject to a Stipulation & Consent Order with a \$100 administrative fee. Addendum added 07/15/11 indicating the Stipulation & Consent Order is not published nor considered disciplinary action. | 9/16/2010 7/15/2011 |

