

Agency 63 - State Board Of Public Accountancy

Statutory Authority:

The Nebraska Board of Public Accountancy (the Board) was established with the Public Accountancy Act in 1957, also known as Chapter 1, Article 1 of the Revised Statutes of Nebraska. Revised Rules and Regulations of the Board (known as Title 288 of the Nebraska Administrative Code) were filed with the Revisor of Regulations on July 18, 1983 and the Secretary of State on June 10, 1987, November 6, 1989, April 22, 1993, May 3, 1995 and May 2, 1999. The activities of the Board are entirely self-supported through licensing and examination fees.

Vision Statement:

The Board has one major purpose: to protect the welfare of the citizens of the State of Nebraska by assuring the competency of persons licensed as Certified Public Accountants (CPAs) and Public Accountants (PAs). The Board, according to the provisions of the Public Accountancy Act, assures the competency of CPAs and PAs through examination, certification, licensure, registration, continuing professional education, quality review and investigation/ enforcement of standards.

Mission Statement:

To protect the welfare of the citizens of the state by assuring the competency of licensed accountants.

To serve the needs of the public accountancy membership by assisting them in complying with Nebraska law and Board-promulgated rules and regulations.

The Board's Mission and Goals may be found on its web site: www.nol.org/home/BPA.

Goals:

1. Issue permits to practice to CPAs, PAs and firms.
2. Administer a Certified Public Accountants (CPA) examination twice a year.
3. Monitor completion of continuing education programs for licensed accountants.
4. Monitor compliance by licensed accountants with professional standards and investigate registered complaints.
5. Respond to inquiries from the public, applicants, licensees, consumers, attorneys and public and private agencies.
6. Develop and promote passage of legislation regarding regulation of public accountancy.
7. Ensure Board and office operate in a fiscally responsible manner.

Financial Data:

	Actual FY02	Approp FY03	Request FY04	Recom FY04	Request FY05	Recom FY05
General Fund	0	0	0	0	0	0
Cash Fund	358,436	462,297	424,052	433,903	408,184	423,293
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total Agency	358,436	462,297	424,052	433,903	408,184	423,293

Agency 63 - State Board Of Public Accountancy Program 084 - Enforcement Of Standards

Program Objectives:

- OBJECTIVE 1-1 - Notify licensees annually of licensing requirements.
- OBJECTIVE 1-2 - Issue and deliver licenses in a timely manner, prior to June 30 expiration of old license.
- OBJECTIVE 1-3 - Maintain and update records for each licensee.
- OBJECTIVE 2-1 - Schedule and administer the CPA examination to qualified candidates in May and November of each year.
- OBJECTIVE 3-1 - Maintain and update records for continuing education compliance for each licensee.
- OBJECTIVE 3-2 - Notify each licensee of requirements for compliance with Nebraska law.
- OBJECTIVE 4-1 - Conduct the QEP review in accordance with Board Rules and Regulations and maintain accurate records for compliance with professional standards.
- OBJECTIVE 4-2 - Conduct investigations of registered complaints against licensees.

Financial Data:

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Performance Measures: