

# 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 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](http://www.nol.org/home/BPA).

## Goals:

- 1) Issue permits to practice to CPAs, PAs and firms.
- 2) To monitor the Computerized Based Test (CBT) for the Certified Public Accountants (CPA) Examination.
- 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 FY04	Approp FY05	Request FY06	Recom FY06	Request FY07	Recom FY07
General Fund	0	0	0	0	0	0
Cash Fund	332,924	400,919	407,812	411,322	407,812	419,211
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
<b>Total Agency</b>	<b>332,924</b>	<b>400,919</b>	<b>407,812</b>	<b>411,322</b>	<b>407,812</b>	<b>419,211</b>

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

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**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 - Monitor the administration of the CPA/Computerized (CBT).
- 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:**

	Actual FY04	Approp FY05	Request FY06	Recom FY06	Request FY07	Recom FY07
General Fund	0	0	0	0	0	0
Cash Fund	332,924	400,919	407,812	411,322	407,812	419,211
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	332,924	400,919	407,812	411,322	407,812	419,211

**Performance Measures:**

See Supporting Information.