

# Agency 063 - BOARD OF PUBLIC ACCOUNTANCY

---

## **STATUTORY AUTHORITY:**

The Nebraska State Board of Public Accountancy (the Board) was established with the passage of the Public Accountancy Act in 1957, last revised in September 2013. Known as Chapter 1, Article 1 (Statutes 1-101 through 1-172) 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, last revised by the Board in September 2013, and filed with the Secretary of State. The activities of the Board are entirely self-supported through licensing fees.

## **VISION:**

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

## **MISSION AND PRINCIPLES:**

The Board's mission and principles are indicated within the provisions of the Public Accountancy Act to assure the competency of CPAs through the following functions:

1. the examination of prospective candidates with the Uniform CPA Examination;
2. the certification, licensing and registration of individuals who have passed the CPA examination;
3. the establishment of continuing education requirements for CPAs and the monitoring of compliance with those requirements;
4. enforcing the standards of competency and monitoring with the Quality Enhancement Program; and
5. investigating and disciplining licensees who have failed to comply with the Board's requirements in the enforcement of technical standards and ethical provisions of the profession.

## **GOALS:**

1. Administer the Uniform Certified Public Accountants Examination.
2. Issue certificates and permits to practice to qualified successful examination candidates, CPA's, and CPA firms.
3. Administer reporting of continuing education programs for licensed CPAs.
4. Administer compliance by licensed CPAs with professional standards and investigate registered complaints.
5. Respond to inquiries from the public, applicants, licensees, consumers, attorneys and public and private agencies.
6. Support legislation regarding regulation of public accountancy.
7. Ensure Board and office operates in a fiscally responsible manner.

# Agency 063 - BOARD OF PUBLIC ACCOUNTANCY

## Financial Data

	FY14 Actual	FY15 Approp	FY16 Request	FY16 Recomm	FY17 Request	FY17 Recomm
<b>Operations Funding</b>						
General Fund	0	0	0	0	0	0
Cash Fund	370,087	423,865	423,865	426,698	423,865	432,528
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 Operations</b>	<b>370,087</b>	<b>423,865</b>	<b>423,865</b>	<b>426,698</b>	<b>423,865</b>	<b>432,528</b>
<b>Aid Funding</b>						
General Fund	0	0	0	0	0	0
Cash Fund	0	0	0	0	0	0
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 Aid Funding</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Funding</b>						
General Fund	0	0	0	0	0	0
Cash Fund	370,087	423,865	423,865	426,698	423,865	432,528
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>370,087</b>	<b>423,865</b>	<b>423,865</b>	<b>426,698</b>	<b>423,865</b>	<b>432,528</b>

**Agency 063 - BOARD OF PUBLIC ACCOUNTANCY**  
**Program 084 - ENFORCEMENT OF STANDARDS**

---

**PROGRAM DESCRIPTION:**

The Board operates out of a single program (Enforcement of Standards) that performs the following functions:

1. Administer the Computerized Based Test (CBT) for the Uniform Certified Public Accountants (CPA) Examination.
2. Issue certificates and initial permits to practice to qualified successful examination candidates, CPA's, and CPA firms, and administer requirements for renewal of registrations and permits to practice for firms and individuals.
3. Investigate registered complaints involving licensed CPAs and CPA firms that fail to comply with professional standards.
4. Provide competent public service in the operation of the Board office and respond to inquiries from the public and licensees.

**PROGRAM OBJECTIVES:**

The primary goals and objectives of the Board include:

1. Provide for a competent, well administered CPA Exam;
2. Issue Certificates to qualified candidates; issue initial permits to qualified individuals and firms; administer renewal of registrations and permits;
3. Competent management and adjudication of registered complaints;
4. Respond knowledgeably and efficiently to public and licensee inquiries.

**PERFORMANCE MEASURES:**

Budget Performance Measures: (See below for performance measures specific to program objectives.)

**Agency 063 - BOARD OF PUBLIC ACCOUNTANCY**  
**Program 084 - ENFORCEMENT OF STANDARDS**

---

**Financial Data**

	<b>FY14 Actual</b>	<b>FY15 Approp</b>	<b>FY16 Request</b>	<b>FY16 Recomm</b>	<b>FY17 Request</b>	<b>FY17 Recomm</b>
<b>Operations Funding</b>						
General Fund	0	0	0	0	0	0
Cash Fund	370,087	423,865	423,865	426,698	423,865	432,528
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 Operations</b>	<b>370,087</b>	<b>423,865</b>	<b>423,865</b>	<b>426,698</b>	<b>423,865</b>	<b>432,528</b>
<b>Aid Funding</b>						
General Fund	0	0	0	0	0	0
Cash Fund	0	0	0	0	0	0
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 Aid Funding</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Funding</b>						
General Fund	0	0	0	0	0	0
Cash Fund	370,087	423,865	423,865	426,698	423,865	432,528
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 Program</b>	<b>370,087</b>	<b>423,865</b>	<b>423,865</b>	<b>426,698</b>	<b>423,865</b>	<b>432,528</b>