

# 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, known as Chapter 1, Article 1 of the Revised Statutes of Nebraska. Revised Rules and Regulations of the Board 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 and May 3, 1995. 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.

## 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 FY98	Approp FY99	Request FY00	Recom FY00	Request FY01	Recom FY01
General Fund	0	0	0	0	0	0
Cash Fund	440,572	475,673	469,945	471,344	460,137	465,582
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	440,572	475,673	469,945	471,344	460,137	465,582

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## 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 - 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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<b>Total Agency</b>	<b>440,572</b>	<b>475,673</b>	<b>469,945</b>	<b>471,344</b>	<b>460,137</b>	<b>465,582</b>

### Performance Measures:

	94-95	95-96	96-97	97-98
CPA Permits	1501	1523	1567	1649
CPA Inactive Permits	2828	2987	2992	3080
Partnership Permits	99	94	90	69
Professional Corporations	139	149	150	153
Limited Liability Companies	2	5	7	11
Limited Liability Partnerships	6	6	5	5
PA Inactive Registrations	12	10	7	5
Examinees approved/sitting	845	814	828	1352
Reports reviewed under QEP	161	154	203	139
Complaints registered	35	36	39	14
Certificates revoked	1	0	2	0
Cease & Desist Orders	1	2	14	0
Suspensions	0	0	2	0
Other Discipline	18	21	16	6
Number of Public Hearings	4	3	4	0
Board FTE History	3.5	4	4	4