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,

Dan Sweetwood
Executive Director
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<th>Subject</th>
<th>Summary</th>
<th>Meeting Date</th>
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<tbody>
<tr>
<td>18.03</td>
<td>Timely notice and removal of press releases for enforcement actions</td>
<td>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 &quot;Enforcement Actions&quot;.</td>
<td>11/16/2018</td>
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<tr>
<td>18.02</td>
<td>Combining Experience for Initial Permit</td>
<td>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.</td>
<td>1/12/2018</td>
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<tr>
<td>18.01</td>
<td>Family Member Experience Verification</td>
<td>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.</td>
<td>1/12/2018</td>
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<td>17.05</td>
<td>Peer Review Sponsoring Organization</td>
<td>The Board voted to approve AICPA Standards for Performing and Reporting on Peer Reviews and adopt the same professional standards to be used in administering, performing, and reporting peer reviews.</td>
<td>3/10/2017</td>
</tr>
<tr>
<td>17.04</td>
<td>Updated Surrender Affidavit</td>
<td>To return a surrendered certificate to good standing, the registrant may need to meet current educational requirements and re-take the CPA exam.</td>
<td>7/14/2017</td>
</tr>
<tr>
<td>17.03</td>
<td>Firm Guidelines</td>
<td>This document supplements Title 288 - Chapters 5 &amp; 11 regarding acceptable firm names and forms of advertising.</td>
<td>1/6/2006</td>
</tr>
<tr>
<td>17.02</td>
<td>Education Guidelines</td>
<td>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</td>
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<td>Section</td>
<td>Description</td>
<td>Details</td>
<td>Date</td>
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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 |                                               |
<table>
<thead>
<tr>
<th>10.04</th>
<th>Exam Scores for Reciprocal Certificate Applicants</th>
<th>It is not required to request evidence of CPA exam scores for Reciprocal Certificate applicants.</th>
<th>7/15/2010</th>
</tr>
</thead>
<tbody>
<tr>
<td>10.03</td>
<td>Experience earned under External Auditor</td>
<td>Controller duties under the supervision of an external auditor is not acceptable to meet the licensure experience requirement.</td>
<td>3/18/2010</td>
</tr>
<tr>
<td>10.02</td>
<td>Releasing Exm Candidate's Names to 3rd Parties</td>
<td>The Board does not authorize releasing exam candidate's names to 3rd parties.</td>
<td>3/18/2010</td>
</tr>
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<td>10.01</td>
<td>Qualifying for CPA Exam Personal Bankruptcy</td>
<td>The federal bankruptcy courts will be reviewed to determine if applicant's bankruptcy involved dishonesty, fraud, deceit, or misrepresentation (Title 288 - Chapter 6.002.01(1)). If no evidence present, the candidate can take the exam if meeting all other criteria. If possible evidence present, the candidate's application will be provided to the Licensing Committee for further review.</td>
<td>1/22/2010</td>
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