

## MISSION

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.

## OVERVIEW

The Nebraska Board of Public Accountancy regulates and licenses Certified Public Accountants and Certified Public Accountancy firms.

The State Board has six distinct program areas:

- Certification
- Licensing
- Continuing Education
- Peer Review
- Examination
- Regulation
- Enforcement

The Board is composed of 8 members appointed by the Governor of the State of Nebraska.

## CONTACT US

### NEBRASKA BOARD OF PUBLIC ACCOUNTANCY



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Or  
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<https://nbpa.nebraska.gov/>



### NEBRASKA BOARD OF PUBLIC ACCOUNTANCY



## LICENSING

Nebraska is a two-tiered state meaning an individual is issued a Certificate first upon showing successful passage of the CPA exam and then is issued a Permit to Practice upon showing completion of the experience requirement. Each year, the board renews individual and firm permits to practice public accountancy and registration of certificate holders.

## PEER REVIEW

Firms engaged in attestation and compilation services are required to undergo peer reviews which are to be reported to the Board. Per Title 288 Rules and Regulation Chapter 13 section 004.01. The Nevada Society of CPAs administers the AICPA Peer Review Program for Nebraska CPA firms.

## CONTINUING EDUCATION

All licensees must report 80 hours of continuing education (including 4 hours of Ethics) every two years. 4 hours of ethics can be state specific or general ethics. CPE is required to be completed by 12/31 of year prior to license expiration and is to be reported by Jan 31 of license expiration date. Certificates of completion must be retained for 6 years as the Board performs random audits of CPE annually.

## EXAMINATION

The Nebraska Board of Public Accountancy has engaged CPA Examination Services (a division of the National Association of State Boards of Accountancy) for exam application processing, exam administrations, and grade reporting.

If you have any questions about the exam or need exam application materials, please contact CPA Examination Services (CPAES) at 1-800-CPA-EXAM and inform them that you are a Nebraska Candidate. You can also download information on their website at <https://nasba.org/exams/cpaexam/>.



## ENFORCEMENT

Allegations of violations are received and investigated. Formal hearings, or settlements, may result in suspension, revocation, reprimand, or probation of a respondent's Nebraska certificate or permit to practice.



## CPA CERTIFICATE VS. LICENSE

**Certificate:** Signifies having met the educational requirements, the successful completion of the Uniform CPA Examination, and an examination in professional ethics as approved by the Board. A certificate holder may not call themselves a CPA nor practice public accountancy in Nebraska until the work experience requirement has been met and a permit to practice (active license) has been issued.

**Permit to Practice:** License issued to a certificate-holder upon meeting the work experience requirement. A licensee may call themselves a CPA and practice public accountancy in Nebraska.