



Jim Pillen
Governor

STATE OF NEBRASKA

BOARD OF PUBLIC ACCOUNTANCY

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Fax (402) 471-4484

Home Page: nbpa.nebraska.gov

March 18, 2026

To Whom it May Concern:

Please find attached the thirteen (13) Chapters (NAC Title 288) review forms required per Neb. Rev. 84-904 to be submitted by the Nebraska State Board of Public Accountancy.

The following are the regulations review forms being submitted:

1. Regulation Review Forms for NAC Title 288/ Chapters 1 through 13:

Chapter 1- Scope of Rules

Chapter 2- Applicable Laws

Chapter 3- Definition of Terms

Chapter 4- Board Meetings and Proceedings

Chapter 5- Rules of Professional Conduct

Chapter 6- Certified Public Accountant Examination

Chapter 7- Permits, Annual Fees, and Inactive List

Chapter 8- Continuing Education

Chapter 9- Education

Chapter 10- Public Accounting Offices

Chapter 11- Forms of Practice and General Requirements

Chapter 12- Regulations and Procedures Governing Declaratory Orders

Chapter 13- Peer Review

Please contact me with any questions and/or concerns.

Sincerely,


Dan Sweetwood
Executive Director

Regulation Review Form (1)

(Pursuant to Neb. Rev. Stat. § 84-904)

Agency Name:

Nebraska State Board of Public Accountancy

Responsible Division or Board (if applicable):

N/A

Citation of Rule / Regulation (i.e., 22 NAC Chapter 3)

NAC Title 288 Chapter 1

Rule and Regulation Title:

Scope of Rules

Brief explanation of the reason for the Rule / Regulation:

This regulation ensures the development of regulations by the Board will not be inconsistent with Nebraska Law (Public Accountancy Act). It also clarifies that interpretation of the regulations by the Board will be known as Board policy and available to licensees.

Statutory Authority

Nebraska Statute – Requires/Authorizes Regulation?

Yes No

If yes, provide citation(s)

PAA Section 1-112 gives the Board authority to promulgate rules & regulations.

Federal Statute/Mandate – Requires/Authorizes Regulation?

Yes No

If yes, provide citation(s)

N/A

Would changes require federal review/approval?

Yes No

Review Questions (Statutory Criteria)

1. Is the rule or regulation essential to the health, safety, or welfare of the public?

Yes No

2. Do the costs of the rule or regulation outweigh the benefits?

Yes No

If yes, provide explanation:

N/A

3. Does the agency have a process in place to measure the effectiveness of the rule or regulation?

Yes No

4. Has a less restrictive alternative been considered?

Yes No

If No, provide explanation as to why a less restrictive alternative was not considered:

The Board is given authority to promulgate regulations under PAA section 1-112 to maintain a high standard of integrity and dignity in the profession of public accountancy.

5. Was the rule or regulation promulgated as a result of:

State Statutory Requirements Federal Statute/Mandate Court Decision

Provide citation(s):

N/A

Name of Agency Review Designee: Dan Sweetwood, Executive Director

Signature of Agency Review Designee: 

Regulation Review Form (1)

(Pursuant to Neb. Rev. Stat. § 84-904)

Agency Name:

Nebraska State Board of Public Accountancy

Responsible Division or Board (if applicable):

N/A

Citation of Rule / Regulation (i.e., 22 NAC Chapter 3)

NAC Title 288 Chapter 2

Rule and Regulation Title:

Applicable Laws

Brief explanation of the reason for the Rule / Regulation:

This chapter ensures that all regulations promulgated by the Board will become null and void upon the effective date of any statute which repeals, changes, alters, amends or modifies such statutory grant of authority.

Statutory Authority

Nebraska Statute – Requires/Authorizes Regulation?

Yes No

If yes, provide citation(s)

PAA Section 1-112 gives the Board authority to promulgate rules & regulations.

Federal Statute/Mandate – Requires/Authorizes Regulation?

Yes No

If yes, provide citation(s)

N/A

Would changes require federal review/approval?

Yes No

Review Questions (Statutory Criteria)

1. Is the rule or regulation essential to the health, safety, or welfare of the public?

Yes No

2. Do the costs of the rule or regulation outweigh the benefits?

Yes No

If yes, provide explanation:

N/A

3. Does the agency have a process in place to measure the effectiveness of the rule or regulation?

Yes No

4. Has a less restrictive alternative been considered?

Yes No

If No, provide explanation as to why a less restrictive alternative was not considered:

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State Statutory Requirements Federal Statute/Mandate Court Decision

Provide citation(s):

N/A

Name of Agency Review Designee: Dan Sweetwood, Executive Director

Signature of Agency Review Designee: 

Regulation Review Form (1)

(Pursuant to Neb. Rev. Stat. § 84-904)

Agency Name:

Nebraska State Board of Public Accountancy

Responsible Division or Board (if applicable):

N/A

Citation of Rule / Regulation (i.e., 22 NAC Chapter 3)

NAC Title 288 Chapter 3

Rule and Regulation Title:

Definition of Terms

Brief explanation of the reason for the Rule / Regulation:

This chapter defines terms used throughout Title 288 that allows licensees and others to reference the terms when attempting to interpret and understand the regulations.

Statutory Authority

Nebraska Statute – Requires/Authorizes Regulation?

Yes No

If yes, provide citation(s)

PAA Section 1-112 gives the Board authority to promulgate rules & regulations.

Federal Statute/Mandate – Requires/Authorizes Regulation?

Yes No

If yes, provide citation(s)

N/A

Would changes require federal review/approval?

Yes No

Review Questions (Statutory Criteria)

1. Is the rule or regulation essential to the health, safety, or welfare of the public?

Yes No

2. Do the costs of the rule or regulation outweigh the benefits?

Yes No

If yes, provide explanation:

N/A

3. Does the agency have a process in place to measure the effectiveness of the rule or regulation?

Yes No

4. Has a less restrictive alternative been considered?

Yes No

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The Board is given authority to promulgate regulations under PAA section 1-112 to maintain a high standard of integrity and dignity in the profession of public accountancy.

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State Statutory Requirements Federal Statute/Mandate Court Decision

Provide citation(s):

N/A

Name of Agency Review Designee: Dan Sweetwood, Executive Director

Signature of Agency Review Designee: 

Regulation Review Form (1)

(Pursuant to Neb. Rev. Stat. § 84-904)

Agency Name:

Nebraska State Board of Public Accountancy

Responsible Division or Board (if applicable):

N/A

Citation of Rule / Regulation (i.e., 22 NAC Chapter 3)

NAC Title 288 Chapter 4

Rule and Regulation Title:

Board Meetings and Proceedings

Brief explanation of the reason for the Rule / Regulation:

This chapter details the organization of the Board, duties of the Board, duties of officers, meetings, contested case, investigation of a complaint, adoption of rules and conflicts of interest; Board members; participation; disclosure.

Statutory Authority

Nebraska Statute – Requires/Authorizes Regulation?

Yes **No**

If yes, provide citation(s)

PAA Section 1-112 gives the Board authority to promulgate rules & regulations.

Federal Statute/Mandate – Requires/Authorizes Regulation?

Yes **No**

If yes, provide citation(s)

N/A

Would changes require federal review/approval?

Yes **No**

Review Questions (Statutory Criteria)

1. Is the rule or regulation essential to the health, safety, or welfare of the public?

Yes No

2. Do the costs of the rule or regulation outweigh the benefits?

Yes No

If yes, provide explanation:

N/A

3. Does the agency have a process in place to measure the effectiveness of the rule or regulation?

Yes No

4. Has a less restrictive alternative been considered?

Yes No

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5. Was the rule or regulation promulgated as a result of:

State Statutory Requirements Federal Statute/Mandate Court Decision

Provide citation(s):

N/A

Name of Agency Review Designee: Dan Sweetwood, Executive Director

Signature of Agency Review Designee: _____



Regulation Review Form (1)

(Pursuant to Neb. Rev. Stat. § 84-904)

Agency Name:

Nebraska State Board of Public Accountancy

Responsible Division or Board (if applicable):

N/A

Citation of Rule / Regulation (i.e., 22 NAC Chapter 3)

NAC Title 288 Chapter 5

Rule and Regulation Title:

Rules of Professional Conduct

Brief explanation of the reason for the Rule / Regulation:

This chapter's purpose is to establish and maintain high standards of integrity and dignity in the profession of public accountancy through independence, integrity, objectivity, competence, technical standards, responsibility to clients, through the establishment of professional standards. These may be developed by the Board and/or formally adopted standards by other professional standard setting bodies (ex. PCAOB, AICPA, GASB, FASB, etc.)

Statutory Authority

Nebraska Statute – Requires/Authorizes Regulation?

Yes No

If yes, provide citation(s)

PAA Section 1-112 gives the Board authority to promulgate rules & regulations.

Federal Statute/Mandate – Requires/Authorizes Regulation?

Yes No

If yes, provide citation(s)

N/A

Would changes require federal review/approval?

Yes No

Review Questions (Statutory Criteria)

1. Is the rule or regulation essential to the health, safety, or welfare of the public?

Yes No

2. Do the costs of the rule or regulation outweigh the benefits?

Yes No

If yes, provide explanation:

N/A

3. Does the agency have a process in place to measure the effectiveness of the rule or regulation?

Yes No

4. Has a less restrictive alternative been considered?

Yes No

If No, provide explanation as to why a less restrictive alternative was not considered:

5. Was the rule or regulation promulgated as a result of:

State Statutory Requirements Federal Statute/Mandate Court Decision

Provide citation(s):

N/A

Name of Agency Review Designee: Dan Sweetwood, Executive Director

Signature of Agency Review Designee: 

Regulation Review Form (1)

(Pursuant to Neb. Rev. Stat. § 84-904)

Agency Name:

Nebraska State Board of Public Accountancy

Responsible Division or Board (if applicable):

N/A

Citation of Rule / Regulation (i.e., 22 NAC Chapter 3)

NAC Title 288 Chapter 6

Rule and Regulation Title:

Certified Public Accountant Examinations

Brief explanation of the reason for the Rule / Regulation:

This chapter's purpose is to maintain high standards for the administration of the Uniform Certified Public Accountant Examination within Nebraska. It details character and fitness standards for screening to take the exam and for licensure to assure the protection of the public by those who are qualified to take the exam. Other areas include conduct of the exam such as cheating, what qualifies as successful passage, re-taking the exam, exam scoring process, score dispute process.

Statutory Authority

Nebraska Statute – Requires/Authorizes Regulation?

Yes No

If yes, provide citation(s)

PAA Section 1-112 gives the Board authority to promulgate rules & regulations.

Federal Statute/Mandate – Requires/Authorizes Regulation?

Yes No

If yes, provide citation(s)

N/A

Would changes require federal review/approval?

Yes No

Review Questions (Statutory Criteria)

1. Is the rule or regulation essential to the health, safety, or welfare of the public?

Yes No

2. Do the costs of the rule or regulation outweigh the benefits?

Yes No

If yes, provide explanation:

N/A

3. Does the agency have a process in place to measure the effectiveness of the rule or regulation?

Yes No

4. Has a less restrictive alternative been considered?

Yes No

If No, provide explanation as to why a less restrictive alternative was not considered:

The CPA Exam is a high-stakes uniform professional examination administered across the country by a tri-party agreement through the AICPA, NASBA, and Prometric. The national Computerized Based Testing Committee reviews and assures the exam is competent and follows applicable standards.

5. Was the rule or regulation promulgated as a result of:


State Statutory Requirements Federal Statute/Mandate Court Decision

Provide citation(s):

N/A

Name of Agency Review Designee: Dan Sweetwood, Executive Director

Signature of Agency Review Designee: _____



Regulation Review Form (1)

(Pursuant to Neb. Rev. Stat. § 84-904)

Agency Name:

Nebraska State Board of Public Accountancy

Responsible Division or Board (if applicable):

N/A

Citation of Rule / Regulation (i.e., 22 NAC Chapter 3)

NAC Title 288 Chapter 7

Rule and Regulation Title:

Permits, Annual Fees, Inactive List

Brief explanation of the reason for the Rule / Regulation:

This chapter's purpose is to set licensing period expiration dates and annual fees. It describes required experience to be submitted with initial permit applications. It describes other statuses such as inactive registrations and retired statuses.

Statutory Authority

Nebraska Statute – Requires/Authorizes Regulation?

Yes **No**

If yes, provide citation(s)

PAA Section 1-112 gives the Board authority to promulgate rules & regulations.

Federal Statute/Mandate – Requires/Authorizes Regulation?

Yes **No**

If yes, provide citation(s)

N/A

Would changes require federal review/approval?

Yes **No**

Review Questions (Statutory Criteria)

1. Is the rule or regulation essential to the health, safety, or welfare of the public?

Yes No

2. Do the costs of the rule or regulation outweigh the benefits?

Yes No

If yes, provide explanation:

N/A

3. Does the agency have a process in place to measure the effectiveness of the rule or regulation?

Yes No

4. Has a less restrictive alternative been considered?

Yes No

If No, provide explanation as to why a less restrictive alternative was not considered:

5. Was the rule or regulation promulgated as a result of:

State Statutory Requirements Federal Statute/Mandate Court Decision

Provide citation(s):

N/A

Name of Agency Review Designee: Dan Sweetwood, Executive Director

Signature of Agency Review Designee: 

Regulation Review Form (1)

(Pursuant to Neb. Rev. Stat. § 84-904)

Agency Name:

Nebraska State Board of Public Accountancy

Responsible Division or Board (if applicable):

N/A

Citation of Rule / Regulation (i.e., 22 NAC Chapter 3)

NAC Title 288 Chapter 8

Rule and Regulation Title:

Continuing Education

Brief explanation of the reason for the Rule / Regulation:

This chapter's purpose is to promulgate rules to assure that minimum continuing education requirements are met by all permit holders and thereby to promote the obligations of the permit holders to provide competed professional services for their clients. It sets a process for failure to comply with the requirements and for reinstatement of permits.

Statutory Authority

Nebraska Statute – Requires/Authorizes Regulation?

Yes **No**

If yes, provide citation(s)

PAA Section 1-112 gives the Board authority to promulgate rules & regulations.

Federal Statute/Mandate – Requires/Authorizes Regulation?

Yes **No**

If yes, provide citation(s)

N/A

Would changes require federal review/approval?

Yes **No**

Review Questions (Statutory Criteria)

1. Is the rule or regulation essential to the health, safety, or welfare of the public?

Yes No

2. Do the costs of the rule or regulation outweigh the benefits?

Yes No

If yes, provide explanation:

N/A

3. Does the agency have a process in place to measure the effectiveness of the rule or regulation?

Yes No

4. Has a less restrictive alternative been considered?

Yes No

If No, provide explanation as to why a less restrictive alternative was not considered:

5. Was the rule or regulation promulgated as a result of:

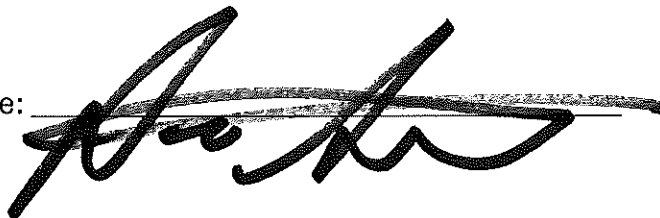
State Statutory Requirements Federal Statute/Mandate Court Decision

Provide citation(s):

N/A

Name of Agency Review Designee: Dan Sweetwood, Executive Director

Signature of Agency Review Designee: _____

A handwritten signature in black ink, appearing to read 'Dan Sweetwood', written over a horizontal line.

Regulation Review Form (1)

(Pursuant to Neb. Rev. Stat. § 84-904)

Agency Name:

Nebraska State Board of Public Accountancy

Responsible Division or Board (if applicable):

N/A

Citation of Rule / Regulation (i.e., 22 NAC Chapter 3)

NAC Title 288 Chapter 9

Rule and Regulation Title:

Education

Brief explanation of the reason for the Rule / Regulation:

This chapter's purpose is to set the minimum education requirements to take the CPA Exam and obtain licensure in Nebraska. It defines the accreditation of higher education institutions. Education requirements include accounting and business subject areas.

Statutory Authority

Nebraska Statute – Requires/Authorizes Regulation?

Yes **No**

If yes, provide citation(s)

PAA Section 1-112 gives the Board authority to promulgate rules & regulations.

Federal Statute/Mandate – Requires/Authorizes Regulation?

Yes **No**

If yes, provide citation(s)

N/A

Would changes require federal review/approval?

Yes **No**

Review Questions (Statutory Criteria)

1. Is the rule or regulation essential to the health, safety, or welfare of the public?

Yes No

2. Do the costs of the rule or regulation outweigh the benefits?

Yes No

If yes, provide explanation:

N/A

3. Does the agency have a process in place to measure the effectiveness of the rule or regulation?

Yes No

4. Has a less restrictive alternative been considered?

Yes No

If No, provide explanation as to why a less restrictive alternative was not considered:

5. Was the rule or regulation promulgated as a result of:

State Statutory Requirements Federal Statute/Mandate Court Decision

Provide citation(s):

N/A

Name of Agency Review Designee: Dan Sweetwood, Executive Director

Signature of Agency Review Designee: _____

Regulation Review Form (1)

(Pursuant to Neb. Rev. Stat. § 84-904)

Agency Name:

Nebraska State Board of Public Accountancy

Responsible Division or Board (if applicable):

N/A

Citation of Rule / Regulation (i.e., 22 NAC Chapter 3)

NAC Title 288 Chapter 10

Rule and Regulation Title:

Public Accounting Offices

Brief explanation of the reason for the Rule / Regulation:

This chapter's purpose is to establish the requirements of an office in Nebraska to practice public accountancy and defines what a manager of an office is and their responsibilities, including advertising and registering workspaces. Sets procedure for non-compliance.

Statutory Authority

Nebraska Statute – Requires/Authorizes Regulation?

Yes **No**

If yes, provide citation(s)

PAA Section 1-112 gives the Board authority to promulgate rules & regulations.

Federal Statute/Mandate – Requires/Authorizes Regulation?

Yes **No**

If yes, provide citation(s)

N/A

Would changes require federal review/approval?

Yes **No**

Review Questions (Statutory Criteria)

1. Is the rule or regulation essential to the health, safety, or welfare of the public?

Yes No

2. Do the costs of the rule or regulation outweigh the benefits?

Yes No

If yes, provide explanation:

N/A

3. Does the agency have a process in place to measure the effectiveness of the rule or regulation?

Yes No

4. Has a less restrictive alternative been considered?

Yes No

If No, provide explanation as to why a less restrictive alternative was not considered:

5. Was the rule or regulation promulgated as a result of:

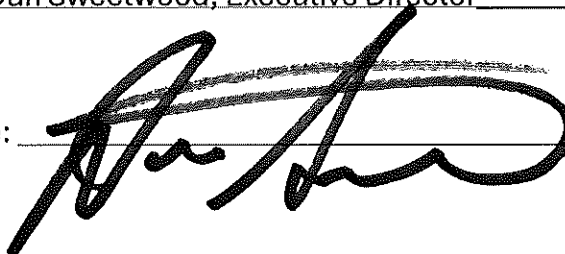
State Statutory Requirements Federal Statute/Mandate Court Decision

Provide citation(s):

N/A

Name of Agency Review Designee: Dan Sweetwood, Executive Director

Signature of Agency Review Designee: _____



Regulation Review Form (1)

(Pursuant to Neb. Rev. Stat. § 84-904)

Agency Name:

Nebraska State Board of Public Accountancy

Responsible Division or Board (if applicable):

N/A

Citation of Rule / Regulation (i.e., 22 NAC Chapter 3)

NAC Title 288 Chapter 11

Rule and Regulation Title:

Scope of Rules

Brief explanation of the reason for the Rule / Regulation:

This chapter's purpose is to define terms such as owner, principal, profits and losses, equity capital, actively participate, business entity, natural person, and holding oneself out to the public. It Sets firm ownership requirements for CPA and non-CPA ownership. It sets Employee Stock Ownership Plan (ESOP) requirements and allows for parent firms to own other CPA firms without active participation.

Statutory Authority

Nebraska Statute – Requires/Authorizes Regulation?

Yes No

If yes, provide citation(s)

PAA Section 1-112 gives the Board authority to promulgate rules & regulations.

Federal Statute/Mandate – Requires/Authorizes Regulation?

Yes No

If yes, provide citation(s)

N/A

Would changes require federal review/approval?

Yes No

Review Questions (Statutory Criteria)

1. Is the rule or regulation essential to the health, safety, or welfare of the public?

Yes No

2. Do the costs of the rule or regulation outweigh the benefits?

Yes No

If yes, provide explanation:

N/A

3. Does the agency have a process in place to measure the effectiveness of the rule or regulation?

Yes No

4. Has a less restrictive alternative been considered?

Yes No

If No, provide explanation as to why a less restrictive alternative was not considered:

5. Was the rule or regulation promulgated as a result of:

State Statutory Requirements Federal Statute/Mandate Court Decision

Provide citation(s):

N/A

Name of Agency Review Designee: Dan Sweetwood, Executive Director

Signature of Agency Review Designee: 

Regulation Review Form (1)

(Pursuant to Neb. Rev. Stat. § 84-904)

Agency Name:

Nebraska State Board of Public Accountancy

Responsible Division or Board (if applicable):

N/A

Citation of Rule / Regulation (i.e., 22 NAC Chapter 3)

NAC Title 288 Chapter 12

Rule and Regulation Title:

Regulation and Procedures Governing Declaratory Orders

Brief explanation of the reason for the Rule / Regulation:

This chapter's purpose is to set procedures to be used by any person or entity seeking issuance of a declaratory order by an agency.

Statutory Authority

Nebraska Statute – Requires/Authorizes Regulation?

Yes No

If yes, provide citation(s)

PAA Section 1-112 gives the Board authority to promulgate rules & regulations.

Federal Statute/Mandate – Requires/Authorizes Regulation?

Yes No

If yes, provide citation(s)

N/A

Would changes require federal review/approval?

Yes No

Review Questions (Statutory Criteria)

1. Is the rule or regulation essential to the health, safety, or welfare of the public?
 Yes No

2. Do the costs of the rule or regulation outweigh the benefits?
 Yes No

If yes, provide explanation:

N/A

3. Does the agency have a process in place to measure the effectiveness of the rule or regulation?
 Yes No

4. Has a less restrictive alternative been considered?
 Yes No

If No, provide explanation as to why a less restrictive alternative was not considered:

This is a state standard procedure outlined in this rule developed by the Attorney General's office.

5. Was the rule or regulation promulgated as a result of:
 State Statutory Requirements Federal Statute/Mandate Court Decision

Provide citation(s):

N/A

Name of Agency Review Designee: Dan Sweetwood, Executive Director

Signature of Agency Review Designee: 

Regulation Review Form (1)

(Pursuant to Neb. Rev. Stat. § 84-904)

Agency Name:

Nebraska State Board of Public Accountancy

Responsible Division or Board (if applicable):

N/A

Citation of Rule / Regulation (i.e., 22 NAC Chapter 3)

NAC Title 288 Chapter 13

Rule and Regulation Title:

Peer Review

Brief explanation of the reason for the Rule / Regulation:

This chapter's purpose is to define Peer Review which is to improve the quality of financial reporting and to assure that the public can rely on the financial information on which licensees issue reports. The program emphasizes education and rehabilitation rather than disciplinary action. It establishes a Peer Review Committee and gives authority when determined to establish a Peer Review Oversight Committee. It also sets the standards for performing Peer Review through the formal adoption of the AICPA's standards.

Statutory Authority

Nebraska Statute – Requires/Authorizes Regulation?

Yes No

If yes, provide citation(s)

PAA Section 1-112 gives the Board authority to promulgate rules & regulations.

Federal Statute/Mandate – Requires/Authorizes Regulation?

Yes No

If yes, provide citation(s)

N/A

Would changes require federal review/approval?

Yes No

Review Questions (Statutory Criteria)

1. Is the rule or regulation essential to the health, safety, or welfare of the public?

Yes No

2. Do the costs of the rule or regulation outweigh the benefits?

Yes No

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N/A

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State Statutory Requirements Federal Statute/Mandate Court Decision

Provide citation(s):

N/A

Name of Agency Review Designee: Dan Sweetwood, Executive Director

Signature of Agency Review Designee: _____

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