



Nebraska Society of CPAs Membership Guide





From the Beginning

LOOKING BACK

The Nebraska Society of CPAs traces its beginnings to March 10, 1908, at the Millard Hotel in Omaha, where several public accountants initially gathered together and over the next few years organized under the name Nebraska State Association of Public Accountants. Although the group adopted a constitution and bylaws, and formed committees, it did not incorporate. The first elected chairman of the association was J.M. Gilchrist, who held the first CPA certificate in Nebraska and whose descendants are still active in the Society. Along with Gilchrist, other founders of the association were J.W. Tulleys (Cert. No. 3), R.F. Svoboda (Cert. No. 4), R.B. Merriam (Cert. No. 5), E.A. Dworak (Cert. No. 6), Emil Ganz (Cert. No. 8), E.J. Robinson (Cert. No. 9), A.L. Searle (Cert. No. 11), and George W. Holbrook (Cert. No. 14).

Twenty years later, on July 23, 1928, the Nebraska Society of Certified Public Accountants was officially established when six public accountants met and approved the Society's Articles of Incorporation. Signing as incorporators of the Society were Henry C. Moeller (Cert. No. 18) of Lincoln, who would eventually become the Society's first president, G. Lawrence Greenfield (Cert. No. 28) of Omaha, Raymond H. Walker (Cert. No. 35) of Lincoln, Calvin B. Remington (Cert. No. 36) of Lincoln, Wayne McPherren (Cert. No. 47) of Omaha, and Harry E. Judd (Cert. No. 48) of Lincoln.

EARLY GROWTH

The Society grew slowly at first. In 1938, Society records reflect only 23 members; that number grew to 52 in 1948, stretching to 207 in 1958. In 1968, the membership grew to 320. By 1970, the Society had expanded to 510 members. Then, it took a major jump, reaching 1,390 by 1980. Part of the reason for the growth in the 1970s was the Nebraska Legislature's passage of mandatory continuing education for licensed practitioners in 1971. Nebraska was the first state in the Union to pass such legislation, which led the Society to sponsor increasing numbers of Continuing Professional Education (CPE) courses for its members.

The late 1950s were a turning point for the Society. In 1957, the Nebraska Legislature passed the Nebraska Public Accountancy Act and, in 1958, Arnold Magnuson was hired as a part-time staff person. Over the next 32 years, Magnuson would guide the growth and expansion of the Society and eventually become its full-time executive vice president. Magnuson was the only employee until October 1972; at that time, the Society opened its first executive office located in the Stuart Building in Lincoln, employing Magnuson as the executive director and one secretary. Today, the Society has four employees.

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In 1985, the Society offices moved to the Roman L. Hruska Law Center west of the State Capitol. When Magnuson fully retired in 1992, the membership had grown to approximately 2,400. In 1990, Dan Vodvarka was named the Society's second executive vice president. In 1995, his title was changed to president, and the highest elected Society office was changed to chairman of the board. Vodvarka retired in October 2018 after 28 years of service to the Society. In July 2018, Joni Sundquist began serving as president and executive director of the Society. In January 2020, the Society offices moved to the Corporate Centre Office Park at 7435 O Street, Suite 100, in Lincoln.

OUR VISION

Our vision is to be the leading resource and advocate for the CPA profession in Nebraska.

OUR MISSION

Our mission is to enhance the professional success of the members; to encourage the maintenance of high professional standards; to facilitate relationships among the members; to further the professional knowledge, competence, and performance of the members; to promote a better understanding of services rendered by members; to promote the accounting profession; and to act in a representative capacity for the profession.



OUR VALUES

These core values guide our work:

- **Ethical**
We place integrity, trustworthiness, and accountability at the center of all we do.
- **Encouraging**
We inspire each other and our members to embrace challenges and opportunities, to think creatively, and to strive for personal and professional excellence.
- **Professional**
We respect one another and our members, regardless of our differences.
- **Purposeful**
We understand the importance of the CPA profession and our passion lies in serving our members.

Every Member. Every Day.



Focused on the Future



WORKING TOGETHER

One of the Nebraska Society of CPAs' strengths is the role it plays as a sounding board for thoughts, ideas, and opinions from CPAs across the state. Through the Society, ideas may be channeled to the membership and then heard, analyzed, and acted upon. Through the Society, CPAs explore the issues that affect the profession's day-to-day and long-range outlook. Membership in the Society signifies a CPA's commitment to the profession and the belief that much can be accomplished by working together.

OUR GOALS

- **Education Goal**
To educate our members by offering quality, cost-effective Continuing Professional Education (CPE) through a variety of delivery formats.
- **Legislative Goal**
To advocate for a legislative and regulatory environment that supports our member CPAs.
- **Communications Goal**
To enhance and highlight the value of Society membership and promote the image of the CPA profession in Nebraska.
- **Membership Goal**
To maintain, serve, and support an active and involved membership to ensure the future success of the profession and the Society.
- **Operations Goal**
To develop and maintain effective and efficient Society operations for the benefit of our membership.

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Nes CPA at a Glance

FOR THE RECORD

- Today, the Nes CPA is a highly effective organization headquartered in Lincoln, Neb.
- The Society has 2,533 members as of January 1, 2021.
- Approximately 150 CPA volunteers serve each year on the boards and committees of the Society and its Foundation.
- A total of 2,549 registrants attended 87 Society Continuing Professional Education (CPE) programs in 2020.
- Student Affiliate Membership in the Society began in 2019 and includes 115 individuals.
- The Nebraska CPA journal provides in-depth reports and features to Society members via a full-color, glossy publication six times each year.
- The Society has a staff of four full-time employees.

Volunteer CPAs Serve as Society's Driving Force



BOARD OF DIRECTORS

The official decision-making body of the Nebraska Society of CPAs is the board of directors, which meets four times a year. The board approves the budget, sets member dues, and makes other policy decisions.

In 1928, members could serve on three committees: the Committee on Legislation & Education, the Committee on Finance, and the Committee on Ethics. Today, the Nebraska Society

has 10 committees and occasional ad hoc committees and task forces established to accomplish specific goals.

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Those 10 committees include: the Accounting Careers Committee, Continuing Professional Education (CPE) Committee, Ethics Committee, Fall CPE Conference Planning Committee, Governmental Accounting & Auditing Committee, Industry Committee, Legislation Committee, Not-For-Profit Committee, Political Education Committee, and Taxation Committee.

Participation on boards and committees is viewed as an opportunity for CPAs to further develop leadership skills and gain a broader perspective of the profession. In addition, these volunteers are provided an opportunity to truly influence a profession that touches the lives of nearly every Nebraskan. Committees meet two to three times per year. If you would like to help maximize the power and performance of CPAs in Nebraska, we encourage you to serve on one of the following Society committees:

ACCOUNTING CAREERS COMMITTEE

The Accounting Careers Committee works to introduce the opportunities available in the accounting profession in Nebraska to high school and college students.

CONTINUING PROFESSIONAL EDUCATION (CPE) COMMITTEE

The Continuing Professional Education (CPE) Committee helps plan the Society's yearly schedule of CPE courses, which enables Society members to further enhance their professional skills, better serve their clients, and improve the professional image of Nebraska CPAs.

ETHICS COMMITTEE

The Ethics Committee investigates and disposes of ethics complaints within the Joint Ethics Enforcement Program (JEEP) timetable, monitors developments in the area of professional ethics, and informs the Society membership of official changes in the AICPA Code of Ethics.

FALL CPE CONFERENCE PLANNING COMMITTEE

The Fall CPE Conference Planning Committee plans and promotes the annual Fall CPE Conference held in early November and participates in the administration of that event, which is associated with the Society's Annual Meeting.

GOVERNMENTAL ACCOUNTING & AUDITING COMMITTEE

The Governmental Accounting & Auditing Committee plans the annual Nebraska Governmental Accounting & Auditing Conference held in late June and promotes improvements in providing professional services and excellence in financial reporting for governmental entities in Nebraska.



INDUSTRY COMMITTEE

The Industry Committee plans the Business & Industry Conference held in late April, works to stimulate interest and participation in the Society by industry members, and fosters interaction between members in industry through educational and networking events such as the Husker CPAs Tailgate.

LEGISLATION COMMITTEE

The Legislation Committee coordinates Society lobbying activities in connection with any proposed state or federal legislation related to the profession and evaluates such legislation for recommendations of action to be taken by the Society.

NOT-FOR-PROFIT COMMITTEE

The Not-For-Profit Committee plans the annual Not-For-Profit Conference to be held in late June, identifies and promotes educational opportunities for not-for-profit organizations and the practitioners who serve them, and disseminates relevant information regarding changes in accounting, auditing, reporting, and tax issues.

POLITICAL EDUCATION COMMITTEE

The Political Education Committee is dedicated to the protection, preservation, and furtherance of the free enterprise system, to the strengthening of the American economic system, and, in particular, to the protection and advancement of the certified public accounting profession. The committee collects and distributes financial contributions to state legislative candidates for the Nebraska Unicameral to further those objectives.

TAXATION COMMITTEE

The Taxation Committee assists, informs, and advises Society members and government authorities on federal, state, and local tax matters and tries to enhance public awareness of the CPA's role in the field of taxation.

VOLUNTEER

You Can Make a Difference!

If you would like to serve on a Society committee, call (402) 476-8482 or email society@nescpa.org.



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2021

Government Relations Remains a Priority

The increase in legislative proposals affecting business in general and the CPA profession in particular requires representation in the legislative arena. The Society's presence at the State Capitol and its visibility on the national level remain a priority.



LOBBYING FOR CPAs

When the Nebraska Legislature is in session, the Society's lobbying efforts ensure the views of Nebraska CPAs are known on issues of interest. The first lobbyist for the Society was hired in 1956. Today, the Society's Chief Lobbyist Walt Radcliffe, along with Korby Gilbertson and Justin Brady, of Radcliffe, Gilbertson & Brady, scrutinize

every legislative bill, keep track of amendments, and become involved with legislative action on all bills that have a specific impact on the CPA profession. In addition, the Society testifies at public hearings and pens letters of support and/or opposition as needed.

The Society has long played a proactive role for certified public accountants in Nebraska, sponsoring legislation and defending the profession against legislation that might be detrimental from the Society's standpoint. Historically, the Nebraska Society has led the nation in supporting cutting-edge legislation for accountants. Nebraska was the first state to pass mandatory CPE legislation. In 1991, Nebraska became the 14th state to pass the 150-hour education requirement for new CPAs, and in 1994, the Society helped draft and support a successful effort in the Nebraska Legislature to pass the first bill in the nation allowing for the partial ownership of CPA firms by non-CPAs. In 2009, the Society helped draft and support the quick passage of "CPA Mobility" legislation. The new law allows licensed CPAs from other states to practice public accountancy in Nebraska without the need to obtain licensure by reciprocity, register, or pay a fee to the Nebraska Board of Public Accountancy. In 2013, the Society helped draft and support passage of "Expanded CPA Experience" legislation, and for the past several years the Society has continued its long opposition to efforts to extend Nebraska's sales tax on professional services. In 2019, the Society helped draft and support passage of legislation that allows Nebraska CPA firms to create Employee Stock Ownership Plans (ESOPs).

On the national scene, the Society monitors events in Washington, D.C., and speaks on behalf of Nebraska CPAs in dealing with the state's congressional delegation.



KEY CONTACT PROGRAM

The Society involves CPAs at the grassroots level through its Key Contact Program; these individuals assist in communicating the Society's positions on legislative issues to their state senators and the Nebraska congressional delegation when needed. The Society works closely with the American Institute of Certified Public Accountants (AICPA) to strengthen the profession's voice both in Lincoln and in Washington.

In addition to its legislative program, the Society also works closely with state and federal governmental agencies, including the Nebraska Department of Revenue and the Internal Revenue Service, which have operations that directly affect Nebraska CPAs. The Society also maintains contact with other statewide trade associations on issues of common interest.

Legislative representation and government relations remain a priority for the Society.

Supporting the Political Process

FINANCING CAMPAIGNS

Through the Society's Political Education Committee (PEC), which was established in 1982, Nebraska CPAs may make political contributions to help finance the campaigns of candidates seeking elective office at the state level. The Society's political action efforts represent a key element in the Society's overall government relations program.

Our system of government depends on the willingness of individuals to seek elected positions without fear of personal financial sacrifice. The Society's Political Education Committee provides CPAs with an opportunity to support candidates who understand the special needs and concerns of CPAs and to hold candidates accountable for their actions as legislators.





2021

Educating Nebraska's CPAs

YOUR CONTINUING PROFESSIONAL EDUCATION PARTNER

In 1971, the Society offered only two or three educational programs each year. That number grew to 40 in 1975 and 54 in 1980. Currently, the Society schedules approximately 100 live CPE courses each year from April to December. Attending live courses provides you the opportunity to network, share best practices, and enjoy our candy station—when we're not in the midst of a pandemic!

Society members pay lower, discounted fees to attend Society-sponsored courses. Members receive a \$50 discount per course and are eligible for early bird pricing.

The Society provides CPAs at all levels of their careers with live continuing professional education programs, educating more than 2,500 CPAs each year. These programs are recommended for their timeliness, affordability, convenience, and quality. They are planned by CPAs for CPAs to keep members abreast of new developments and technologies affecting the profession. Programs are directed toward all areas of the profession and are designed to provide sound, practical instruction.



Nebraska CPAs serving on the Society's committees work closely with Society staff in developing topics and determining speakers for all conferences and courses. Each year, approximately 150 CPA volunteers are selected to serve on the various Society committees.

TARGETED PROGRAMMING

Whether you work in tax, not-for-profit, government, business, or industry, the Society has the education you need. Each year, CPA volunteers plan the following annual conferences:

- **Business & Industry Conference** – April
- **Not-For-Profit Conference** – June
- **Governmental Accounting & Auditing Conference** – June
- **Women's Summit** – August (New in 2021!)
- **Fall CPE Conference & Annual Meeting** – November

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EDUCATION YOUR WAY

While nothing beats learning the latest topics in person from quality instructors alongside your peers, the Society offers numerous other training options.

- **Self-Study**

Anytime, anywhere learning provides you the convenience of starting, stopping, and resuming your course work on your own schedule.

- **Webcasts & Webinars**

Watch and learn via thousands of courses offering engaging content—from tax to cybersecurity, technical skills to management, communications to ethics, and more.

- **Onsite Training**

Bring NESCPA content to your office or event and let us take care of the details. Our CPE staff will work with you to determine focus, length, and cost for your onsite training needs.

Receive education your way at <https://nescpa.org>.

Sharing Ideas

In addition to conferences and approximately 100 live CPE programs, the Society holds and participates in other meetings and gatherings that give CPAs the opportunity to come together to network, discuss common interests, and share information.

STATE SENATORS' RECEPTION & DINNER

The Society sponsors an annual State Senators' Reception & Dinner in January on the evening before the first day of every legislative session to bring CPAs together with their state representatives. This tradition began in the mid-1970s and remains a highly attended event, with 30 of Nebraska's 49 state senators typically in attendance.





ANNUAL MEETING

The Society's Annual Meeting, held each year during the Fall CPE Conference, marks the changing of the guard for the Society's officers. During the Annual Meeting, the Society also welcomes and congratulates new CPA certificate holders and scholarship recipients, honors outstanding members with awards, and reflects on recent accomplishments of the Society.

During 2020, the Society celebrated its 92nd anniversary during its Virtual Annual Meeting. Today, with more than 2,500 members, Society members can reflect on a history of growth and accomplishments with pride and look forward to a future in which the Nebraska Society will search for new and innovative ways to serve its membership and the CPA profession.



WASHINGTON LEGISLATIVE VISIT

Every other year, the Society sponsors the Washington Legislative Visit, designed to bring CPAs up-to-date on current issues at the federal level. This trip to D.C. is planned in conjunction with the AICPA's Spring Meeting of Council and AICPA Annual Members' Meeting and includes nationally known speakers and meetings with Nebraska's congressional delegation.

NESCPA Leadership Academy

A NETWORK OF LEADERS

The Nebraska Society of CPAs' Leadership Academy is a one-year leadership development program designed to build authentic, emotionally intelligent leaders who understand how to build high-performing teams, manage conflict, and inspire others to deliver results. The inaugural class of the NESCPA Leadership Academy launched in November 2019.

MISSION

To prepare and motivate CPAs and high-potential non-CPAs who work under the direction of a CPA to be leaders in the accounting profession in Nebraska.

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ACTIVE LEARNING FOR WORKPLACE APPLICATION

The Society's Leadership Academy uses an active learning case study model. This highly engaging approach allows participants to directly apply program content to relevant, personalized workplace opportunities and challenges.

Through our content, program design, facilitator expertise, and passion, the NESCPA Leadership Academy builds long-term, sustainable leadership behaviors. All Leadership Academy program content is custom-created and is based on empirically derived evidence from executive leadership



and talent management conferences, scholarly/peer-reviewed journals, best practices identified by the Center of Creative Leadership, and other relevant high-profile institutions of leadership research and practice.

Our primary facilitator, Jeremy Wortman, Ph.D., is a highly credible consultant to the accounting profession and is credentialed through academic training and practical corporate experience.

CPE CREDIT

NESCPA Leadership Academy graduates will earn 32 hours of CPE credit, which includes four hours of ethics. Throughout the pandemic, the class will meet virtually via eight, half-day online sessions.

REGISTRATION

Both CPAs and high-potential non-CPA professionals who work under the direction of a CPA are encouraged to participate in the Leadership Academy. A new class will be selected each year.

With class size limited to 25 individuals, enrollment in the NESCPA Leadership Academy is provided on a first-come, first-served basis.

Email the Society at society@nescpa.org with your name, company, and phone number to reserve your spot today! You will receive an official registration form at a later date.





2021

Scholarships Help Grow the CPA Pipeline

Nebraska CPAs understand the importance of a well-educated, well-trained workforce in our state. They also understand that accounting students are the future of the CPA profession. For these reasons, the Society is helping to grow the CPA pipeline by providing scholarships to accounting students attending college in Nebraska through the Nebraska Society of CPAs' Foundation.

Each year, thousands of dollars in scholarships are awarded to deserving students. Foundation scholarships are funded through a portion of member dues, investments, and generous donations from members, CPA firms and businesses, and instructors.

MISSION

The mission of the Nebraska Society of CPAs' Foundation is to support excellence in the CPA profession through financial assistance to accounting programs of Nebraska colleges and universities and to individuals interested in the profession through scholarship programs.



RECORD NUMBERS

Established in 1976, the Foundation provided a record 72 scholarships worth \$128,600 to college accounting students at 14 Nebraska colleges and universities during the 2020-2021 school year.

The first president of the Foundation Board of Trustees was J.B. Dresselhaus of Lincoln, Neb. The Foundation continues to experience consistent growth under the leadership of current Foundation President Mark Manning of Crete, Neb.

Recognizing Service to the Profession & the State

SOCIETY AWARDS

Each year, the Society accepts nomination of members for the following four special awards:

- **Public Service Award**
- **Distinguished Service to the Profession Award**
- **Outstanding Accounting Educator Award**
- **Outstanding CPA in Business & Industry Award**

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These awards were created to honor and show the Society's appreciation of those members who have given unselfishly to their communities, to their businesses, and to the accounting profession or to academia. Selection of the award recipients is determined by a special Awards Selection Committee that consists of the current Society's chairman, immediate past chairman, and three members appointed by the chairman, with final approval made by the Society Board of Directors.

Nominations should be received by October 31.

The awards will be presented in the following year at the Society's Annual Meeting. It is at the discretion of the Awards Selection Committee and the Society Board as to which, if any, awards will be presented each year. Nominations not selected will remain in an active file for at least three years.

Every day, Nebraska CPAs are performing many unheralded services for their community, for their profession, and for Nebraska. Consider some of the outstanding Society members you have been associated with and make a nomination today at <http://nescpa.org/awardnomination.php>!

Promoting the Profession

SOCIAL NETWORKING

The Society participates in the world of social media to help build online connections with our members and the general public.

Social media allows the Society to reach people we wouldn't otherwise reach, to promote the CPA profession and the positive role CPAs play in our state and communities, and to magnify the voice of the CPA profession.



- **Facebook:** <https://www.facebook.com/NebraskaCPAs>
- **Twitter:** <https://twitter.com/NebraskaCPAs>
- **LinkedIn:** <https://www.linkedin.com/company/nebraska-society-of-cpas>



RESPONDING TO THE MEDIA

The Society is at times called upon by the media to respond to accounting and business issues. Interviews by Society officers help ensure the profession is represented and contribute to a better understanding of accounting and business issues. These interviews give the Society an opportunity to enhance the image of CPAs by stressing the roles they play within their communities and the state.

COLLEGE CAREER FAIRS

The Society addresses long-term workforce needs by promoting CPA participation in Career Fairs at the University of Nebraska as well as state and private colleges throughout Nebraska. These events help match CPA firms and Nebraska businesses with potential employees and interns.

Communication for Today's CPA

NEBRASKA CPA JOURNAL

The Society is constantly on the watch for news and information of special interest to Nebraska CPAs. The Society publishes a bi-monthly magazine, the Nebraska CPA, which provides the latest news and information about the Society and its professional activities, in-depth reports and technical articles, and news about Nebraska CPAs. The full-color, glossy publication also provides the opportunity for members to inexpensively advertise employment openings and businesses for sale.

As the official trade journal for the Society, the Nebraska CPA reflects the profession's highest standards and reinforces the Society's sterling professional image by delivering clear, sophisticated, up-to-date editorial information that readers can apply immediately to their own firms and businesses. The Nebraska CPA is mailed and emailed every other month to nearly 3,000 CPAs throughout the state. All issues are archived online and are available in both flipping book and PDF at <https://thenewslinkgroup.com/clients/NESCPA>.



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Member Discounts & Special Pricing

Through our Member Benefits Program, the Society works to identify and align member needs and priorities with trusted Business Solution Providers that are service-oriented and have a proven track record of success.

- Obtain affordable life insurance through the AICPA
- Recruit top-notch employees at <https://nescpa.org/careers> or through classified advertising in the Nebraska CPA journal
- Manage payments in your firm with CPACHarge, a professional online payment solution developed specifically for CPA firms
- Enjoy perks and savings on the latest Dell products and select electronics and accessories
- Meet your business' online transaction needs with Elavon, one of the largest merchant services providers in the United States
- Take advantage of special shipping rates and print marketing materials with UPS
- And more to come!



Visit <https://nescpa.org/memberbenefits.php> for a complete list of benefits. In addition, membership dues for the Nebraska Society members are among the lowest in the nation compared to other state societies. Dues are billed annually on or about April 1.

Nebraska Society of CPAs Directory

DEDICATED STAFF

The Society's four-person staff is committed to providing the best value for your membership, while helping you meet challenges and seize opportunities within the CPA profession.

- **Joni Sundquist**, President & Executive Director – joni@nescpa.org
- **Kelly Ebert**, Vice President – kelly@nescpa.org
- **Michelle Lyons**, Staff Accountant & Office Manager – michelle@nescpa.org
- **Lori Vodicka**, Executive Assistant – lori@nescpa.org

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