CHAPTER 10 – PUBLIC ACCOUNTING OFFICES

001 Statutory Principles; Definitions. Each office established or maintained in this state pursuant to Nebraska Revised Statutes, Section 1-135 of the Act ~~(1991 Reissue)~~ for the practice of public accounting, by a certified public accountant ~~or public accountant~~, by a partnership of certified public accountants ~~or public accountants~~, or by a professional corporation of certified public accountants ~~or public accountants~~ shall be registered annually under the provisions of section 1-125 and 1-135 of the ~~Public Accountancy~~ Act. Such offices shall be in compliance with the provisions of this chapter.

001.0l "Office" shall mean a permanent place of business where the practice of public accountancy is performed by a certified public accountant ~~or public accountant~~, partnership of certified public accountants ~~or public accountants~~, or professional corporation of certified public accountants ~~or public accountants~~.

00l.02 "Manager" shall mean an active permit holder who is a staff employee, shareholder or partner in a firm, and who is designated by the firm to manage the office of the firm in Nebraska.

001.03 "Work space" shall mean a temporary location maintained by a certified public accountant ~~or public accountant~~, partnership of certified public accountants ~~or public accountants~~, or professional corporation of certified public accountants. ~~or public accountants.~~

002 Manager; responsibilities; duties; restrictions.

002.01 Each firm shall register with the Board, on at least an annual basis, a listing of the names of its office managers, along with other information as required by the Board on such registration forms. In addition, each firm shall notify the Board of any changes in the managership of any office it maintains in the state of Nebraska, within thirty days of making such change.

002.02 Each office shall be under the direct supervision of a registered manager. Such manager may serve in such capacity at one office only.

002.03 The registered manager shall supervise all work performed at the office for which he or she is the designated manager. Such manager is responsible for the management of that office and for full compliance by all professional and non-professional staff with provisions of the Public Accountancy Act and the Board's rules and regulations.

002.04 Failure to provide adequate supervision shall constitute actions which may result in disciplinary action by the Board of Accountancy.

003 Registered office; advertising; restrictions.

003.01 A certified public accountant ~~or public accountant~~, partnership of certified public accountants ~~or public accountants~~, or professional corporation of certified public accountants ~~or public accountants~~ may advertise the location of a registered office, and may maintain a listed telephone number of such office on firm letterhead business cards or other advertising.

003.02 Advertising for a registered office shall be in accordance with the relevant provisions of Title 288, Chapter 5.

003.03 Failure to maintain a registered office in accordance with applicable provisions of the Public Accountancy Act and the Board's rules and regulations may be grounds for disciplinary actions against the registered office manager, a certified public accountant ~~or public accountant~~, a professional corporation or partnership.

004 Work Space; advertising; restrictions.

004.01 A work space, as defined in these rules, may be maintained by a certified public accountant ~~or public accountant~~, partnership of certified public accountants ~~or public accountants~~, or professional corporation of certified public accountants ~~or public accountants~~ only in accordance with the following restrictions:

004.01A Work space shall be registered with the Board of Public Accountancy by the certified public accountant ~~or public accountant~~, partnership of certified public accountants ~~or public accountants~~, or professional corporation of certified public accountants ~~or public accountants~~ within ten days prior to first opening such work space.

The Board of Public Accountancy shall also be notified when such work space is closed for a period of more than thirty days.

004.01B Work space may not be advertised on permanent window or door signs, display signs, building directories, letterhead, business cards or in telephone directories, newspapers or other types of advertising.

004.01C Work space may be advertised by a temporary window or door sign, which shall be removed when such work space is not open to the general public.

004.01D Work space shall not be misrepresented to the public, in any manner or form, as a registered office of a certified public accountant ~~or public accountant~~, partnership of certified public accountants ~~or public accountants~~, or professional corporation of certified public accountants ~~or public accountants~~.

004.01E Professional staff of a certified public accountant ~~or public accountant~~, partnership of certified public accountants ~~or public accountants~~, or professional corporation of certified public accountants ~~or public accountants~~ may practice public accountancy in such work space only on a part time basis. Supervision of licensed and non-licensed staff who may work in such work space on a part time basis shall be the responsibility of a designated partner or shareholder, or in the case of a sole proprietorship, the sole proprietor.

004.01F Work space may have a separate telephone number, for use in communicating with the general public; however the telephone number of such work space shall not be listed in any telephone directory listing, on letterhead or business cards or in any other form of advertising.

004.02 Failure to comply with the rules regarding work space may result in disciplinary action against a certified public accountant ~~or public accountant~~, partnership of certified

public accountants~~ or public accountants~~, or professional corporation of certified public accountants~~ or public accountants~~.

Statutory Authority: Section 1-106, 1-114 through 1-120, 1-121, 1-124, 1-127 and 1-136.04 R.R.S 1991.