

**TITLE 288 – STATE BOARD OF PUBLIC ACCOUNTANCY
REVISED & SUBSTITUTED RULES OF THE BOARD
Effective September 2010**

CHAPTER 1 – SCOPE OF RULES

001 These rules govern the procedures and actions of the Nebraska State Board of Public Accountancy, except where inconsistent with Nebraska Law.

002 Interpretations of the Rules and Accountancy Act

From time to time on its own motion, or as the result of proceedings pending before it, the Board will render interpretations of the Rules and the Act. Such interpretations shall be considered Board policy and shall be made available to licensees and maintained in the Board reference manual. Such manual shall be available to licensees and other interested parties.

Statutory Authority; Section 1-108 R.R.S. 1943