



06/25/93 LONNY R. BOHLING v. STATE BOARD PUBLIC

501 N.W.2d 714 (1993) | Cited 0 times | Nebraska Supreme Court | June 25, 1993

PER CURIAM.

Because the State Board of Public Accountancy (Board) failed to enter a valid final order revoking Lonny R. Bohling's certified public accountant certificate, neither the district court for Lancaster County nor this court has the authority to rule on the merits of this appeal.

The record reveals that the Board's purported revocation decision was executed by the executive director of the Board. No statutory authority for the executive director to execute an order of revocation has been cited to us, nor have we found any such authority. The power to revoke the certificate of a certified public accountant is in the Board, not in the executive director. See Neb. Rev. Stat. § 1-137 (Reissue 1991). It therefore follows that it is the members of the Board who agree with the revocation or its chairman who must execute the revocation order. The Board's order should also reflect whether the decision is unanimous and, if not, the number of the members present voting for the revocation.

The decision of the Board was not reduced to a valid final order and was not reviewable by the district court. See Neb. Rev. Stat. § 84-917(1) (Cum. Supp. 1992). Since the district court, acting as an appellate court, lacked the power to adjudicate the merits of the Board's action, a higher appellate court also lacks the power to adjudicate the merits of the case. See *Ev. Luth. Soc. v. Buffalo Cty. Bd. of Equal.*, ante p. 351, 243 Neb. 351, 500 N.W.2d 520 (1993).

We hold that the Board failed to enter a valid final order. We, therefore, vacate the purported decision of the Board that was affirmed by the district court.

REVERSED AND VACATED.

WHITE and LANPHIER, JJ., not participating.

