

## ACCOUNTANCY, STATE BOARD OF

The Nevada State Board of Accountancy was created by the 26<sup>th</sup> Legislative session in 1913 although correspondence in the collection indicates that there was a similar board by 1912 and that the 1913 legislation was a reorganization of that board. Chapter 197 authorized

An act to create a state board of accountancy to provide for the examination and issuance of certificates to applicants with the designation of certified public accountants and to provide for examination of state, county and city accounts.

The Board consisted of three persons appointed by the governor; at least two of the appointments were to be competent and skilled accountants with at least one year of experience. Each served for three years in staggered terms. The principle office was in Reno.

The first board formulated the rules for examination, developed questions for the exam, and granted certificates of qualification. The Board was also authorized to revoke certificates.

In current times NRS 628 defines the board and its functions. There are seven members of the board appointed by the governor from a list of candidates submitted by the Board of Accountancy. Six members are certified public accountants and one member is a registered public accountant. The Board's offices may be located anywhere in Nevada.

## RECORDS

**Records**      1 cu. ft.      1912-2001; bulk 1913-1994

**Correspondence**    1912-1923

Letters in this series relate to the business organization of the initial board, letters requesting

certification and the board's response, and information about accountants in the state and where they worked. Arranged overall chronologically.

**Minutes** 1970-1994; 2001

Accounts of meeting transactions include reports of activities, reports, exhibits (for revocation of certification), and audit reports. Also included are minutes of national or regional accountancy boards. Arranged chronologically. Minutes for 2002 to the most recent are available online on the Board's web site: <http://www.nvaccountancy.com/>.

**Examinations** 1913-1921

This series includes applications from candidates wishing to become a certified public accountant and sample exams and test questions.

**Miscellaneous** 1968; 1981-1985

Two items are included under miscellaneous. The first consists of reports of the Board's legislative lobbyist, 1981-1985; the second is a Manual for State Boards of Accounting [1968].