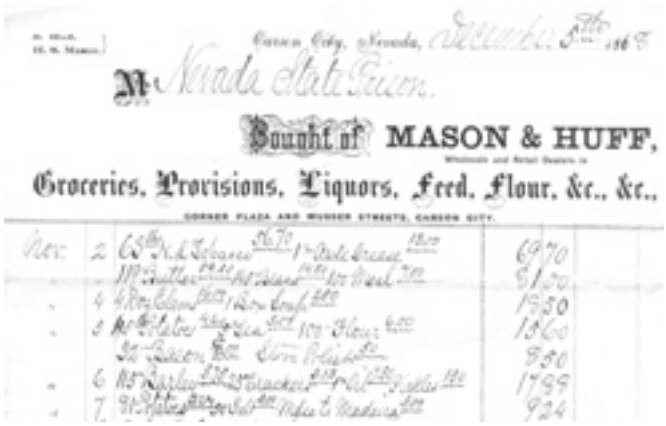
The State Board of Examiners was established in the Nevada State Constitution, Article Five and consists of the Governor, Secretary of State and Attorney General. The Board has the power to "…examine all claims against the State…and perform such other duties as may be prescribed by law, and no claim against the State…shall be passed upon by the Legislature without having been considered and acted upon by said Board of Examiners."


Carson City, Nevada,
Nevada State Prison.
Bought of MASON & HUFF,
Groceries, Provisions, Liquors, Feed, Flour, &c., &c.,
CORNER PLAZA AND MUSSER STREETS, CARSON CITY.

The first State Legislature confirmed what was in the Constitution and spelled out the duties of the Board in a law passed in 1865. Section One of this law stated that "it shall be the duty of the Board of Examiners, consisting of the Governor, Secretary of State, and Attorney General, as often as it may be deemed proper, to examine the books of the Controller and Treasurer, the accounts and vouchers in their office, and to count the money in the treasury; and for the purpose of discharging the duties imposed on it by the Act, the said Board is authorized to demand, and the Controller and Treasurer are herby required to furnish the said Board, without delay, such information as it may demand, touching the books, papers, vouchers, or matters pertaining to or cognizable in their offices respectively; provided, that the counting of the moneys in the treasury shall take place at least once a month, without the said Board giving the Treasurer any previous notice of the hour or day of the said counting."

This law also stated that the Board shall file an affidavit once a month with the Secretary of State [containing] a money count and have this count published in a daily newspaper. It allowed the Board of Examiners to transfer to the Legislature any claim for which no appropriation had been made or for which a fund had been exhausted. Lastly the law made the Governor the Chairman of the Board of Examiners and as Chairman he can issue subpoenas and compel attendance of witnesses before the Board.

Over time the laws relating to the Board of Examiners have changed very little and the language from the first section of the 1865 statute is almost unchanged. The Governor is still the

Chairman of the Board, he can still compel attendance of witnesses and the Board still examines the books of the Treasurer and Controller. The biggest change is that the Board of Examiners no longer does money counts. This function is now the responsibility of the Legislative Auditor.

The Chief of the Budget Division was made the ex officio Clerk of the Board of Examiners by a law passed in 1949. This law stated that the Chief of the Budget Division shall assist the Board of Examiners in the examination, classification, and preparation for audit of all the claims required to be presented to the Board and that the Chief shall conduct an effective check and pre-audit of all such claims before they are submitted to the Board. The Chief of the Budget Division may delegate these powers to a deputy.

The current Nevada statutes state that the Chief of the Budget Division shall assist the Board of Examiners in the examination and classification of all claims, conduct a post audit of claims, and approve on behalf of the Board claims against the State not required to be passed upon by the Legislature. Each calendar quarter the Chief must provide to the Board a report of his determinations regarding claims, refunds or other payments the Board has authorized.

A more recent duty given to the Board of Examiners is to examine all tort claims against the State. This duty was added with the creation of the Nevada Administrative Code in 1979. Tort claims are investigated and presented with recommendations to the Board by the State Attorney General to deny, approve, or negotiate claims.

Records of the Board of Examiners

NOTE: an in-house database is available for these records.

Meeting Minutes. 1865-1998. 27 bound volumes, 1865-1955; 16 cu. ft., 1951-1952; 1967-1998.
Minutes in the bound volumes include accounts of meetings but no supporting materials. Meeting materials filed in boxes include minutes, exhibits, tort claims, contracts, inter-local agreements and leases. Arranged chronologically.

Correspondence. 1864-1992. 2 cu. ft.

Contracts. 1987-1998. 4 cu. ft.

Inter-local Agreements. 1994-1998. .25 cu. ft.

Bids, Proposals. 1864-1920. .25 cubic feet

Leases. 1995-1998. .25 cu, ft.

Claims. 1865-1927. 13 cu. ft.
Included are claims approved and claims rejected by the Examiners. These claims are bills for services by individuals and firms performed by the State of Nevada.

Illustration: Portion of a bill submitted by Mason & Huff for groceries purchased by the Nevada State Prison, December 5, 1868.