

INFORMATION & INTRUCTIONS FOR CPA CERTIFICATION

This application is for CPA Licensure by Original Certification based on an applicant's passing the CPA Examination in the State of Nevada.

Please review the enclosed instructions carefully. If you have any questions or require assistance with regard to the application process do not hesitate to contact the board office. Items will be recorded in your file as they are received. Board staff will **not** contact you regarding items outstanding from your file; you should maintain contact with the board office for the status of your file

STEP 1 - APPLICATION/FEES

Complete the application in full that includes notarization.

Application fee of \$250 for processing and background investigation made payable to the Nevada State Board of Accountancy.

STEP 6 – CHARACTER REFERENCES

Submit a moral character reference form to three individuals that are familiar with your moral character. A relative of the applicant should not sign the form. The form may be sent with your application or directly from the individual signing form.

(See Enclosed Form)

STEP 4 – EXPERIENCE

Nevada requires 2 years public accounting experience that includes 1000 attest (Audit, Review, Full Disclosure Compilation) hours of which 700 must come from audit. Another alternative to public accounting experience are approved Nevada Internal Audit Departments. These programs require 4 years with additional criteria.

Your experience must be verified by the following:

(1) Have your employer sign the Certificate of Attest Experience Form.

(See Enclosed Forms)

If your experience does not meet Nevada's requirements an applicant may also request an Individual Review. Please contact the board office for more information relating to your specific situation.

STEP 8 – FINGERPRINT CARDS

As provided in NRS 628.190 the Nevada Board of Accountancy is now mandated to conduct an Investigation of Criminal History on all applicants for CPA Certification.

Please complete TWO (2) fingerprint cards. All cards must be printed or typed in **BLACK INK** only. Do not bend cards where fingerprints are to be placed.

Make sure both fingerprint cards are complete with all personal information such as sex, height, weight, social security number etc. Incomplete cards will be returned which will delay the processing of your application.

Most law enforcement agencies will conduct the fingerprinting process. A fee will be charged per card. Some states outside Nevada allow businesses such as Kinko's or Mail Boxes Etc., to conduct the fingerprinting process. Please check your telephone directory or local police agency for further information.

Return both fingerprint cards with your application to the Nevada Board of Accountancy.

STEP 3 – ETHICS EXAMINATION

Nevada requires an applicant to pass an examination in professional ethics. Evidence of a passing score taken within the past 3 years must be provided. Attendance at a seminar will not qualify toward this requirement. If you have not taken an ethics exam within the appropriate time period, you may order one through the AICPA. (See Enclosed Form)

**SEND ALL MATERIALS TO:
Nevada State Board of Accountancy
1325 Airmotive Way, Suite 220
Reno, Nevada 89502**

**APPLICATION FOR CPA CERTIFICATION
NEVADA EXAMINEE**

**Biographical
Information**

Last Name	First Name	Middle Name
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List all other previous names or indicate NONE

Social Security Number	Date of Birth	Place of Birth
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Mailing Address Check if you wish to receive mail at this address

Street or P.O. Box

City	State	Zip Code
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Telephone	Fax
-----------	-----

Email Address

Employer Address Check if you wish to receive mail at this address

Employer Name

Street or P.O. Box

City	State	Zip Code
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Telephone	Fax
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**Name for
Certificate**

If I am certified, I want my name to appear on the certificate as follows:

Fees:
Check or
Credit Card
\$250

Received _____ Check/Credit Card _____ Amount _____

Felony Conviction/Criminal History Statements

Please read and answer the following questions.

Have you ever had any professional or vocational license denied, suspended, revoked, or a citation issued by any state or foreign country? **YES NO**

Have you ever been found guilty, or entered a plea of guilty or nolo contendere, in a criminal prosecution under the laws of any state or of the United States, for any offense other than a minor traffic violation whether or not the sentence was imposed, including suspended Imposition of sentence or suspended execution of sentence? **YES NO**

Have you ever been disciplined by any jurisdiction, the AICPA or state CPA Society? **YES NO**

Have you ever been convicted of a felony or misdemeanor other than a minor traffic accident? **YES NO**

IF YOU ANSWERED "YES" TO ANY OF THE ABOVE QUESTIONS, ATTACH AN EXPLANATION SHEET AND ANY RELEVANT DOCUMENTATION CONCERNING THE MATTER.

Experience

Please review instructions regarding Nevada's experience requirement

List employment information obtained that qualifies toward your accounting credentials.

Employers Name _____

Position Held _____

Dates of Employment From _____ To _____

Employers Name _____

Position Held _____

Dates of Employment From _____ To _____

Employers Name _____

Position Held _____

Dates of Employment From _____ To _____

Ethics

Examination

Attach evidence of passing an ethics examination within the past 3 years.

Have you passed an examination in ethics and or/professional conduct within the past 3 years? YES NO

Course/Examination Name Provider Grade Date Passed (Month/Year)

Moral Character References

References should be from business or professional individuals and must not be relatives. Please submit a Professional Reference Form to all persons listed

Name & Mailing Address

Name & Mailing Address

Name & Mailing Address

**Federally
Mandated
Questions**

Chapter 628 of NRS mandates the Board to include this information on every application for CPA Certification. **Failure to provide your social security number and mark ONE of the three statements will result in the rejection of your application.**

Social Security Number _____

_____ I am not subject to a court order for the support of a child.

_____ I am subject to a court order for the support of one or more children and am in compliance with the order or am in compliance with a plan approved by the district attorney or other public agency enforcing the order for the repayment of the amount owed pursuant to the order; or

_____ I am subject to a court order for the support of one or more children and an **NOT** in compliance with the order or a plan approved by the district attorney or other public agency enforcing the order for the repayment of the amount owed pursuant to the order.

Affidavit

I, _____ (applicant), do state, affirm, and depose that all representations I have made in this application are true and complete in every respect. I hereby authorize the Nevada State Board of Accountancy to make inquiries as it deems necessary to verify the accuracy and completeness of all representations I make as part of my application. In consideration for the services rendered by the Nevada State Board of Accountancy, I hereby release, discharge, and exonerate the Nevada State Board of Accountancy, its officers, directors, agents, and employees from any and all liability of every nature and kind arising out of the verification of information I have provided or the Nevada State Board of Accountancy has obtained.

Applicants Signature

Date

Notarization

State/Province or Country of: _____

County of: _____

I certify that on the date set forth below, the individual named above did appear personally before me and that I did identify this applicant. The statements on this document are subscribed and sworn to before me by the applicant on this _____ day of _____, _____.

Notary Public Signature: _____

My Commission Expires: _____

NEVADA STATE BOARD OF ACCOUNTANCY

1325 Airmotive Way, Ste. 220*Reno, NV 89501*(775) 786-0231*FAX (775) 786-0234

CERTIFICATE OF ATTEST EXPERIENCE

NOTE TO LICENSEE: Before completing this certificate, read Nevada Revised Statute 628.200, and Nevada Administrative Code 628.060. NAC 628.064 – 628.0646 (Nevada Gaming Control Board), NAC 628.065 – 628.0656 (Legislative Counsel Bureau), NAC 628.060 – 628.061 (Public Accounting), NAC 628.066 – 628.067 (Internal Revenue Service), and NAC 628.062 – 628.063 (Internal Audit).

Complete Part I for all candidates, and Part II, if appropriate, for this candidate.

FULL NAME OF APPLICANT: _____
First Middle Last

PERIOD OF EMPLOYMENT IN PERFORMING ACCOUNTING SERVICES

FULL TIME
From _____ To _____
Mo Day Yr Mo Day Yr

PART TIME
From _____ To _____
Mo Day Yr Mo Day Yr
Total Number of Hours of Part Time Employment _____

PART I – EXPERIENCE: (Check block in only one area of experience)

- Public Accounting Gaming Control Board Internal Audit
- Internal Revenue Service Legislative Counsel Bureau

- A. In your opinion has the applicant had experience in the evaluation of internal control as a basis for reliance thereon for the determination of the extent of the tests to which auditing procedures outlined in the program of audit are to be applied? Yes No
- B. In your opinion has the applicant had experience in the planning of the program of audit work, including the selection of procedures to be followed? Yes No
 - 1. Has the candidate planned, or participated in the planning of, an audit program covering the audit of financial statements? Yes No
 - 2. In your opinion does this planning constitute experience for purposes of qualifying the candidate? Yes No
- C. In your opinion has the applicant had experience in the preparation and indexing of audit work papers covering the audits of financial statements? Yes No
 - 1. Has the candidate prepared work paper records in connection with each element of the work accomplished under D below? Yes No

2. In your opinion, do such working papers constitute evidence of the application by the candidate of generally accepted auditing procedures necessary in the circumstances? Yes No
- D. In your opinion, has the applicant had experience in applying varied auditing procedures and techniques to the usual and customary financial transactions recorded in accrual basis accounting records? Yes No
1. Has the candidate reconciled, or checked the reconciliation of client accounts; confirmed accounts and notes receivable and/or payable by direct contact with creditors and debtors; observed physical inventories; verified the cost and depreciation of fixed assets; applied other generally accepted auditing procedures in the audit of balance sheet accounts? Yes No
2. Has the candidate made appropriate tests of sales or other revenues, analyzed and tested costs and expenses by reference to payroll records, invoices from vendors, or other appropriate supporting documents; applied other generally accepted auditing procedures to the audit of income and expense accounts? Yes No
3. Has the candidate applied other auditing procedures and techniques to the usual and customary financial transactions recorded in accounting records? Yes No
4. In your opinion, does the application of the foregoing procedures as performed by the candidate while in your employ constitute experience for purposes of qualifying the candidate? Yes No
- E. In your opinion, has the applicant had experience in the preparation of the auditor's opinion and in the preparation of written explanations and comments on the findings of the audit and on the content of the accounting records? Yes No
1. Has the candidate prepared written explanations and comments on the findings of an audit and on the content of the accounting records – either in the working papers or in reports to clients or both? Yes No
2. In your opinion, does this preparation constitute experience for purposes of qualifying the candidate? Yes No
- F. In your opinion, has the applicant had experience in the preparation and analysis of financial statements, including the statement of cash flows together with explanation and notes thereon? Yes No
1. Has the candidate prepared financial statements and notes thereto either as a result of an audit or otherwise? Yes No
2. Has the candidate prepared analyses or explanations of such financial statements either as a result of an audit or otherwise? Yes No
3. In your opinion, does such preparation constitute experience for purposes of qualifying the candidate? Yes No

- G. In your opinion, considering the criteria described in Sections A through F above, and the applicant's experience in such, has the applicant attained an adequate level of skills in accounting and the attest function for purposes of qualifying the candidate for certification? Yes No

(IF YOU HAVE CHECKED "NO" ON QUESTION G, PLEASE SUBMIT WRITTEN EXPLANATION).

H. Qualifying Experience

1. The candidate's attest experience with our firm or agency includes the following hours in performing audits, reviews, full disclosure compilations, or other qualifying audit experience.

Public Accounting only:	Other:
Audit _____	Qualifying Internal Auditing _____
Review _____	Qualifying Governmental _____
Full Disclosure Compilation _____	
TOTAL ATTEST HOURS _____	

2. If, to the best of your knowledge, the total number of attest experience of this candidate is less than 1,000 hours, or if the total audit (only) hours is less than 700, identify below the training programs which were completed by the candidate to meet the requirement of NAC 628.060 – 628.061.

	Training Program	Sponsor	Date	Hours
1.	_____	_____	_____	_____
2.	_____	_____	_____	_____
3.	_____	_____	_____	_____
4.	_____	_____	_____	_____
5.	_____	_____	_____	_____

PART II - QUALIFYING GOVERNMENTAL ACCOUNTING EXPERIENCE OR QUALIFYING INTERNAL AUDITING EXPERIENCE

1. The candidate whose experience has been obtained from a qualifying governmental agency or by qualifying internal audit experience, must attach a list of the training programs, which were completed in order to meet the requirements of the appropriate board interpretation or regulation. Please use format as prescribed in Item No. 2.
2. In your opinion, has this applicant had adequate experience to qualify for the issuance of a certificate of Certified Public Accountant as required by applicable Interpretation No. _____ or Regulation No. _____.
- Yes No

(IF YOU HAVE CHECKED "NO" ON QUESTION 2, PLEASE SUBMIT WRITTEN EXPLANATION.)

ETHICS EXAMINATION REQUIRED

Name of CPA Applicant

Nevada requires an applicant for certification to pass an examination in professional ethics. Evidence of a passing score taken within the past 3 years must be provided to the board office. Attendance at a seminar will not qualify toward this requirement. Nevada will accept courses provided by the various state boards or the AICPA.

If you have not taken an ethics examination or the last one taken is over 3 years old, you will be required to complete an ethics examination. The examination may be ordered through the following provider:

AICPA
1-888-777-7077

Course Title
Professional Ethics: The AICPA's Comprehensive Course

Product Number
738320HS

Approximate Cost
\$125

If you have another provider not mentioned above, please contact the board office for provider approval information. Upon completion of the ethics examination, results should be sent to the board office from the provider or the applicant.

Please note: your application for certification will not be reviewed by the board until evidence of completion of the ethics examination is received.

Date Ethics Examination Completed: _____

Grade Received: _____

Provider: _____

Certificate Attached: _____ YES _____ NO

**MORAL CHARACTER REFERENCE
FOR CERTIFIED PUBLIC ACCOUNTANT**

Name of CPA Applicant

A responsible individual that is familiar with the moral character of the applicant should sign this certificate. The form should not be signed by a relative of the applicant, or by a person who maintains any financial or business relations with the applicant, except that of a client or employer. Please sign and mail to the above address.

To be completed by the individual completing the Moral Character Reference form:

Name

Mailing Address

Telephone Number

I have known the above applicant for approximately _____ years.

Relationship to applicant _____

This is to certify that I am personally acquainted with and that to my knowledge this person has never been convicted of a felony or a misdemeanor involving moral turpitude, or declared by any court of competent jurisdiction to have committed any fraud. I know this person to be of good moral character, and also to be a good citizen. I recommend the applicant as entirely worthy to be certified, as a public accountant should the other requirements prescribed by law be met.

I am willing to answer any questions which you may ask in regard to the applicant and will treat the same as strictly confidential.

Endorsee Signature

Date

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