

**APPROVED REGULATION OF THE
NEVADA STATE BOARD OF ACCOUNTANCY**

LCB File No. R007-20

Filed June 8, 2020

EXPLANATION – Matter in *italics* is new; matter in brackets ~~omitted material~~ is material to be omitted.

AUTHORITY: §§1, 2 and 6, NRS 628.120; §3, NRS 622.085 and 628.120; §4, NRS 233B.120 and 628.120; §5, NRS 233B.100 and 628.120.

A REGULATION relating to accountants; providing that the Nevada State Board of Accountancy may delegate the approval or denial of certain applications; setting forth the process for a person to petition the Board for certain determinations, advisory opinions, declaratory orders or regulations; and providing other matters properly relating thereto.

Legislative Counsel’s Digest:

Existing law requires the Nevada State Board of Accountancy to adopt regulations reasonably necessary and expedient for the orderly conduct of its affairs and the administration of the provisions of existing law relating to the practice of public accounting. (NRS 628.120) **Section 2** of this regulation authorizes the Board to delegate the approval or denial of an application for certification, registration or a license related to the practice of accounting to staff or a committee of members of the Board, subject to ratification by the Board at the Board’s next meeting.

Existing law requires a professional or occupational licensing board to develop and implement a process by which a person with a criminal history may petition the board for a determination as to whether the person’s criminal history will disqualify him or her from obtaining a professional or occupational license or certificate. (NRS 622.085) **Section 3** of this regulation sets forth such process for a person to petition the Board for a determination as to whether the person’s criminal history disqualifies the person from obtaining a license from the Board.

Existing law requires that each agency authorized by law to make regulations or to determine contested cases: (1) provide for the filing and disposition of petitions for declaratory orders and advisory opinions regarding the applicability of statutory provisions, agency regulations and agency decisions; and (2) prescribe by regulation the form and procedure for any interested person to petition for the adoption, filing, amendment or repeal of any regulation. (NRS 233B.100, 233B.120) **Sections 4 and 5** of this regulation establishes the process for such petitions to the Board.

Section 1. Chapter 628 of NAC is hereby amended by adding thereto the provisions set forth as sections 2 to 5, inclusive, of this regulation.

Sec. 2. *The Board may delegate the approval or denial of an application for a license to the Board's staff or a committee of members of the Board. Any such approval or denial is subject to ratification by the Board at the next meeting of the Board after the date of the approval or denial, as applicable.*

Sec. 3. 1. *A person with a criminal history may petition the Board to review the criminal history of the person to determine if the person's criminal history will disqualify the person from obtaining a license from the Board. Any such person must submit to the Board his or her criminal history record which includes a report from:*

(a) The Central Repository for Nevada Records of Criminal History; and

(b) The Federal Bureau of Investigation.

2. *The Board may request that the petitioner appear before the Board or provide additional information to determine whether the person's criminal history will disqualify the person from obtaining a certificate from the Board.*

3. *Not later than 90 days after a petition is submitted pursuant to subsection 1, the Board will inform the person of whether the person's criminal history would disqualify the person from obtaining a certificate from the Board. The Board is not bound by any determination of qualification or disqualification and may rescind its determination at any time.*

4. *The Board may provide instructions to a person who receives a determination of disqualification to remedy the determination of disqualification. A person may resubmit a petition pursuant to subsection 1 not earlier than 6 months after receiving instructions pursuant to this subsection if the person remedies the determination of disqualification.*

5. A person may submit a new petition to the Board pursuant to subsection 1 not earlier than 2 years after the final determination of the initial petition submitted to the Board.

6. The Board may summarily refuse to consider a person's petition if the Board determines that the person submitted false or misleading information to the Board.

Sec. 4. 1. *Any interested person may petition the Board for a declaratory order or an advisory opinion as to the applicability of any statutory provision or any regulation or decision of the Board.*

2. Before issuing an order or opinion, the Board may:

(a) Request that the petitioner or any other person appear before the Board or provide additional information relating to the petition.

(b) Consider any information relevant to the petition including, without limitation, taking testimony and receiving evidence on the petition.

Sec. 5. 1. *Any interested person may submit a written petition for the Board to adopt, file, amend or repeal a regulation. The petition must set forth the reasons for the petition and be accompanied by the full text of the regulation to be adopted, filed, amended or repealed.*

2. The Board may refuse to act upon a petition for the adoption, filing, amendment or repeal of a regulation if the petition does not contain the information required by subsection 1.

3. Within 30 days after a petition is submitted pursuant to subsection 1, the Board will:

(a) Notify the petitioner in writing of its decision to deny the petition and the reasons for the denial; or

(b) Initiate the adoption, amendment or repeal of the regulation in accordance with the procedures set forth in chapter 233B of NRS.

Sec. 6. NAC 628.850 is hereby amended to read as follows:

628.850 As used in NAC 628.850 to 628.975, inclusive, *and sections 2 to 5, inclusive, of this regulation*, unless the context otherwise requires, the words and terms defined in NAC 628.855 to 628.875, inclusive, have the meanings ascribed to them in those sections.