



**NEVADA STATE BOARD OF ACCOUNTANCY**

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Reno NV 89502

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**NOTICE OF INTENT TO ACT UPON  
PROPOSED REGULATIONS**

Notice of Workshop and Notice of Hearing for the Adoption, Amendment and Repeal of  
Regulations of the Nevada State Board of Accountancy

**The Nevada State Board of Accountancy (“Board”) will be holding the following workshop  
and public hearing:**

**WORKSHOP**

Wednesday September 20, 2023

1:30 PM

Offices of Deloitte & Touche

3883 Howard Hughes Pkwy, Suite #400

Las Vegas NV 89169

**PUBLIC HEARING**

Wednesday November 8, 2023

11:00 AM

Nevada Society of CPAs

5422 Longley Lane, Suite A

Reno NV 89502

The purpose of the workshop and the hearing are to receive comments from the accounting profession and all interested persons regarding the adoption, amendment and repeal of regulations that pertain to Chapter 628 of the Nevada Administrative Code. Regulations are being considered to adopt amendments that include changes to the definition of practice privilege to include firms, changes to the examination conditional credit timeline, experience required for certificate of certified public accountant licensure, waiver of examination application fees for military, spouses of military and veterans, removal of references to public accountants to firm affiliations, add additional objective information to the required documents for practice monitoring, various clean up to language in connection with the practice monitoring administration, as well as other clean up provisions of the Board’s administrative regulations and for the repeal of certain provisions of the Board’s administrative regulations which are not necessary.

The following is provided pursuant to the requirements of NRS 233B.060 and NRS 233B.0603:

**1. Statement of need and purpose:**

The Board is required by NRS 628.230 to adopt regulations concerning the methods for applying for the CPA examination along with the methods for completing the exam. The proposed regulation amends the requirements that establish the length of time conditional credit is granted for passing the remaining portions of the examination.

The Board is required by NRS 628.200(3) to adopt regulations concerning the public accounting work or other work experience required by an applicant to satisfy statutory requirements for a certificate of certified public accountant. The proposed regulation amends and updates the work experience requirements for certification of a certified public accountant to correspond to the work experience requirements of the Uniform Accountancy Act adopted by most other states.

The Board is proposing amendments to the requirements of the practice monitoring program that includes additional objective information, remove references of forms no longer being used by the Board, amend language in connection with those that serve on a peer review oversight committee.

The Legislative and Executive Branches have requested professional licensing boards, to the extent possible, to decrease barriers to licensure and employment for military, veterans and their spouses. The proposed regulation waives the examination application fees for military, veterans and their spouses.

**2. Terms of the proposed regulations and how to obtain the approved or revised text of the proposed regulation prepared by the Legislative Counsel Bureau:**

The proposed regulation amends the definition of practice privilege to include firms; amends the examination conditional credit timeline; amends the work experience required for a certificate of certified public accountant; waives the examination application fees for military, spouses of military and veterans; removes references to public accountants to firm affiliations; amends practice monitoring documents required to include additional objective information, various clean up to language in connection with practice monitoring administration.

Copies of the proposed regulations, which adopt, amend and repeal provisions of the current regulations, are attached to this notice. Copies can also be obtained by visiting the Board's website at [www.nvaccountancy.com](http://www.nvaccountancy.com) or by contacting the Board office at (775) 786-0231 or email [cpa@nvaccountancy.com](mailto:cpa@nvaccountancy.com). The Legislative Counsel has not yet reviewed the proposed regulations the Board seeks to adopt as a permanent regulation. Copies of the approved or revised text of the proposed regulations prepared by the Legislative Counsel may be obtained by visiting the Board's website or by contacting the Board office as set forth above once available.

**3. Estimated Economic Effect:**

**(a) Both adverse and beneficial effects:** There are no known adverse economic effects of the proposed regulations on the accounting profession and the public. The beneficial effects are that the work experience required for licensure corresponds to the work experience described in the Uniform Accountancy Act adopted by numerous other states which will facilitate reciprocity. In addition, the beneficial effects of the proposed regulations are to modify the examination conditional credit timeline giving candidates more time to pass the examination; waiving fees for the examination for military, veterans and their spouses; and modifying language in connection with the Boards practice monitoring program to ensure firms compliance with the standards for certain engagements; and other administrative changes the Board deems reasonably necessary and expedient for the orderly conduct of its affairs and for the administration of NRS Chapter 628.

**(b) Both immediate and long-term effects:**

There are no known immediate or long-terms economic effects of the proposed regulations on the accounting profession and the public.

**4. Estimated Cost to Agency:**

There will be no cost incurred by the Board for the enforcement of the proposed regulations.

**5. Overlap or Duplication of Regulations:**

The proposed regulations do not overlap or duplicate the regulations of any other state or local governmental agencies or any regulating federal agency.

**6. Federal Law:**

The proposed regulations are not required by federal law.

**7. More Stringent than Federal Regulation:**

The proposed regulations are not more stringent than a federal regulation that regulates the same activity.

**8. New or Increased Fee:**

There will be no new or increased fees but rather a waiver of examination fees for military individuals, spouses of military or veterans.

**9. Statement of Methods to Determine Impact on Small Business:**

The Executive Director shall conduct an investigation to determine if the proposed regulations are likely to impact a small business and will consult with owners and operators of small businesses likely to be affected by the proposed regulations prior to the workshop set in this matter. Prior to the workshop, the Executive Director shall prepare a small business impact statement and will make copies of the statement available to the public at the workshop and public hearing.

### **Comments & Written Submissions**

Persons wishing to comment upon the proposed action of the Board may appear at the scheduled workshop or public hearing or may address their comments, data, views, or arguments in written form to:

Nevada State Board of Accountancy  
1325 Airmotive Way, Suite 220  
Reno, Nevada 89502  
Email: [yiki@nvaccountancy.com](mailto:yiki@nvaccountancy.com)  
Fax: (775) 786-0234

**Written submissions may be provided to the Board** at and any time before the scheduled public workshop and before the scheduled public hearing. If no person who is directly affected by the proposed action appears to request time to make an oral presentation at the scheduled public hearing, the Board may proceed immediately to act upon any written submissions.

### **Copies of Proposed Regulations**

A copy of this notice and the regulations to be adopted, amended, and repealed will be on file at the State Library, 100 Stewart Street, Carson City, Nevada, for inspection by members of the public during business hours. Additional copies of the notice and the regulation to be adopted, amended, and repealed will be available at the Board office (see above) and in all counties in which an office of the Board is not maintained, at the main public library, for inspection and copying by members of the public during business hours. The text of each regulation will include the entire text of any section of the Nevada Administrative Code which is proposed for amendment or repeal. This notice and the text of the proposed regulations are also available in the State of Nevada Register of Administrative Regulations which is prepared and published monthly by the Legislative Counsel Bureau pursuant to NRS 233B.0653, and on the internet at <http://www.leg.state.nv.us>. Copies of this notice and the proposed regulations will also be mailed to members of the public upon request. A reasonable fee may be charged for copies if it is deemed necessary.

Upon adoption of any regulation, the Board, if requested to do so by an interested person, either before adoption or within 30 days thereafter, will issue a concise statement of the principal reasons for and against its adoption and incorporate therein its reason for overruling the consideration urged against its adoption.

This notice of hearing has been posted at the following locations and is available for viewing at <https://notice.nv.gov/> and [www.nvaccountancy.com](http://www.nvaccountancy.com)