



NEVADA STATE BOARD OF ACCOUNTANCY

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INFORMATIONAL STATEMENT FOR ADOPTED REGULATIONS

AS REQUIRED BY NRS 233B.066

R054-25

The informational statement required by NRS 233B.066 is submitted for the adopted amendments to Nevada Administrative Code ("NAC") Chapter 628:

1. A clear and concise explanation of the need for the adopted regulation.

The Board is required by NRS 628.200(3) to adopt regulations concerning the work experience and education required by an applicant for a certificate of certified public accountant. Most of the regulation changes result from Assembly Bill 510 ("AB 510") adopted in the 83rd (2025) Legislative Session effective May 26, 2025, which provided the Board is to adopt regulations concerning the work experience and education required for an applicant for issuance of certificate of certified public accountant.

The proposed regulation amends and updates the work experience and education requirements for obtaining a certificate of certified public accountant as required by AB 510 and to correspond to the Uniform Accountancy Act adopted by most other states.

The Board is required by NRS 628.120 to adopt regulations reasonably necessary and expedient for the orderly conduct of its affairs and for the administration of Nevada Revised Statutes ("NRS") Chapter 628. The purpose of the proposed amendments to the regulations is to reflect statutory amendments made to NRS Chapter 628 in 2025 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.

2. A description of how public comment was solicited, a summary of public response, and an explanation how other interested persons may obtain a copy of the summary.

Copies of the proposed regulation, notice of intent to act upon the proposed regulation and notice of workshop and notice of hearing were sent by email to all licensees under NRS Chapters 628 of the Nevada State Board of Accountancy, and known contacts for these entities, including owners and/or officers of registered firms; and by email to chambers of commerce and trade associations likely to be affected by the proposed regulations and to the Nevada Society of Certified Public Accountants. In addition, copies of the proposed regulations, notice of intent to act upon the proposed regulation and notice of workshop and notice of hearing were sent by U.S. mail and email to persons who were known to have an interest in the Nevada State Board of Accountancy regulations as well as any persons who had specifically requested such notice. These documents were also made available on the website of the Nevada State Board of Accountancy, www.nvaccountancy.com, and posted at the following locations: Clark County Court House, Las Vegas City Hall, Washoe County Court House, and Washoe County Library.

A copy of the notice of intent to act upon the proposed regulation and the regulations to be adopted, amended, and repealed was 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 of intent to act upon proposed regulation and the regulation to be adopted, amended, and repealed were available at the Board office for inspection and copying by members of the public during business hours, posted at the Board's principal office/in-person physical location-1325 Automotive Way, Suite 220, Reno, Nevada 89502; and posted online to the State of Nevada Public Notice website: <https://notice.nv.gov>. The notice of intent to act upon the proposed regulation and the text of the proposed regulations were 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>.

(a) A workshop was held on November 5, 2025 in Reno in conjunction with the regular Nevada State Board of Accountancy ("Board") meeting to obtain comments on the proposed regulation changes. A hearing was held on January 21, 2026 in conjunction with the regular Board meeting to solicit additional comments regarding the proposed regulation changes. The Board's meeting in January was a virtual meeting. The Board received prior written and public comments at the workshop regarding the proposed regulation. The Board answered questions at the workshop regarding how provisions of the proposed regulation would be implemented. All comments at the workshop were in support of the proposed regulation. There were no written comments provided to the Board prior to or at the hearing. The Board answered questions at the hearing regarding how certain provisions of the proposed regulation relating to peer review would be implemented. All comments at the hearing were in support of the proposed regulation.

(b) All interested parties may obtain a summary of public response by written or verbal request to: Nevada State Board of Accountancy, 1325 Airmotive Way, Suite 220, Reno, Nevada 89502 or cpa@nvaccountancy.com.

3. The number of persons who: (a) Attended each hearing; (b) Testified at each hearing; and (c) Submitted to the agency written statements.

(a) The number of persons who attended:

1. the workshop was 13
2. the hearing was 13
3. the Board meeting adopting and amending the regulation was 13

(b) The number of persons who testified at:

1. the workshop was 2
2. the hearing was 4
3. the Board meeting adopting and amending the regulation was 0

(c) The number of submitted written statements or comments to the agency were 1.

4. For each person identified in subsection 3 (b) and (c) above, the following information if provided to the agency conducting the hearing (a) Name; (b) Telephone number; (c) Business address; (d) Business telephone number; (e) Electronic mail address; and (f) Name of entity or organization represented.

Provided written comment – 11/05/2025 workshop

Jeffrey Wong, Ph.D., CPA
Professor and Department Chair
Department of Accounting
College of Business, Mail Stop 0026
University of Nevada
Reno, NV 89557
jawong@unr.edu

Attended in Person – 11/05/2025 workshop

Niki Neilon, CPA
Casey Neilon
503 N. Division Street
Carson City, NV 89703

Anna Durst, CPA
Nevada Society of CPAs
17660 Cee Jay Court
Reno, NV 89508

Attended by Zoom link – 11/05/2025 workshop

Lisa Bagley, CPA
1135 Terminal Way #100
Reno, NV 89502

Brian Siler, CPA
8985 S. Durango Dr. #2035
Las Vegas, NV 89113

Jocelyn Mendez, CPA
3958 Blue Opal Way
Las Vegas, NV 89130

Julia Bush, CPA
8985 S. Durango Dr. #2111
Las Vegas, NV 89113

Maya Gocheva, CPA
BDO
352 Rushing Creek Ct.
Henderson, NV 89014

Yousif Muradian
2251 Wigwam Pkwy. #322
Henderson, NV 89074

Dillon Kay
City of Henderson
240 S. Water St.
Henderson, NV 89015

Jay Chang
Christine Thomas
Mary
Zhi, BDO

Attended by Zoom link – 1/21/2026 hearing
Dezaree Sieben (provided comment)
Rebecca Gillis
Jinnefer Razo
Joe Garrett (provided comment/asked question)
Asta Dominguez
Angela Darragh
Felix Luna
Terrie (no last name provided)
Michelle Moore
Scott Taylor
Timothy Altman
Tim Beeler (provided comment)
Anna Durst

5. A description of how comment was solicited from affected businesses, a summary of their response, and an explanation how other interested persons may obtain a copy of the summary.

Comments were solicited from affected businesses by emailing a copy of the proposed regulation to each licensee of the Board, including registered firms, and in the same manner as they were solicited from the public described above and by email to chambers of commerce and trade associations likely to be affected by the proposed regulations and to the Nevada Society of Certified Public Accountants. The summary of public response is set forth in response to question 2 above and may be obtained as instructed in the response to question 2.

6. If the regulation was adopted without changing any part of the proposed regulation, a summary of the reasons for adopting the regulation without change.

The proposed regulation was adopted by the Board on January 21, 2026 without change to LCB File No. R054-25. All comments received by the Board were in support of the regulation, so the Board adopted the regulation without change.

7. The estimated economic effect of the regulation on the business which it is to regulate and on the public. These must be stated separately, and in each case must include:

(a) Estimated economic effect on the businesses which they are to regulate

This regulation should not have an economic impact on businesses that provide public accounting services.

1. 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 of the proposed regulations are to allow several different pathways to obtain the work experience and education required for issuance of a certificate of certified public accountant which correspond to the work experience and educational requirements described in the Uniform Accountancy Act adopted by numerous other states thereby facilitating reciprocity and the purposes of AB 510. In addition, the proposed changes delete certain administrative fines for late completion of continuing professional education, clarify the continuing education requirements for an applicant for reciprocity, adopt the definition of financial statement and Appendix B of the AICPA Code of Conduct and clean up and modify other provisions of the Board's administrative regulations in connection with practice monitoring administration and reporting. These modifications are proposed to the Board's regulations to reflect various administrative changes the Board deems reasonably necessary and expedient for the orderly conduct of its affairs and for the administration of NRS Chapter 628.

2. Both direct and indirect effects:

This regulation should not have a direct or indirect effect or significant economic impact on businesses that provide public accounting services. As set forth above, there are no known adverse economic effects of the proposed regulation on the accounting profession and the public. The direct beneficial effects are to allow several different pathways to obtain the work experience and education required for issuance of a certificate of certified public accountant which correspond to the work experience and educational requirements described in the Uniform Accountancy Act adopted by numerous other states thereby facilitating reciprocity and the purposes of AB 510. In addition, the direct beneficial effects of the proposed regulation are to delete certain administrative fines for late completion of continuing professional education, clarify the continuing education requirements for an applicant for reciprocity, adopt the definition of financial statement and Appendix B of the AICPA Code of Conduct and clean up and modify other provisions of the Board's administrative regulations in connection with practice monitoring administration and reporting. These modifications are proposed to the Board's regulations to reflect various 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) Estimated economic effect on the public which they are to regulate

This regulation will not have an economic impact on the public. See responses to subsection a above.

8. *The estimated cost to the agency for enforcement of the proposed regulation.*

Enforcement of the regulation will be performed by the Board and there should not be any additional costs associated with enforcement of the adopted regulation.

9. *A description of any regulations of other State or government agencies which the proposed regulation overlaps or duplicates and a statement explaining why the duplication or overlap is necessary. If the regulation overlaps or duplicates a federal regulation, the name of the regulating federal agency.*

The regulation does not overlap or duplicate any federal, state or local regulations.

10. *If the regulation includes provisions which are more stringent than a federal regulation which regulates the same activity, a summary of such provisions.*

The Nevada State Board of Accountancy is not aware of any similar regulations of the same activity in which the federal regulation is more stringent.

11. *If the regulation provides a new fee or increases an existing fee, the total annual amount the agency expects to collect and the manner in which the money will be used.*

There will be no new or increased fees by the adoption of the regulation.

12. *Is the proposed regulation likely to impose a direct and significant economic burden upon a small business or directly restrict the formation, operation or expansion of a small business? What methods did the agency use in determining the impact of the regulation on a small business?*

The Executive Director considered the proposed regulation changes. The Executive Director determined that the proposed regulation does not impose a direct and significant economic burden upon a small business or restrict the formation, operation or expansion of a small business. In making this determination, the Executive Director considered the facts that there are additional alternate pathways for new licensure under the proposed regulation but no new additional requirements for current licensees or firms or to maintain licensure or registration impacting any private or small business as a result of the proposed regulation. There are no additional requirements or fees on any small business as a result of this proposed regulation.

Comments were specifically solicited from affected businesses and licensees by providing a copy of the proposed regulation and notice of workshop and notice of hearing to each licensee of the Board and known contacts for these entities, including owners and/or officers of registered firms, from chambers of commerce and trade associations likely to be affected by the proposed regulations and from the Nevada Society of Certified Public Accountants. The proposed regulations were also made available on numerous websites, and posted at various locations in Clark County and Washoe County as set forth above.

Based upon all these considerations, the Executive Director determined that the proposed regulation does not impose a direct and significant economic burden upon a small business or restrict the formation, operation or expansion of a small business.