

## **Public Accountancy Board, Nebraska**

RG048

Nebraska. State Board of Public Accountancy

Records: 1909-1971

Cubic ft.: 1.5

Approx. # of Items: 3000 and 1 reel 16mm microfilm

### **HISTORICAL NOTE**

The legislature of 1909 created the Board of Examiners of Public Accountants consisting of the auditor and two certified public accountants appointed by the governor for terms of two years. Candidates for public accountant's certificates are examined by the board, and upon satisfactorily passing the examinations are certified to the governor, who issued the proper credentials. The examination questions are those furnished by the National Association of Certified Public Accountants. The fees collected cover the expenses of holding the examinations.

The 1957 Legislature abolished the Board of Examiners and created the Nebraska State Board of Public Accountancy. The present board regulates and administers public accountancy law. It promulgates and amends rules of professional conduct for public accountancy using the Uniform Certified Public Accountants Examination or Advisory Grading Service to examine candidates for certified public accountants' certificates. It presently consists of eight members appointed by the governor to four-year terms. In 1979 the State Auditor was removed as a member due to conflict of interest.

### **SCOPE AND CONTENT NOTE**

This collection consists of the minutes of the Nebraska State Board of Public Accountancy and its predecessor, the Board of Examiners of Public Accountants. The collection is divided into two series: 1) Minutes, 1909-1971; and 2) General Correspondence, 1914-1924. Series two consists of three boxes of general correspondence to and from the Secretary of the Board of Examiners, the State Auditor.

The minutes of the Board were copied from security microfilm produced by Records Management Division of the Secretary of State's office in 1972. The correspondence was extracted from the collection of the State Auditor, RG004.



## ADDED ENTRIES:

ACCOUNTANTS--LICENSES--NEBRASKA

ACCOUNTANTS see also PUBLIC ACCOUNTANCY

CERTIFIED PUBLIC ACCOUNTANTS--LAW AND LEGISLATION

American institute of Accountants

American Society of Certified Public Accountants

National Association of Certified Public Accountants

PUBLIC ACCOUNTANCY--LAW AND LEGISLATION

International Accountants' Society

Massachusetts Society of Certified Public Accountants

The Society of Public Accountants of Nebraska

American Association of Public Accountants

Young Men's Christian Association

Gilchrist, John M.

Omaha, CPA

Harrison, W L

Washington, D.C., Secy

Marsh, George W

Nebr.-State Auditor

Nau, Charles H

Pres., AIA, U.S.

Richardson, A P

NY, Secy, AIA

Robinson, E J

Wiggins, Horace S

Secy, Board

Zihlman, Frederick N

(M.C., Missouri)

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DESCRIPTION

SERIES ONE MINUTES, 1909-1971

Roll #1 Minutes, 1909-1971  
SF72-4-11

SERIES TWO GENERAL CORRESPONDENCE, 1914-1924

Box 1 Correspondence, 1921-1924 (A-R)

Box 2 Correspondence, 1921-1924 (S-Z)  
Correspondence, 1914-1921 (A-K)

Box 3 Correspondence, 1914-1921 (L-Z)

END OF INVENTORY  
PMC WP51/ 4/12/1992