Minimum Accounting Standards (MAS) Frequently Asked Questions

Note: These FAQs are intended to provide general guidance regarding the Minimum Accounting Standards (MAS). They do not replace or supersede the requirements contained in MAS Version 4.0 or any applicable court orders. In the event of a conflict, the provisions of MAS Version 4.0 govern.

1. When did MAS Version 4.0 become effective?

MAS Version 4.0 became effective on July 1, 2026, and replaces MAS Version 3.1.

2. What are the most significant changes in MAS Version 4.0?

- Removal of the required independent external MAS audit every four years.
- Updated technology and security standards.
- Clarified and reorganized requirements for improved readability.
- Addition of alternative procedures for courts with limited staffing or resources.
- Introduction of a Secure Online Tip Submission Form.

3. Are courts still required to obtain an independent external MAS audit?

No. MAS Version 4.0 eliminates the requirement for courts to obtain an independent external MAS audit. MAS audits will now be conducted by the Administrative Office of the Courts (AOC) Audit Unit.

4. Are courts still required to submit written procedures?

Yes. Courts are still required to submit their written accounting procedures to the AOC every two years in accordance with the MAS schedule.

5. What happens if my court was scheduled for an external audit under MAS Version 3.1?

Courts should follow the implementation schedule provided by the AOC. Any future MAS compliance activities will follow the requirements established in MAS Version 4.0.

6. Should courts continue budgeting for external MAS audits?

No. Since external MAS audits are no longer required under MAS Version 4.0, courts should no longer budget for those audits.

7. Who performs MAS audits under Version 4.0?

The Administrative Office of the Courts (AOC) Audit Unit is responsible for conducting MAS audits under Version 4.0.

8. What if my court has limited staffing or resources?

MAS Version 4.0 includes an Alternative Procedures Addendum that provides acceptable alternatives for certain requirements when staffing or operational limitations exist.

9. How do I report suspected fraud, waste, abuse, or other accounting concerns?

The Administrative Office of the Courts encourages the reporting of suspected fraud, waste, abuse, or other accounting concerns involving the Nevada Judiciary. Reports may be submitted confidentially through the Suspicious & Fraudulent Activity Reporting Form.

Submit a report:
Suspicious & Fraudulent Activity Reporting Form

10. What version of the MAS should my court follow?

All Nevada courts should follow MAS Version 4.0 beginning July 1, 2026. MAS Version 3.1 is maintained on this website for historical reference only.

11. Who should I contact if I have questions about the Minimum Accounting Standards?

If you have questions regarding the Minimum Accounting Standards (MAS), implementation, compliance requirements, or other audit-related matters, please contact the Administrative Office of the Courts Audit Unit.

Email: audit@nvcourts.nv.gov

We are happy to assist and provide guidance whenever possible.

12. Where can I find additional guidance on accounting and compliance topics?

The Audit Unit maintains an Audit Links page that provides access to external resources and guidance on a variety of accounting, financial, and compliance topics, including:

- PCI Data Security Standards (PCI DSS)
- Nevada Unclaimed Property
- Internal Revenue Service (IRS)
- Institute of Internal Auditors (IIA)
- Accounting resources
- Government revenue collection
- Counterfeit currency detection
- Other helpful reference materials