

## ARIZONA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS – MSS 37

Records: 1920s-1990s

No. of Items: 37 Boxes. 185 cu. ft.

Provenance: Donated to the Arizona Historical Society in 2012 by the Arizona Historical Foundation.

### HISTORICAL SKETCH

The Arizona Society of Public Accountants (ASPA) was founded on April 5, 1933 in Phoenix, Arizona by a small group of certified and licensed public accountants. Robert L. Jones became the first president of the organization. The purpose of the organization was to promote professional ethics and conduct; raise the profession to a higher standard; and promote the interests of the profession and the public through the education of the Public as to the value of service.

From its inception in 1933, the Society was organized into an executive council and committees. The former was responsible for the everyday concerns of the organization and the latter responsible for more specific matters such as legislation, by-laws, professional ethics, education, publicity, meetings, and public relations. The Society since its founding has maintained a close relationship with the Arizona State Board of Accountancy (ASBA). These two organizations have worked together to improve and upgrade the standards of accountants in Arizona through legislation and cooperation. The Society has also maintained a close relationship with the American Institute of Accountants (later AICPA) through the State Society Service a publication begun in 1946. The ASPA changed its name to the Arizona Society of Certified Public Accountants (ASPCA) in 1948.

The ASPCA collection contains papers from four sub-groups; the ASCPA, ASBA; Max Millett an officer committee member and chairman: and AICPA.

### SCOPE AND CONTENT

This collection consists of the records of the Arizona Society of Certified Public Accountants (ASCPA), formerly the Arizona Society of Public Accountants (ASPA) Included are thirty-six boxes of manuscript and printed material spanning the years 1929 to 1986. This collection is arranged into four sub-groups: (1)ASCPA, 1933-86 (2 ) Max Millett, 1945-73, (3) ASBA, 1932-77, (4) AICPA, 1929-74.

The bulk of this collection consists of the records reflecting the on going business operations of the ASCPA and is contained in the first two sub-groups, ASPCA and Max Millett. The former contains the following nine series: (1) Minutes, 1933-81; (2) Reports, 1934-65, consists of reports from various committees and officers within the organization, as well as audits of the organization; (3) Legal, 1933-76; (4) Administrative/Financial, 1933-86, includes administrative correspondence, financial receipts, dues records, and official memoranda; (5) Correspondence, 1933-80, contains incoming and outgoing correspondence of the organization; (6) Membership, 1933-81, includes documents containing information and meeting dates

addressed to the members of the ASCPA; (7) Committees, 1964-80, contains intact files from various committees within the organization; (8) Printed Matter, 1935-91, includes publications of the ASCPA and (9) Miscellany, 1935-1980s, contains pamphlets from various organizations, a map, newspaper clippings, speeches, and biographical material on the ASCPA and its past presidents.

The second sub-group, Max Millett, represents the personal files that this individual kept during his affiliation with the ASCPA. There are six series; 1) ASCPA, 1945-66, contains minutes, administrative/ financial correspondence, and other information from that society; 2) Committees, 1949-73 includes documents from committees that Millett served as a chairmen or a member; 3 ) Seminars, 1959-69, includes information about seminars that ASCPA sponsored or aided; 4 ) ASBA, 1949-73; 5) AICPA, 1942-58; and 6) Miscellany, 1956-71.

The third sub-group, ASBA, consists of eight series. 1) Minutes, 1976-77; 2) Examinations/ Results, 1976-77; 3) Violations and Complaints, 1976; 4) Legal, 1976-77; 5) Finance, 1976-77; 6) Administrative, 1976; 7) Correspondence, 1932-77; and 8) Miscellany, 1932-77. The bulk of this material comes from the years of 1976-77 that were contained in several complete files among the ASCPA material. The second series, Examinations/Results, contains applications for examinations and the results of those examinations. The third series, Violations and Complaints, includes information and correspondence on violations or possible violations. The last subgroup, AICPA, contains informational brochures and circulars from the organization.

This collection was donated by the Arizona Society of Certified Public Accountants in January 1991.

## DESCRIPTION

SUBGROUP ONE	ASCPA
SERIES ONE	MINUTES 1933-81
Box 1	
F. 1-9	1933-1954
V. 10	
Box 2	
F 1-2	1959-1967
V. 3-4	
Box 3	
F. 1-8	1965-1975
Box 4	
F. 1-6	1976-1981

SERIES TWO	REPORTS 1934-85
Box 1	
F. 1-18	1934-1969
Box 6	
F. 1-11	1970-1985
SERIES THREE	LEGAL 1933-76
Box 7	
F. 1-10	1933-1950
Box 8	
F 1-10	1951-1976
SERIES FOUR	ADMINISTRATIVE/FINANCIAL 1933-86
Box9	
F 1-23	1933-1968
V.24	
Box 10	
F. 1-9	1968-1980
V. 10-17	Dues Records 1965-80
Box 11	
F 1-5	1980-1986
V6-8	Dues Records 1980-83
SERIES FIVE	CORRESPONDENCE
Box 12	
F. 1-8	1933-1939
Box 13	
F 1-7	1940-1946
Box 14	
F 1-5	1947-1951
Box 15	
F. 1-17	1952-1980
SERIES SIX	MEMBERSHIP 1933-81
Box 16	
F. 1-35	1933-1981
Box 17	1960-69 Volume 1 Activities Ledger

SERIES SEVEN	COMMITTEES 1964-80
Sub-Series One	Ethics Committee
Box 18	
F 1-3	Minutes, 1970-75
F 4-6	Reports, 1970-75
F 7	Legal, 1971
F 8-9	Administrative/ Finance, 1971-75
F 10-13	Correspondence, 1970-75
F 14-15	Membership, 1970-71
F 16	Miscellany, 1971-72
Sub-Series Two	Foundation for Education and Research
Box 18	
F 17	Minutes, 1973-80
F 18	Programs and Budgets, 1975-77
F 19	Professional Development Committee Matters 1974-77
F 20	Original Documents and Agreements, 1973-80
F 21	Administrative Matters, 1973-77
Sub-Series Three	Long Range Planning Committee
Box 19	
F 1	Minutes, 1975-79
F 2	Reports, 1976-80
F 3	Administration, 1976-80
F 4	Correspondence, 1976-80
F 5	Membership, 1975-80
F 6	Miscellany, 1975-80
Sub-Series Four	Public Relations Committee
Box 19	
F 7	Committee matters, 1965-68
F 8	Miscellany, 1967
F 9	Miscellany, 1964-69
SERIES EIGHT	PRINTED MATTER 1935-91
Box 20	
F 1-11	Monthly publications, 1957-74
Box 21	
F 1-9	Monthly publications, 1975-88
Box 21A	
F 1-2	Monthly publications, 1989-90
F 3-4	CPE Catalogs 1987-91

Box 22  
F 1-14 Annual, semi-annual, and quarterly publications 1933-71  
V 15 Quarterly 1958-64

SERIES NINE MISCELLANY, 1935-86

Box 23  
F 1 "Report" publication matters, 1972-78  
F 2 Speakers Bureau, 1981-83  
F 3 50th Anniversary Dinner file, 1982  
F 4 50th Anniversary Dinner file, 1982-83  
V 5 Planning Conference, 1986

Box 24

F 1 Newspaper clippings, journal article, 1935- 75  
F 2 Programs from Annual Meetings, 1936-1985  
F 3 Lawyers, cooperation with, 1936-46  
F 4 Documents, publications, and certificates, 1939-75  
F 5 Speeches, 1947-68  
F 6 Information pamphlets and catalogs, 1958-78  
F 7 Diskette files, 1986-87  
F 8 Historical file (includes Arizona pioneers of the accounting profession), 1980s  
F 9 Applications for membership, n.d.  
F 10 Map, n.d.

SUBGROUP TWO MAX MILLETT

SERIES ONE ASCPA 1945-66

Box 25  
F 1 Minutes, 1950  
F 2 Reports, 1946-48  
F 3 Administrative/ Financial, 1948  
F 4 Administrative/ Financial, n.d.  
F 5 Correspondence, 1945-66  
F 6 Membership, 1945

SERIES TWO COMMITTEES 1944-73

Sub-Series One Governmental Accounting Committee

Box 25  
F 7 Minutes 1964-72  
F 8 Reports 1948-73  
F 9 Legal 1964-68  
F 10-11 Reports

Box 26  
F 1 Correspondence, 1958-63  
F 2 Correspondence, 1964-73  
F 3 Administrative/ Financial 1961-71  
F 4 Membership, 1958-72

Box 27  
F 1 Miscellany 1958-72  
F 2 Miscellany, 1956-62  
F 3 Miscellany, 1961  
F 4 Miscellany

Sub-Series Two Legislative Committee  
Box 28  
F 1 Reports, 1969  
F 2 Legal, 1949-71  
F 3 Correspondence, 1951-72  
F 4 Membership, 1955-73  
F 5 Miscellany 1955

Sub-Series Three Professional Ethics Committee  
Box 28  
F 6 Minutes, 1964-69  
F 7 Reports, 1965  
F 8 Legal, 1969  
F 9 Administrative/ Financial 1964-69  
F 10 Correspondence, 1964-69  
F 11 Membership, 1964-69  
F 12 Miscellany, n.d.

Sub-Series Four Local Practitioners Committee  
Box 28  
F 13 Reports, 1956-68  
F 14 Administrative/Financial 1956  
F 15 Correspondence, 1959  
F 16 Membership, 1954-57  
F 17 Miscellany, 1956

Sub-Series Five Box 29	Consultation Service Committee
F 1	Minutes, 1965-66
F 2	Reports, 1965-67
F 3	Administrative/ Financial, 1963-66
F 4	Correspondence, 1964-67
F 5	Membership, 1960-67
F 6	Miscellany, 1960-n .d
Sub-Series Six Box 29	Library Committee
F 1	Correspondence, 1953-54
F 2	Administrative/ Financial, c. 1950s
F 3	Membership, 1954
SERIES THREE	SEMINARS 1959-76
Sub-Series One Box 30	State Department of Public Instruction
F 1	State Department of Public Instruction, 1963-64
Sub-Series Two Box 30	Government Finance Institute
F 2	Minutes, 1965-66
F 3	Administrative/Financial, 1961-66
F 4	Correspondence, 1961-68
F 5	Membership, 1967-69
F 6	Miscellany, 1961-70
Sub-Series Three Box 30	Arizona State University Tax Institute
F 7	Arizona State University Tax Institute, 1961-62
Sub-Series Four Box 30	3rd Annual TV Servicemen's Week Seminar
F 8	3rd Annual TV Servicemen's Week Seminar, 1959
SERIES FOUR Box 30	ASBA, 1949-73
F 9	Minutes, 1949-53
F 10	Reports, 1949-53
F 11	Legal, 1949-73

Box 31	
F 1	Administrative/ Financial, 1949-53
F 2	Correspondence 1949-63
F 3	Membership, 1949-51
F 4	Miscellany, 1954-64
SERIES FIVE	AICPA 1942-58
Box 31	
F 5	Correspondence, 1942-58
F 6	Circulars, 1955-58
SERIES SIX	MISCELLANY 1956-71
Box31	
F 7	Kit for the Committee's Cooperation with Educational Institutions, 1971
F 8	Central Arizona Estate Planning Council 1956
F 9	National Association of Accountants, 1965
Sub-Series One	State Retirement Systems
Box 32	
F 1	Reports, 1970
F 2	Correspondence, 1967-70
F 3	Miscellany, 1968-70
F 4	Miscellany, 1968-70
SUBGROUP THREE ASBA, 1932-77	
SERIES ONE	MINUTES 1976-77
Box 33	
F 1	1976
F 2	1977
SERIES TWO	EXAMINATIONS/ RESULTS, 1976-77
Box 33	
F 3	1976
F 4	1977
SERIES THREE	VIOLATIONS AND COMPLAINTS, 1976
Box 33	
F 5	1976
SERIES FOUR	LEGAL 1976-77
Box 33	
F 6	1976
F 7	1977

SERIES FIVE	FINANCE, 1976-77
Box33	
F 8	1976
F 9	1976
SERIES SIX	ADMINISTRATION, 1976-77
Box 33.	
F 10	1976
Box 34	
F 1	1977
SERIES SEVEN	CORRESPONDENCE, 1932-77
Box 34	
F 2-10	1932-77
SERIES EIGHT	MISCELLAN, 1932-77
Box 34	
F 11	1932-70
F 12	1976
F 13	1977

SUBGROUP FOUR AICPA

SERIES ONE	CIRCULARS, 1929-74
Box 35	
F 1-9	1926-46
Box 36	
F 1-8	1947-74
SERIES TWO	PAMPHLETS 1965-68
Box 36.	
F 9	1965-68
SERIES THREE	REPORTS 1988
Box 36	
F 10	1988

Clark Colvard  
 May 5, 1991  
 Dennis Madden  
 May 12, 1992