



STATE OF NEVADA  
BOARD OF EXAMINERS FOR SOCIAL WORKERS (BESW)  
4600 Kietzke Lane, Suite C121, Reno, Nevada 89502  
775-688-2555

**PUBLIC NOTICE OF BOARD MEETING**

**9:00 am on Wednesday, November 16, 2022**

BESW strives to maintain government transparency and protect public safety. We are offering a virtual option for attendance via Zoom conference. Cameras will be on for the duration of the meeting. Supporting materials will be available electronically at the BESW website: <http://socwork.nv.gov/board/Mtgs/>.

**The Nevada Board of Examiners for Social Workers is inviting you to a scheduled Zoom meeting.**

**Date and Time: November 16, 2022, 09:00 AM Pacific Time (US and Canada).**

**Topic: BESW November Board of Directors Meeting via Zoom**

**Invite Link: <https://us02web.zoom.us/j/86467509823>**

**Meeting ID: 864 6750 9823**

One tap mobile

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Please Note: The Board of Examiners for Social Workers may address agenda items out of sequence, combine the agenda items, pull, or remove the agenda items, to aid the efficiency or effectiveness of the meeting or to accommodate persons appearing before the Board. The Board may continue agenda items to the next meeting as needed. (NRS 241.020)

Public comment is welcomed by the Board and will be heard at the beginning of the Board meeting following the Call to Order and Roll and at the end of the agenda prior to the adjournment of the Board meeting. Public comment may be limited to three (3) minutes per person. The Board meeting Chair may allow additional time to be given a speaker as time allows and at his/ her sole discretion. Once all items on the agenda are completed the meeting will adjourn. Prior to the commencement and conclusion of a contested case or a quasi-judicial proceeding that may affect the due process rights of an individual, the Board may refuse to consider public comment. See NRS 233B.126.

## AGENDA

Items may be taken out of order; Items may be combined for consideration by the public body; Items may be pulled or removed from the agenda at any time; the public body may place reasonable restrictions on the time, place, and manner of public comments, but may not restrict comments based upon viewpoint. **\*NOTE: Per Open Meeting Law, before speaking, please state your full name for the record.**

Pursuant to NRS 241.030 the Board may conduct a closed session to consider the character, allegations of misconduct, professional competence, or physical and mental health of a person.

**1. Call to Order, Roll Call.**

**2. Public Comment.**

*Note: No vote may be taken upon a matter raised under this item of the agenda until the matter itself has been specifically included on an agenda as an item upon which action may be taken. (NRS 241.020). Public comment may be limited to three (3) minutes.*

**3. Board Operations:**

**A. Association of Social Work Boards Updates (Discussion Only).**

- i. Presentation on ASWB Examination Development Process and Release of 2022 ASWB Exam Pass Rate Analysis by Dr. Stacey Hardy Chandler, CEO, Dale J. Atkinson, Esq., Jennifer Henkel, and Cara Sanner.
- ii. Recipient of the 2022 Sunny Andrews Award at ASWB Annual Meeting, November 19th, Scottsdale, Arizona.

**B. Review and Discuss October 19<sup>th</sup>, 2022, Board Minutes. (For Possible Action).**

**C. BESW Audit for Year Ending June 30, 2022, Presentation by Casey Nielon, Inc. (For Possible Action).**

**D. Review and Discuss BESW Strategic Plan for July 1, 2023 – June 30, 2026, with Social Entrepreneurs (For Discussion Only).**

**E. Board Review of Application, Erin Riek (For Possible Action).**

**F. Review and Discuss BESW Licensure Processes and Other Items Regarding Workforce Shortages in Mental Health Professions. (For Discussion Only).**

- i. Understanding the Challenge Report.

**G. Executive Director's Report (Informational).**

- i. Future Agenda Items: 1) Kyle Hillman, Executive Director, National Association of Social Workers – Nevada; 2) NRS and NAC changes; 3) 2023 Strategic Planning Workshop.
- ii. Next Board Meeting is 9 a.m. Wednesday, December 21, 2022.

**4. Public Comment.**

*Note: No vote may be taken upon a matter raised under this item of the agenda until the matter itself has been specifically included on an agenda as an item upon which action may be taken. (NRS 241.020). Public comment will be limited to three (3) minutes.*

**5. Adjournment.**

Please contact Karen Oppenlander, LISW at (775) 688-2555 for information regarding the meeting. Supporting materials can be accessed electronically at the BESW website: <http://socwork.nv.gov/board/Mtgs//>.

This notice has been posted at the office of the Board of Examiners for Social Workers; the Board's Web Site [www.socwork.nv.gov](http://www.socwork.nv.gov); and the State of Nevada's Public Notice Website <http://notice.nv.gov>.

**Association of Social Work Boards Updates (Discussion Only).**

- i. Presentation on ASWB Examination Development Process and Release of 2022 ASWB Exam Pass Rate Analysis by Dr. Stacey Hardy Chandler, CEO, Dale J. Atkinson, Esq., Jennifer Henkel, and Cara Sanner.
- ii. Recipient of the 2022 Sunny Andrews Award at ASWB Annual Meeting, November 19th, Scottsdale, Arizona.

**3B**

**Review and Discuss October 19th, 2022, Board Minutes. (For Possible Action).**



STATE OF NEVADA  
**BOARD OF EXAMINERS FOR SOCIAL WORKERS  
(BESW)**

4600 Kietzke Lane, Suite C121, Reno,  
Nevada 89502 775-688-2555

**Board Meeting Minutes, Wednesday, October 19, 2022**

The October 19, 2022, Board Meeting was called to order by Dr. Esther Langston at 9:05 a.m. A Roll Call was taken. Board members in attendance: Linda Holland Browne, Esther Langston, Susan Nielson, and Jacqueline Sanders. BESW Staff in attendance were Sandra Lowery and Karen Oppenlander. In attendance was Harry B. Ward, Deputy Attorney General and Board Counsel. Consultants in attendance: Nick Vander Poel and Omar DeLaRosa from Flynn Giudici; Cara Sanner and Jennifer Henkel from Association of Social Work Boards. Board member Abigail Klimas had an excused absence.

**Public Comment:** There was no public comment in person or online.

Langston moved to **Agenda Item 3A – Review, Discussion of September 21, 2022, Board Meeting Minutes (For Possible Action)** and asked for a motion to approve.

**Motion was made by Linda Holland Browne to approve September 21, 2022, Minutes as presented, Seconded by Susan Nielsen. Minutes were approved unanimously.**

Next, Langston moved to **Agenda Item 3B – Review, Discussion of Preferred Style for Presentation of Board Minutes (For Possible Action)**. After a brief discussion about abbreviating the format for board minutes vs keeping a format with more specificity, a motion was submitted.

**Motion was made by Linda Holland Browne to Continue the Board Minute Presentation in the Current Format, Seconded by Jacqueline Sanders. Motion was Approved Unanimously.**

Following, Langston moved forward to **Agenda Item 3C, Review and Discuss BESW Q1 Financials July 1, 2022 — September 30, 2022. (For Possible Action)**. Lowery presented the financials starting with a graphic representation of how we are doing with income to budget and expenses to budget. Income numbers have been above budgetary expectations and actual expenses have been below. After the first quarter, we are at 25% of the year based on 12-month budget for income and income is better at 29%. As we look at line item 62450 – Internet is at 416% of projected expense. Lowery committed to analyzing this item further. Other than that, BESW is at 15% for the quarter, 19% total overall with salaries. Langston asked for a motion to approve.

**Motion was made by Jacqueline Sanders to approve the BESW Q1 Financials July 1, 2022 — September 30, 2022; seconded by Susan Nielsen. Roll Call Vote: Langston – Aye, Nielsen – Aye, Holland Browne – Aye, Sanders – Aye. Motion was approved unanimously.**

Next, **Langston** moved to **Agenda Item 3D - Review Litigation Matter - United States District Court for the District of Nevada - Case No. 3:20-cv-571-MMD-WG from Director Asheesh S. Bhalla (Bhalla previously served as BESW Deputy Attorney General and Board Counsel). (Information Only)**. **Oppenlander** read the following information provided by Bhalla into the record: On August 29, 2022, the District Court ordered that Defendant Karen **Oppenlander's** motion to dismiss be granted. Defendants Kathryn Beatty, Leslie Reyes, Senon Rubio, and Kelli Weishaupt's motion to dismiss is also granted. The Plaintiffs' Amended Complaint is dismissed, in its entirety, with prejudice and without leave to amend. This case is administratively closed. Signed by District Judge Anne R. Traum on 8/29/2022. Pursuant to Rule 4 of the Federal Rules of Civil Procedure the Plaintiffs' have 30 days from the notice of entry of judgement to file an appeal with the Ninth Circuit Court of Appeals.

**Langston** asked for discussion. **Ward** recommended that BESW take this item off the agenda now. He added that it is not uncommon for Board Members and the Executive Director to be named in a federal lawsuit, as well as the whole board, whether it's the current board or former board, and then also the Attorney General's office. And by statute, we will be representing you. If you do leave the Board and you are sued in the future, our office will be representing you. And hopefully that in cases like this one, it will be expedited and dismissed similar to this case. **Langston** thanked **Ward** and stated that based on the recommendation of our DAG, this matter will be removed from future agendas.

**Ward** requested that **Agenda Item 3E - Board Review of Hearing for Virgilio DeSio, License No. 6200-C. (For Possible Action)** be continued on the agenda and recommends that the item be kept on the agenda until it is resolved. **Langston** stated that this matter will be on future agendas until it is resolved.

Next, **Langston** moved to **Agenda Item 3F – Review and Discussion of the 2023 Legislative Session. Flynn Giudici Government Affairs Advocates. (For Discussion Only)**. **Oppenlander** introduced Nick Vander Poel, Principal and Omar DeLaRosa, Vice President from Flynn Giudici. **Vander Poel** explained that the points of contact will be **Vander Poel, DeLaRosa**, and **Mendy Elliott** who was unable to join the meeting today. Currently as of October 14th, 2022, there's been 466 bill draft requests. We've identified nine BDRs that could have potential impact to the social worker's statute. For example, we are aware of one BDR through the Joint Interim Standing Committee on Commerce and Labor that will provide the issuance of temporary licenses for certain occupational licensing boards to members of the military and their spouses. Social workers are included in that BDR. BDRs that are on our radar will get drafted by the Legislative Council Bureau. And when they are released, we'll review the language and see if there is any impact to BESW. Next, we will bring these BDRs to the Board's attention. Right now, we're 20 days until the election.

The Interim Finance Committee has three items that we believe will have direct or indirect impact to BESW. The first is the transfer of \$14.5 million for loss of revenue category for Health and Human Services to fund a consultant to assist with development of requests for proposals and intensive behavioral support homes to provide services to individuals with dual diagnosis of intellectual and developmental disabilities and behavioral health disorders. Second, is \$2.6 million for Health and Human Services, Child and Family Services to community based, youth focused behavioral healthcare services statewide. And the third item that we've identified is through from the Office of the Governor and it is a transfer of \$4 million to the Nevada Department of Education to provide supplemental funding for school based mental health providers.

Of the 63 legislative seats for both the Assembly and the Senate in 2023, there will be a minimum of 15 freshmen legislators i.e., almost 25% of the legislature will be freshmen. So, there's the opportunity to bring awareness and education to them about BESW. We will meet

with them individually once they get to Carson City. We've already had meetings with them as they are on the campaign trail but not in the deep context as relates to policy and what their focus would be if they get to Carson City.

I brought up the bill draft requests that were at 466. Those are from various legislators, local governments, etcetera. BESW does not have a bill draft request this legislative session but with the nine BDRs we will be busy watching what comes out. Of those freshmen that we identify, I think it's an important to bring to the Board's attention that each freshman in the Senate receives 12 bill draft requests, and the in the Assembly each freshman receives six bill draft requests. And those need to be submitted by December 7<sup>th</sup>, 2022.

**DeLaRosa** spoke next. As he was a caucus policy director, he's had experience in the legislative building working with members. He is looking forward to working with Board Members and will apprise you of new BDRs if they relate to the Board.

**Vander Poel** added that Senator Pete Goicoechea will continue to be on the Rural Regional Behavioral Health Policy Board and will be advocating for a bill that the Board is watching. This will be his last legislative session due to term limits.

**Langston** thanked Flynn Giudici for their presentation this morning and moved to **Agenda Item 3G – Understanding the Challenges and Opportunities in Light of the 2022 Release of the Association of Social Work Boards Demographic Data**. **Oppenlander** stated that Kyle Hillman will not be with us today to present as he is out sick; but we discussed rescheduling his presentation in December. We do have two representatives here from ASWB and a logical place for them to speak due to the changes in this agenda will be in Agenda Item 3H or perhaps they will prefer to stay until there is Public Comment at the end of the agenda.

**Langston** moved to **Agenda Item 3H - Review and Discuss BESW Licensure Processes and Other Items Regarding Workforce Shortages in Mental Health Professions. (For Discussion Only)**. **Oppenlander** referred to a report that is updated monthly as listed in the Board Packet under Understanding the Challenge. The updates for September included: the Rural Regional Behavioral Health Policy Board (RRBHPB) submitted a concept paper using the mental health workforce development model as previously presented to BESW; and BDR # 351 was submitted by State of Nevada Committee on Commerce and Labor to provide for the issuance of temporary licenses by certain occupational licensing boards to members of the military and their spouses. Also, in September the Board went through the first phase of its new July 1, 2023 – June 30, 2026, BESW Strategic Plan. And under “Deploying the ‘Solution’(s)”, BESW made several changes to its Internship Policy.

Next, **Oppenlander** read a letter into the record, dated October 3, 2022, that had been sent to the BESW Board from the Council on Social Work Education, dated October 3, 2022:

Dear Social Work Licensing Examiners,

As president and chief executive officer of the Council on Social Work Education (CSWE), I write to you on behalf of social work education programs across the country. As you are likely aware, the Association of Social Work Boards (ASWB) recently released a report documenting examination pass rates across different levels of the social work profession. Although the data needs further analysis, the descriptive statistics suggest alarming disparities for exam-takers in several categories. The most egregious disparity impacts Black test takers. In addition, Indigenous, and other People of Color also pass at lower rates than White test-takers; those that speak English as a second language pass at lower rates than native English speakers; and older test-takers pass at lower rates than younger ones. Given that the ASWB exam is the only national



licensing examination available, these data raise grave concern that the need for a diverse health, behavioral health, and social service workforce (of which social workers are a considerable portion of providers) is being significantly impeded.

As the national body for social work education in the United States, Puerto Rico, and Guam, the CSWE urges you to:

- a. Suspend the use of the ASWB exam -until a thorough analysis has been completed which will suggest evidenced-based recommendations to correct for inequities.
- b. Consider graduation from a CSWE-Accredited social work education program evidence of beginning competence to practice social work as a professional social worker (granting all graduates licensure or pre-licensure status).
  - i. The only exception to the above involves the license to practice clinical social work. CSWE supports the need for a post-graduate process to license practice at this level, however the ASWB exam remains central to this process, further analysis of the descriptive data must also occur for this category to identify possible issues
- c. Consider the action taken by the state of Illinois (January 1, 2022) through the Public Act 102-0326, whereby a licensing examination is no longer required for licensure as an Illinois Licensed Social Worker (LSW).
- d. Consider decoupling the Interstate Compact, currently in development, from the ASWB licensure exam.

Thank you for your consideration. I would be happy to engage with you further about the concerns and/or recommendations I offer.

Sincerely,

Darla Spence Coffey, PhD, MSW President and Chief Executive Officer

**Langston** asked for discussion. **Sanders** commented that it seems appropriate for ASWB to address the letter for her to have clarity. She understands that it looks like there are racial disparities and the numbers are telling, but it's not always because of the education. There are barriers outside of educational system that could cause someone to have a lower score. But I also know that when we start taking away licensure in general, it lowers the standards. I'm in support of the ASWB testing overall. I would like to hear what their thoughts are. Thank you.

Jennifer **Henkel**, Senior Director of Member Engagement and Regulatory Services at the Association of Social Work Boards thanked **Langston** and the Board Members for the opportunity to address them today, especially in light of reading the CSWE letter into the record. We understand that there are a lot of questions about the exam data that was shared this August. We also understand that ASWB'S member boards are under pressure because of the data. So, we're happy to be here today, and we look forward to a more robust conversation in November when our CEO, Dr. Stacy Hardy Chandler, and our attorney Dale Atkinson, will be joining you all for that presentation. I do want to take a moment to highlight several pieces from ASWB'S official position statement, and I want to encourage you all to review information on ASWB.org, specifically on the [Contributing to the conversation](#) page. If you want to dig into the data on your own, ASWB acknowledges and calls out systemic and institutional racism as being core to the racial disparities evidenced by the licensing exam pass rate data. While other pass rate data disparities exist, the most jarring and disappointing gap was those rates reported for Black candidates. However, ASWB stands firm that this revelation does not in any way reflect on the ability of Black candidates to demonstrate competence. Rather, it illuminates the

historical burdens of racial trauma, marginalization, and social injustice to which Black candidates have been disproportionately subjected along their journey to licensure. So, in November 2021, the ASWB board of directors made this groundbreaking decision to invest in the compilation and reporting of the disaggregated pass rate data.

The board acted knowing that they were venturing into territory unprecedented in health and human service professions, and that given the oppressive histories in both the US and Canada, that disparities would most certainly be reflected in the results. ASWB took the steps to make the pass rate data reports public because this decision serves a greater good. Sharing the data provides a pivotal opportunity for the profession of social work to advance upstream solutions that may mitigate the ravages of systemic and institutional racism. It is dangerous to draw conclusions based on limited information, misinformation, or disinformation. The Association shared descriptive data knowing that it was only a first step. There's now an opportunity to learn more and we plan to lead those efforts in collaboration with researchers and educators. Similarly committed to informed substantive change, ASWB contends that failing to honor people's histories and experiences prior to exam candidacy not only does a disservice to the profession, but it also dishonors the candidates themselves.

So we're calling for all relevant communities to collaborate toward meaningful change. Shining a light on the disparities reveals that many more questions need to be asked through future research. This is a historic opportunity for social work to address the systemic and institutional factors that disproportionately affect Black licensure candidates and those of other historically marginalized groups. ASWB is seeking both short-term and long-term solutions by taking concerted actions such as exploring how the professional standard of competency is defined and measured, researching and understanding upstream factors, accounting for differences in pass rates, revisiting the exam structure to increase equitable access, including possible alternative assessment formats, and providing multiple avenues for engagement and respectful collaboration with the diverse voices of individuals and organizations, including educators, practitioners, and regulators. Thank you for your time.

Next from ASWB was Cara **Sanner**, the Regulatory Support Services Program Manager who prepared some brief remarks while knowing that Dr. Stacy Hardy Chandler has a robust presentation around the data publication that will be shared with the Board in November. ASWB is comprised of government boards that regulate the practice of social work, including the Nevada Board, by carrying out the intent of legislation that establishes their regulatory authority. That legislation requires among other prerequisites successful completion of both an education program, and an examination validated to assess entry level competence. ASWB adheres to industry standards and the development, administration, scoring and maintenance of the social work licensing examinations. Many professions from medicine to accounting rely upon entry level competence examinations and adhere to these encompassing income standards to maintain examination validity. ASWB undertakes a rigorous process of surveying the profession and updating the content areas covered by the examinations every five to seven years. ASWB is currently preparing to undertake the process to inform the next iteration of the social work licensing exams. In addition to periodic surveys of the profession, each examination question is continuously statistically analyzed. Questions that do not perform within the standards are removed. ASWB licensing examination outcomes highlight the need to address the larger societal issues that can impact candidates long before they take a social work licensing exam. Prerequisites to licensure are set in law, serve an essential component of public protection, and cannot simply be ignored or waived.

The ASWB examination program, due to its rigorous standards, is defensible. As a defensible measure of competency, it can be relied upon by government, and is one requirement for licensure as a social worker. ASWB, along with its membership, asks that all social work

organizations assess and reveal their own relevant data. In the spirit of ASWB's recent examination data publication to address the effects of racism on marginalized populations, ASWB looks forward to collaborating with all social work organizations as they assess and understand their respective roles in social work, in social work regulation. ASWB welcomes inquiries about the examination program and the data, and we are taking action to advance diversity, equity, and inclusion in numerous ways. The publication of the data is groundbreaking, and we look forward to engaging with the Board more fully in November when our CEO can present on the data publication.

In addition, I will follow up with a number of links to resources around the data publication, and especially highlighting some of the initiatives that we have launched in tandem with the publication of the data as short term efforts to try to address these troubling outcomes that we're seeing. (See links below).

*Following are Web URLs of interest to the data release provided by Sanner after the close of BESW Board Meeting:*

- *Official statement on behalf of the ASWB Board of Directors and Dr. Hardy-Chandler <https://www.aswb.org/beyond-data-a-call-to-action/>*
- *The "home page" for the data release <https://www.aswb.org/exam/contributing-to-the-conversation/>*
- *The full report "2022 ASWB Exam Pass Rate Analysis" <https://www.aswb.org/wp-content/uploads/2022/07/2022-ASWB-Exam-Pass-Rate-Analysis.pdf>*
- *Exam pass rates by state/province <https://www.aswb.org/exam/contributing-to-the-conversation/aswb-exam-pass-rates-by-state-province/>*
- *Exam performance reports for social work schools and programs <https://www.aswb.org/exam/contributing-to-the-conversation/exam-performance-reports-for-social-work-schools-and-programs/>*
- *Free resources for educators <https://www.aswb.org/exam/getting-ready-for-the-exam/exam-materials-for-faculty/>*
- *Future exam initiatives related to the practice analysis <https://www.aswb.org/exam/exams-for-the-future-of-social-work/>*

**Sanner** concluded: We really are working and hope to work with all the communities within the social work profession to make a difference in the outcomes that we're seeing over the long term. And we're committed to continuing to publish this data so that we can track our progress towards closing those gaps and outcomes. Thank you for your time.

**Langston** asked for discussion. **Holland Browne** commented that one of her concerns is that we – licensed clinical social workers and licensed independent social workers– are considered the experts in our field. Some of us work very hard at being supervisors. I have had 18 interns in my career of which I'm very proud. Part of my responsibility (I felt at as a supervisor) was to assist my interns in preparing for that exam.

The masters level folks who opt to not follow the LISW or LCSW path, generally come out fairly well prepared to jump into their professional role. It seems to me that the issue for bachelor's level is that it seems to me to be more of an accreditation issue; and it is more about being sure that students are getting what they need than it is anything else. That seems to be where our breakdown comes, at least based on the material that I've read, because there seems to be greater difficulty getting past that first LSW level exam than the others that come after. Granted, there are advantages and disadvantages. There are good and better and excellent schools

along the way. But so much of getting through that exam to me is about assisting people in preparing. And I don't mean, here's a DVD, here's a video, here's a notebook, and study. I'm talking about the reality of taking the exam. When I took my LCSW exam, I ordered all the material available at that time. I didn't study the materials at all. The material still sits in a box in my garage because I was prepared by my supervisor. And maybe that's where we need to put our energies for assisting folks through the exam process.

**Langston** commented about a meeting she was at this past weekend in Washington, DC with the CEOs of these agencies present. And of course, we all engaged in a discussion about this. My remark to CSWE and to ASWB is that CSWE should have sent this letter to ASWB directly and not to the boards of social work examiners without having some input from ASWB.

**Langston** continued and thought that CSWE is changing their accreditation standards and that CSWE has a right to do that. And in our discussion, we all agreed that further discussion is needed, and analysis is needed, to come up with something that may impact how this is done. We all know that individual's study and retain information at individual rates. CSWE requires that all schools of social work teach the same content. We all know that all teaching is not equal. We all know that all the textbooks that are out there are not equal. So that the whole notion of pass rates, of standardized etcetera has some flaws. And I think this needs to be addressed.

And, as we go down the road to address interstate compact agreements, there's a lot of things in this process that needs to be fleshed out. We are just at the beginning of this process and how it's going to play out because as we all know that most states will need legislative changes to do some of the things that they may propose. And we know for the State of Nevada, we will not have any legislative changes until 2025 because of timing.

**Langston** thanked both **Henkel** and **Sanner** for coming and sharing information with us at today's Board Meeting. We are looking forward to more discussions. She then moved to **Agenda Item 3-I – Executive Directors Report (For Information Only)**. **Oppenlander** reiterated that the Association of Social Work Boards CEO will be on the agenda in November. And as discussed, the Board has been preparing for the 2023 legislative session for Nevada; And we are considering other things that are happening on a national level so that the Board Members can make educated decisions; and some of these decisions will result in NAC and NRS changes that will show up on future agendas; And also in November, we will continue working on our 2023 - 2026 Strategic Plan and this will lead to a strategic planning workshop early in 2023. And an Audit presentation is scheduled. Next Board Meeting is scheduled for Wednesday, November 16th, 2022, at 9 a.m. and will be a Zoom meeting.

**Langston** moved to **Agenda Item 4 – Public Comment**. There was no in-person or online public comment.

**Langston** moved to **Agenda Item 5 – Adjournment** at 10:15 a.m.

Minutes Respectfully Submitted by Karen **Oppenlander**.

**BESW Audit for Year Ending June 30, 2022, Presentation by Casey Nielon, Inc.  
(For Possible Action).**

**BOARD OF EXAMINERS FOR SOCIAL WORKERS  
FINANCIAL STATEMENTS  
JUNE 30, 2022**

DRAFT

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*Casey Neilson, Inc.*  
**Accountants and Advisors**

**INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors of  
Board of Examiners for Social Workers  
Reno, Nevada

***Opinions***

We have audited the accompanying financial statements of the governmental activities and the major fund of the Board of Examiners for Social Workers (the "Board"), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Board's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the Board, as of June 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Board and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Board's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our



opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Board's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison schedule and pension information on pages 4-7 and 22-24 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated Date Pending, on our consideration of the Board's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Board's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Board's internal control over financial reporting and compliance.

Carson City, Nevada  
Date Pending

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This section of the Board of Examiners for Social Workers (the "Board") annual financial report presents our discussion and analysis of the Board's financial performance during the fiscal year that ended June 30, 2022. Please read it in conjunction with the Board's financial statements, which immediately follow this section.

### **Financial Highlights**

The Board's revenues were \$673,396, which was a \$63,581 increase from the prior year. The Board's current assets on June 30, 2022 were \$579,064, an increase of \$226,649 from the prior year.

During the past year, the Board has continued to make improvements to its online applications and online internship application modules in its licensee database. Despite ongoing COVID challenges for staffing coverage throughout the State of Nevada, the Board has been able to make internal processes easier for potential licensees and interns. During the next year, the Board plans to add a new module to bring 35 years of legacy programmatic information into its database. The intent is for the Board to continue to find ways to streamline and improve its processes for efficiency and effectiveness in response to public requests for historical information.

The pandemic has had other unexpected impacts that will continue to affect the productivity of regulatory agencies and other State of Nevada agencies e.g. the Board. Of note, there are significant shortages in all mental health professions across the State of Nevada. We have also learned that overall workforce challenges for the State of Nevada are predicted to continue. Understanding that workforce development is not inherently in the purview of regulatory boards, the Board is working together with other communities around licensure, policy, and regulation. As the challenges being faced are multifaceted, the Board is studying all avenues for deploying best strategies that will reduce social worker gaps and shortages with intent to create a safer and healthier Nevada.

### **Overview of Annual Financial Report**

Management's Discussion and Analysis (MD&A) serves as an introduction to, and should be read in conjunction with, the basic audited financial statements and supplementary information. The MD&A represents the Board members' and management's examination and analysis of the Board's financial condition and performance. Summary financial statement data, key financial and operational indicators used in the Board's strategic plan, budget, and other management tools were used for this analysis.

The Board uses the modified accrual basis of accounting for internal financial statement reporting. The financial statements have been prepared in accordance with generally accepted accounting principles as they apply to governmental units. The fund financial statements include a balance sheet, a statement of revenues, expenditures, and changes in fund balance, and notes to the financial statements.

The Statement of Net Position and Governmental Fund Balance Sheet present the financial position of the Board on both the modified accrual basis under the general fund and the full accrual basis as net position. This statement provides information on the Board's assets, deferred outflows, liabilities, and deferred inflows, with the difference reported as net position/fund balance. Over time, increases and decreases in net position/fund balance are one indicator of whether the financial position of the Board is improving or deteriorating.

The Statement of Net Position and Governmental Fund Balance Sheet provide information about the nature and amount of resources and obligations at year-end. The Statement of Activities and Governmental Fund Revenue, Expenditures and Changes in Fund Balance presents the results of the activities over the course of the fiscal year and information as to how the fund balance and net position changed during the year. The fund balance changes under the modified accrual method when revenue is received or the expenditures is made, while changes in net assets under the full accrual method are recorded as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. This statement also provides certain information about the Board's recovery of its costs.

The notes to financial statements provide required disclosures and other information that are essential to a full understanding of material data provided in the statements. The notes present information about the Board's accounting policies, significant account balances and activities, material risks, obligations, commitments, contingencies and subsequent events, if any.

The financial statement were prepared by the Board's staff from the detailed books and records of the Board. The financial statements were audited during the independent external audit process.

### **Financial Analysis**

The basic financial statements, as well as the required supplementary information, serve as the key financial data for the Board members' and management's monitoring and planning.

### **Statement of Net Position**

The Board's net position remains strong at year-end with adequate liquid assets to fulfill its responsibilities even though the net position is a deficit at year end. The Board members and management believe the current financial condition and staff capabilities are sufficient to meet anticipated operating expenses and operational objectives. During the year ended June 30, 2015, the Board implemented GASB 68 and 71, Accounting and Financial Reporting for Pensions and Pension Transitions for Contributions Made Subsequent to the Measurement Date., respectively. In March 2016, the GASB issued Statement No. 82, Pension Issues – An Amendment of GASB Statements No. 67, No. 68, and No. 73, effective for periods beginning after June 15, 2016, or June 15, 2017 when an employer's pension liability is measured on a date other than the employer's most recent fiscal year-end. The objective of this statement is to address certain issues that have been raised with respect to GASB Statements No. 67, No. 68, and No. 73 regarding: 1) the presentation of payroll-related measures in required supplementary information; 2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes; and 3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements. Management has implemented the statement during the year ended June 30, 2018.

The impact of the implementation of these standards to the current year is to include certain deferred inflows and outflows of resources and reflect a net pension liability for the PERS retirement program as it relates to the Board. The financial impact resulted in the net position of the Board being \$175,160 at June 30, 2022 compared to a deficit of \$77,474 at June 30, 2021.

**Government-Wide Financial Analysis**

Net position may serve over time as a useful indicator or a government's financial position. In the case of the Board of Examiners for Social Workers, current assets exceeded current liabilities by \$501,545 as of June 30, 2022.

<b>Net Position</b>	<u>June 30, 2022</u>	<u>June 30, 2021</u> (restated)
Current Assets	\$ 579,064	\$ 352,415
Capital Assets, Net	9,876	14,013
Right of Use Assets, Net	74,607	94,047
Deferred Outflows of Resources	<u>209,622</u>	<u>140,977</u>
<b>Total Assets &amp; Deferred Outflows of Resources</b>	<u><b>873,169</b></u>	<u><b>601,452</b></u>
Current Liabilities	77,519	67,905
Long-term Liabilities	268,291	422,482
Lease Liabilities	75,613	94,539
Deferred Inflows of Resources	<u>276,586</u>	<u>94,000</u>
<b>Total Liabilities &amp; Deferred Inflows of Resources</b>	<u><b>698,009</b></u>	<u><b>678,926</b></u>
<b>Net Position</b>		
Invested in Capital Assets, net of related debt	9,876	14,013
Unrestricted	<u>165,284</u>	<u>(91,487)</u>
<b>Total Net Position</b>	<u><b>\$ 175,160</b></u>	<u><b>\$ (77,474)</b></u>

The June 30, 2021 balances were restated for the implementation of GASB 87, see New Accounting Pronouncement in Note 1 for additional information

The following presents a summary of the Board's net position for the following fiscal years.

**Changes in Net Position**

The Board's total revenues for the fiscal year ended June 30, 2022 were \$683,242. The total cost of all programs and services were \$430,608. The following is a summary of the changes for the following years:

**Changes in Net Position**

	June 30, 2022	June 30, 2021 (restated)
Revenue		
Program Revenues		
Charges for Service	\$ 673,396	\$ 606,915
Other Income	\$ 9,846	\$ 12,746
Total Revenue	\$ 683,242	\$ 619,661
Expenses		
Operation Expenses	\$ 430,608	\$ 446,144
Total Expenses	\$ 430,608	\$ 446,144
Increase in Net Position	\$ 252,634	\$ 173,517

The June 30, 2021 balances were restated for the implementation of GASB 87, see New Accounting Pronouncement in Note 1 for additional information.

**Financial Analysis of Board of Examiners for Social Workers' Funds**

As noted earlier, the Board of Examiners for Social Workers uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**General Fund Budgetary Highlights**

The Board's actual expenses were less than budgeted due to contract services and operating expenses. The budget is based on prior year's activity plus any anticipated changes. Significant changes in the Board's budget were due to unpredictable pandemic-related impacts. Please refer to these changes discussed above under Financial Highlights.

The Board prepares its budget prior to the start of each year. This budget was not subsequently revised during the year. A comparison of this budget with actual results is provided in the supplementary information section of this report.

**Capital Assets and Debt Administration**

As of June 30, 2022, the Board has \$9,876 invested in capital assets, net of accumulated depreciation. Assets are recorded as expenses in the year they are purchased for governmental fund financial statements. In government-wide financial statements, these assets are reflected at their historical costs less accumulated depreciation. Additional information can be found in the footnotes to these financial statements.

**Economic Factors and Next Year's Budget and Rates**

The Board uses no specific economic factors in preparing its budget for the next fiscal year. The Board's revenue is limited by maximum license fees specified in the Nevada Revised Statutes. For expenses, the Board typically assumes an increase of 5% to 10% over the prior year for non-contract items.

**Requests for Information**

This financial report is designed to provide the reader with a general overview of the Board's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Executive Director, Karen Oppenlander, at 4600 Kietzke Lane, Suite C121, Reno, Nevada 89502.

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GOVERNMENT-WIDE FINANCIAL STATEMENTS

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Board of Examiners for Social Workers  
Statement of Net Position and Governmental Fund Balance Sheet  
June 30, 2022

	General Fund	Adjustments (Note 9)	Statement of Net Position
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash	\$ 578,970	\$ -	\$ 578,970
Accounts receivables	94	-	94
<b>Total Current Assets</b>	<b>579,064</b>	<b>-</b>	<b>579,064</b>
<b>NONCURRENT ASSETS</b>			
Capital assets, net of accumulated depreciation	-	9,876	9,876
Right of use assets, net of accumulated amortization	-	74,607	74,607
<b>Total Noncurrent Assets</b>	<b>-</b>	<b>84,483</b>	<b>84,483</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Net pension liability related	-	209,622	209,622
<b>Total Assets and Deferred Outflows of Resources</b>	<b>579,064</b>	<b>294,105</b>	<b>873,169</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Accounts payable	10,571	-	10,571
Accrued compensated absences	-	10,473	10,473
Current portion of lease liability	-	23,976	23,976
License fees received in advance	56,475	-	56,475
<b>Total Current Liabilities</b>	<b>67,046</b>	<b>34,449</b>	<b>101,495</b>
<b>NONCURRENT LIABILITIES</b>			
Net pension liability	-	268,291	268,291
Lease liabilities	-	51,637	51,637
<b>Total Noncurrent Liabilities</b>	<b>-</b>	<b>319,928</b>	<b>319,928</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Net pension liability related	-	276,586	276,586
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>67,046</b>	<b>630,963</b>	<b>698,009</b>
<b>FUND BALANCE/NET POSITION</b>			
<b>FUND BALANCE</b>			
Unassigned	512,018	(512,018)	-
<b>Total Liabilities and Fund Balance</b>	<b>\$ 579,064</b>		
<b>NET POSITION</b>			
Investment in capital assets, net of related debt		9,876	9,876
Unrestricted		165,284	165,284

Board of Examiners for Social Workers

Statement of Activities and Governmental Fund Revenue, Expenditures, and Changes in Fund Balance  
Year Ended June 30, 2022

	General Fund	Adjustments (Note 9)	Statement of Activities
<b>Expenditures/Expenses</b>			
Board operations	\$ 465,005	\$ (34,397)	\$ 430,608
<b>Program Revenue</b>			
Charges for services, licensing revenue	673,396	-	673,396
Net program revenue	208,391	34,397	242,788
<b>General Revenue</b>			
Investment income	8	-	8
Other income	9,838	-	9,838
Total General Revenue	9,846	-	9,846
Excess (Deficiency) of Revenue over (under) Expenditures	218,237	(218,237)	-
Change in Net Position	-	252,634	252,634
<b>Fund Balance/Net Position</b>			
Fund Balance/Net Position, June 30, 2021 as previously reported	293,781	(370,763)	(76,982)
Prior period adjustment Change in accounting principle, implementation of GASB 87	-	(492)	(492)
Fund Balance/Net Position, June 30, 2021	293,781	(371,255)	(77,474)
Fund Balance/Net Position, June 30, 2022	\$ 512,018	\$ (336,858)	\$ 175,160

**Note 1 - Reporting Entity and Summary of Significant Accounting Policies**

The Board of Examiners for Social Workers (the Board) is regulated by the Nevada Revised Statutes, which also specify the authorized activities of the Board. The Board is the licensing and regulatory agency for the practice of social work in the State of Nevada. The Board was created to examine and pass upon the qualifications of the applicants for certification, to certify qualified applicants, to revoke or suspend certificates, and to collect all fees and make disbursements pursuant to the Nevada Revised Statutes Chapter 641B.

The financial statements of the Board have been prepared in accordance with generally accepted accounting principles as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The following is a summary of the more significant accounting policies.

**Reporting Entity**

Effective July 1, 2001, Chapter 353 of the Nevada Revised Statutes (NRS) was amended to exempt certain professional and occupational boards from the state budget act and the provisions governing the administration of state funding. The provisions of Chapter 353 do not apply to boards created pursuant to chapters 623 to 625A, inclusive, 628, 630 to 640A inclusive, 641 to 644, inclusive, 654 and 656 of the NRS and the officers and employees thereof. Accordingly, the Board's budgeting and accounting practices and procedures have been removed from the oversight of the Department of Administration.

The Board's financial statements are not included in the financial statements of the State of Nevada since the State does not exercise financial or administrative control over the Board. This is in conformance with GASB codification Section 2100, Defining the Government Reporting Entity.

**Basis of Presentation**

The Board is defined as a single-program special-purpose entity under GASB Statement No. 14, paragraph 131 as amended by GASB Statement No. 39. This classification allows for the preparation of GASB 34 financial statements under an optional reporting method which combines the fund and government-wide statements into a single presentation. Under GASB 34 methodology, the government-wide statement of net position and statement of activities are presented independently from the respective fund balance sheet and statement of revenues, expenditures, and fund balance. A reconciliation of adjustments provided on the modified financial statements demonstrates the changes from the fund financial statements to the government-wide financial statements in order to assist the reader in evaluating these statements. The Board has utilized this optional method of presentation.

**Basis of Accounting**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

**Note 1 - Reporting Entity and Summary of Significant Accounting Policies (continued)**

**Basis of Accounting (continued)**

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenue is recognized as soon as it is both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectable within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

**Cash**

Cash is maintained in one commercial bank in Reno, Nevada.

**Capital Assets**

Capital assets, which include office equipment, are reported in the net position column in the government-wide financial statements. Capital assets are defined by the Board as assets with an initial, individual cost of \$1,000 and an estimated useful life of at least one year. Such assets are recorded at historical cost. Donated assets are recorded at acquisition value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are expensed as incurred. Capital assets are depreciated using the straight-line method over the estimated useful lives of three to twenty years.

Under the modified accrual basis of accounting, acquisitions are considered expenditures in the year purchased.

**Compensated Absences**

Compensated absences are accounted for in accordance with GASB Statement 16, Accounting for Compensated Absences, which requires that a liability for compensated absences relating to services already rendered and that are not contingent on a specified event be accrued as an employee earns the rights to the benefits. Compensated absences relating to future services or that are contingent on a specified event will be accounted for in the period those services are rendered, or those events take place. The Board policy permits employees to accumulate earned but unused comp time, vacation and sick benefits subject to certain limitations on hours based on years of service. The sick time paid upon termination is limited to certain payout requirements and has hereby been reflected in the accompanying financial statements based upon these limitations. For the general fund, only the portion of the compensated absences paid from available resources are reflected as a liability, if applicable. The full liability is reflected in the government-wide financial statements.

**Note 1 - Reporting Entity and Summary of Significant Accounting Policies (continued)**

**Licensing and License Fees Received in Advance**

Licensing revenue includes fees for applications, registrations and renewals, fines and penalties for late registration and disciplinary fines and charges for administrative duties performed by the Board. The Board receives license fees as specified by the Nevada Revised Statutes. These license fees cover annual periods beginning in the month of licensure.

Licensing fees for renewals received in advance of the licensure period are recorded as licensing fees received in advance.

**Deferred Outflows and Inflows of Resources**

In addition to assets, a separate section is reported for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. The differences between expected and actual experience, changes in assumptions, changes in proportion, and differences between employer contributions and proportionate share of contributions as well as contributions made after the measurement period for pensions qualify for reporting in this category.

In addition to liabilities, a separate section is reported for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. Differences between expected and actual experience and between projected and actual investment earnings on pension plan investments qualify for reporting in this category.

**Fund Equity and Net Position**

In the governmental fund financial statements, fund balances are classified as follows:

- Nonspendable – represents amounts that are either not in a spendable form or are legally or contractually required to remain intact. The Board includes fund balances that have been prepaid for expenses and deposits on hand in this category.
- Restricted – represents amounts which can be spent only for specific purposes because of state or federal laws, or externally imposed conditions. The Board has no restricted fund balances.
- Committed – represents amounts which can be used only for specific purposes determined by the members of the governing Board's formal action through a resolution or action. The Board has no committed funds.
- Assigned – represents amounts that are intended by the Board for specific purposes but do not require action by the governing Board. The Board has no assigned funds.
- Unassigned – represents all amounts not included in spendable classifications.

The Board's policy is to first apply expenditures against restricted, committed, assigned fund balances and then unassigned balances. On an annual basis, assigned fund balances are determined based upon available resources.

**Note 1 - Reporting Entity and Summary of Significant Accounting Policies (continued)**

**Fund Equity and Net Position (continued)**

In the government wide financial statements equity is classified as net position and displayed in the three following components, as applicable:

- Net invested in capital assets – consists of capital assets, net of accumulated depreciation and any related debt.
- Restricted net position – consists of net position with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- Unrestricted net position – net position that is neither classified as “invested in capital assets” nor as “restricted.”

The Board’s policy is to first apply expenditures against restricted net position and then unrestricted balances.

**Pensions**

For purposes of measuring the net pension liability, deferred outflows of resources, deferred inflows of resources and pension expense, information about the fiduciary net position of the Public Employees' Retirement System of Nevada (PERS) and additions to/deductions from PERS's fiduciary net position have been determined on the same basis as they are reported by PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**New Accounting Pronouncements**

During the year ended June 30, 2022, the Board implemented the provisions of GASB Statement No. 87, Leases. The objective of this statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This statement increases the usefulness of the Board’s financial statements by requiring recognition of certain lease assets and liabilities for leases that were previously classified as operating leases. Under this statement a lessee is required to recognize a lease liability and an intangible right-to-use asset. Accordingly, the Board implemented the standard for the earliest period presented resulting in an adjustment to beginning net position at July 1, 2021 of \$492.

**Note 2 - Compliance with Nevada Revised Statutes and Nevada Administrative Code**

The Board conformed to all significant statutory constraints on its financial administration during the fiscal year during the fiscal year under Nevada Revised Statutes.

**Note 3 - Deposits with Financial Institutions**

The Board maintains its checking and certificate of deposit accounts in one commercial bank. Custodial credit risk is the risk that in the event of a bank failure, the Board's deposits may not be returned. The time certificates of deposit are held in the name of the Board. The accounts are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 in the aggregate per bank for the checking accounts.

The bank balances at June 30, 2022 that are not covered by the FDIC is \$339,221. By provisions of statutes, the Board is required to deposit all money in banks or savings and loan associations located in the State of Nevada.

**Note 4 - Capital Assets**

The Board has custodial responsibility to the State of Nevada for furniture, fixtures and equipment acquired with resources of the Board. The capital asset activity during the year is as follows:

	June 30, 2021	Additions	Deletions	June 30, 2022
Capital assets				
Office furniture	\$ 6,535	\$ -	\$ (2,302)	\$ 4,233
Computer equipment	37,171	1,343	-	38,514
Software	10,389	-	-	10,389
	<u>54,095</u>	<u>1,343</u>	<u>(2,302)</u>	<u>53,136</u>
Less accumulated depreciation				
Office furniture	(5,562)	(398)	2,302	\$ (3,658)
Computer equipment	(32,054)	(1,619)	-	(33,673)
Software	(2,466)	(3,463)	-	(5,929)
	<u>(40,082)</u>	<u>(5,480)</u>	<u>2,302</u>	<u>(43,260)</u>
Capital assets, net	<u>\$ 14,013</u>	<u>\$ (4,137)</u>	<u>\$ -</u>	<u>\$ 9,876</u>

**Note 5 – Leases**

The Board currently leases office space in Reno, Nevada. The existing lease commenced on August 1, 2020 and is set to expire on July 31, 2025. The monthly rental payment ranges from \$1,750 to \$1,825. In addition, the Board leases a multifunction printer and a postage machine. The existing lease of the multifunction printer commenced on July 1, 2020 and is set to expire on June 30, 2025. The existing lease of the postage machine commenced on February 1, 2022 and is set to expire on January 1, 2027.

At the time of initial measurement there was no interest rate specified in the original lease agreement. Accordingly, the Board has used an incremental borrowing rate equal to the five year treasury rate as reported by the US Treasury Department to discount the annual lease payments to recognize the intangible right to use this asset and the lease liability as of June 30, 2022.

**Note 5 – Leases (continued)**

	June 30, 2021	Additions	Deletions	June 30, 2022	
Lease assets:					
Building	\$ 106,405	\$ -	\$ -	\$ 106,405	
Multifunction printer	8,937	-	-	8,937	
Postage machine	-	3,958	-	3,958	
Less: accumulated amortization	21,295	23,398	-	44,693	
	<u>\$ 94,047</u>	<u>\$ (19,440)</u>	<u>\$ -</u>	<u>\$ 74,607</u>	
	June 30, 2021	Additions	Deletions	June 30, 2022	Amount due in one year
Lease liabilities:					
Building	\$ 87,378	\$ -	\$ 20,817	\$ 66,561	\$ 21,410
Multifunction printer	7,161	-	1,782	5,379	1,787
Postage machine	-	3,958	285	3,673	779
	<u>\$ 94,539</u>	<u>\$ 3,958</u>	<u>\$ 22,884</u>	<u>\$ 75,613</u>	<u>\$ 23,976</u>

Annual requirements to amortize long-term obligations and related interest are as follows:

Year Ending June 30	Principal	Interest
2023	\$ 23,976	\$ 217
2024	24,089	153
2025	24,428	90
2026	2,638	25
2027	482	8
	<u>\$ 75,613</u>	<u>\$ 493</u>

**Note 6 - Pensions**

*Plan Description*

PERS (System) administers a cost-sharing, multiple-employer, defined benefit public employees' retirement system which includes both Regular and Police/Fire members. The System was established by the Nevada Legislature in 1947, effective July 1, 1948. The System is administered to provide a reasonable base income to qualified employees who have been employed by a public employer and whose earnings capacities have been removed or substantially impaired by age or disability.



**Note 6 – Pensions (continued)**

*Benefits Provided*

Benefits, as required by the Nevada Revised Statutes (NRS or statute), are determined by the number of years of accredited service at time of retirement and the member's highest average compensation in any 36 consecutive months with special provisions for members entering the System on or after January 1, 2010 and for members entering the System on or after July 1, 2015. Benefit payments to which participants or their beneficiaries may be entitled under the plan include pension benefits, disability benefits, and survivor benefits.

Monthly benefit allowances for members are computed as 2.5% of average compensation for each accredited year of service prior to July 1, 2001. For service earned on and after July 1, 2001, this multiplier is 2.67% of average compensation. For members entering the System on or after January 1, 2010, there is a 2.5% service time factor and for regular members entering the System on or after July 1, 2015, there is a 2.25% multiplier. The System offers several alternatives to the unmodified service retirement allowance which, in general, allow the retired employee to accept a reduced service retirement allowance payable monthly during his or her lifetime and various optional monthly payments to a named beneficiary after his or her death.

Post-retirement increases are provided by authority of NRS 286.575 – 286.579.

*Vesting*

Regular members entering the System prior to January 1, 2010 are eligible for retirement at age 65 with five years of service, at age 60 with 10 years of service, or at any age with thirty years of service. Regular members entering the System on or after January 1, 2010, are eligible for retirement at age 65 with five years of service, or age 62 with 10 years of service, or any age with thirty years of service. Regular members who entered the System on or after July 1, 2015 are eligible for retirement at age 65 with 5 years of service, or at age 62 with 20 years of service or at age 55 with 30 years of service or at any age with 33 1/3 years of service.

The normal ceiling limitation on monthly benefits allowances is 75% of average compensation. However, a member who has an effective date of membership before July 1, 1985, is entitled to a benefit of up to 90% of average compensation. Both Regular and Police/Fire members become fully vested as to benefits upon completion of five years of service.

*Contributions*

The authority for establishing and amending the obligation to make contributions, and member contribution rates, is set by statute. New hires, in agencies which did not elect the Employer-Pay Contribution (EPC) plan prior to July 1, 1983, have the option of selecting one of two contribution plans. Contributions are shared equally by employer and employee. Employees can take a reduced salary and have contributions made by the employer (EPC) or can make contributions by a payroll deduction matched by the employer.

The System's basic funding policy provides for periodic contributions at a level of cost as a percentage of salary throughout an employee's working lifetime in order to accumulate sufficient assets to pay benefits when due.

**Note 6 – Pensions (continued)**

*Contributions (continued)*

The System receives an actuarial valuation on an annual basis indicating the contribution rates required to fund the System on an actuarial reserve basis. Contributions actually made are in accordance with the required rates established by the Nevada Legislature. These statutory rates are increased/decreased pursuant to NRS 286.421 and 486.450.0

The actuary funding method used is the Entry Age Actuarial Cost Method. It is intended to meet the funding objective and result in relatively level long-term contributions requirements as a percentage of salary.

For the fiscal year ended June 30, 2022, the Statutory Employer/employee matching rate was 15.5% for Regular employees. The Employer-pay contribution (EPC) rate was 29.75%, for June 30, 2022 for Regular employees.

*Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions*

At June 30, 2022, the Board reported a liability of \$268,291 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Board's proportion of the net pension liability was based on total contributions due on wages paid during the measurement period. Each employer's proportion of the net pension liability is based on their combined employer contributions relative to the total combined employer contributions for all employers for the period ended June 30, 2021. At June 30, 2021, the Board's proportion was 0.00294% percent, which was same as its proportion measured at June 30, 2020.

For the year ended June 30, 2022, the Board recognized pension expense of \$4,812. Amounts totaling \$32,225 resulting from Board contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in year ended June 30, 2022. For the year ended June 30, 2022, the Board contributed \$32,225 under the statutes requirements based on covered payroll of \$207,524 which equates to 15.5% overall to the plan. At June 30, 2022, the Board reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 29,718	\$ 1,888
Changes of assumptions	89,077	-
Net difference between projected and actual earnings on pension plan investments	-	218,916
Changes in proportion and differences between employer contributions and proportionate share of contributions	58,602	55,782
Contributions subsequent to the measurement date	32,225	-
	<u>\$ 209,622</u>	<u>\$ 276,586</u>

**Note 6 – Pensions (continued)**

*Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)*

Amounts reported as deferred outflows of resources and deferred inflows of resources, without regard to the contributions subsequent to the measurement date, related to pensions will be recognized in pension expense as follows:

<u>Years ending June 30,</u>	
2023	\$ (17,723)
2024	(20,739)
2025	(43,760)
2026	(39,155)
2027	19,482
2028 and Thereafter	<u>2,706</u>
	<u>\$ (99,189)</u>

The net difference between projected and actual investment earnings on pension plan investments will be recognized over five years, all the other above deferred outflow and deferred inflows will be recognized over the average expected remaining services lives, which was 6.14 years for the measurement period ending June 30, 2021.

Reconciliation of the net pension liability at June 30, 2022 is as follows:

Beginning net pension liability	\$ 409,647
Pension expense	4,812
Employer contributions	(30,793)
Current year net deferred (inflows) and outflows	<u>(115,375)</u>
Ending net pension liability	<u>\$ 268,291</u>

**Actuarial Assumptions**

The System's net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The total pension liability was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation rate	2.50%
Investment rate of return	7.25%
Productivity pay increase	0.50%
Projected salary increases	4.2% to 9.1%, depending on service Rates include inflation and productivity increases
Consumer price index	2.75%
Other assumptions	Same as those used in the June 30, 2021 funding actuarial valuation

**Note 6 – Pensions (continued)**

*Actuarial Assumptions (continued)*

Mortality rates for all non-disabled members (Regular and Police/Fire) age 50 and over were based on the Headcount-Weighted RP-2014 Healthy Annuitant Table projected to 2020 with Scape MP- 2016, set forward one year for spouses and beneficiaries. For all non-disabled members under the age of 50, mortality rates were based on the Headcount-Weighted RP-2014 Employee Mortality Tables adjusted by the ration of the mortality rate for members at age 50 to the mortality rate at age 50 from the Employee mortality tables used for age 50 and over. The mortality rates for ages less than 50 are then projected to 2020 with Scale MP-2016. The mortality table used in the actuarial valuation to project mortality rates for all disabled members (Regular and Police/Fire) is the Headcount-Weighted RP-2014 Disabled Retiree Table, set forward four years.

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial valuation completed that same date. There were no changes in actuarial assumptions since the preceding valuation.

The discount rate used to measure the total pension liability was 7.25% as of June 30, 2021. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rate specified in statute. Based on that assumption, the pension plan's fiduciary net position at June 30, 2021, was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2021.

*Investment Policy*

The System's policies which determine the investment portfolio target asset allocation are established by the System. The asset allocation is reviewed annually and is designed to meet the future risk and return needs of the System. The following was the System's adopted policy target asset allocation as of June 30, 2021:

Asset Class	Target Allocation	Long-Term Geometric Expected Real Rate of Return *
Domestic Equity	42%	5.50%
International Equity	18%	5.50%
Domestic Fixed Income	28%	0.75%
Private markets	12%	6.65%

\*As of June 30, 2021, PERS' long-term inflation assumption was 2.5%.

**Note 6 – Pensions (continued)**

*Discount Rate and Pension Liability Discount Rate Sensitivity*

The following presents the net pension liability of the PERS as of June 30, 2021, calculated using the discount rate of 7.25%, as well as what the PERS net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (6.25%) or 1 percentage-point higher (8.25%) than the current discount rate:

	1% Decrease (6.25%)	Discount Rate (7.25%)	1% Increase (8.25%)
Net pension liability/ (asset)	\$ 533,793	\$ 268,291	\$ 48,938

*Pension Plan Fiduciary Net Position*

Additional information supporting the Schedule of Employer Allocations and the Schedule of Pension Amounts by Employer is located in the PERS Comprehensive Annual Financial Report (CAFR) available on the PERS website at [www.nvpers.org](http://www.nvpers.org) under Quick Links – Publications.

**Note 7 - Compensated Absences**

The compensated absences is defined as those benefits that would be liquidated with available expendable resources as a result of employees who have terminated employment with 45 days subsequent to year end. The current portion of the cost of compensated absences is recorded as payroll expenditure.

The additions and deletions to compensated absences were as follows:

	Balance June 30, 2021	Increase (Decrease)	Balance June 30, 2022
Vacation	\$ 9,271	\$ 1,202	\$ 10,473
Sick leave	12,835	(12,835)	-
Accrued compensated absences	\$ 22,106	\$ (11,633)	\$ 10,473

These amounts plus the additional retirement costs related to these amounts are reflected in the government-wide financial statements as compensated absences, noncurrent under noncurrent liabilities.

**Note 8 - Litigation**

The Board is subject to legal proceedings and claims, which have arisen in the ordinary course of its business and have not been finally adjudicated. These actions, when ultimately concluded and determined, in the opinion of the Board, will not have a material adverse effect on the financial position of the Board, and, accordingly, no provisions for losses have been recorded.

**Note 9 - Conversion to Government-Wide Financial statements**

Adjustments on the face of the financial statements were made to the fund balance sheet and statement of revenue, expenditures, and changes in fund balance in order to reconcile the fund financial statements to the government-wide statements of net position and activities.

Statement of Net Position and Governmental Fund Balance Sheet Adjustments – Increase (decreases):

Capitalization of fixed assets of \$53,136 accumulated depreciation of (\$43,260) – \$9,876  
Capitalization of right of use assets of \$119,300 accumulated depreciation of (\$44,693) - \$74,607  
Inclusion of lease liabilities of (\$75,613)  
Pension activity including deferred outflows of \$209,622, net pension liability of (\$268,291) and deferred inflow of (\$276,586) - (\$335,255)  
Inclusion of compensated absences – (\$10,473)  
Elimination of fund balance – (\$512,018)  
Inclusion of net position - \$175,160

Statement of Activities and Governmental Fund Revenue, Expenditures, and Changes in Fund Balances Adjustments – Increases (decreases):

Increase (decrease) in operating expenditures/expenses:  
Decrease in net pension liability and related accounts - (\$27,415)  
Decrease in salaries – (\$11,633)  
Increase in interest expense - \$270  
Addition of depreciation expense - \$5,480  
Addition of lease expense - \$23,398  
Removal of capital outlay and services and supplies to capital assets – (\$1,343)  
Removal of rental payment to right of use assets – (\$23,154)

**Note 10 - Risks and Uncertainties**

On January 30, 2020, the World Health Organization declared the coronavirus outbreak a “Public Health Emergency of International Concern” and on March 10, 2020, declared it to be a pandemic. Actions taken around the world to help mitigate the spread of COVID-19 include restrictions on travel, quarantines in certain areas, and forced closures for certain types of public places and businesses. The pandemic and actions taken to mitigate it have had and are expected to continue to have an adverse impact on the economies and financial markets of many countries, including the geographical area in which the Association operates. It is unknown how long these conditions will last and what the complete financial effect will be to Board operations.

REQUIRED SUPPLEMENTARY INFORMATION

DRAFT

Board of Examiners for Social Workers  
 Budgetary Comparison Schedule – General Fund  
 For the year ended June 30, 2022

	Original Budget	Final Budget	Actual	Over (Under) Budget
<b>Revenues</b>				
Program revenues	\$ 618,225	\$ 618,225	\$ 673,396	\$ 55,171
Investment income	11	11	8	(3)
Other income	12,000	12,000	9,838	(2,162)
Total revenues	<u>630,236</u>	<u>630,236</u>	<u>683,242</u>	<u>53,006</u>
<b>Expenditures</b>				
Salaries, wages and benefits	331,877	331,877	315,174	16,703
Contract services	150,000	150,000	65,020	84,980
Operating costs	88,350	88,350	65,849	22,501
Professional dues	15,250	15,250	250	15,000
Bank charges and credit card processing	10,120	10,120	10,540	(420)
Host fund	1,000	1,000	-	1,000
Travel	5,000	5,000	-	5,000
Office equipment	10,000	10,000	8,172	1,828
Total expenditures	<u>611,597</u>	<u>611,597</u>	<u>465,005</u>	<u>146,592</u>
Excess of revenue over expenditures	<u>\$ 18,639</u>	<u>\$ 18,639</u>	<u>\$ 218,237</u>	<u>\$ 199,598</u>

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Board of Examiners for Social Workers  
 Budgetary Comparison Schedule – General Fund  
 For the year ended June 30, 2022

	2021	2020	2019	2018	2017	2016	2015	2014
Proportion of the net pension liability	0.00294%	0.00294%	0.00305%	0.00372%	0.00256%	0.00243%	0.00243%	0.00248%
Proportionate share of the net pension liability	\$268,291	\$409,647	\$416,417	\$507,744	\$340,782	\$327,186	\$277,899	\$258,970
Covered payroll	\$201,923	\$200,984	\$202,745	\$238,200	\$158,610	\$142,165	\$141,253	\$142,026
Proportionate share of the net pension liability as a percentage of its covered payroll	132.87%	203.82%	205.39%	213.16%	214.86%	230.15%	196.74%	182.34%
Plan fiduciary net position as a percentage of the total pension liability	86.51%	77.04%	76.50%	75.20%	74.40%	72.20%	75.10%	76.31%

Note: GASB Statement No. 68 requires ten years of information to be presented in these tables. However, until a full 10-year trend is compiled, the Board will present information for those years for which information is available.

Board of Examiners for Social Workers  
Pension Information – Schedule of Contributions  
Last Ten Fiscal Years

	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contributions	\$ 32,225	\$ 30,793	\$ 30,650	\$ 29,398	\$ 34,539	\$ 22,999	\$ 20,614	\$ 18,716
Contributions in relation to contractually required contributions	(32,225)	(30,793)	(30,650)	(29,398)	(34,539)	(22,999)	(20,614)	(18,716)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board's covered employee payroll	\$ 207,524	\$ 201,923	\$ 200,984	\$ 202,745	\$ 238,200	\$ 158,610	\$ 142,165	\$ 141,253
Contributions as a percentage of covered payroll	15.53%	15.25%	15.25%	14.50%	14.50%	14.50%	14.50%	13.25%

Note: GASB Statement No. 68 requires ten years of information to be presented in these tables. However, until a full 10-year trend is compiled, the Board will present information for those years for which information is available.

COMPLIANCE SECTION

DRAFT

*Casey Neilson, Inc.*  
Accountants and Advisors

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING  
STANDARDS**

To the Board of Directors of  
Board of Examiners for Social Workers  
Reno, Nevada

We have audited, in accordance with the auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities and the major fund of the Board of Examiners for Social Workers (the "Board") as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Board's basic financial statements, and have issued our report thereon dated Date Pending.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Board's internal control over financial reporting ("internal control") as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control. Accordingly, we do not express an opinion on the effectiveness of the Board's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying schedule of findings and responses, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2021-001 and 2021-002 to be material weaknesses.

*A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying findings and responses as item 2021-003 to be a significant deficiency.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses.

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Board's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **The Board's Response to Findings**

The Board's response to the findings in our audit are described in the accompanying schedule of findings and responses. The Board's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Board's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* and in considering the Board's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Carson City, Nevada  
Date Pending

**STATUS OF PRIOR YEAR FINDINGS**

**2021-001: Financial Reporting Material Weakness**

*Criteria:* Management is responsible for establishing and maintaining an effective system of internal control over financial reporting. One of the key components of an effective system of internal control over financial reporting is having the capability to prepare full disclosure financial statements in accordance with generally accepted accounting principles (GAAP).

*Condition:* As auditors, we assisted in the preparation of the financial statements including posting government-wide journal entries. The Board does not have the experience to prepare full disclosure financial statements in accordance with generally accepted accounting principles.

*Cause:* Procedures have not been implemented to ensure Board personnel possess the experience to prepare the Board's full disclosure financial statements in accordance with generally accepted accounting principles.

*Effect:* Financial information prepared by the Board may not comply with generally accepted accounting principles.

*Recommendation:* We recommend the Board implement procedures to provide training in the preparation of governmental full disclosure financial statements in accordance with generally accepted accounting principles.

*Views of Responsible*

*Officials:* The Board of Examiners for Social Workers agrees with this finding.

*Current Year  
Status*

No change

**2021-002: Material Adjustments Material Weakness**

*Criteria:* Management is responsible for establishing and maintaining an effective system of internal control over financial statement reporting. One of the components of an effective system of internal control over financial reporting is oversight over account reconciliations and using reliable, correct supporting evidence in calculations of balances.

*Condition:* We proposed material adjustments to capitalize capital assets, correct beginning and ending unearned revenue balances, and to correct the compensated absences liability. An overall review and oversight over these balances did not occur after all year-end adjustments were complete. The conditions indicate that errors in the year end close out process are not detected and corrected in the normal course of business.

*Cause:* Procedures have not been put into place to review and approve these account balances.

*Effect:* Data used by the Board to prepare financial information may not be reliable.

**Recommendation:** We recommend the Board implement procedures to provide training in management review and approval over account balances and to retain such supporting documents.

*Views of Responsible*

**Officials:** The Board of Examiners for Social Workers agrees with this finding.

*Current Year*

**Status** No change

**2021-003: Review of the Actuary Reports – Significant Deficiency**

**Criteria:** Management is responsible for establishing and maintaining an effective system of internal control over financial reporting. Properly reviewing the actuary report on the pension (PERS) is a key component to effective internal control over financial reporting.

**Condition:** During our testing over PERS, we noted the actuary reports were not adequately reviewed by Management to ensure consistency with current information and reasonableness over the assumptions used by the actuaries..

**Cause:** The Board did not have adequate controls to provide for the review of the PERS account balances.

**Effect:** PERS obligation balances at year-end may be misstated and contributions paid into these plans are not appropriate.

**Recommendation:** We recommend the Board implement internal controls to provide for the review of the actuarial reports and retain evidence of such a review.

*Views of Responsible*

**Officials:** The Board of Examiners for Social Workers agrees with this finding.

*Current Year*

**Status** No change

**Review and Discuss BESW Strategic Plan for July 1, 2023 – June 30, 2026, with Social Entrepreneurs (For Discussion Only).**





The banner features a blue background with abstract geometric shapes in shades of blue and orange. On the left is the Great Seal of the State of Nevada, which depicts a landscape with a mountain, a river, and a sun, surrounded by the text "THE GREAT SEAL OF THE STATE OF NEVADA" and "1864".

# Board of Examiners for Social Workers

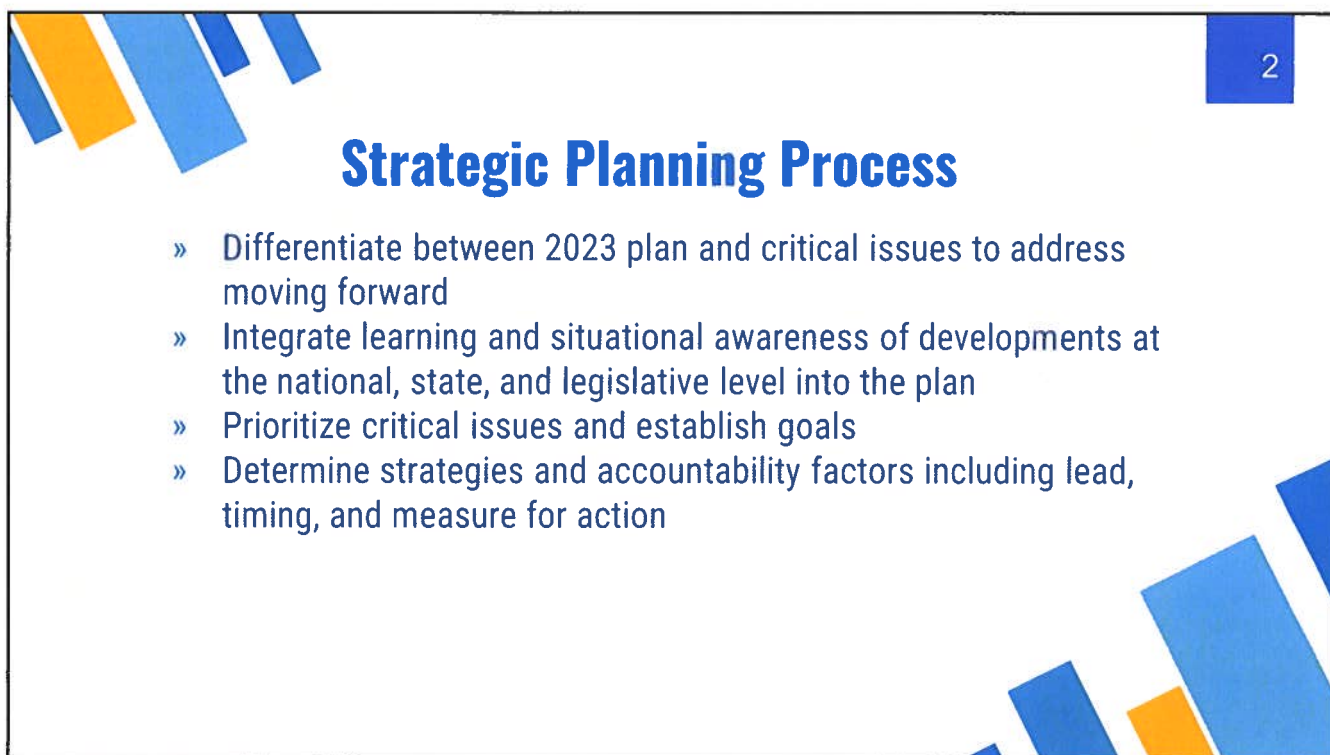
# November 2022

# Board Meeting

November 16, 2022

Presented by: Margaret Del Giudice and Kelly Marschall  
Social Entrepreneurs, Inc.

1



The slide has a white background with blue and orange geometric shapes in the corners. A small blue square with the number "2" is in the top right corner.

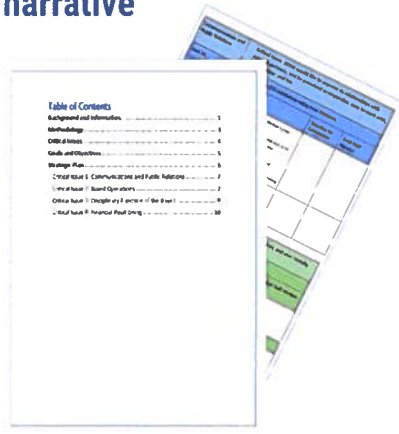
## Strategic Planning Process

- » Differentiate between 2023 plan and critical issues to address moving forward
- » Integrate learning and situational awareness of developments at the national, state, and legislative level into the plan
- » Prioritize critical issues and establish goals
- » Determine strategies and accountability factors including lead, timing, and measure for action

2

# Strategic Planning Deliverable

## »Option 1: Table with narrative

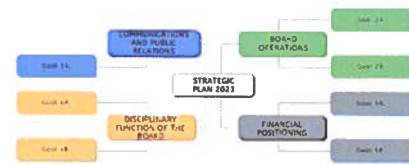


## »Option 2: Table

**Board of Examiners for Social Workers 2023 Strategic Plan**

Communication and Public Relations	Board Operations	Disciplinary Functions of the Board	Financial Positioning
<p><b>Item 1A</b> - To 2023, the Board will continue to provide its members with relevant information, and to establish a communication plan for each pillar, sub-pillar, and goal.</p>	<p><b>Item 1B</b> - To 2023, the Board will continue to provide its members with relevant information, and to establish a communication plan for each pillar, sub-pillar, and goal.</p>	<p><b>Item 1C</b> - To 2023, the Board will continue to provide its members with relevant information, and to establish a communication plan for each pillar, sub-pillar, and goal.</p>	<p><b>Item 1D</b> - To 2023, the Board will continue to provide its members with relevant information, and to establish a communication plan for each pillar, sub-pillar, and goal.</p>
<p><b>Item 2A</b> - To 2023, the Board will continue to provide its members with relevant information, and to establish a communication plan for each pillar, sub-pillar, and goal.</p>	<p><b>Item 2B</b> - To 2023, the Board will continue to provide its members with relevant information, and to establish a communication plan for each pillar, sub-pillar, and goal.</p>	<p><b>Item 2C</b> - To 2023, the Board will continue to provide its members with relevant information, and to establish a communication plan for each pillar, sub-pillar, and goal.</p>	<p><b>Item 2D</b> - To 2023, the Board will continue to provide its members with relevant information, and to establish a communication plan for each pillar, sub-pillar, and goal.</p>

## »Option 3: Infographic



# Considerations for Strategic Plan

## 5

# Items to Consider for Strategic Plan Goals from SWOT and Previous Discussions

- ◊ Lack of dedicated personnel and staff capacity
- ◊ Lack of formal job descriptions and evaluation processes
- ◊ Tracking provisional licenses issued during the pandemic
- ◊ Develop regulatory pathways and partnerships between schools and the board
- ◊ Address regulations around telehealth
- ◊ Examine licensing exemptions
- ◊ Provide education on the board on the two university social work program graduates
- ◊ Potential transition to a combined behavioral health board
- ◊ Lack of public knowledge of social work field of practice

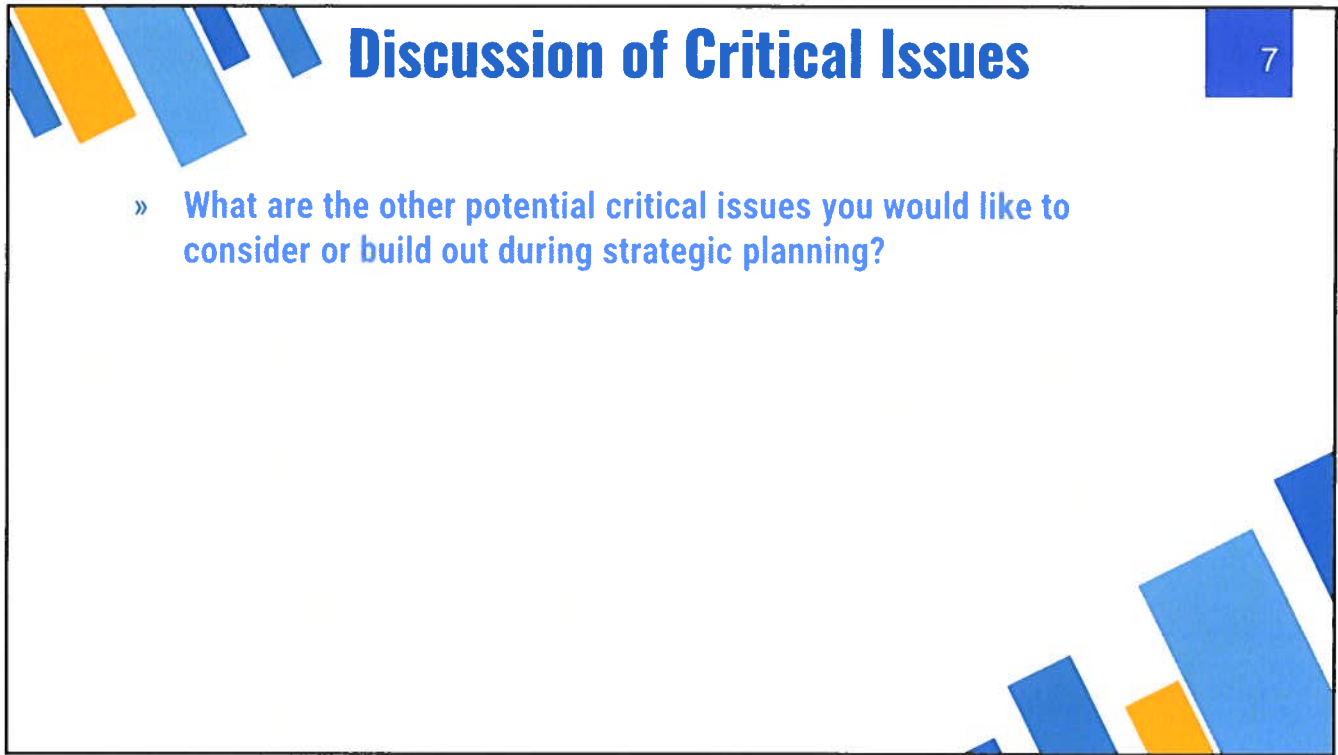
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## 6

# Discussion of Critical Issues

- » **Critical Issue #1 Communications and Public Relations (Issue to include: Community Engagement)**
- » **Critical Issue #2 Board Operations (Issues to include: Structure, Function, Training)**
- » **Critical Issue #3 Disciplinary Function of the Board**
- » **Critical Issue #4 Financial Positioning**
- » **Other Critical Issues to Consider**
  - ◊ **Board Design**
  - ◊ **Staff Structure**
  - ◊ **Regulatory and Licensing**

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## Discussion of Critical Issues

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- » What are the other potential critical issues you would like to consider or build out during strategic planning?

7



## Current Strategic Plan Critical Issues

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8



## Critical Issue #1: Communications and Public Relations

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<b>Communications and Public Relations</b>	<b>Critical Issue: BESW to improve its relationships with licensees, external partners, and other stakeholders, and be perceived as responsive, easy to work with, collaborative, and fair.</b>
<b>Goal 1A. By 2023, BESW will achieve a 75% satisfaction rating from licensees.</b>	
<b>Strategy</b>	<b>Action</b>
Strategy 1A.1: Conduct stakeholder engagement sessions with all constituencies regarding changes to BESW, and 2019 and 2021 Legislative Sessions	1A.1.1: Review original satisfaction survey questions 1A.1.2: Determine information and data to be collected and revise survey questions accordingly 1A.1.3: Develop a plan to issue updated satisfaction survey with final questions, outreach and distribution approach, and timing
Strategy 1A.2: Implement systems to create an effective feedback loop about complaints and satisfaction	1A.2.1: Review satisfaction data from the original survey 1A.2.2: Develop a plan to establish a feedback process for complaints and satisfaction for providers and service recipients

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## Critical Issue #2: Board Operations

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<b>Board Operations</b>	<b>Critical Issue: BESW operations are streamlined, efficient, and user friendly.</b>
<b>Goal 2A. BESW will have online licensing and renewals</b>	
<b>Strategy</b>	<b>Action</b>
Strategy 2A.1: BESW will have online licensing and renewals	2A.1.1: Work with secured vendor to develop online tracking for complaints and discipline following the development of the online internship application process outlined in Strategy 2B.2
<b>Goal 2B. BESW will transfer all appropriate documents from paper to digital formats</b>	
<b>Strategy</b>	<b>Action</b>
Strategy 2B.1: Work through and archive all paper files as appropriate	2B.1.1: Ensure Deputy Director and other board staff attend State Archives Workshop in 2022 2B.1.2: Ensure Deputy Director and other board staff attend Nevada Digital Retention Course in 2022
Strategy 2B.2: Move to computer-based systems as the baseline for documentation for BESW operations	2B.2.1: Work with secured vendor to establish an online internship application process
Strategy 2B.3: Implement technological solutions to promote data gathering, retention, and sharing	2B.3.1: Review legislation and determine enhancements needed to promote data gathering 2B.3.2: Ensure data gathering, retention, and sharing is accomplished in newly developed processes for online tracking of complaints, discipline, and internship applications

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## Critical Issue #2: Board Operations

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Board Operations	Critical Issue: BESW operations are streamlined, efficient, and user friendly.
<b>Goal 3A. BESW will have all policies and procedures in place</b>	
Strategy	Action
Strategy 3A.1: Implement solution-oriented customer service approach	3A.1.1: Encourage staff to identify and implement solutions for improved customer service 3A.1.2: Build staff skills in customer service 3A.1.3: Create a plan to positively transform the BESW customer experience
Strategy 3A.2: Ensure up to date, accurate policies and procedures	3A.2.1: Gather policies and procedures 3A.2.2: Revise BESW policies and procedures 3A.2.3: Update and distribute BESW policies and procedures
Strategy 3A.3: Develop policies and procedures for management of data	3A.3.1: Continue to work in concert with state of Nevada to gather and disseminate required data 3A.3.2: Develop written data policies and procedures that conform requirements
Strategy 3A.4: Implement Board and staff training	3A.4.1: Ensure new board members are trained online 3A.4.2: Ensure board and staff complete online training (e.g., Office 365 cyber security training, Attorney General training from the state for all board members, training for new board members through BESW, and ASWB training for board members and board staff that have not completed it as part of new member or staff training)

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## Critical Issue #3: Disciplinary Function of the Board

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Disciplinary Function of the Board	Critical Issue: BESW will ensure appropriate, timely processing of complaints against licensee(s).
<b>Goal 4A. BESW will process new complaints against licensees per NRS and NAC</b>	
Strategy	Action
Strategy 4A.1: BESW will process new complaints against licensees per NRS and NAC	4A.1.1: Work with DAG to ensure complaints are processed in accordance with NRS and NAC requirements
<b>Goal 4B. BESW will clear 100% of backlogged disciplinary cases from prior to January 1, 2018, by December 31, 2022</b>	
Strategy	Action
Strategy 4B.1: Ensure internal compliance with existing NRS and NAC related to disciplinary action	4B.1.1: Establish a process to continuously monitor 641B compliance
Strategy 4B.2: Evaluate NRS and NAC for changes to improve the disciplinary process	4B.2.1: Due to lack of capacity and the need for updates on the anticipated changes, this strategy will be deferred to the next strategic plan

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## Critical Issue #4: Financial Positioning

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<b>Financial Positioning</b>	<b>Critical Issue: BESW needs to strengthen accounting practices and ensure financial sustainability.</b>
<b>Goal 5A. Address audit recommendations based on management letter by June 30, 2023 and ongoing</b>	
<b>Strategy</b>	<b>Action</b>
Strategy 5A.1: Address audit recommendations based on management letter by June 30, 2023 and ongoing	5A.1.1: Implement auditor recommendations through June 30, 2023 5A.1.2: Develop process for implementing recommendations on an ongoing basis beyond June 30, 2023
<b>Goal 5B. By 2023 BESW will have a set number of months in accordance with the recommendations of similar small board organizations</b>	
<b>Strategy</b>	<b>Action</b>
Strategy 5B.1: Strengthen financial position of BESW	5B.1.1: Monitor progress and trends with hybrid accrual/cash-based financial system and the fee increases implemented

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## Potential Critical Issues and Concerns for New Strategic Plan

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### Community Engagement

- » Increasing education around the practice of social work within the state
- » Develop a board social media presence
- » Improving partnerships with lawmakers and public officials to increase awareness and opportunities for social work practice

### Adapting Board Policies and Practices

- » Interstate compacts and/or Composite Board
- » Telehealth regulations
- » Creating pathways for more licensed social workers within K-12 schools

### Advance Internal Board Development

- » Performance evaluation process of the Executive Director
- » Address the recommendations from most recent board audit

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**Board Review of Application, Erin Riek (For Possible Action).**

**Review and Discuss BESW Licensure Process and Other Items  
Regarding Workforce Shortages in Mental Health Professions.  
For Discussion Only).**

- i. "Understanding the Challenge" Report.

**I. Understanding the Challenge: There are significant shortages in all mental health professions across the State of Nevada.**

**a. Mental Health Providers Ratios**

- i. Overall: Mental Health Workforce Availability in Nevada is 420:1 (professionals per population)
- ii. Top US Performers 250:1 (90th percentile).
- iii. 95% of Nevadans live in a mental health professional shortage area.

**II. Brainstorming Solutions to Challenge**

**a. Mental Health Workforce Development in the State of Nevada**

- i. On June 15, 2022, a presentation was made to BESW by Dr. Sarah Hunt from UNLV, Assistant Dean of Behavioral Health Sciences at the Kerkorian School of Medicine, Director of UNLV Mental and Behavioral Health Training Coalition.
- ii. Presentation focused on how Nevada can grow its own mental health workforce. Focus was on expanding opportunities for mental health students to have practicum sites or internship sites in integrated healthcare settings; development of a mentor/ ambassador process (proven to work in Nebraska) to attract and then help interested students from K-12 through college; intent is to increase the mental health workforce in Nevada; Encourage graduating students to be licensed in Nevada and work in primary care settings, providing mental health services especially in the rural/ frontier areas and underserved urban areas.
- iii. In July, the Board read a letter from SAPTA (Substance Abuse Prevention and Treatment Agency) Advisory Board into the Minutes.
- iv. In July, Board Staff presented an updated PowerPoint that was originally delivered March 2022 as requested by Rural Regional Behavioral Health Policy Board.
- v. Reviewed Nevada Current Report re: optimal School Social Worker Guidelines.
- vi. In September, the Rural Regional Behavioral Health Policy Board (RRBHPB) submitted a concept paper using the mental health workforce development model briefly described above.
- vii. In September, BDR # 351 was submitted by State of Nevada Committee on Commerce and Labor provides for the issuance of temporary licenses by certain occupational licensing boards to members of the military and their spouses.
- viii. BESW received a letter dated October 3, 2022, that was sent by the Council on Social Work Education. This letter was read into the October Board record and included recommendations re: use of ASWB exams, accreditation, and etcetera.

**b. Interstate Compact**

- i. The Council of State Governments (CSG) is partnering with Department of Defense (DoD) and the Association of Social Work Boards (ASWB) to support the mobility of licensed social workers through the development of a new interstate compact. Current Status is that an initial draft of the social work compact is under development. CSG anticipates that a preliminary draft of the compact will be available for public comment and review in July of 2022.

- ii. An interstate compact is an initiative to create a legal contract among states / territories enabling social workers to practice in each other's jurisdiction, once practitioners demonstrate that they meet the compact requirements.
- iii. CSG is hosting regular webinars and other public review sessions to provide information, review the draft and solicit feedback. BESW staff is attending.
- iv. Goal is to complete the editing process in fall of 2022 to make the finalized model legislation available to states for their 2023 legislative sessions. Typically, seven to 10 states, must pass the enabling legislation. State legislatures must enact compact legislation to become a member state of a compact.
- v. RRBHPB has indicated that the Interstate Compact is the gold standard for making sure that we have high quality providers that can either be in Nevada or may also practice in other states. This is ideal due to the rural region they serve and represent. RRBHPB has offered to lend BESW any support necessary in entering interstate compacts for licensure.
- vi. In July, the Board was updated on the Social Work Interstate Compact by CSG via ASWB. The 2-page national announcement makes interstate compacts easy to understand.
- vii. In reviewing the draft legislation (23 pages), BESW learned that the language in Chapter 641B that may be materially different and will have to be reviewed and we will have to change 641B to participate. However, we do not know certain things about the final version yet. **Ward** has helped in understanding a concept that he referred to as a "conflict of laws". BESW staff also called on the Majority Leader of the Nevada Assembly (and Nevada social worker) for analytic assistance.
- viii. Ultimately, BESW may be able to work through the interstate compact language successfully, but that doesn't mean that we will be able to get it done immediately and be able to be one of the initial states that launches the compact for the nation in 2023. After the conversation, it seemed that perhaps it might be better for our Board to not go too fast. It may be better to take time to do it right. Ultimately, BESW may be able to be part of the social work interstate compact, but we will want to make sure that the way it's written after it comes out of the draft is going to be beneficial for our licensees. And that can't be determined at this time.
- ix. We know that ultimately that federal government (especially the Department of Defense and the Council of State Governments) do want this to happen. It is probable that we will receive some pressure to move in this direction. In consideration, we are going to be able to show good effort with an intent to be able to dovetail into the social work interstate compact down the road as: (1) the information is forthcoming, and (2) as Nevada's biennial legislative sessions give us opportunities to move forward.

**c. Other Ideas to Address Challenge**

- i. RRBHPB concerns were shared with BESW after its presentation to the Commission on Behavioral Health as they make recommendations for the Commission's letter to the Governor so that he can take this into consideration when building out his budget; And information on this topic was presented to the Joint Interim Committee on Health and Human Services regarding workforce

development and professional licensure. A similar letter went out to the other behavioral Boards e.g., MFT/ CPC Board, the Board of Psych Examiners and the Drug and Alcohol Board.

1. Licensure by endorsement: RRBHPB intent to make permanent the licensure by endorsement processes from Governor's emergency declaration.
2. Improve ability of interns in rural, frontier communities to find supervision.
  - a. Simplify e.g., with the Governor's emergency declaration, as all interns could work with completely remote supervision.
3. BESW was thanked for the presentation to the Rural RBHPB during its March 2022 meeting finding it helpful to hear about the "ins and outs" of current licensure processes.
4. RRBHPB indicates that further work remains to be done to align with both the spirit and the letter of SB 44, as well as other areas outside of the bill to ensure that all possible efforts are being made to remediate Nevada's chronic shortage of treatment providers (in this case, primarily focusing on LCSWs).
5. RRBHPB wanted to use SB 44 to ensure that the components of the Governor's emergency directive that allowed for remote supervision and expedited licensure for endorsement were made permanent to improve paths to licensure for both experienced and potential professionals. RRBHPB does not believe this was accomplished.
  - a. They have heard stories from both individuals who have attempted to complete their clinical hours, as well as treatment organizations which choose to host interns, that the requirements for clinical supervisors are very difficult to meet.
  - b. With few clinicians in the region, and even fewer of them willing to take on the responsibilities of supervision, the number of available supervisors does not meet the volume of potential interns.
  - c. Furthermore, the requirements for administrative supervisors for interns that can connect with a clinical professional to offer remote supervision are equally challenging, as the region is not just at a loss for enough LCSWs, but also for all other mental and physical health care provider types.
  - d. The RRBHPB perspective was that the spirit of the remote supervision component of SB 44 was to allow interns to work in a setting where they would have access to their clinical supervisor by phone or other electronic means, but an administrative supervisor would be just that; someone who facilitates human resources activities and administrative tasks, for which professional licensure as a treatment provider is not necessary.
  - e. RRBHPB is under the impression that the purpose of having the role of administrative supervisor filled by a licensed provider is likely related to many concerns, including safety of the intern and/ or the patient during crisis; liability; and enrichment of the

clinical internship experience. However, there are other solutions that should be considered in place of requiring another clinician on-site. These solutions might include:

- i. Requiring that the intern and at least one staff member on the premises have sufficient training in crisis de-escalation.
  - ii. Other licensing boards have been clear that the administrative or secondary supervisor for clinical interns needs only to be available by phone. (Perhaps RRBHPB has misunderstood the BESW terminology in 641B that is different than other boards).
  - iii. Requests for BESW to participate in a collaborative being developed between NSHE institutions and licensing Boards to build a stronger network of approved clinical supervisors and clinical supervision sites.
6. Allow for a provisional, "temporary" licensure type for applicants for licensure by endorsement whose applications are currently being processed by BESW. While RRBHPB recognized that this step has not been taken by BESW and the other three licensing Boards affected by SB4 due to patient safety concerns, it must also be understood that the Nevada State Board of Nursing allows for provisional licensure.
  7. Recommends the streamlining of all licensure processes through the implementation of a one-stop portal for all of Nevada's occupational licensure. And later Haskins added: An online portal could have a checklist when the paperwork is uploaded, then applicants could see where they are at in their process to help improve communications.
- ii. Substance Abuse Prevention and Treatment Agency (SAPTA) Advisory Board concerns (under authority of Administrator Whitley):
    1. Understanding that workforce development is not inherently in the purview of regulatory boards, and we also know that work around licensure, policy, and regulation are multifaceted.
    2. Nevada continues to rank 51st in the nation for Mental Health, according to Mental Health America.
    3. This cannot be a problem we collectively continue to neglect. We all should require action in the areas we have oversight or influence on. The areas of concern generally fall into one of five categories, listed below:
      - a. A better workforce pipeline from high school and higher education, through job placement
      - b. Increased availability of Internships and practicums
      - c. Supervision tailored toward workforce development
      - d. More efficiency and smoother transitions in certifications
      - e. Increased exposure to the field of behavioral health to increase interest in the field across the lifespan.
    4. SAPTA requests for BESW to lean on the expertise of the stakeholders assembled at the SAPTA Advisory Board to help systemically address the

gaps and shortages in our behavioral health workforce to create a safer and healthier Nevada.

- iii. Linda Holland Browne (BESW Board member)
  1. Stated that one process that worked successfully was to provide supervision by going to the rural community and spending four hours or a day with a clinician with some prearrangements. For example, she'd sit in on a session with a client that had signed a release or participated in a group review of records. She would do this in chunks of time and then was available by phone to intermittently answer questions.
  2. She also discussed that rural providers are often in a peculiar position ethically as they must contend with dual relationships in small communities; and she doesn't think that people are prepared for that.
  3. Also, she hears complaints about how long it takes to get things done at the Board, to get paperwork pushed through, to get approval for licensure. She doesn't think anybody has any idea how sophisticated the process is and that the Board is frequently at the mercy of other agencies and institutions submitting things in a timely fashion.
- iv. Jamie Ross suggested using CERTEMYs online portal. This is based on her being on the executive committee of the Nevada certification Board for peer recovery support specialists that uses this online portal.
- v. Karen Oppenlander outlined how the use of a 'portal'/ database may be influenced in the future and that the Board will need to discuss this further.
  1. BESW will need to release a new RFP for software provision soon creating an opportune time to look at all software providers including the current company (Albertsons/ Big Picture Software) that BESW has invested time and money with that has helped BESW to digitize its process (moving from paper to the computer to the clouds). And the current company has helped BESW to already establish a licensee checklist on the online portal.
  2. Another BDR may be introduced for a Composite Board again. An 'online portal' may be influenced by another entity e.g., Business and Industry (as was presented during the 2021 legislative session).
  3. Nevada may move forward as part of the Interstate Compact for Social Workers, and this may influence the 'portal' / database discussion.
  4. The State of Nevada is aware of these bigger issues and has put into effect a new review process for future software vendor selections requiring an extra level of review by EITS (Nevada's Enterprise IT System).
  5. Sanders brought up another national option vs moving to a composite type of Board. BESW may want to look to ASWB to see how they may be able to help address BESW needs and be a resource to minimize unnecessary expense.
  6. In August, BESW Staff went through several demos from Thentia (database software) for upcoming competitive RFP process.
  7. In October, BESW is working to extend its current licensing database

software contract. This will allow it to be flexible during next RFP process and improve its ability to respond to 2023 legislative session.

vi. Jacqueline Sanders (BESW Board member)

1. Sanders suggested revisiting provisional licensing to take a closer look at it so that we better address people's needs.
2. Sanders shared that BESW is already in a new environment in remote supervision. She realized that Reno had it in place for someone that she had trained a few weeks ago; and that sort of thing is new and may help to expand the number of LMSW or LCSW licenses that we offer.
3. Sanders added that it may be good to see if we can send out additional notices automatically via the database (if affordable) to reduce incoming phone calls by letting individuals know that information has been received by the Board.
4. Sanders spoke in favor of enhancements so that others would not issue statements that could justify a composite board at this point. While BESW can look at a composite board later, right now we want to look at how we can get people to pay to be licensed in the State of Nevada, and to be able to work from outside of the state.
5. She emphasized that BESW has removed quite a few restrictions already as we were compliant with the Governor's mandate throughout the COVID epidemic. She added that the Board is aware that some did not renew after the directive was lifted. We can research this to better understand how to reduce concerns using simple measures to remove barriers (e.g., reviewing provisional license option).

**III. Picking the Best Strategy for BESW Support**

- a. Nevada's 2022 County Health Rankings and Roadmaps: To learn more about what works to improve the ratio of population to mental health providers, please link to:  
<https://www.countyhealthrankings.org/app/nevada/2022/measure/factors/62/policies>
  - i. Some of the 34 suggested strategies include topics referred to in previous Board meetings and during recent conversations with Board staff:
    1. Higher education financial incentives for health professionals serving underserved areas
    2. Rural training in medical education
    3. Support of Federally qualified health centers (FQHCs)
    4. Support of Medical homes
    5. Tele-mental health services.
- b. And please see Roman Numeral "II" above.
- c. In July, Social Entrepreneurs presented an overview of the strategic planning process for July 1, 2023 – June 30, 2026, BESW Strategic Plan.
- d. In September, the Board went through the first phase of its new July 1, 2023 – June 30, 2026, BESW Strategic Plan.

**IV. Deploying the 'Solution'(s).**



- a. In September, BESW made changes to Internship Policy:
  - i. Revise the Supervised Internship Policy on a one year trial basis that would require Onsite Supervision for the first 1000 hours of Clinical and 500 hours of Non-clinical until the intern is essentially exam eligible; and after that point, if the Clinical Supervisor is comfortable, that BESW would ease the requirement to having offsite supervision via a hybrid model for emergency access by other form of communication e.g. video conference, telephone and etcetera; or the Supervisor could decide to continue in the current manner of having Onsite Supervision for the entire 3000-hour internship.
  - ii. Close an internship site when the site appears on a Medicaid sanction exclusion list; also, close an internship site when sanctions are made by other regulatory agencies; and reopen a site as a teaching location for postgraduate interns when the sanction is lifted.
  - iii. Accept a fully in-person internship or an internship that is part in-person, part telehealth.

**Executive Director's Report (Informational).**

- i. Future Agenda Items: 1) Kyle Hillman, Executive Director, National Association of Social Workers – Nevada; 2) NRS and NAC changes; 3) 2023 Strategic Planning Workshop.
- ii. Next Board Meeting is 9 a.m. Wednesday, December 21, 2022.