



State of Nevada

Board of Examiners for Social Workers

4600 Kietzke Lane, #C-121, Reno, NV 89502

(775) 688-2555

PUBLIC NOTICE OF BOARD MEETING

9:00 AM on Wednesday, December 20, 2023

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: December 20, 2023 at 9:00 AM Pacific

Topic: BESW October Board Meeting via Zoom

Join Zoom Meeting

<https://zoom.us/j/95247701354?pwd=NnFLYTI1TkdsSSWs1RlFXWHpZRm5vdz09>

Meeting ID: 952 4770 1354

Passcode: socwork

One tap mobile

+16699009128,,95247701354#,,,,*7967503# US (San Jose)

+17193594580,,95247701354#,,,,*7967503# US

Dial by your location

• +1 669 900 9128 US (San Jose)

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Meeting ID: 952 4770 1354

Passcode: 7967503

Find your local number: <https://zoom.us/u/adCxRTzizz>

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 welcome 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 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 233B126.

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.**

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. Review and Discuss October 18, 2023 Meeting Minutes (For Possible Action).

B. Review of LMSW Licensing Application for Clarence Parrott (For Possible Action).

C. 2023 Audit Report (For Possible Action).

D. NAC Changes/Public Workshops update (For Possible Action).

E. CE Broker Resources Update (For Possible Action).

F. Contract Management Update (Informational).

G. Policy Review (For Possible Action).

H. Reserve Policy Review (For Possible Action).

I. Board Review of Hearing for Virgilio DeSio, License No. 6200-C (For Possible Action).

J. Executive Director's Report (Informational).

- i. Inquiry about future agenda items.
- ii. Next Scheduled Board Meeting is 9AM, Wednesday, January 18, 2024.

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 Vikki Erickson, LCSW 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 and the State of Nevada's Public Notice Website <http://notice.nv.gov>

3A

Meeting Minutes – October 2023



State of Nevada

Board of Examiners for Social Workers

4600 Kietzke Lane, #C-121, Reno, NV 89502

(775) 688-2555

Board Meeting Minutes, Wednesday, October 18, 2023

The Board Meeting for October 18, 2023, was called to order by Linda **Holland-Browne** at 9:05am. The Board President, Esther **Langston** was having internet connection issues, but was able to connect to the meeting at 9:11am. Roll Call was taken. Board members in attendance: Linda **Holland-Browne**, Jamie **Vaughn**, Abigail **Klimas**, Michelle **Rubinstein Meadows**, and Esther **Langston**. In attendance was Board Counsel/Deputy Attorney General Harry **Ward**. BESW staff attendance: Vikki **Erickson** and Sandra **Lowery**.

Public Comment: There was no public comment in person and **Erickson** stated that there was no public comment in writing or online.

Holland-Browne moved to Agenda Item **3A. Review and Discuss August 16, 2023 Meeting Minutes (For Possible Action)**.

Motion was made by Abigail Klimas to approve the August 16, 2023 meeting minutes; seconded by Jamie Vaughn. The Motion was approved unanimously.

Holland-Browne moved to Agenda Item **3B. Introduction of New Board Member Michelle Rubinstein Meadows, LMSW Licensed Member (Informational)**. Ms. Rubinstein Meadows provided her background, indicating she is from Reno, NV, is an LMSW and works at Sierra Regional Center. The Board welcomed Ms. **Rubinstein Meadows**. **DAG Ward** provided information regarding his participation in the board meetings, "I'm here to help the board and you in regards to the open meeting laws, that's why I am present". He offered to answer any questions Ms. **Rubinstein Meadows** had and reminded her to use her name to identify herself when talking. The rest of the Board members and Board staff intruded themselves and their role on the board.

Langston moved to Agenda Item **3C. ASWB Test Waiver Option (For Possible Action)**. **Erickson** discussed reviewing some research done by the ASWB regarding a waiver to allow applicants to retake the ASWB exam in less than 90 days. Currently our NACs allow for an applicant to retake a test if they do not pass in 90 days, however the ASWB allows a waiver under certain conditions. NACs would need to be changed to allow this. **Erickson** requests approval to move forward with this change. **Erickson** indicated there were 2 other states in the country that do not allow the waiver, however every other state allows the waiver. **DAG**

Ward indicates that the board has the authority to do this, "whatever the board decides". He states this is not a violation of any statutes or regulations. **Langston** asks for a motion. **Holland-Brown** makes the motion. **Klimas** seconds the motion. **Lowery** discussed that NAC changes would need to be completed before the board could start this process, and the ASWB only allows two waivers a year. **The motion was approved unanimously.**

Langston moved to Item **3D. Additional Content for NAC Changes (For Possible Action)**. **Lowery** shares her screen with the Board Members to discuss the NAC Changes. **Lowery** showed the summary of the NAC changes proposed. She discussed the process of NAC changes, indicating NRS has been changed, so we need to amend the NACs to match the NRS. **Lowery** indicated that we now have the authority to make an "inactive" status for licensees. She discussed we have the authority to have an LMSW licensure which will be moved into our language. Since the board website has real time license verification, we want to remove the requirement to carry around a wallet card. **Lowery** discussed considering license endorsement for applicants coming in out of the country, for example, Canada. **Lowery** discussed including a NAC that removed the provisional B license. She reviewed what the provisional B license was. **Lowery** reviewed a NAC to "tighten up telehealth language", indicating that the client has to be in the state of Nevada to be treated by a licensee licensed in the state of Nevada. **Holland-Browne** inquired what to do if a client is out of state on a vacation and needed help. **Lowery** indicated that the licensee would be unable to treat them legally if the client is out of the state. She indicated that was generally true in all the states and became difficult to manage during COVID. **Lowery** discussed a NAC request that would allow us to keep licensee's emails and personal addresses confidential. She also introduced a NAC that would allow our board to approve CEUs that have been approved by other national behavioral boards like APA, and other social work licensing boards around the country. **Lowery** discussed that we are requesting to tighten up our practice act to include a screening question upon application and renewal about Medicaid or insurance carrier sanctions, indicating the licensee will be required to notify the board within 30 days if this occurred. **Lowery** also reviewed language change regarding impaired practitioners. **Erickson** thanked **Lowery** and reiterated that the changes were to tighten up language and attempt to make the application process more streamline. **Lowery** discussed if the board approves the changes, then we'll move forward with two Zoom public workshops and would like board members to participate on the Zoom call as well. She also discussed we'd be sending out surveys for the small business impact. **Langston** requested a motion. **Holland-Browne** made a motion to allow us to move forward with the NAC changes. **Klimas** seconded the motion. **Langston** thanked **Lowery** for her due diligence. **The motion was approved unanimously.**

Langston moved to Agenda Item **3E. BESW Audit Progress by Casey Nielon (Informational)**. **Erickson** turned this item over to **Lowery**. **Lowery** discussed that this was the year end audit that we do through Casey Nielon. She described the process working with the auditors and information that was provided, and they are finalizing their report to present to us.

Langston moved to Agenda Item **3F. 1st Quarter Financials Report (For Possible Action)**. **Lowery** discussed an error that was found with a percentage placed in the wrong spot in expenses, but that it would be corrected but doesn't affect the bottom line. **Lowery** indicated that we hit all of our projected marks, and discussed holding money in reserve if the state has a financial crisis. **Langston** asked for a motion. **Holland-Browne** made a motion, **Klimas** seconded the motion. **The motion was approved unanimously.**

Langston moved to Agenda Item **3G. CE Broker Resources (For Possible Action)**. **Erickson** provided information on the company, CE Broker, who would like to assist in managing the CEUs for the licensees in the state of Nevada. It is a voluntary service. There are various levels of participation with CE Broker, the base level is free, and the price would raise depending on the service level the licensee requested. **Erickson** indicated that there are several states and boards and commissions who utilize CE Broker throughout the country. She indicated that CE Broker would like to do a presentation for the board to show how this service works. **Klimas** inquired if it was voluntary for the licensee, why would the board need to approve. **Erickson** explained that CE Broker would interact with out database depending on the level of service the licensee chose, so it would be something that the board would need to decide to move forward on. **Lowery** discussed that this could be a beneficial service for licensees who are licensed in multiple states and the complexity of managing all of their CEU requirements. **Langston** requested a motion. **Klimas** made a motion, **Holland-Browne** seconded the motion. **The motion was approved unanimously.**

Langston moved to Agenda item **3H. ASWB New Board Member Training, October 1-3, 2023 (informational)**. **Holland-Browne** described the training in Washington DC for the ASWB New Board Members.

Langston moved to Agenda item **3I. ASWB Delegate Assembly, November 2-4, 2023 in Memphis TN (Informational)**. **Langston** indicated she will be there and "Vikki will be there too".

Langston moved to Agenda item **3J. Board Review of Hearing for Virgilio DeSio, License No. 6200-C (For Possible Action)**. **DAG Ward** indicates that he is still in touch with the attorney and is confident that this will be resolved by the end of the year, and will be brought in front of the board.

Langston moved to Agenda item **3K. Executive Director's Report (Informational)**. **Erickson** thanked **Lowery** for her work on the audits, as well as her work with the NACs. **Erickson** discussed that the board investigators are working through the cases as efficiently as possible, and working closely with the DAG. She described the efficiency of the office staff. She also reminded the board that **Langston** will not be in attendance at the November board meeting. **Erickson** concluded the Executive Director's report.

Langston moved to Agenda item **4. Public Comment.** There was no public comment in person, on the phone or via email.

Langston moved to Agenda item **5. Adjournment.** The meeting adjourned at 10:20 am.

3C

2023 Fiscal Audit

**BOARD OF EXAMINERS FOR SOCIAL WORKERS
FINANCIAL STATEMENTS
JUNE 30, 2023**

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

Report on the Audit of the Financial Statements

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, 2023, 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, 2023, 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 on pages 4-7, the budgetary comparison schedule on page 26, the pension information on page 27-28, and other postemployment benefits information on page 29-30 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 November 30, 2023 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
November 30, 2023

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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, 2023. Please read it in conjunction with the Board's financial statements, which immediately follow this section.

Financial Highlights

- The Board's revenues were \$507,394, which was a \$175,848 decrease from the prior year. This decrease relates to a more precise allocation between earned and unearned license fees.
- The Board's current assets on June 30, 2023 were \$788,909, an increase of \$209,845 from the prior year.

During the past year, the Board has continued to make improvements to its online applications and launched 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 including 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 statements 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 Statement No. 68 and No. 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.

During the year ended June 30, 2022, the Board implemented GASB Statement No. 75, *Accounting and Financial Reporting For Post-Employment Benefits other than Pensions*. The objective of this statement is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions (OPEB). It also improves information provided by state and local governmental employers about financial support for OPEB that is provided by other entities. This statement was effective for periods beginning after June 15, 2017. Management has implemented the statement during the year ended June 30, 2022.

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 and a net OPEB liability for the Public Employees' Benefit Program as it relates to the Board. The financial impact resulted in the net position of the Board being a deficit of \$106,228 and \$12,106 at June 30, 2023 and 2022, respectively.

Government-Wide Financial Analysis

Net position may serve over time as a useful indicator of a government's financial position. In the case of the Board of Examiners for Social Workers, total liabilities and deferred inflows of resources exceeded total assets and deferred outflows of resources by \$104,404 as of June 30, 2023.

Net Position

	June 30, 2023	June 30, 2022
Current assets	\$ 788,909	\$ 579,064
Capital assets, net	4,517	9,876
Right-of-use assets, net	50,747	74,607
Deferred outflows of resources	221,397	225,465
Total Assets & Deferred Outflows of Resources	1,065,570	889,012
Current liabilities	366,885	101,495
Long-term liabilities	740,319	513,348
Deferred inflows of resources	62,770	286,275
Total Liabilities & Deferred Inflows of Resources	1,169,974	901,118
Net position		
Invested in capital assets, net of related debt	3,627	8,870
Unrestricted	(108,031)	(20,976)
Total Net Position	\$ (104,404)	\$ (12,106)

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, 2023 were \$507,394. The total cost of all programs and services were \$599,692. The following is a summary of the changes for the following years:

Board of Examiners for Social Workers
Management's Discussion and Analysis
June 30, 2023

Changes in Net Position	<u>June 30, 2023</u>	<u>June 30, 2022</u>
Revenue		
Program Revenues		
Charges for services, licensing revenue	\$ 499,873	\$ 673,396
Other income	7,521	9,846
Total Revenue	<u>507,394</u>	<u>683,242</u>
Expenses		
Operation expenses	<u>599,692</u>	<u>441,404</u>
Total Expenses	<u>599,692</u>	<u>441,404</u>
Increase (Decrease) in Net Position	<u>\$ (92,298)</u>	<u>\$ 241,838</u>

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, operating expenses and professional dues. The budget is based on prior year's activity plus any anticipated changes. 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 required supplementary information section of this report.

Capital Assets and Debt Administration

As of June 30, 2023, the Board has \$3,827 invested in capital assets, net of related debt. 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 amortization and 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, Vikki Erickson, at 4600 Kietzke Lane, Suite C121, Reno, Nevada 89502.

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, 2023

	Government Fund	Adjustments (Note 10)	Statement of Net Position
ASSETS			
CURRENT ASSETS			
Cash	\$ 783,999	\$ -	\$ 783,999
Prepaid expenses	4,910	-	4,910
Total Current Assets	<u>788,909</u>	<u>-</u>	<u>788,909</u>
NONCURRENT ASSETS			
Capital assets, net of accumulated depreciation	-	4,517	4,517
Right-of-use assets, net of accumulated amortization	-	50,747	50,747
Total Noncurrent Assets	<u>-</u>	<u>55,264</u>	<u>55,264</u>
DEFERRED OUTFLOWS OF RESOURCES			
Net pension liability related	-	209,530	209,530
Net OPEB liability related	-	11,867	11,867
Total Deferred Outflows of Resources	<u>-</u>	<u>221,397</u>	<u>221,397</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 788,909</u>	276,661	1,065,570
LIABILITIES			
CURRENT LIABILITIES			
Accounts payable	21,322	-	21,322
Current portion of accrued compensated absences	16,243	-	16,243
Accrued expense	7,077	-	7,077
Current portion of lease liability	-	24,089	24,089
License fees received in advance	298,154	-	298,154
Total Current Liabilities	<u>342,796</u>	<u>24,089</u>	<u>366,885</u>
NONCURRENT LIABILITIES			
Accrued compensated absences	-	1,878	1,878
Net pension liability	-	527,733	527,733
Net OPEB liability	-	183,160	183,160
Lease liabilities	-	27,548	27,548
Total Noncurrent Liabilities	<u>-</u>	<u>740,319</u>	<u>740,319</u>
DEFERRED INFLOWS OF RESOURCES			
Net pension liability related	-	41,347	41,347
Net OPEB liability related	-	21,423	21,423
Total Deferred Inflows of Resources	<u>-</u>	<u>62,770</u>	<u>62,770</u>
Total Liabilities and Deferred Inflows of Resources	<u>342,796</u>	<u>827,178</u>	<u>1,169,974</u>
FUND BALANCE/NET POSITION			
FUND BALANCE			
Unassigned	446,113	(446,113)	-
Total Liabilities and Fund Balance	<u>\$ 788,909</u>		
NET POSITION			
Investment in capital assets, net of related debt		3,627	3,627
Unrestricted		(108,031)	(108,031)
Total Net Position		<u>\$ (104,404)</u>	<u>\$ (104,404)</u>

See Notes to Financial Statements

Board of Examiners for Social Workers
Statement of Activities and Governmental Fund Revenue, Expenditures, and Changes in Fund Balance
Year Ended June 30, 2023

	Government Fund	Adjustments (Note 10)	Statement of Activities
Expenditures/Expenses			
Board operations	\$ 573,299	\$ 26,393	\$ 599,692
Program Revenue			
Charges for services, licensing revenue	499,873	-	499,873
Net Program Revenue	(73,426)	(26,393)	(99,819)
General Revenue			
Investment income	10	-	10
Other income	7,511	-	7,511
Total General Revenue	7,521	-	7,521
Excess (Deficiency) of Revenue over (under) Expenditures	(65,905)	65,905	-
Change in Net Position	-	(92,298)	(92,298)
Fund Balance/Net Position			
Fund Balance/Net Position, June 30, 2022	512,718	(524,124)	(12,106)
Fund Balance/Net Position, June 30, 2023	\$ 446,113	\$ (550,517)	\$ (104,404)

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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 by the provisions of NRS 590.485 and chapters 623 to 625A, inclusive, 628, 630 to 644A inclusive, 648, 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 Statement No. 34 financial statements under an optional reporting method which combines the fund and government-wide statements into a single presentation. Under GASB Statement No. 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 No. 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 and other post-employment benefits 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 and other post-employment benefits 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, right-of-use lease assets, net of accumulated amortization 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.

Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB liability, related deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the Self Insurance Trust Fund, Public Employees' Benefits Program (PEBP) and additions to/deductions from PEBP's fiduciary net position have been determined on the same basis as they are reported by PEBP. For this purpose, PEBP recognizes benefit payments when due and payable in accordance with the benefit terms. PEBP's cash and cash equivalents consist of short-term, highly liquid investments that are both (a) readily convertible to known amounts of cash and (b) so near to materiality that they present insignificant risk of changes in value due to changing interest rates.

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.

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

New Accounting Pronouncements

In May 2020, the GASB issued Statement No. 96, Subscription-Based Information Technology Arrangements (SBITAs). The primary objective of this Statement is to provide guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscriptions asset – an intangible asset – and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. GASB Statement No. 96 was implemented for the Board for fiscal year ending June 30, 2023. Under this statement the Board was not required to recognize a right-of-use asset and subscription liability.

Subsequent Events

In preparing these financial statements, the Board has evaluated events and transactions for potential recognition or disclosure through November 30, 2023, the date the financial statements were available to be issued.

On October 12, 2023, the Board was notified by PERS that a member under the Employer-pay contribution plan was inappropriately contributed under the employee/employer plan. However, the misstatement will not have a material adverse effect on the financial position of the Board, and, accordingly, no correction has been recorded.

The 2023 Nevada Legislature passed Senate Bill 431. Section 19 of Senate Bill 431 ("SB 431") created the Office of Nevada Boards, Commissions and Councils standards within the Department of Business and Industry. The Board is under the purview of the Office of Nevada Boards, Commissions and Councils as provided in Section 20(2)(a) of SB 431. Pursuant to Section 19, Sections 19 and 20 of SB 431 became effective July 1, 2023. The implications of SB 431 on the Board's operations and reporting structure are not known at this time.

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 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, 2023 that are not covered by the FDIC is \$532,848. 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, 2022	Additions	Deletions	June 30, 2023
Capital assets				
Office furniture	\$ 4,233	\$ -	\$ (1,272)	\$ 2,961
Computer equipment	38,514	-	-	38,514
Software	10,389	-	-	10,389
	<u>53,136</u>	<u>-</u>	<u>(1,272)</u>	<u>51,864</u>
Less accumulated depreciation				
Office furniture	(3,658)	(15)	1,121	\$ (2,552)
Computer equipment	(33,673)	(730)	-	(35,403)
Software	(5,929)	(563)	-	(9,392)
	<u>(43,260)</u>	<u>(5,208)</u>	<u>1,121</u>	<u>(47,347)</u>
Capital assets, net	<u>\$ 9,876</u>	<u>\$ (5,208)</u>	<u>\$ (151)</u>	<u>\$ 4,517</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, 2023.

	June 30, 2022	Additions	Deletions	June 30, 2023
Lease assets:				
Right of Use Assets: Building	\$ 106,405	\$ -	\$ -	\$ 106,405
Right of Use Assets: Multifunction printer	8,937	-	-	8,937
Right of Use Assets: Postage machine	3,958	-	-	3,958
Less: accumulated depreciation	(44,693)	(23,860)	-	(68,553)
	<u>\$ 74,607</u>	<u>\$ (23,860)</u>	<u>\$ -</u>	<u>\$ 50,747</u>

Note 5 – Leases (continued)

	June 30, 2022	Additions	Deletions	June 30, 2023	Amount due in one year
Lease liabilities:					
Right of Use Assets: Building	\$ 66,561	\$ -	\$ 21,410	\$ 45,151	\$ 21,505
Right of Use Assets: Multifunction printer	5,379	-	1,787	3,592	1,793
Right of Use Assets: Postage machine	3,673	-	779	2,894	791
	<u>\$ 75,613</u>	<u>\$ -</u>	<u>\$ 23,976</u>	<u>\$ 51,637</u>	<u>\$ 24,089</u>

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

Year Ending June 30	Principal	Interest
2024	\$ 24,089	\$ 153
2025	24,428	90
2026	2,638	29
2027	482	8
	<u>\$ 51,637</u>	<u>\$ 276</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.

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.

Note 6 – Pensions (continued)

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.

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 486.430.0

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 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, 2023, the Board reported a liability of \$527,733 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, 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, 2022. At June 30, 2022, the Board's proportion was 0.00292%.

Note 6 – Pensions (continued)

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

For the year ended June 30, 2023, the Board recognized pension expense of \$59,996. Amounts totaling \$35,773 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, 2023. For the year ended June 30, 2023, the Board contributed \$35,773 under the statutes requirements based on covered payroll of \$230,795 which equates to 15.5% overall to the plan. At June 30, 2023, 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	68,333	\$ 377
Changes of assumptions	67,791	-
Net difference between projected and actual earnings on pension plan investments	6,439	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	31,194	40,970
Contributions subsequent to the measurement date	35,773	-
	\$ 209,530	\$ 41,347

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:

Years ending June 30,		
2024	\$	31,031
2025		8,017
2026		12,638
2027		70,912
2028		9,812
Thereafter		-
		\$ 132,410

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 5.70 years for the measurement period ending June 30, 2022.

Reconciliation of the net pension liability at June 30, 2023 is as follows:

Beginning net pension liability	\$ 268,291
Pension expense	59,996
Employer contributions	(32,152)
Current year net deferred (inflows) and outflows	231,598
Ending net pension liability	\$ 527,733

Note 6 – Pensions (continued)

Actuarial Assumptions

The System's net pension liability was measured as of June 30, 2022, 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
Other assumptions	Same as those used in the June 30, 2022 funding actuarial valuation

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of the experience study covering the period from July 1, 2016 to June 30, 2020.

The discount rate used to measure the total pension liability was 7.25% as of June 30, 2022. 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, 2022, was projected to be available to make all projected future benefit payments for 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, 2022.

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, 2022:

Asset Class	Target Allocation	Long-Term Geometric Expected Real Rate of Return *
U.S. Stocks	42%	5.50%
International Stocks	18%	5.50%
U.S. Bonds	28%	0.75%
Private Markets	12%	6.65%

*As of June 30, 2022, 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, 2022, 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	\$ 809,429	\$ 527,733	\$ 294,324

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 Annual Comprehensive Fiscal Report (ACFR) available on the PERS website at www.nvpers.org under Quick Links – Publications.

Note 7 - Other Post-Employment Benefits (OPEB)

Plan Description

Employees of the Board are provided with OPEB through the Self Insurance Trust Fund, Public Employees' Benefits Program (PEBP) – a cost-sharing multiple employer defined benefit OPEB plan administered by the Public Employees' Benefits Program Board (PEBP Board) which was created in 1983 by the Nevada Legislature to administer group health, life and disability insurance for covered employees, both active and retired, of the State, and certain other participating public employers within the State of Nevada. PEBP does not provide for refunds of employee contributions. The Self Insurance Trust Fund issues a publicly available financial report that can be obtained at <https://pebp.state.nv.us>.

Benefits Provided

PEBP provides medical, dental, vision, mental health and substance abuse and also offers fully insured HMO products. Long-term disability and life insurance benefits are fully insured by outside carriers.

Contributions

Per NRS 287 contribution requirements of the participating entities and covered employees are established and may be amended by the PEBP board. The Boards' contractually required contribution for the year June 30, 2023, was \$5,184, actuarially determined as an amount that is expected to finance the costs of benefits earned by employees during the year. Employees are not required to contribute to the OPEB plan.

Note 7 - Other Post-Employment Benefits (OPEB) (Continued)

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2023, the Board reported a liability of \$183,160 for its proportional share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The Board's proportion of the net OPEB liability was based on a projection of the Board's long-term share of contributions to the OPEB plan relative to the projected contributions of all participating state agencies, actuarially determined. At June 30, 2022 the Board's proportion was 0.0127%.

For the year ended June 30, 2023, the Board recognized OPEB expense of \$10,843. At June 30, 2023, the Board reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 6,099
Changes of assumptions	6,683	15,249
Net difference between expected and actual earnings on OPEB plan investments	-	75
System contributions subsequent to the measurement date	5,184	-
	\$ 11,867	\$ 21,423

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

Year ending June 30,	
2024	\$ (4,351)
2025	(4,765)
2026	(5,617)
2027	(7)
2028	-
	\$ (14,740)

Actuarial Assumptions

The total OPEB liability in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation rate	2.50%
Discount rate	3.54%
Investment rate of return	2.50%
Productivity pay increase	0.50%
Promotional and merit salary increase	Regular: 1.20% to 6.10%, 2.78% average
Healthcare cost trend rates	4.8% initial, 4.50% ultimate

Note 7 - Other Post-Employment Benefits (OPEB) (Continued)

Actuarial Assumptions (continued)

Healthy Mortality rates were based on the Public Retirement Plans General Mortality Table weighted by Headcount, projected by MP-2020 for civilians, and on the Public Retirement Plans Safety Mortality Table weighted by Headcount, projected by MP-2020 for officers. Disabled Mortality rates were based on the Public Retirement Plans General Disabled Mortality Table weighted by Headcount, projected by MP-2020 for civilians, and on the Public Retirement Plans Safety Disabled Mortality Table weighted by Headcount, projected by MP-2020 for officers.

Plan fiduciary net position (plan asset) was valued as of the measurement date of June 30, 2022 and the total OPEB liability was determined from actuarial valuation using data as of measurement date June 30, 2022.

Discount Rate

The discount rate basis under GASB Statement No. 75 is required to be consistent with a 20-year Municipal Bond Index. The Bond Buyer General Obligation 20-Bond Municipal Bond Index is used for the determination of the discount rate.

The discount rate as of June 30, 2022 was 3.54%. Additional detail regarding the discount rates as of June 30, 2022 is provided in the "Actuarial Assumptions and Actuarial Cost Method" section of the report provided by the PEBP Board.

Sensitivity of the Board's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

The following presents the Board's proportionate share of the net OPEB liability, as well as what the Board's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

	1% Decrease (2.54%)	Current Discount Rate (3.54%)	1% Increase (4.54%)
Net OPEB liability / (asset)	\$ 201,411	\$ 183,160	\$ 167,360

Sensitivity of the Board's Proportionate Share of the Net OPEB Liability to Changes in the Health Care Cost Trend Rates

The following presents the Board's proportionate share of the net OPEB liability, as well as what the Board's proportionate share of the net OPEB liability would be if it were calculated using health care cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current health care cost trend rates:

	Health Care Cost Trend Rates		
	1% Decrease	Trend rate	1% Increase
Net OPEB liability / (asset)	\$ 174,305	\$ 183,160	\$ 193,301

Note 7 - Other Post-Employment Benefits (OPEB) (Continued)

OPEB Plan fiduciary Net Position

Detailed information about the OPEB plan's fiduciary net position is available in the separately issued PEBP financial report.

Note 8 - 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 60 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, 2022	Increase (Decrease)	Balance June 30, 2023
Vacation	\$ 10,473	\$ (5,939)	\$ 4,534
Sick leave	-	13,587	13,587
Accrued compensated absences	<u>\$ 10,473</u>	<u>\$ 7,648</u>	<u>\$ 18,121</u>

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

Note 9 - 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 10 - 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 \$51,864 accumulated depreciation of (\$47,347) – \$4,517
- Capitalization of right of use assets of \$119,300 accumulated depreciation of (\$68,553) - \$50,747
- Inclusion of lease liabilities of (\$51,637)
- Pension activity including deferred outflows of \$209,530, net pension liability of (\$527,733) and deferred inflow of (\$41,347) - (\$359,550)
- OPEB activity including deferred outflows of \$11,867, net OPEB liability of (\$183,160) and deferred inflow of (\$23,247) – (\$192,716)
- Inclusion of compensated absences – (\$1,878)

Note 10 - Conversion to Government-Wide Financial statements (continued)

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

Increase (decrease) in operating expenditures/expenses:
Increase in net pension liability and related accounts - \$24,295
Increase in net OPEB liability and related accounts - \$5,450
Decrease in salaries – (\$8,595)
Increase in interest expense - \$217
Addition of depreciation expense - \$5,208
Addition of lease expense - \$23,860
Disposal of capital assets– \$151
Removal of rental payment to right of use assets – (\$24,193)

DRAFT

REQUIRED SUPPLEMENTARY INFORMATION

DRAFT

Board of Examiners for Social Workers
 Budgetary Comparison Schedule – General Fund
 For the year ended June 30, 2023

	Original Budget	Final Budget	Actual	Over (Under) Budget
REVENUES				
Program revenues	\$ 638,225	\$ 638,225	\$ 499,873	\$ (138,352)
Investment income	11	11	10	(1)
Other income	9,500	9,500	7,511	(1,989)
Total revenue	<u>647,736</u>	<u>647,736</u>	<u>507,394</u>	<u>(140,342)</u>
EXPENDITURES				
Salaries, wages and benefits	345,632	345,632	362,955	17,323
Contract services	169,700	169,700	123,718	(45,982)
Operating costs	87,500	87,500	69,145	(18,355)
Professional dues	15,250	15,250	121	(15,129)
Bank charges and credit card processing	12,120	12,120	13,912	1,792
Host fund	1,000	1,000	-	(1,000)
Travel	5,000	5,000	2,754	(2,246)
Office equipment	1,500	1,500	694	(806)
Total expenditures	<u>637,702</u>	<u>637,702</u>	<u>573,299</u>	<u>(64,403)</u>
Excess (Deficiency) of revenue over expenditures	<u>\$ 10,034</u>	<u>10,034</u>	<u>\$ (65,905)</u>	<u>\$ 75,939</u>

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Board of Examiners for Social Workers
Pension Information – Schedule of Proportionate Share of the Net Pension Liability
Last Ten Fiscal Years

	2022	2021	2020	2019	2018	2017	2016	2015	2014
Proportion of the net pension liability	0.00292%	0.00294%	0.00294%	0.00305%	0.00372%	0.00256%	0.00243%	0.00243%	0.00248%
Proportionate share of the net pension liability	\$ 527,733	\$ 268,291	\$ 409,647	\$ 416,417	\$ 507,744	\$ 340,782	\$ 327,186	\$ 277,899	\$ 258,970
Covered payroll	\$ 207,524	\$ 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	254.30%	132.87%	203.82%	205.31%	213.16%	214.86%	230.15%	196.74%	182.34%
Plan fiduciary net position as a percentage of the total pension liability	75.12%	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

	2023	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contributions	\$ 35,773	\$ 32,225	\$ 30,793	\$ 30,650	\$ 29,398	\$ 34,539	\$ 22,999	\$ 20,614	\$ 18,716
Contributions in relation to contractually required contributions	(35,773)	(32,225)	(30,793)	(30,650)	(29,398)	(34,539)	(22,999)	(20,614)	(18,716)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board's covered employee payroll	\$ 230,795	\$ 207,524	\$ 201,923	\$ 200,000	\$ 202,745	\$ 238,200	\$ 158,610	\$ 142,165	\$ 141,253
Contributions as a percentage of covered payroll	15.50%	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.

Board of Examiners for Social Workers
 Other Postemployment Benefits information – Schedule of Proportionate Share of the Net OPEB Liability
 Last Ten Fiscal Years

	2022	2021	2020	2019	2018	2017
Proportion of the net OPEB liability	0.01270%	0.01250%	0.01210%	0.01240%	0.01270%	0.00690%
Proportionate share of the net OPEB liability	\$ 183,160	\$ 193,420	\$ 181,448	\$ 172,871	\$ 167,661	\$ 89,984
Covered payroll	\$ 289,265	\$ 261,285	\$ 247,648	\$ 246,941	\$ 240,150	\$ 114,806
Proportionate share of the net OPEB liability as a percentage of its covered payroll	63.32%	74.03%	73.27%	70.01%	69.82%	78.38%
Plan fiduciary net position as a percentage of the total OPEB liability	-1.41%	-0.65%	-0.38%	0.02%	0.12%	0.11%

Note: GASB Statement No. 85 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
Other Postemployment Benefits information – Schedule of Contributions
Last Ten Fiscal Years

	2023	2022	2021	2020	2019	2018
Contractually required contributions	\$ 5,184	\$ 5,049	\$ 4,937	\$ 5,295	\$ 5,079	\$ 5,022
Contributions in relation to contractually required contributions	(5,184)	(5,049)	(4,937)	(5,295)	(5,079)	(5,022)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board's covered employee payroll	\$ 230,795	\$ 289,265	\$ 261,285	\$ 247,648	\$ 246,941	\$ 240,150
Contributions as a percentage of covered payroll	2.25%	1.75%	1.89%	2.14%	2.06%	2.09%

Note: GASB Statement No. 85 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

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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, 2023, and the related notes to the financial statements, which collectively comprise the Board's basic financial statements, and have issued our report thereon dated November 30, 2023.

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.

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. *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.

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. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2021-001 and 2021-002 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.

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
November 30, 2023

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STATUS OF PRIOR YEAR FINDINGS

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

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 Continued Finding
<i>Criteria:</i>	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.
<i>Condition:</i>	We proposed material adjustments to record the change in 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.
<i>Cause:</i>	Procedures have not been put into place to review and approve these account balances.
<i>Effect:</i>	Data used by the Board to prepare financial information may not be reliable.
<i>Recommendation:</i>	We recommend the Board implement procedures to provide training in management review and approval over account balances and to retain such supporting documents.
<i>Views of Responsible Officials:</i>	The Board of Examiners for Social Workers agrees with this finding.
<i>Current Year Status</i>	The Board hired a third party professional to provide accounting services at the close of the fiscal year. This resulted in a reduction of the material adjustments that were required in the prior fiscal year audits.

3G

Policy Review

Licensing Policies to be Reviewed -

L-001	Licensure by Examination
L-002	Licensure by Endorsement
L-003A	Provisional "A" Licensure
L-003B	Provisional "B" Licensure
L-004	Renewals
L-005	Renewal of a Provisional "B" License
L-006	Restoration of a License
L-007	Fingerprinting and Background Check Process
L-008	Examination Approvals
L-009	<i>Archived policy – not updated</i>
L-010	Screening Policy

State of Nevada, Board of Examiners for Social Workers

4600 Kietzke Lane, Ste. C121, Reno, NV 89502

(775) 688-2555

Policy Number: L-001	Title: LICENSING by EXAMINATION	Date Approved by Board:
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Policy Summary:

This policy will address the procedures for managing incoming initial applications for licensure by examination.

Procedure:

Application Forms

Applicants for **Initial Licensure** must complete and submit the applicable license application online as provided by the Board of Examiners for Social Workers NAC 641B.090(1). The Board offers two kinds of initial applications, (1) application via examination, and (2) application via endorsement. All initial license applications can be found on the Board website. **This policy will address licensure via examination.**

Application Processing

All applications are submitted to the Board electronically via the website. When an application for licensure arrives in the **administrative** side of the database, the application will be **printed out** and then **"approved,"** by Board staff. That action moves the application directly into the licensure database and places the application in "open" status. Once it is "open" the status of the application is also visible to the applicant from the website. An application is considered **"complete"** when the following items are received by the Board – (1) application and accompanying documentation; (2) letter from the University School of Social Work verifying graduation, if the application is submitted prior to graduation; and / or (3) transcripts submitted to the Board from the University showing a social work degree; and (4) fingerprint packet.

Initial Review:

- The **printout** of the application will be reviewed for completeness.
 - Staff will verify that two forms of **identification** have been uploaded that show the applicant's **date of birth**. Acceptable identification includes a current driver's license, a passport, a birth certificate, or naturalization papers NAC 641B.095.1(a).
 - If the applicant has relevant **name change(s)** related to the application, staff will review uploaded name change documents tracing the applicant's current name with any prior names. Name change documents are required if one or more of the following occur - (1) applicant's transcripts are under a different name and / or (2) applicant has a legal history under a different name.
- Staff will complete an **"application checklist"** which will become part of the permanent

license jacket. Staff will also complete the “**task list**” on the database, showing what items have been received and what items are still pending.

- When items are received, it is noted on the checklist and on the task list. Staff will notify the applicant by email of anything missing, within 7 business days, and will request receipt of any missing documents.
- Once the license jacket is built and reviewed, it will be stored in the “open applications” filing cabinet. Items received and still pending can be reviewed on the application checklist.

Screening and Mandated Questions

Every application includes questions mandated by the Nevada Legislature. These questions address court orders for child support, business licenses and demographic information that is compiled about social work practice around the state.

The Board asks a series of “screening questions” based on NAC 641B. The questions address arrests, charges and/or convictions for criminal or civil offenses, sanctions to a license, disciplinary action against a licensee or impairments that could impact delivery of essential social work services.

- If an applicant marks “Yes” to any of the Board screening questions, the application will be subject to review by the Board Compliance Unit.
- **Legal History**
 - At the time of application, the licensee is expected to upload any pertinent information / documentation regarding their affirmative response(s) to either having had (1) a legal record expunged, sealed or pardoned, or (2) having had arrest(s), charges and / or convictions for criminal or civil offense(s). This information is printed out and included in the license jacket.
 - The file is then flagged as “positive” for a screening question and is given to the Compliance Unit for review and tracking. See **Policy L-010** for more details regarding the “Screening Policy.”

Submission of Fingerprints (NRS 641B.202)

All applicants for licensure must submit fingerprint information to the Board. The process for submitting fingerprint information is determined by whether the applicant is physically in Nevada at the time fingerprinting is done (**instate**) or whether the applicant is physically outside of Nevada or living in a rural community that cannot provide digital submission (**out of state**). See **Policy L-007** for more information.

- **Instate submission** – The applicant will print out and complete the three-page **Fingerprint Waiver document**. (S)he will take the completed waiver to a fingerprint vendor and the vendor will obtain fingerprints. The vendor will then submit those fingerprints electronically to the Department of Public Safety. The applicant will email the three-page waiver document and the receipt of payment to the Board for inclusion in the license jacket. Upon receipt of the fingerprint waiver and receipt, the application checklist and database will be updated.
- **Out of state / rural submission** - The applicant will print out and complete the three-page **Fingerprint Waiver** document. (S)he will take the complete waiver to a fingerprint vendor and the vendor will obtain fingerprints. The fingerprint vendor will then provide two fingerprint cards (FD-258) to the applicant. The applicant will then mail the two cards, the fingerprint waiver and a money order or certified check in the amount set by the Department of Public Safety to the Board. Upon receipt of the fingerprint packet, the application checklist and

database will be updated. See **Policy L-007** for more information regarding the fingerprinting process.

Examination

An applicant for licensure via examination will be granted an "exam approval" when the Board is in receipt of the completed application. If the applicant is in their final semester of their Social Work program, (s)he can request exam approval prior to graduation. The applicant will need to submit transcripts showing their posted social work degree before a license can be issued. Examination approvals are issued for nine (9) months. The application will close at the end of the nine-month period. Exam approval documents will be filed in the license jacket and noted on the application checklist and in the database. See **Policy L-008** for more information on examinations.

Review for Licensure

Prior to issuance of a license, the file must be considered "complete." This final review is conducted by staff after the following additional items are received – (1) transcript showing a social work degree; (2) passing exam score from the Association of Social Work Boards (ASWB); and (3) background check clearance.

- **Examination**

- Applicant must have a "passing" exam score as determined by ASWB. Receipt of official exam score results from ASWB is required prior to issuance of a license.

- **Background Check Report**

- If the background check is **clear**, staff can move the file forward for issuance of the license number.
- If there is an **arrest reported** and/or a **discrepancy** found within the background check report(s), the application file will be given to the Compliance Unit for a "Screening Policy" review (see **Policy L-010** for more information).
- If the applicant meets the "Screening Policy" requirements and the designated process for review and approval is completed, the file can move forward for issuance of a license number.

License Issuance

Prior to issuance of a license, a **final review** of the license jacket will be completed. This review will verify that the following items are in the license jacket – (1) complete application; (2) transcripts from the University showing a degree in social work; (3) passing exam score report; (4) clear or approved background check report; and (5) verification that the applicant marked "no" to all screening questions.

- Once the final review is completed, the application will be moved from "open" to "current" in the database and a license number will automatically be generated. The license number, expiration date and continuing education collection cycle will be noted in the license jacket.
 - An email will be sent to the applicant informing them of their license number and instructing them how to print out a wallet card from the website.
 - The licensee will receive a "**new license packet**" which is mailed to the postal address

provided in the application. This includes the following items – (1) wallet card; (2) wall certificate; (3) scope of practice table; and (4) information sheet regarding licensure.

State of Nevada, Board of Examiners for Social Workers

4600 Kietzke Lane, Ste. C121, Reno, NV 89502

(775) 688-2555

Policy Number: L-002	Title: LICENSING by ENDORSEMENT	Date Approved by Board:
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Policy Summary:

This policy will address the procedures for managing incoming initial applications by endorsement.

Procedure:

Application Forms

Applicants for **Initial Licensure** must complete and submit the applicable license application online as provided by the Board of Examiners for Social Workers NAC 641B.090(1). The Board offers two kinds of initial applications, (1) application via examination, and (2) application via endorsement. All initial license applications can be found on the Board website. **This policy will address licensure via endorsement.**

Application Processing

All applications are submitted to the Board electronically via the website. When an application for licensure arrives in the **administrative** side of the database, the application will be **printed out** and then **"approved,"** by Board staff. That action moves the application directly into the licensure database and places the application in "open" status. Once it is "open" the status of the application is also visible to the applicant from the website. An application is considered **"complete"** when the following items are received by the Board – (1) application and accompanying documentation; (2) transcripts submitted to the Board from the University showing a social work degree; and (3) fingerprint packet; and (4) online verifications for any states identified by the applicant.

Initial Review:

- The **printout** of the application will be reviewed for completeness.
 - Staff will verify that two forms of **identification** have been uploaded that show the applicant's **date of birth**. Acceptable identification includes a current driver's license, a passport, a birth certificate, or naturalization papers NAC 641B.095.1(a).
 - If the applicant has relevant **name change(s)** related to the application, staff will review uploaded name change documents tracing the applicant's current name with any prior names. Name change documents are required if one or more of the following occur - (1) applicant's transcripts are under a different name, (2) applicant has a license from another state is under a different name, and / or (3) applicant has a legal history under a different name.

- If the applicant has applied for licensure via **endorsement**, office staff will **verify any licenses** identified in the application with the online website of that state. A printout of each state's verification will be placed in the license jacket. Board staff will also note which state websites are considered "primary source" and which are not. Websites that are identified as primary source do not require an additional paper verification from that state Board. If a state's website is not identified as "primary source" then a paper verification will be required from that state.
- Staff will complete an "**application checklist**" which will become part of the permanent license jacket. Staff will also complete the "**task list**" on the database, showing what items have been received and what items are still pending.
 - When items are received, it is noted on the checklist and on the task list. Staff will notify the applicant by email of anything missing, within 7 business days, and will request receipt of any missing documents.
- Once the license jacket is built and reviewed, it will be stored in the "open applications" filing cabinet. Items received and still pending can be reviewed on the application checklist.

Screening and Mandated Questions

Every application includes questions mandated by the Nevada Legislature. These questions address court orders for child support, business licenses and demographic information that is compiled about social work practice around the state.

The Board asks a series of "screening questions" based on NAC 641B. The questions address arrests, charges and/or convictions for criminal or civil offenses, sanctions to a license, disciplinary action against a licensee or impairments that could impact delivery of essential social work services.

- If an applicant marks "Yes" to any of the Board screening questions, the application will be subject to review by the Board Compliance Unit.
- **Legal History**
 - At the time of application, the licensee is expected to upload any pertinent information / documentation regarding their affirmative response(s) to either having had (1) a legal record expunged, sealed or pardoned, or (2) having had arrest(s), charges and / or convictions for criminal or civil offense(s). This information is printed out and included in the license jacket.
 - The file is then flagged as "positive" for a screening question and is given to the Compliance Unit for review and tracking. See **Policy L-010** for more details regarding the "Screening Policy."
- **Licensing Sanction History**
 - At the time of application, the licensee is expected to upload any pertinent information / documentation regarding their affirmative response(s) to a prior sanction to a social work license. This information is printed out and included in the license jacket.

Submission of Fingerprints (NRS 641B.202)

All applicants for licensure must submit fingerprint information to the Board. The process for submitting fingerprint information is determined by whether the applicant is physically in Nevada at the time fingerprinting is done (**instate**) or whether the applicant is physically outside of Nevada or living in a rural community that cannot provide digital submission (**out of state**). See **Policy**

L-007 for more information.

- **Instate submission** – The applicant will print out and complete the three-page **Fingerprint Waiver document**. (S)he will take the completed waiver to a fingerprint vendor and the vendor will obtain fingerprints. The vendor will then submit those fingerprints electronically to the Department of Public Safety. The applicant will email the three-page waiver document and the receipt of payment to the Board for inclusion in the license jacket. Upon receipt of the fingerprint waiver and receipt, the application checklist and database will be updated.
- **Out of state / rural submission** - The applicant will print out and complete the three-page **Fingerprint Waiver** document. (S)he will take the complete waiver to a fingerprint vendor and the vendor will obtain fingerprints. The fingerprint vendor will then provide two fingerprint cards (FD-258) to the applicant. The applicant will then mail the two cards, the fingerprint waiver and a money order or certified check in the amount set by the Department of Public Safety to the Board. Upon receipt of the fingerprint packet, the application checklist and database will be updated. See **Policy L-007** for more information regarding the fingerprinting process.

Review for Licensure

Prior to issuance of a license, the file must be considered “complete.” This final review is conducted after the following additional items are received – (1) transcript showing a social work degree; (2) background check clearance; and (3) Paper verifications from those states whose websites are not primary source.

- **Background Check Report**
 - If the background check is **clear**, staff can move the file forward for issuance of the license number.
 - If there is an **arrest reported** and/or a **discrepancy** found within the background check report(s), the application file will be given to the Compliance Unit for a “Screening Policy” review (see **Policy L-010** for more information).
 - If the applicant meets the “Screening Policy” requirements and the designated process for review and approval is completed, the file can move forward for issuance of a license number.
- **License Verification**
 - If all the license verifications show clear and unrestricted licenses, staff can move the file forward for issuance of a license number.
 - If there is a licensure sanction history, the application file will be given to the Compliance Unit for a “Screening Policy” review (see **Policy L-010** for more information).
 - If the applicant meets the “Screening Policy” requirements and the designated process for review and approval is completed, the file can move forward for issuance of a license number.

License Issuance

Prior to issuance of a license, a **final review** of the license jacket will be completed. This review will verify that the following items are in the license jacket – (1) complete application; (2) transcripts from the University showing a degree in social work; (3) clear or approved background check

report; (4) clear license verification or approved review; and (5) verification that the applicant marked "no" to all screening questions.

- Once the final review is completed, the application will be moved from "open" to "current" in the database and a license number will automatically be generated. The license number, expiration date and continuing education collection cycle will be noted in the license jacket.
 - An email will be sent to the applicant informing them of their license number and instructing them how to print out a wallet card from the website.
 - The licensee will receive a "**new license packet**" which is mailed to the postal address provided in the application. This includes the following items – (1) wallet card; (2) wall certificate; (3) scope of practice table; and (4) information sheet regarding licensure.

State of Nevada, Board of Examiners for Social Workers
4600 Kietzke Lane, Ste. C121, Reno, NV 89502
(775) 688-2555

Policy Number: L-003A	Title: LICENSING BY PROVISIONAL "A"	Date Approved by Board:
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Policy Summary:

This policy will address the procedures for managing incoming initial applications using the Provisional "A" option.

An applicant can request a Provisional "A" license if they have a bachelor's or master's degree in social work from a CSWE accredited program. This applicant has not yet taken the appropriate exam through ASWB but wishes to start work immediately. An applicant can be granted a "provisional license" for a period of ninety (90) days once the Board has given exam approval. The exam must be taken and passed within ninety (90) days. This license is valid for one attempt of the exam only and an applicant may be issued only one provisional license. If the applicant fails the exam prior to ninety (90) days, then the Provisional "A" will immediately expire.

Procedure:

Application Forms

Applicants for **Initial Licensure** must complete and submit the applicable license application online as provided by the Board of Examiners for Social Workers NAC 641B.090(1). The Board offers two kinds of initial applications, (1) application via examination, and (2) application via endorsement. All initial license applications can be found on the Board website. **This policy will address licensure via examination utilizing a Provisional "A" option.**

Application Processing

All applications are submitted to the Board electronically via the website. When an application for licensure arrives in the **administrative** side of the database, the application will be **printed out** and then **"approved,"** by Board staff. That action moves the application directly into the licensure database and places the application in "open" status. Once it is "open" the status of the application is also visible to the applicant from the website. An application is considered **"complete"** when the following items are received by the Board – (1) application and accompanying documentation; (2) transcripts submitted to the Board from the University showing a social work degree; and (3) fingerprint packet.

Initial Review:

- The **printout** of the application will be reviewed for completeness.
 - Staff will verify that two forms of **identification** have been uploaded that show the applicant's **date of birth**. Acceptable identification includes a current driver's license, a passport, a birth certificate, or naturalization papers NAC 641B.095.1(a).
 - If the applicant has relevant **name change(s)** related to the application, staff will review uploaded name change documents tracing the applicant's current name with any prior names. Name change documents are required if one or more of the following occur - (1)

applicant's transcripts are under a different name and / or (2) applicant has a legal history under a different name.

- Staff will complete an "**application checklist**" which will become part of the permanent license jacket. Staff will also complete the "**task list**" on the database, showing what items have been received and what items are still pending.
 - When items are received, it is noted on the checklist and on the task list. Staff will notify the applicant by email of anything missing, within 7 business days, and will request receipt of any missing documents.
- Once the license jacket is built and reviewed, it will be stored in the "open applications" filing cabinet. Items received and still pending can be reviewed on the application checklist.

Screening and Mandated Questions

Every application includes questions mandated by the Nevada Legislature. These questions address court orders for child support, business licenses and demographic information that is compiled about social work practice around the state.

The Board asks a series of "screening questions" based on NAC 641B. The questions address arrests, charges and/or convictions for criminal or civil offenses, sanctions to a license, disciplinary action against a licensee or impairments that could impact delivery of essential social work services.

- If an applicant marks "Yes" to any of the Board screening questions, the application will be subject to review by the Board Compliance Unit.
- **Legal History**
 - At the time of application, the licensee is expected to upload any pertinent information / documentation regarding their affirmative response(s) to either having had (1) a legal record expunged, sealed or pardoned, or (2) having had arrest(s), charges and / or convictions for criminal or civil offense(s). This information is printed out and included in the license jacket.
 - The file is then flagged as "positive" for a screening question and is given to the Compliance Unit for review and tracking. See **Policy L-010** for more details regarding the "Screening Policy."

Submission of Fingerprints (NRS 641B.202)

All applicants for licensure must submit fingerprint information to the Board. The process for submitting fingerprint information is determined by whether the applicant is physically in Nevada at the time fingerprinting is done (**instate**) or whether the applicant is physically outside of Nevada or living in a rural community that cannot provide digital submission (**out of state**). See **Policy L-007** for more information.

- **Instate submission** – The applicant will print out and complete the three-page **Fingerprint Waiver document**. (S)he will take the completed waiver to a fingerprint vendor and the vendor will obtain fingerprints. The vendor will then submit those fingerprints electronically to the Department of Public Safety. The applicant will email the three-page waiver document and the receipt of payment to the Board for inclusion in the license jacket. Upon receipt of the fingerprint waiver and receipt, the application checklist and database will be updated.
- **Out of state / rural submission** - The applicant will print out and complete the three-page **Fingerprint Waiver document**. (S)he will take the complete waiver to a fingerprint vendor and the vendor will obtain fingerprints. The fingerprint vendor will then provide two fingerprint cards (FD-258) to the applicant. The applicant will then mail the two cards, the fingerprint

waiver and a money order or certified check in the amount set by the Department of Public Safety to the Board. Upon receipt of the fingerprint packet, the application checklist and database will be updated. See **Policy L-007** for more information regarding the fingerprinting process.

Examination

An applicant for licensure via examination will be granted an "exam approval" when the Board is in receipt of the completed application. For a "Provisional A" license, examination approvals are issued for ninety (90) days. **The application will expire if the applicant has not taken and passed the exam within the ninety (90) day period.** Exam approval documents will be filed in the license jacket and noted on the application checklist and in the database. See **Policy L-008** for more information on examinations.

Provisional License Issuance

Prior to issuance of a Provisional license, a review of the license jacket will be completed. This review will verify that the following items are in the license jacket – (1) complete application; (2) transcripts from the University showing a degree in social work; (3) fingerprint waiver verifying submission of fingerprints to Nevada Department of Public Safety; (5) verification that the applicant marked "no" to all screening questions.

- Once the final review is completed, the application for Provisional licensure will be moved from "open" to "current" in the database and a license number will automatically be generated. The license number and expiration will be noted in the license jacket.
 - An email will be sent to the applicant informing them of their license number and instructing them how to print out a wallet card from the website.

Review for Permanent Licensure

Prior to issuance of the permanent license, the file must be considered "complete." This **final review** is conducted by staff after the following additional items are received – (1) passing exam score from the Association of Social Work Boards (ASWB); and (3) background check clearance.

- **Examination**

- Applicant must have a "passing" exam score as determined by ASWB. Receipt of official exam score results from ASWB is required prior to issuance of a license.

- **Background Check Report**

- If the background check is **clear**, staff can move the file forward for issuance of the license number.
- If there is an **arrest reported** and/or a **discrepancy** found within the background check report(s), the application file will be given to the Compliance Unit for a "Screening Policy" review (see **Policy L-010** for more information).
- If the applicant meets the "Screening Policy" requirements and the designated process for review and approval is completed, the file can move forward for issuance of a license number.

- **Conversion from Provisional to Permanent Licensure**

- Once the final review is completed, the application for permanent licensure will be

generated. The Provisional license status will be moved from "current" to "expired" and the license order will be moved from "primary" to "closed." A "new" license will be created within the database based on the original application date for the provisional license. Once created, it will be moved from "open" to "current" in the database and a permanent license number will automatically be generated. The license number and expiration will be noted in the license jacket.

- An email will be sent to the applicant informing them of their license number and instructing them how to print out a wallet card from the website.
- The licensee will receive a **"new license packet"** which is mailed to the postal address provided in the application. This includes the following items – (1) wallet card; (2) wall certificate; (3) scope of practice table; and (4) information sheet regarding licensure.

State of Nevada, Board of Examiners for Social Workers

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Policy Number: L-003B	Title: LICENSING BY PROVISIONAL "B"	Date Approved by Board:
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Policy Summary:

This policy will address the procedures for managing incoming initial applications using the Provisional "B" option.

An applicant can request a Provisional "B" license if they have a bachelor's or master's degree in a related field of study (see below) and are currently enrolled in a social work program from a CSWE accredited program. During the period that the applicant is a student they can be licensed through the Provisional "B". This license is valid for one (1) year and may be renewed for up to three (3) years **or** graduation, whichever occurs first. The licensee with a Provisional "B" license must renew their license annually, based on their issuance date. They will do so until they reach their final semester of school. The applicant must take and pass the exam before they graduate as the Provisional "B" expires on the date of graduation.

Procedure:

Application Forms

Applicants for **Initial Licensure** must complete and submit the applicable license application online as provided by the Board of Examiners for Social Workers NAC 641B.090(1). The Board offers two kinds of initial applications, (1) application via examination, and (2) application via endorsement. All initial license applications can be found on the Board website. **This policy will address licensure via examination utilizing a Provisional "B" option.**

Application Processing

All applications are submitted to the Board electronically via the website. When an application for licensure arrives in the **administrative** side of the database, the application will be **printed out** and then **"approved,"** by Board staff. That action moves the application directly into the licensure database and places the application in "open" status. Once it is "open" the status of the application is also visible to the applicant from the website. An application is considered **"complete"** when the following items are received by the Board (1) application and accompanying documentation; (2) transcripts for the degree in a related field; (3) a letter from the University School of Social Work verifying enrollment in a social work program; and (3) fingerprint packet.

Initial Review:

- The **printout** of the application will be reviewed for completeness.

- Staff will verify that two forms of **identification** have been uploaded that show the applicant's **date of birth**. Acceptable identification includes a current driver's license, a passport, a birth certificate, or naturalization papers NAC 641B.095.1(a).
- If the applicant has relevant **name change(s)** related to the application, staff will review uploaded name change documents tracing the applicant's current name with any prior names. Name change documents are required if one or more of the following occur - (1) applicant's transcripts are under a different name and / or (2) applicant has a legal history under a different name.
- Staff will complete an "**application checklist**" which will become part of the permanent license jacket. Staff will also complete the "**task list**" on the database, showing what items have been received and what items are still pending.
 - When items are received, it is noted on the checklist and on the task list. Staff will notify the applicant by email of anything missing, within 7 business days, and will request receipt of any missing documents.
- Once the license jacket is built and reviewed, it will be stored in the "open applications" filing cabinet. Items received and still pending can be reviewed on the application checklist.

Screening and Mandated Questions

Every application includes questions mandated by the Nevada Legislature. These questions address court orders for child support, business licenses and demographic information that is compiled about social work practice around the state.

The Board asks a series of "screening questions" based on NAC 641B. The questions address arrests, charges and/or convictions for criminal or civil offenses, sanctions to a license, disciplinary action against a licensee or impairments that could impact delivery of essential social work services.

- If an applicant marks "Yes" to any of the Board screening questions, the application will be subject to review by the Board Compliance Unit.
- **Legal History**
 - At the time of application, the licensee is expected to upload any pertinent information / documentation regarding their affirmative response(s) to either having had (1) a legal record expunged, sealed or pardoned, or (2) having had arrest(s), charges and / or convictions for criminal or civil offense(s). This information is printed out and included in the license jacket.
 - The file is then flagged as "positive" for a screening question and is given to the Compliance Unit for review and tracking. See **Policy L-010** for more details regarding the "Screening Policy."

Submission of Fingerprints (NRS 641B.202)

All applicants for licensure must submit fingerprint information to the Board. The process for submitting fingerprint information is determined by whether the applicant is physically in Nevada at the time fingerprinting is done (**instate**) or whether the applicant is physically outside of Nevada or living in a rural community that cannot provide digital submission (**out of state**). See **Policy L-007** for more information.

- **Instate submission** – The applicant will print out and complete the three-page **Fingerprint Waiver document**. (S)he will take the completed waiver to a fingerprint vendor and the

vendor will obtain fingerprints. The vendor will then submit those fingerprints electronically to the Department of Public Safety. The applicant will email the three-page waiver document and the receipt of payment to the Board for inclusion in the license jacket. Upon receipt of the fingerprint waiver and receipt, the application checklist and database will be updated.

- **Out of state / rural submission** - The applicant will print out and complete the three-page **Fingerprint Waiver** document. (S)he will take the complete waiver to a fingerprint vendor and the vendor will obtain fingerprints. The fingerprint vendor will then provide two fingerprint cards (FD-258) to the applicant. The applicant will then mail the two cards, the fingerprint waiver and a money order or certified check in the amount set by the Department of Public Safety to the Board. Upon receipt of the fingerprint packet, the application checklist and database will be updated. See **Policy L-007** for more information regarding the fingerprinting process.

Examination

An applicant for licensure via examination using a Provisional "B" option will request exam approval when they start their final semester of their social work program. The applicant will request that the University School of Social Work send a letter verifying the anticipated graduation date. The Board will grant an exam approval from the date of the letter verifying graduation to the graduation date (see **Policy L-008** for more information). **The application will expire if the applicant has not taken and passed the exam before (s)he graduates with their degree in social work.** Exam approval documents will be filed in the license jacket and noted on the application checklist and in the database.

Provisional License Issuance

Prior to issuance of a Provisional license, a review of the license jacket will be completed. This review will verify that the following items are in the license jacket – (1) complete application; (2) transcripts from the University showing a degree in a related field; (3) a letter from the University School of Social Work verifying enrollment in a social work program; (4) background check clearance; and (5) verification that the applicant marked "no" to all screening questions.

• **Background Check Report**

- If the background check is **clear**, staff can move the file forward for issuance of the license number.
 - If there is an **arrest reported** and/or a **discrepancy** found within the background check report(s), the application file will be given to the Compliance Unit for a "Screening Policy" review (see **Policy L-010** for more information).
 - If the applicant meets the "Screening Policy" requirements and the designated process for review and approval is completed, the file can move forward for issuance of a license number.
- Once the final review is completed, the application for Provisional licensure will be moved from "open" to "current" in the database and a license number will automatically be generated. The license number and expiration will be noted in the license jacket.
 - An email will be sent to the applicant informing them of their license number and instructing them how to print out a wallet card from the website.
 - An email will be sent to the licensee informing them of their license number and explaining

the terms of the Provisional "B" license. A set of instructions will be mailed to the licensee, along with a wallet card.

- A reminder will be placed in the database so that a paper renewal application can be emailed to the licensee if (s)he has not graduated within one year after license issuance.

Review for Permanent Licensure

Prior to issuance of the permanent license, the file must be considered "complete." This **final review** is conducted by staff after the following additional items are received – (1) passing exam score from the Association of Social Work Boards (ASWB); and (3) verification of background check clearance.

- **Examination**

- Applicant must have a "passing" exam score as determined by ASWB. Receipt of official exam score results from ASWB is required prior to issuance of a license.

- **Conversion from Provisional to Permanent Licensure**

- Once the final review is completed, the application for permanent licensure will be generated. The Provisional license status will be moved from "current" to "expired" and the license order will be moved from "primary" to "closed." A "new" license will be created within the database based on the original application date for the provisional license. Once created, it will be moved from "open" to "current" in the database and a permanent license number will automatically be generated. The license number and expiration will be noted in the license jacket.
- An email will be sent to the applicant informing them of their license number and instructing them how to print out a wallet card from the website.
- The licensee will receive a "**new license packet**" which is mailed to the postal address provided in the application. This includes the following items – (1) wallet card; (2) wall certificate; (3) scope of practice table; and (4) information sheet regarding licensure.

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Policy Number: L-004	Title: RENEWAL OF A LICENSE	Date Approved by Board:
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Policy Summary:

This policy will address the procedures for generating and managing general LICENSE RENEWALS and renewals of Provisional "B" licenses.

Procedure:

General Renewal Requirements

The initial license renewal cannot be less than twelve (12) months, based on the issuance date and the birthday month. Therefore, the first licensing period may be between twelve (12) and twenty-three (23) months. The first Continuing Education (CEU) Collection Cycle will be the year following the first renewal and then every two years thereafter.

Licensees must renew their licenses annually, by the end of their birthday month. The Board provides a forty-five (45) day window for renewals beginning the 15th of the month preceding their birthday month. The initial license renewal cannot be less than twelve (12) months, based on the issuance date and the birthday month. Therefore, the first licensing period may be between twelve (12) and twenty-three (23) months. There are two types of renewals – (1) general renewal; and (2) renewal with Continuing Education Unit requirements.

Renewal Notification

The licensee is notified when their first renewal will be due at the time of their initial licensure. Licensees due for renewal receive an automated **email notification** from the database (to the email the licensee has on file) on the 15th of the month preceding their birthday month. This email opens the renewal window. If a licensee tries to renew prior to the 15th, they will receive notification that they are ineligible for renewal at that time. Licensees also receive an additional notification of renewal via a **postcard mailed** (to the mailing address the licensee has on file) on the 15th of the month preceding their birthday. Both the email notification and postcard remind licensees that the Board is closed on Fridays, weekends and holidays, which may impact when a renewal is processed.

Upon receipt of the renewal email notification and / or postcard, a licensee may contact the board to request a "paper renewal form." The Board prepares blank renewal forms for each month of the calendar year and will email or mail these paper renewals to the licensee upon request.

Screening and Mandated Questions

Every renewal includes questions mandated by the Nevada Legislature. These questions address court orders for child support, business licenses and demographic information that is compiled about social work practice around the state.

With each renewal, the Board asks a series of "screening questions" based on NAC 641B. The questions address arrests, charges and/or convictions for criminal or civil offenses, sanctions to a license, disciplinary action against a licensee or impairments that could impact delivery of essential social work services.

- If a licensee marks "Yes" to any of the Board screening questions, that application will not automatically be renewed and will be subject to review by the Board Compliance Unit.
 - The licensee is expected to upload any pertinent information / documentation regarding their affirmative response.

ONLINE RENEWALS

General Renewals - Online

A general renewal occurs on the years when Continuing Education (CEU) content is not required. This renewal can be automatically accepted without Board review. Fees are automatically determined based on the level of licensure.

- An email will be sent automatically from the database accepting the renewal, unless the licensee answered "yes" to a screening question, and the licensee can then print a new wallet card from the website showing their new expiration date.

Continuing Education (CEU) Collection Cycle Renewal - Online

The licensee is notified of their initial collection cycle at the time of their initial licensure. The licensee can check to see when their CEU collection cycle ends by doing a "license verification" of themselves from the website.

- If the renewal requires CEU information, the online application will cue the licensee during the online renewal process. If the licensee has a general renewal, the request for CEU information will not be present in the online renewal.
- A licensee may not take the same CEU content two collection cycles in a row.

Uploading CEU Certificates - Online

- When a licensee's renewal requires CEU information, the licensee is required to upload approved CEU training certificates for any legislatively mandated CEU content. To date that includes 2.00 CEUs in suicide prevention and 6.00 CEUs in Cultural Diversity, Equity and Inclusion (CDEI). The legislatively mandated CEU requirements may change after each legislative session. Those changes are put into effect for the January renewals in the year following the legislative session. Legislatively mandated CEU content requires a 100% audit. The licensee will also certify that they have completed required CEUs in ethics, in their field of practice and any other CEU content.
 - The email renewal notification and postcard note that if CEU certificates are required with the renewal, the licensee must allow at least a week for review of the CEU content.
 - The Board cannot exempt any licensee from completing those CEUs that are legislatively mandated.
- Once the online renewal is completed, the Board will review the CEU certificates submitted to ensure that they meet the legislative mandates and meet Board standards for continuing education. Once the renewal is reviewed and approved, the renewal is completed.
 - If the CEU certificates submitted do not meet the Board requirements, an email will be immediately sent to the licensee requesting additional information and / or alternative CEU training for review.

- The renewal will not be accepted until the appropriate CEUs have been uploaded and reviewed by staff. This may result in the license falling delinquent if the licensee has not allowed sufficient time to have the renewal reviewed.

Continuing Education Exemptions

Per NAC 641B.187.3 certain exemptions or waivers can be granted for completion of CEU requirements. **These exemptions cannot include the legislatively mandated CEU content.**

- The Board may waive the CEU requirements for a licensee who is at least 65 years of age and is retired from social work practice.
- The Board may waive the continuing education requirements for a licensee who is who enrolled in a program leading to a bachelor's, master's or doctoral degree in social work.
 - The licensee will upload unofficial transcripts to verify their enrollment in the degree program.

PAPER RENEWALS

General Renewals - Paper Forms

Upon receipt of a request for a paper renewal form, the Board will email or mail the requested renewal form after determining the renewal does not require CEU content.

- The licensee must complete the paper renewal form and it must be postmarked by the last day of the birthday month for it to be considered timely. A late fee will be assessed for renewals not postmarked by the last day of the birthday month.
 - Board staff will review the paper renewal and ensure that all required information is provided. Staff will then update the database with all the information provided on the paper renewal.
 - Staff will document receipt of payment (check or money order) and will document this in the database.
 - Staff will then notify the licensee, by email, that their license is renewed so that they can print a new wallet card from the website.

Continuing Education (CEU) Collection Cycle Renewal – Paper Forms

Upon receipt of a request for a paper renewal form, the Board will email or mail the requested renewal form after determining the renewal does require CEU Collection Cycle information.

- The licensee must complete the paper renewal form and attach the legislatively mandated CEU certificates as listed above. The renewal must be postmarked by the last day of the birthday month for it to be considered timely. A late fee will be assessed for renewals not postmarked by the last day of the birthday month.
 - Staff will review the paper renewal and ensure that all required information is provided. Staff will then update the database with all the information provided on the paper renewal.
- When a licensee's renewal requires CEU information, the licensee is required to submit approved CEU training certificates for any legislatively mandated CEU content. To date that includes 2.00 CEUs in suicide prevention and 6.00 CEUs in Cultural Diversity, Equity and Inclusion (CDEI). The legislatively mandated CEU requirements may change after each legislative session. Those changes are put into effect for the January renewals in the year following the legislative session.

Legislatively mandated CEU content requires a 100% audit. The licensee will also certify that they have completed required CEUs in ethics, in their field of practice and any other CEU content.

- The email renewal notification and postcard note that if CEU certificates are required with the renewal, the licensee must allow at least a week for review of the CEU content.
- The Board cannot exempt any licensee from completing those CEUs that are legislatively mandated.
- The Board will review the CEU certificates submitted to ensure that they meet the legislative mandates and meet Board standards for continuing education. Once the renewal is reviewed and approved, the renewal is completed.
 - If the CEU certificates submitted do not meet the Board requirements, an email will be immediately sent to the licensee requesting additional information and / or alternative CEU training for review.
 - The renewal will not be accepted until the appropriate CEUs have been uploaded and reviewed by staff. This may result in the license falling delinquent if the licensee has not allowed sufficient time to have the renewal reviewed.
- Staff will document receipt of payment (check or money order) and will document this in the database.
- Staff will then notify the licensee, by email, that their license is renewed so that they can print a new wallet card from the website.

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Policy Number: L-005	Title: RENEWAL OF PROVISIONAL "B" LICENSE	Date Approved by Board: <i>Pending</i>
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Policy Summary:

This policy will address the procedures for generating and managing PROVISIONAL-B LICENSE RENEWAL applications.

Procedure:

Renewal Notification

Provisional "B" licenses are renewed at the end of the twelfth month from initial issuance and every year following up to three years. The licensee is notified when their first renewal will be due at the time of their initial licensure. Licensees due for renewal receive an **email notification** from Board staff (to the email the licensee has on file) on the 15th of the month preceding their renewal month. A paper renewal form is added to this email as Provisional "B" renewals cannot be completed online.

Screening and Mandated Questions

Every renewal includes questions mandated by the Nevada Legislature. These questions address court orders for child support, business licenses and demographic information that is compiled about social work practice around the state.

With each renewal, the Board asks a series of "screening questions" based on NAC 641B. The questions address arrests, charges and/or convictions for criminal or civil offenses, sanctions to a license, disciplinary action against a licensee or impairments that could impact delivery of essential social work services.

- If a licensee marks "Yes" to any of the Board screening questions, that application will not automatically be renewed and will be subject to review by the Board Compliance Unit.
 - The licensee is expected to upload any pertinent information / documentation regarding their affirmative response.

General Renewals - Paper Forms

The licensee must complete the paper renewal form and it must be postmarked by the last day of the birthday month for it to be considered timely. Fee for renewal is \$125.00. There is not an option for a "late renewal" of a Provisional "B" license. If the payment and complete renewal are not postmarked by the end of the renewal month, the Provisional "B" license will expire.

- Board staff will review the paper renewal and ensure that all required information is provided. Staff will then update the database with all the information provided on the paper renewal.
- Staff will document receipt of payment (check or money order) and will document this in the

database.

- Staff will then notify the licensee, by email, that their license is renewed and will include a updated wallet card.

Specific Provisional "B" Renewal Requirements

Every renewal of a Provisional "B" license must be accompanied by the following.

- An unofficial transcript that verifies enrollment and completion of courses towards a social work degree.
- A letter from the University School of Social Work that confirms continued enrollment in the social work program.

Examination

A licensee with a Provisional "B" license must take and pass their examination prior to their graduation date. The Provisional "B" license expires as of the date of graduation. If the licensee has not taken and passed their exam, they will need to submit a new application for renewal by examination.

The licensee must request exam approval in their final semester of their Social Work program. A letter from the University School of Social Work must be received verifying the final graduation date. Once received, an "exam approval" can be generated. See **Policy L-008** for more information on examinations.

State of Nevada, Board of Examiners for Social Workers

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(775) 688-2555

Policy Number: L-006	Title: RESTORATION OF A LICENSE	Date Approved by Board:
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Policy Summary:

This policy will address the procedures for managing incoming License Restoration applications. For two (2) years after a license expires, applicants must restore their licenses versus applying for a new license (NAC 641B.111). Applicants for restoration of an expired license must complete and submit the **Application for Restoration of License** form provided by the Board.

Applicant's Requirement:

Applicant will contact the Board regarding their interest in restoring / reinstating their license.

- Board staff will review the file and determine the number of CEUs, if any, required for the applicant to restore / reinstate their license.
 - The applicant must complete the required Continuing Education Units (CEUs) and submit them to the Board **BEFORE** the Application for Restoration of a License is sent.
 - Once completed, the applicant will submit those CEU certificates to the Board for review.
- Applicants must submit fingerprint information so that a background check can be done (see **Policy L-007**). Applicants must pass the background check before the license is restored.
- Upon receipt of the required CEUs and the fingerprint packet, the staff will send the **Application** to the applicant.
 - The license status on the database will be changed from "expired" to "restoration pending."

Application Processing

Upon receipt of the completed, **Application** and any other required documents, the Application is stamped as "**received.**" Information from the applicant will be entered into the Board database. The "expired" file is retrieved, and all restoration related documentation is placed in this license jacket.

- Required documentation includes, (1) **Restoration Application fee** of \$200.00; (2) **Renewal fees** for the expired years; (3) **CEU certificates**, as required; and (4) fingerprint waiver document.

Application - Final Review:

After all documents have been received, the staff will review the background check report and completed restoration packet. Once approved, the applicant's license will be moved from "restoration pending" to "current" in the database.

- The licensee will be notified by email that their license is again current, and they can print out a new wallet card.

State of Nevada, Board of Examiners for Social Workers
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Policy Number: L-007	Title: FINGERPRINT and BACKGROUND REPORTS PROCESSING	Date Approved by Board:
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Policy Summary:

This policy will address the procedures for managing an applicant's fingerprint and background check information.

Procedure:

Submission of Fingerprints (NRS 641B.202)

All applicants for licensure must submit fingerprint information to the Board. The process for submitting fingerprint information is determined by whether the applicant is physically in Nevada at the time fingerprinting is done (**instate**) or whether the applicant is physically outside of Nevada or living in a rural community that cannot provide digital submission (**out of state**).

Instate submission – The applicant will print out and complete the three-page Fingerprint Waiver document available on the website. (S)he will take the complete waiver to a fingerprint vendor and the vendor will collect fingerprints. The vendor will then submit those fingerprints electronically to the Department of Public Safety. The applicant will email the three-page waiver document and the receipt of payment to the Board for inclusion in the license jacket.

- Upon receipt of the fingerprint waiver and receipt, the application checklist and database will be updated.
 - The receipt is requested so that the Board staff can compare the amount charged with the Department of Public Safety processing fee. If the amount is at or less than that fee, it is likely that the fingerprints were not actually electronically submitted, and the staff will check with the applicant to ensure that electronic submission was actually done.

Out of state / rural submission - The applicant will print out and complete the three-page Fingerprint Waiver document. (S)he will take the complete waiver to a fingerprint vendor and the vendor will obtain fingerprints. The fingerprint vendor will then provide two fingerprint cards (FD-258) to the applicant. The applicant will then mail the two cards, the fingerprint waiver and a money order or cashier's check in the amount set by the Department of Public Safety to the Board.

- Upon receipt of the fingerprint packet, the application checklist and database will be updated.

Fingerprint Card Processing

Upon receipt of completed (signed) cards, appropriate fees payable to the Nevada Department of

Public Safety (DPS) and the Fingerprint Background Waiver the staff will:

- Stamp in the Fingerprint Background Waiver as “received” and note the date on the application checklist and in the database.
- Review the cards to ensure that all required information is included in black ink and staple the payment (money order or cashier’s check) to the cards.
 - Office staff will submit fingerprint cards to DPS not less than once a week. With the submission of the cards, a submission list / log of fingerprint cards to be submitted is created and included with the cards mailed to DPS.
 - If the fingerprint cards are incorrectly completed or completed in an ink color other than black, the staff will contact the applicant by email to advise them of the problem and request that new cards be submitted.
 - If the application submits the cards with a personal check, or payment for the wrong amount, the staff will contact the applicant by email, and request the appropriate payment method / amount. The personal check will be marked “void” and will be returned to the applicant when the license is issued.

Screening Questions

The Board asks a series of “screening questions” based on NAC 641B. The questions address arrests, charges and/or convictions for criminal or civil offenses, sanctions to a license, disciplinary action against a licensee or impairments that could impact delivery of essential social work services.

- If an applicant marks “Yes” to any of the Board screening questions, the application will be subject to review by the Board Compliance Unit.
- **Legal History**
 - At the time of application, the licensee is expected to upload any pertinent information / documentation regarding their affirmative response(s) to either having had (1) a legal record expunged, sealed or pardoned, or (2) having had arrest(s), charges and / or convictions for criminal or civil offense(s). The list of information required is provided in the application. This information is printed out and included in the license jacket.

The file is then flagged as “positive” for a screening question and is given to the Compliance Unit for review and tracking. See **Policy L-010** for more details regarding the “Screening Policy.”

- The Compliance Unit will review the information provided by the applicant to ensure that it meets the requirements for information needed.
 - If all appropriate information was provided at the time of application, the record will be placed in the “open” applications file cabinet, awaiting the background check report.
 - If, upon initial review, there is information missing from the list of required items, the Compliance Unit will email the applicant and request the missing information. Documentation of efforts to secure the required information will be kept in the license jacket. The record will be placed in the “open” application file cabinet, awaiting the background check report.

Background reports from the FBI and NV DPS:

When the Background Reports are received, they are separated by individual and stamped as “received” with the date. The results of the background check report reviewed and are then noted

in the database as "clear" or "needing further review" if they come back with a positive legal history. The same notation is made in the license jacket.

Clear Report shows no arrest record.

- If the applicant marked "no" any prior arrest, criminal charges, and / or convictions and this matches the background check report, then upon notation in the file and database, the background check report is shredded.
 - This may be the last information needed for the application to be moved forward for licensure (see **Policy L-001** and **Policy L-002**) for final steps in licensing.
- If the applicant marks "yes" to a prior arrest, criminal charge and / or conviction and the background check report comes back clear, the file will be referred to the Compliance Unit for review.

Expunged, Sealed or Pardoned records may or may not show up on the background check report.

- If the applicant reports have legal records that have been expunged, sealed or pardoned, they are asked to provide documents to support this. Then the record will be reviewed by the Compliance Unit.

Positive Legal History

- If the information in the Applicant's file shows a legal action that is not listed in the Background report, the file will be reviewed by the Compliance Unit.
 - The applicant will be contacted by email regarding the discrepancy and asked to provide an explanation.
 - Upon receipt of the requested information, the application will be reviewed and a summary of the legal history will be provided to the Executive Director, or designee, for a "Screening Question Policy" review (see **Policy L-010** for more information).
- If the information in the Applicant's file showing legal action matches the Background report, the application will be reviewed and a summary of the legal history will be provided to the Executive Director, or designee, for a "Screening Question Policy" review (see **Policy L-010** for more information).
- If the information in the Applicant's file showing legal action does not the Background report, the application will be reviewed by the Compliance Unit.
 - The applicant will be contacted by email regarding the discrepancy and asked to provide an explanation and accompanying certified court documents.
 - Upon receipt of the requested information, the application will be reviewed, and a summary of the legal history will be provided to the Executive Director, or designee, for a "Screening Question Policy" review (see **Policy L-010** for more information).

Procedure for First Rejection of Fingerprints by the FBI and/or NV DPS:

If the background report is received that notes "**not able to process**" or "**rejected,**" this is noted in the database and on the checklist in the license jacket.

- Staff will contact the applicant by email to advise them of the problem and request that new cards be mailed to the Board as soon as possible.
 - Upon receipt of the replacement cards, the cards will be attached to the rejection letter and submitted to DPS with the next mailing. Receipt of the replacement cards is also noted in the

database and on the checklist in the license jacket.

Procedure for Second Rejection of the Fingerprints by the FBI and/or NV DPS:

If the background report is received a second time noting **"not able to process"** or **"rejected,"** this is noted in the database and on the checklist in the license jacket.

- Staff will contact the applicant by email to advise them of the problem and request that new cards be mailed to the Board as soon as possible.
 - Upon receipt of the replacement cards, the cards will be attached to the rejection letter and submitted to DPS with the next mailing. Receipt of the replacement cards is also noted in the database and on the checklist in the license jacket.

Procedure for Third Rejection of the Fingerprints by the FBI and/or NV DPS:

If the background report is received a third time noting **"not able to process"** or **"rejected,"** this is noted in the database and on the checklist in the license jacket.

- The staff will request a background check report based name, date of birth and social security number.
- The staff may run a background check report via an in-office TLO (Trans Union) legal history report.
 - If this reports shows no legal history, the applicant's license can be moved forward.

State of Nevada, Board of Examiners for Social Workers

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Policy Number: L-008	Title: Examination Approvals - Notification to ASWB and Applicants - Results Recorded	Date Approved by Board:
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Policy Summary:

This policy will address the procedures for managing applicants eligible for examination approval, notification to ASWB and to an applicant approved for examination and recording results of exams taken.

Procedures:

An applicant for **licensure via examination** will be granted an "exam approval" when the Board is in receipt of the completed application. An application is considered "**complete**" when the following items are received by the Board – (1) application and accompanying documentation; (2) letter from the University School of Social Work verifying graduation, if the application is submitted prior to graduation; and / or transcripts submitted to the Board from the University showing a social work degree; and (3) fingerprint packet.

- Examination approvals are issued for nine (9) months. The application will close at the end of the nine-month period.
- If the applicant is in their final semester of their Social Work program, (s)he can request exam approval prior to graduation. The University School of Social Work will send the Board a letter verifying graduation. Once received, exam approval can be granted.
 - The applicant must request transcripts be sent directly from their University once the social work degree is posted on their transcript. Transcripts from the applicant cannot be used as they do not meet primary source requirements.
 - The permanent license cannot be issued without the transcripts.
- Exam approval documents will be filed in the license jacket and noted on the application checklist and in the database.

Exam Approval

- Staff reviews initial applications for licensure and as soon as the application is "complete" it is set aside for exam approval.
- Examination approvals are processed not less than once a week.
 - Staff log into the ASWB website to register applicants for their respective exam level. Once all the applications are registered for their exam, a **list of approvals** is printed out and kept in the ASWB examination file.

- Staff will send an **email notification** to each applicant regarding their exam approval from the Board. A copy of that email is then filed in each license jacket. This email provides the applicant with all necessary information to proceed with paying for and scheduling their exam.

Licensees in a post-graduate clinical or independent internship will apply for **Examination for Post-Graduate Interns** when the Board is in receipt of the **Exam Approval Request**.

- The Exam Approval Request is submitted once the intern has completed 1000 clinical hours, 500 non-clinical hours and 30 hours of supervision. The form is signed by both the licensee and their clinical supervisor and is emailed to the Board.
- Examination approvals are issued for nine (9) months. Exam approval cannot be extended beyond the termination date of the internship on the database.

Examination Results are downloaded from the ASWB website not less than once a week.

- Staff will download a **group score roster** and individual official score reports from the ASWB site.
 - Score information will be noted in the database and in the license jacket.
- If the exam is **passed** and all documents, including the background check are noted in license jacket, the application is moved forward for licensure.
- If items are still needed for a "complete" application, an email verifying the passing exam result and a list of pending information is sent to the applicant.
- If the examination is **failed**, this information is noted in the database and in the license jacket.
 - An email is sent to the applicant notifying them of the failing exam result and will provide them with information regarding their options for retesting. For an initial application for licensure, the applicant may retest after ninety (90 days) as their application for licensure closes in nine (9) months.
 - If the applicant is unable to pass their exam by the end of the nine (9) month approval period, the application will be closed, and the individual would need to apply again for licensure. The closure date for the application is noted in the database and the license jacket is stored in the "closed applications" filing cabinet.
 - For an individual in a post-graduate clinical or independent internship, the applicant may retest after ninety (90) days and every ninety (90) days thereafter if their internship is still open.

Examination Results are downloaded from the Pearson VUE website weekly.

- The two (2) Reports from the Pearson site are the *Score Roster* and the applicants *Official Score Report*.
- Results are noted in the applicant's file.
- If the exam was **passed** and all documents, including the background check are noted in file, the application is moved forward for licensure (see Policy L-001 for more information).
 - If items are still needed for a complete file; a congratulatory letter along with a list of pending

information is sent to the applicant.

- If the examination was **failed**, this information is noted in the applicant's file.
 - For an initial application for licensure, the applicant may retest after ninety (90 days) as their application for licensure closes in six (6) months.
 - For an individual in a post-graduate clinical or independent internship, the applicant may retest after ninety (90) days and then again after six (6) months if their internship is still open. If the examination approval letter expires prior to the date the applicant is eligible to retest, the applicant will need to reapply for licensure.

State of Nevada, Board of Examiners for Social Workers

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Policy Number: L-010	Title: Screen Questions Policy – Initial / Renewal Applications	Date Approved by Board:
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Policy Summary:

This policy will address the evaluation criteria used when an applicant (1) answers "Yes" to any of the **Screening Questions** for initial licensure or renewal; or (2) answers "no" to the **Screening Questions** on their initial application and the Background Check Report showed a positive legal history.

The mission of the Board of Examiners for Social Workers is to protect the public. Screen questions are asked of new applicants and renewal applicants in order to evaluate competency, qualifications, and the ability of the applicant to comply with the essential eligibility requirements for the practice of social worker. The information provided by the applicant is then evaluated for approval or denial of licensure based on the legal requirements for full licensure / renewal of licensure.

Applications

Applicants for initial licensure or renewal are asked six (6) screening questions.

	Yes	No
1. Have you ever had an arrest or conviction that has been expunged, sealed, or pardoned?		
2. Have you ever been arrested, charged with or convicted of any misdemeanor, gross misdemeanor and / or felony (other than a minor traffic violation)?		
3. Have you ever been denied a license or certification or been denied approval to take a licensing examination?		
4. Have you had a sanction, restriction or disciplinary action filed against your license?		
5. Have you ever been disciplined for unprofessional conduct or professional incompetence?		
6. Do you currently have any condition or impairment (including, but not limited to, substance abuse, alcohol abuse, mental and / or medical condition) which currently affects your ability to deliver essential social work services?		
If the answer to any of the above questions is "yes," a signed statement of explanation must be attached. Copies of any documents that identify the circumstances or contain an order, or agreement, or other disposition are required.		

If the applicant answers "yes" to any of these questions, they are required to provide additional

information. The Board will evaluate each applicant for licensure based on evidence of rehabilitation and the potential / actual risk to the public.

Staff will automatically forward these applications to the Executive Director, or designee, for review and approval.

Regarding Questions One (1) and Two (2): Legal History

An applicant must present the following information review and consideration.

- A **court certified** copy of the conviction and final or most recent disposition of the case(s) from the Court Clerk of the court in which convicted.
- A letter from the applicant describing the underlying circumstances of the conviction including the nature of the act(s) or crime(s) and the date(s) of the crime.
- A letter from the applicant describing rehabilitation efforts or changes (s)he has made to prevent future problems. It is their responsibility to present sufficient evidence of rehabilitation to demonstrate their fitness for licensure. The evidence of rehabilitation may include, but is not limited to:
 - An evaluation by a mental health practitioner that addresses the problem and fitness for social work licensure.
 - Proof of completion of probation if it was required.
 - Letters of reference from employers, instructors, professional counselors, probation or parole officers on official letterhead.

Once received the documentation will be reviewed using the **Screening Policy Table** which details the response for (1) misdemeanors and gross misdemeanors; (2) category E, D, C, B, and A felonies; and (3) licensure related sanctions.

Regarding Questions Three (3) through Five (5): Licensure, Administrative Actions and / or Professional Conduct.

An applicant must present the following information review and consideration.

- A letter from applicant describing the circumstance of the incident(s).
- A copy of the determination made by the licensing or professional entity.
- If disciplinary action was imposed, the above document should include date and location of the incident, specific violation, date of disciplinary action, and sanctions or penalties imposed.
 - A letter from the applicant describing rehabilitation efforts or changes (s)he has made to prevent further problems. It is their responsibility to present sufficient evidence of rehabilitation to demonstrate their fitness for licensure.

Once received the documentation will be reviewed using the **Screening Policy Table** which details the response for (1) misdemeanors and gross misdemeanors; (2) category E, D, C, B, and A felonies; and (3) licensure related sanctions.

Regarding Question 6.: Fitness to Practice

An applicant must present the following information review and consideration.

- A letter from the applicant outlining the circumstances.
- The Board may request additional information as it deems necessary.

The Executive Director has the discretion to clear fitness for practice issues.

3H

Reserve Policy Review



**STATE OF NEVADA
BOARD OF EXAMINERS FOR SOCIAL WORKERS**

Policy Number: F-0022-02	Title: BOARD RESERVES POLICY (draft) (Adapted from the Board of Accountancy)	Date Approved: Pending
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I. Purpose

The Board of Examiners for Social Workers (BESW) recognizes its fiduciary responsibility to safeguard the administration of the funds collected and expended in providing licensure and regulatory activities of the social work profession in the State of Nevada. This policy is written to ensure the ongoing financial integrity of BESW so that it can carry out its statutory duties pursuant to NRS Chapter 641B and NAC Chapter 641B.

II. Policy Statement

Reserves provide a gauge of the financial strength of an agency. BESW has no ability to borrow money or obtain a line of credit in the event expenses exceed revenues. Reserves, or undesignated fund balances, are those unrestricted assets which are reasonably liquid and not otherwise budgeted for expenditures. The undesignated fund balance will include at a minimum an Operating Reserve Contingency Fund to protect the Board's operation when revenues fall short of expenses. To ensure continued and future operation and reliability, this policy identifies a target balance or threshold for the **Operating Reserve Contingency Fund**. The policy also addresses other areas where the Board may incur substantial expenses outside its normal operating budget, such as **Risk Management** and **Technology Upgrades and Management**. Maintenance of the reserve funds provides stability to licensees, the public and the Board by allowing BESW to continue operating pursuant to its statutory mandates notwithstanding unplanned or unforeseen events or occurrences.

1. **Operating Reserve Contingency Fund:** Board revenue is received every month during the fiscal year and this income is tied to the annual fees paid in a relationship to the licensee's birth month. If the Board were to incur any type of financial hardship it would need enough reserve balance to operate for the remainder of the year after each licensee has paid their annual fees. Therefore, the Board will establish an Operating Reserve Contingency Fund out of the undesignated fund balance in an amount equal to one year's operating expenses of the preceding year's budget, or the total amount available if less than one year's operating funds are available from the undesignated fund balance.
2. **Board Designated Funds:** The remainder of the Board's undesignated funds available outside of the one-year Operating Reserve Contingency Fund will be designated to include the following areas:
 - a. **Risk Management** includes cost recovery for employment, contractual, regulatory, and statutory matters, penalties and sanctions, damage and injury claims, personnel safety, insurance deductibles and non-insured events. The Board is also liable for its PERS proportionate share of net pension liability.

Risk Management also includes a reserve to fund disciplinary and litigation costs, including investigative costs, litigation expenses such as attorney's fees and costs, and any other expenses outside of the Board's annual budgeted legal expenses for disciplinary matters and legal matters involving the Board. The Board does not control when or how many complaints are filed against licensees. The Board wants to make sure it has the financial wherewithal to investigate and prosecute complaints submitted to the Board from the public or otherwise brought to the Board's attention. The Board does not want to be in the position of not being able to investigate and prosecute complaints against licensees because it does not have the money to pay investigative or legal expenses. The Board feels this would be a disservice to the public.

Additionally, **Risk Management** includes disaster recovery and planning, including the cost of planning for and implementing a plan to return to at least minimal operations in the event of a natural disaster or an act of terrorism.

A designation equal to 70% of one year's operating expenses of the preceding year's budget shall be the reserve for Risk Management.

- b. **Technology Upgrades and Management** includes items such as the continued maintenance of the Board's website, database system, system improvements, data security and management, continued upgrade of existing hardware, and online website and software changes required from unfunded mandates for new policies and procedures without implementation resources.

A designation equal to 30% of one year's operating expenses of the preceding year's budget shall be the reserve for Technology Upgrades and Management.

Board Review

The Board's Operating Reserve Contingency Fund and other designated reserve funds will be reviewed by the Board on an annual basis during its review of the fiscal year budget and adjusted and replenished as necessary.

The balance in the Operating Reserve Contingency Fund will be reviewed quarterly. When the balance in the fund approaches six months of annual operating expenses, an evaluation will be undertaken to determine the appropriate measures to ensure the continued financial efficacy of the Board. The findings of this evaluation will be submitted at the next regularly scheduled Board meeting.

The evaluation will include: (a) an examination of the forces affecting funding including an increase or decrease in the social worker population, increased services and programs or changes in the regulatory environment; (b) A review of expenses to identify if costs can be reduced. (c) An evaluation of existing and future potential sources of funds.

If there are adequate reserves for the designated reserve funds, the Board will not budget to increase reserves.

If the Board's designated reserve funds exceed three years of operating expenses of the

preceding year's budget, the Board will review and take action to rebalance the designated reserve funds to the Reserve Policy amount.

The rebalancing action shall be taken by the Board as deemed appropriate and, in the timeframe, determined by the Board. The Board may consider professional and educational outreach assistance to enhance the profession of social work, such as financial assistance for courses that provide information on the industry of social work, and/or providing financial assistance towards scholarships awarded to social work students from Nevada's Schools of Social Work.