



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

PUBLIC NOTICE OF BOARD MEETING

Friday, March 13, 2020 9:00 am

**University of Nevada, Reno
System Computing Services (SCS) Building, Room 47
Building 133 - off 16th Street entrance to campus
Reno, NV 89557**

Some members of the Board may be attending the meeting and other persons may observe the meeting and provide testimony, through a simultaneous videoconference conducted at the following location:

**Mojave Mental Health
6375 W. Charleston Blvd., Suite A100
Las Vegas, Nevada 89146**

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, in order to aid the efficiency or effectiveness of the meeting or to accommodate persons appearing before the Board. The Board may continue agenda items to the next meeting as needed. (NRS 241.020)

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

AGENDA

1. Call to Order and Roll.
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 Discussion of Board Meeting Minutes for January 24, 2020. (For Possible Action).
 - B. Review and Discussion of Annual Audit for Year Ending June 30 2019. (For Possible Action).
 - C. Review and Discussion of Continuity Planning: Taking Precautions When Dealing with Uncertainty. (For Possible Action).

- D. Review and Discussion of Plan for 2021 Legislative Session for Select NRS Changes with Related NAC Changes. (For Possible Action).
 - i. Add New License Type: Licensed Master Social Work (LMSW);
 - ii. Create Inactive License Status; Clarify Retired Status; Create Simplified Reinstatement Process;
 - iii. Align NRS 641B.500 and NRS 641B.040 to Improve Title Protection by Eliminating Protected Categories; and
 - iv. Plan for Ethics and Practice Updates for Future Legislative Session (2023).
 - E. Review and Discussion of Trends for Compliance Unit. (For Possible Action).
 - F. Executive Director's (ED) Report (For Discussion Only).
 - i. ED Notes from 02/26/20 Executive Branch Audit Committee;
 - ii. Resubmit Current Contracts e.g. Payroll, Lobbyist, Lease, Xerox;
 - iii. Future Agenda Item Ideas; and
 - iv. Next Board Meeting May 8, 2020.
4. Public Comment.
Note: No vote may be taken upon a matter raised under this item of the agenda until the matter itself has been specifically included on an agenda as an item upon which action may be taken. (NRS 241.020). Public comment will be limited to three (3) minutes.
5. Adjournment.

Please contact Karen Oppenlander, LISW at (775) 688-2555 for supporting materials regarding the meeting. Supporting materials can be picked up at 4600 Kietzke Lane, Suite C-121, Reno, Nevada 89502.

We are pleased to make reasonable accommodations for members of the public who are disabled and wish to attend the meeting. If special arrangements for the meeting are necessary, please notify the Board of Examiners for Social Workers, 4600 Kietzke Lane, C121, Reno, Nevada 89502, or call (775) 688-2555, as soon as possible.

The Board may convene in closed session to consider the character, alleged misconduct, professional competence or physical or mental health of a person. (NRS 241.030)

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; the State of Nevada's Public Notice Website <http://notice.nv.gov>; University of Nevada, Reno, System Computing Center, Mojave Adult Clinic, Las Vegas and the following locations:

-Washoe County Social Services, 350 S. Center Street, Reno, Nevada

-Clark County Social Services, 1600 Pinto Lane, Las Vegas, Nevada

-University of Nevada, Las Vegas, School of Social Work, Las Vegas, Nevada

-University of Nevada, Reno, School of Social Work, Anasari Business Building, Reno, Nevada.

3 A



STATE OF NEVADA

BOARD OF EXAMINERS FOR SOCIAL WORKERS

4600 Kietzke Lane, Suite C121, Reno, Nevada 89502

MINUTES OF BOARD MEETING

Friday, January 24, 2020

MEETING CALLED TO ORDER: The meeting of the Board of Examiners for Social Workers (BESW) was called to order by Vikki Erickson, Board President, at 9:08 a.m. The meeting was held at the University of Nevada, Reno (UNR) System Computing Services Building, Room 47, in Reno, Nevada, 89557. There was a simultaneous audioconference conducted at Mojave Mental Health, 6375 W. Charleston Blvd., Suite A100, Las Vegas, Nevada 89146. President Erickson noted that the meeting had been properly posted and that the Board members present constituted a quorum.

ROLL CALL: Roll call was initiated by President Erickson, with the following individuals present:

Members Present:

Vikki Erickson, LCSW, President (**Erickson**)
Stefaine Maplethorpe, LCSW, Board Member (**Maplethorpe**)
Susan Nielsen, Secretary / Treasurer (**Nielsen**)

Staff, Advisors Present:

Karen Oppenlander, Executive Director (**Oppenlander**)
Asheesh Bhalla, Esq., Board Counsel (**Bhalla**)

Public Present:

Gracie L. Burton, LSW
Todd Edwards, Public
Gerthe Polk, LSW
Rebecca Robinson, Public

Board members and Board staff will be identified by the above bolded means throughout the minutes.

*Item 3F (For Possible Action) Review, Discussion and Possible Approval of Annual Audit for Year Ending June 30 2019 was removed from the agenda by Director **Oppenlander**.*

Erickson turned to Agenda Item 2, Public Comment. As there was no public comment, **Erickson** moved forward to **Item 3 A for (For Possible Action) Review, Discussion and Possible Approval of Request for Restoration of License (LSW) as per G19-25 for Rebecca Robinson**. **Oppenlander** introduced Case G19-25 that was brought against Robinson for the following: On August 31, 2019 her social work license #2557-S became delinquent and as of October 31, 2019, her social work license #2577-S expired; On December 9, 2019, the Board received an Application for Restoration of License from

Robinson; On the application it stated that Robinson had been employed by Clark County Family Services as an "Adoption Social Worker II" from May 1998 until the present time; Based on this information it appeared that Robinson had been providing social work services without a valid social work license. Robinson had complete her restoration application, paid appropriate fees for restoration and her 2019 renewal fee, had submitted fingerprint cards, and her background report was clear. Additionally Robinson's continuing education hours are up-to-date. In support of Robinson, the Board was in receipt of four letters of recommendation. Robinson apologized to the Board for the mistake she had made by not renewing her license on time. When she came to realize her error, she discontinued working in the role of a social worker. Her Supervisor and Manager were made aware of the situation and followed the Board's guidelines as it pertained to Robinson's position and her inability to work as a social worker during this time period. The adjudication of this case was to be determined by the Board. The Board made a motion to approve Robinson's Restoration Application.

Susan Nielsen made a Motion to Approve the Restoration of License for Rebecca Robinson, LSW, Seconded by Stefaine Maplethorpe. During a Roll Call Vote the Motion was Approved Unanimously.

Next, Erickson moved to **Item 3B, (For Possible Action) Review, Discussion and Possible Approval of Application for License (LSW) as per Screening Policy for Todd Edwards.** As the decision to go into closed session is up to the individual, Erickson asked Edwards if he wanted the matter heard in closed session. Edwards decided to continue in open session. Oppenlander introduced this agenda item. The application for Edward's LSW license included an explanation for several arrests and subsequent sentencing due to the seriousness of the offenses. As part of the application process, the Board staff had conducted a background check and determined that this application would need to be brought to the Board for review and possible approval as per the direction provided in the Board's Screening Policy. Following the introduction, Edwards spoke about his life after completion of his sentencing and parole, about his recovery program, and about his dedication to his family and to helping others. The Board was in receipt of six letters from the community in support of licensing Edwards. After Edwards answered questions from the Board, the Board determined that it would want to move the license forward for approval.

Stefaine Maplethorpe made a Motion to Approve the Application for License (LSW) for Todd Edwards, seconded by Susan Nielsen. During a Roll Call Vote the Motion was Approved Unanimously.

Next, Erickson proceeded to **Item 3C, (For Possible Action) Review, Discussion and Possible Approval of Public Meeting Minutes for December 13, 2019.** The Board and staff discussed errors made in the minutes by the court reporters for the Public Meeting. To remedy these mistakes, Oppenlander asked if the Board would approve the minutes with corrected spellings of Board member's names. If approved, when the Board receives the corrected minutes, staff will post the corrected minutes on the Board's website.

Stefaine Maplethorpe made a Motion to Approve the Public Meeting Minutes for December 13, 2019 with changes, Seconded by Susan Nielsen. During a Roll Call Vote the Motion was Approved Unanimously.

Next, **Erickson** introduced **Item 3D (For Possible Action) Review, Discussion and Possible Approval of Board Meeting Minutes for December 13, 2019.**

Susan Nielsen made a Motion to Approve the Board Meeting Minutes for December 13, 2019, Seconded by Stefaine Maplethorpe. During a Roll Call Vote the Motion was Approved Unanimously.

Following, **Erickson** introduced **Item 3E (For Possible Action) Review, Discussion and Possible Approval of Second Quarter Financials for Quarter Ending December 31, 2019.** **Oppenlander** told the Board that the handout shows the financial picture of the Board at the end-of-2019 which also is the end of the second quarter of the fiscal year 2019-2020. Total income for December 31st 2019 is 2% below budget forecast while total expenses are as forecasted. She also explained that two expenditures for the fiscal year were spent in 2019 for new computers and for 2020 maintenance of the online licensing system. Also of note, new fee increases are set to begin ahead of our previous timetable; we currently expect that our income will slightly exceed projections by the end of the fiscal year.

Stefaine Maplethorpe made a Motion to Approve the Second Quarter Financials for Quarter Ending December 31, 2019, Seconded by Susan Nielsen. During a Roll Call Vote the Motion was Approved Unanimously.

Next on the agenda, **Item 3G, (For Possible Action) Review, Discussion and Possible Approval of Executive Director to Attend Association of Social Work Board's 2020 Education Meeting "Embracing Regulatory Research" to be held April 23-25 2020 in Chicago.** **Oppenlander** expressed that it could be a good investment of time as the conference will be about regulatory issues. **Erickson** asked **Oppenlander** to apply for a scholarship to help defray costs.

Susan Nielsen made a Motion to Approve the Plan to have the Director Attend the 2020 ASWB Education Meeting in April 2020, Seconded by Stefaine Maplethorpe. During a Roll Call Vote the Motion was Approved Unanimously.

Erickson introduced **Item 3H, (For Possible Action) Review, Discussion and Possible Approval of BESW "Safe and Healthy Workplace Policy" and Capitol Police Assessment of BESW Building Security.** **Oppenlander** offered information to keep the Board in the loop about the development of a workplace safety policy and plan. She had asked for advice from **Erickson** who recommended that **Oppenlander** contact Capitol Police for assistance. **Oppenlander** has also received initial assistance from the OSHA office in the Kietzke complex. She briefly went over the handout of a new policy that has been reviewed by all staff along with review of a safety CD from the State of Nevada. The group was not asked for action on this informational item.

Succeeding, **Oppenlander** went over **Item I, Review and Discussion of 2nd Quarter Statistics.** At the end of the second quarter, the Board has 3388 licensees with more added (90 total made up of 45 LSW and 45 LCSW) than lost (49 total). The number of licenses issued during this quarter via endorsement were 3 LSW and 15 LCSW. There were no disciplinary actions during the quarter.

Erickson moved forward to **Item J, Executive Director's Report**. **Oppenlander** let the group know about recent meetings that staff has attended. First, she shared about the Legislative Commission meeting when the Commission approved BESW's NAC changes on December 30, 2019. Sandy Lowery then sent an update email to all licensees, updated information on the Board's website, established that fee increases would go into effect on January 15, 2020 and that "Internship" NAC changes would go into effect on January 1, 2020. Next, **Oppenlander** shared information from a presentation that was made to the Sunset Committee Meeting on January 10, 2020. Also, Sandy Lowery is a Community Advisory Board member for UNLV; and, **Oppenlander** is a Community Advisory Board member for UNR who shared a Save the Date Handout for March 10, 2020 School of Social Work Event – *Celebrating Social Work Leaders*. The next Board meeting is scheduled for March 13, 2020. Last, she asked if the group had suggestions for future agenda items.

Erickson moved on to **Agenda Item 5 Public Comment**. There was no public comment. Then, **Erickson** turned to **Agenda Item 6 Adjournment**.

**Susan Nielsen made a Motion for Adjournment, Maplethorpe Seconded.
The Roll Call vote was Passed Unanimously.**

Meeting adjourned at 10:20 a.m.

Meeting Minutes Respectfully Submitted by Karen Oppenlander, Executive Director

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BOARD OF EXAMINERS FOR SOCIAL WORKERS

**FINANCIAL STATEMENTS
AND
REQUIRED SUPPLEMENTARY INFORMATION**

JUNE 30, 2019

BOARD OF EXAMINERS FOR SOCIAL WORKERS
JUNE 30, 2019

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COULSON & ASSOCIATES, LTD.

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

Independent Auditor's Report

To the Board of Board of Examiners for Social Workers

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of the Board of Examiners for Social Workers as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Board's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Board of Examiners for Social Workers as of June 30, 2019, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted accounting principles in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and pension information on pages 3 through 7 and 28 through 30 be presented to supplement the basic financial statements. Such information, 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.

Coulson & Associates, Ltd.

Reno, Nevada
November 27, 2019

BOARD OF EXAMINERS FOR SOCIAL WORKERS

Management Discussion and Analysis

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, 2019. Please read it in conjunction with the Board’s financial statements, which immediately follow this section.

Financial Highlights

- The Board’s revenues were \$401,629 which was a \$3,206 increase from the prior year.
- The Board’s current assets at June 30, 2019 were \$92,182, a decrease of \$16,916 from the prior year.

Overview of Financial Statements

This discussion and analysis is intended to serve as an introduction to the Board’s basic financial statements. The Board’s basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the Board’s finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the Board’s assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Board is improving or deteriorating.

The statement of activities presents information showing how the Board’s net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements outline functions of the Board that are principally supported by license fees. The governmental activities of the Board include regulating Social Workers in the State of Nevada. The government-wide financial statements can be found on pages 8 and 9 of this report.

BOARD OF EXAMINERS FOR SOCIAL WORKERS
Management Discussion and Analysis

Fund Financial Statements

A fund is a group of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Board uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The Board uses only one governmental fund, in accordance with Nevada Revised Statutes.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as government activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the Board's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for government activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the Board's near-term financing decision. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. These reconciliations are on pages 11 and 13, respectively. The basic governmental fund financial statements can be found on pages 10 and 12 of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found starting on page 14 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Board's budget process and pension information. The Board adopts an annual budget and a budgetary comparison to actual is provided in the supplementary information section of this report.

BOARD OF EXAMINERS FOR SOCIAL WORKERS
Management Discussion and Analysis

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, current liabilities exceeded current assets by \$111,675 as of June 30, 2019.

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

	As of June 30, 2019	As of June 30, 2018	As of June 30, 2017
Current Assets	\$ 92,182	\$ 109,098	\$ 194,977
Capital Assets	3,826	6,251	9,069
Deferred Outflows of Resources	212,915	74,400	54,100
Total Assets & Deferred Outflows of Resources	<u>308,923</u>	<u>189,749</u>	<u>258,146</u>
Current Liabilities	203,857	162,615	159,344
Long-Term Liabilities	519,127	361,904	357,112
Deferred Inflows of Resources	29,038	26,611	62,281
Total Liabilities & Deferred Inflows of Resources	<u>752,022</u>	<u>551,130</u>	<u>578,737</u>
Net Position:			
Invested in Capital Assets	3,826	6,251	9,069
Unrestricted	(446,925)	(367,632)	(329,660)
Total Net Position	<u>\$ (443,099)</u>	<u>\$ (361,381)</u>	<u>\$ (320,591)</u>

BOARD OF EXAMINERS FOR SOCIAL WORKERS
Management Discussion and Analysis

Changes in Net Position

The Board's total revenues for the fiscal year ended June 30, 2019 were \$401,629. The total costs of all programs and services were \$483,360. The following is a summary of the changes for the following fiscal years.

	Fiscal year ended June 30, 2019	Fiscal year ended June 30, 2018	Fiscal year ended June 30, 2017
Revenue:			
Program Revenue			
Charges for Service	\$ 401,629	\$ 398,423	\$ 382,384
Investment Income	13	8	10
Total Revenue	<u>401,642</u>	<u>398,431</u>	<u>382,394</u>
Expenses:			
Operation Expenses	<u>483,360</u>	<u>474,148</u>	<u>411,771</u>
Total Expenses	<u>483,360</u>	<u>474,148</u>	<u>411,771</u>
Increase (Decrease) in Net Position	<u>\$ (81,718)</u>	<u>\$ (75,717)</u>	<u>\$ (29,377)</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.

Governmental Funds

The focus of the Board's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Board's financing requirements. In particular, unreserved fund balance may serve as a useful measure of the Board's net resources available for spending at the end of the fiscal year.

The financial performance of the Board as a whole is reflected in its governmental funds. As the Board completed the year, its governmental funds reported a General fund balance of \$68,436.

Budgetary Highlights

The Board's actual expenses were less than budgeted due to salaries and operating expenses. The budget is based on prior year's activity plus any anticipated changes.

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

BOARD OF EXAMINERS FOR SOCIAL WORKERS
Management Discussion and Analysis

Capital Assets and Debt Administration

As of June 30, 2019 the Board had \$3,826 invested in capital assets, net of accumulated depreciation. Assets are recorded as expenses in the year they are purchased for governmental fund financial statements. In government-wide financial statements these assets are reflected at their historical costs less accumulated depreciation. Additional information can be found in the footnotes to these financial statements

Economic Factors and Next Year's Budget and Rates

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

BOARD OF EXAMINERS FOR SOCIAL WORKERS
Statement of Net Position
June 30, 2019

	Governmental Activities
Assets	
Current Assets	
Cash	\$ 92,182
Total Current Assets	92,182
Non-Current Assets	
Capital Assets	
Computer/ Technological Equipment	38,907
Less: Accumulated Depreciation	(35,081)
Total Capital Assets	3,826
Total Assets	96,008
 Deferred Outflows of Resources	
Deferred Outflows Related to Pension Plan	212,915
Total Assets and Deferred Outflows of Resources	308,923
 Liabilities	
Current Liabilities	
Accounts Payable	8,636
Accrued Expenses	4,845
Deferred License Income	10,265
Unearned License Revenue	180,111
Total Current Liabilities	203,857
Non-Current Liabilities	
Compensated Absences, Non-Current	11,383
Net Pension Liability	507,744
Total Non-Current Liabilities	519,127
Total Liabilities	722,984
 Deferred Inflows of Resources	
Deferred Inflows Related to Pension Plan	29,038
Total Liabilities and Deferred Inflows of Resources	752,022
 Net Position	
Invested in Capital Assets, Net	3,826
Unrestricted	(446,925)
Total Net Position	\$ (443,099)

The accompanying notes are an integral part of these financial statements

BOARD OF EXAMINERS FOR SOCIAL WORKERS
Statement of Activities
For the Year Ended June 30, 2019

Function/Program	<u>Expenses</u>	<u>Program Revenues Charges For Service</u>	<u>Net Revenues (Expenses) and Changes in Net Position Government Activities</u>
Governmental Activities			
Public Service	\$ 483,360	\$ 401,629	\$ (81,731)
Total Governmental Activities	<u>\$ 483,360</u>	<u>\$ 401,629</u>	<u>(81,731)</u>
General Revenues:			
Interest			13
Total General Revenues			<u>13</u>
Changes in Net Position			<u>(81,718)</u>
Net Position, beginning of year			(361,381)
Net Position, end of year			<u>\$ (443,099)</u>

The accompanying notes are an integral part of these financial statements

BOARD OF EXAMINERS FOR SOCIAL WORKERS
Balance Sheet-Governmental Funds
June 30, 2019

	General
ASSETS	
Cash	\$ 92,182
Total Assets	\$ 92,182
 LIABILITIES AND FUND BALANCE	
Liabilities	
Accounts Payable	\$ 8,636
Accrued Expenses	4,845
Deferred License Income	10,265
Total Liabilities	23,746
 Fund Balance	
Unassigned	68,436
 Total Liabilities and Fund Balance	 \$ 92,182

The accompanying notes are an integral part of these financial statements

BOARD OF EXAMINERS FOR SOCIAL WORKERS
Reconciliation of the Balance Sheet of
Governmental Funds to the Statement of Net Position
June 30, 2019

Total Fund Balance - Total Governmental Funds	\$	68,436
<p style="margin-left: 40px;">Amounts reported for <i>governmental activities</i> in the statement of net position are different because:</p>		
License income is deferred ratably over the entire license period		(180,111)
Compensated absences are not recorded until paid.		(11,383)
Long-term liabilities are not due and payable in the current period and therefore are not reported as a liability in governmental funds		
Net Pension Liability		(507,744)
Deferred outflows and inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the funds		
Contributions to the pension plan in the current fiscal year		212,915
Pension deferrals		(29,038)
Capital Assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds		
Cost of Capital Assets	38,907	
Accumulated Depreciation	<u>(35,081)</u>	3,826
Net Position of Governmental Activities	\$	<u><u>(443,099)</u></u>

The accompanying notes are an integral part of these financial statements

BOARD OF EXAMINERS FOR SOCIAL WORKERS
Statement of Revenues, Expenditures and Changes in Fund Balance
Governmental Fund Types
For the Year Ended June 30, 2019

	General
REVENUES	
Application Fees	\$ 27,120
Initial Fees	58,800
Renewal Fees	325,255
Provisional License Fees	1,825
Interest	13
Endorsement	14,485
Other	12,817
Total Revenues	440,315
EXPENDITURES	
Salaries and Related Benefits	
Salaries	225,737
Payroll Taxes	3,273
Workers Compensation Insurance	4,993
Unemployment Insurance	2,447
Group Insurance	40,597
Retirement	29,398
Contract Labor	18,802
Legal and Court Expenses	20,067
Lobbyist	21,500
Operating Expenses	52,496
Postage	5,449
Professional Fees	5,664
Rent	19,950
Telephone and Internet	3,287
Travel	6,141
Total Expenditures	459,801
Net Change in Fund Balance	(19,486)
Fund Balance, beginning of year	87,922
Fund Balance, end of year	\$ 68,436

The accompanying notes are an integral part of these financial statements.

BOARD OF EXAMINERS FOR SOCIAL WORKERS
Reconciliation of Statement of Revenue and Expenditures
and Changes in Fund Balance to the Statement of Activities
For the Year Ended June 30, 2019

Net Changes in Fund Balance - Total Governmental Funds		\$ (19,486)
<p style="margin-left: 40px;">Amounts reported for <i>governmental activities</i> in the statement of activities are different because:</p>		
In the statement of activities license fees are recognized ratably over the license period		(38,673)
In the statement of activities compensated absences are recorded during the period in which they are paid		9,739
In the statement of activities depreciation of capital assets is recorded as expense		
Expenditures for capitalized assets	-	
Less: current year depreciation	<u>(2,424)</u>	(2,424)
<p style="margin-left: 40px;">Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds</p>		
Change in net pension liability	(166,962)	
Change in deferred inflows of resources of pension	(2,427)	
Change in deferred outflows of resources of pension	<u>138,515</u>	(30,874)
Changes in Net Position of Governmental Activities		<u><u>\$ (81,718)</u></u>

The accompanying notes are an integral part of these financial statements.

BOARD OF EXAMINERS FOR SOCIAL WORKERS

Notes to the Financial Statements

NOTE 1 - Summary of Significant Accounting Policies:

The financial statements of the Board of Examiners for Social Workers (the "Board") have been prepared in conformity with account principles generally accepted in the United States of America as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

Reporting Entity

The Board of Examiners for Social Workers 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 Board's financial activities are accounted for in a special revenue fund that is used to account for the proceeds of licensing fees and other revenues that are legally restricted to expenditures for specified purposes.

The Board's financial statements are not included in the general purpose 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 and Basis of Accounting

Government-Wide Statements

GASB Statement Number 34 mandates government-wide financial statements of net position and activities, which are presented on the economic resources measurement focus and accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred. It also requires that certain fixed assets be recorded at cost less accumulated depreciation, pension deferrals and liabilities be recognized and outstanding debt be included in the statement of net position.

The Board's basic financial statements include both the government-wide (reporting the Board as a whole) and fund financial statements (reporting the Board's major funds). The Board's general fund is classified as governmental activities.

The Statement of Activities presents a comparison between direct expenses and program revenue for each function of the Board's governmental activities. Direct expenses are those that are specifically associated with a program or function. The Board does not charge indirect expenses to programs or functions. Program revenue includes only license fees and related revenue to administer its duties

BOARD OF EXAMINERS FOR SOCIAL WORKERS

Notes to the Financial Statements

NOTE 1 – Summary of Significant Accounting Policies (Continued)

under Nevada Revised Statutes. Revenue that is not classified as program revenue is presented as general revenue.

Fund Financial Statements

The accounts of the Board are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues and expenditures. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Generally accepted accounting principles require that the general fund be reported as a major fund and that all other governmental funds whose assets, liabilities, revenue or expenditures exceed 10% or more of the total for all government funds also be reported as major funds. Accordingly, the Board reports the following major governmental funds:

Governmental and Major Funds

The *General Fund* is the Board of Examiners for Social Worker's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The Board of Examiners for Social Worker's maintains its accounting records for all governmental funds and prepares its financial statements on the modified accrual basis of accounting as required by Nevada Revised Statutes (NRS) 218.825. The budget of the Board of Examiners for Social Workers is also prepared on the modified accrual basis of accounting. This method provides for recognizing expenditures at the time liabilities are incurred, while revenue is recorded when "measurable and available" to finance expenditures of the fiscal period. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Board considers all revenue available if it is collected within 60 days after year-end. Most major sources of revenue reported in governmental funds are susceptible to accrual under the modified accrual basis of accounting.

Interest is subject to accrual. Other receipts become measurable and available when cash is received by the Board of Examiners for Social Workers and are recognized as revenue at that time.

Fund balances for governmental funds are reported in classifications that comprise a hierarchy based primarily on how amounts can be spent. These include "non-spendable" which are not expected to be converted to cash, such as inventory or prepaid items, "restricted" by conditions of law, regulation, grants or contracts with external parties, "committed" which arise from majority votes by

BOARD OF EXAMINERS FOR SOCIAL WORKERS
Notes to the Financial Statements

NOTE 1 - Summary of Significant Accounting Policies (Continued)

the Board, “assigned” which reflect an intent by the Board or a person assigned by the Board, or “unassigned” which is the residual amount.

When both restricted and unrestricted fund balances are available for expenditures, it is the Board’s policy to use restricted fund balances first, then unrestricted as needed. Expenditures incurred in the unrestricted fund balances shall be reduced first from committed fund balance, then from the assigned fund balance and lastly, from the unassigned fund balance.

Private-sector standards of accounting and financial reports issued prior to December 1, 1989, generally are followed in the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

Accounting for Uncertainty in Income Taxes

In June 2006, the Financial Accounting Standards Board (“FASB”) issued Interpretation No. 48, *Accounting for Uncertainty in Income Taxes – an interpretation of FASB Statement No. 109, Accounting for Income Taxes (“FIN48”)*. FIN 48 (now referred to as FASB ASC 740-10), requires entities to disclose in their financial statements the nature of any uncertainty in their tax position. For tax-exempt entities, their tax-exempt status itself is deemed to be an uncertainty, since events could potentially occur and jeopardize the tax-exempt status.

The Board has not recognized any benefits from uncertain tax positions and believes it has no uncertain tax positions for which it is reasonably possible that the total amounts of unrecognized tax benefits will significantly increase or decrease within 12 months of the balance sheet date of June 30, 2019.

Cash

Cash includes demand deposits held at the bank.

Budget Data

Chapter 353 of the Nevada Revised Statutes (NRS) was amended on July 1, 2001. This amendment exempted certain professional and occupational boards from the state budget act. Accordingly, the Board’s budgeting, accounting practices, and procedures have been removed from State oversight. Currently, the Board continues to prepare its annual budget on a basis similar to generally accepted accounting principles for administrative and control purposes. This budget is prepared on the modified accrual basis of accounting.

BOARD OF EXAMINERS FOR SOCIAL WORKERS
Notes to the Financial Statements

NOTE 1 - Summary of Significant Accounting Policies (Continued)

Revenue

The Board receives license fees as specified by the Nevada Revised Statutes. These license fees cover annual periods beginning in the month of licensure.

License fees on the government-wide financial statements are reported as revenue ratably over the entire annual licensure or three month provisional period. On the governmental fund statements, license fees are recognized as revenue in the period they are received.

Accounts Receivables

Licenses are void if not timely renewed by the licensee, consequently no receivables are provided by licenses. All other receivables are shown net of an allowance for doubtful accounts.

Capital Assets

The property and equipment controlled by the Board are reported in the government-wide financial statements net of related depreciation. These assets are recorded at historical costs. Donated assets are recorded at estimated fair market 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 assets lives are expensed as incurred.

When capital assets are disposed, the costs and applicable accumulated depreciation are removed from the respective accounts and the resulting gain or loss is recorded in operations. The Board uses a 5 to 10 year estimated useful life for office equipment. Capital assets are depreciated using the straight-line method.

On the governmental fund statements capital asset acquisitions are considered expenditures in the year they are purchased.

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 changes in proportion and differences between employer contributions and proportionate share of contributions as well as contributions made after the measurement period for pensions qualify for reporting in this category.

In addition to liabilities, a separate section is reported for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net

BOARD OF EXAMINERS FOR SOCIAL WORKERS
Notes to the Financial Statements

NOTE 1 - Summary of Significant Accounting Policies (Continued)

position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. Differences between expected and actual experience and between projected and actual investment earnings on pension plan investments qualify for reporting in this category.

Compensated Absences

The current and long-term liabilities for accumulated vacation and sick leave are reported on the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee leave, resignation, or retirements.

Net Position/Fund Balances

Net Position:

Net position in the government-wide financial statements are classified as invested in capital assets, net of related debt; restricted; and unrestricted. Restricted net assets represent constraints on resources that are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through state statute.

Fund Balance:

In the governmental fund financial statements, fund balance is composed of five classifications designed to disclose the hierarchy of constraints placed on how fund balance can be spent.

The governmental fund types classify fund balances as follows:

Non-Spendable Fund Balance – This classification includes amounts that cannot be spent because they are either (a) not in spendable form, such as inventory or prepaid items, or (b) legally or contractually required to be maintained intact.

Restricted Fund Balance – This classification includes amounts that are restricted to specific purposes externally imposed by creditors or imposed by law.

Committed Fund Balance – Portion of fund balance that can only be used for specific purposes imposed by majority vote of the Board (highest level of decision-making authority). Any changes or removal of the specific purpose requires majority action by the Board that approved the original action.

BOARD OF EXAMINERS FOR SOCIAL WORKERS
Notes to the Financial Statements

NOTE 1 - Summary of Significant Accounting Policies (Continued)

Net Position/Fund Balances (Continued)

Assigned Fund balance – Portion of fund balance that the Board intends to use for specific purposes.

Unassigned Fund balance – Portion of fund balance that has not been assigned to another fund or restricted, committed, or assigned to specific purposes within the general fund.

Deferred Revenue

The Board administers its licensing registration on an annual basis, beginning in the month of the initial license, according to Nevada Revised Statutes. Deferred revenue on the government-wide financial statements is related to a ratable recognition of this revenue over that period. These amounts are reflected on the Statement of Net Position as unearned initial license fees, provisional license fees and endorsement fees.

Deferred license income consists of refundable initial license fees, provisional license fees and endorsement fees that are held pending Board approval of the licensees. This account is reflected on both the government-wide and the governmental funds financial statements.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Date of Management Review

Management has evaluated subsequent events through November 27, 2019, which was the date the financial statements were issued, and concluded that no additional disclosures were required.

Risk Management

The Board is covered under the State of Nevada's insurance program.

Pensions

For purposes of measuring the net pension liability, deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the State of Nevada's Public Employees' Retirement System (PERS) and additions to/deductions from PERS fiduciary net position have been determined on the same basis as they are reported by PERS. In the government-

BOARD OF EXAMINERS FOR SOCIAL WORKERS
Notes to the Financial Statements

NOTE 1 - Summary of Significant Accounting Policies (Continued)

Pensions (Continued)

wide statements pension expense is recognized based on the Board's share of the change in its proportionate share of the PERS net pension liability. A net pension liability is recorded based on the

Board's proportionate share of the PERS net pension liability, deferred inflow based on the Board's proportionate share of the difference between projected and actual investment earnings, and the current year PERS contributions are recorded as a deferred outflow of resources. The effect of this reporting amounts to a decrease of \$292,993 in unrestricted net position. In the fund financial statements the PERS expense is recognized as the current year contributions paid.

NOTE 2 – Cash

At June 30, 2019, the Board of Examiners for Social Workers had a cash balance in the amount of \$91,596. Amounts were not in excess of the Federal Deposit Insurance Corporation's \$250,000 limit.

NOTE 3 – Capital Assets

Capital asset balances and activities for the year ended June 30, 2019 were as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Disposals</u>	<u>Ending Balance</u>
Office Equipment	\$ 38,907	\$ -	\$ -	\$ 38,907
Total at Historical Cost	38,907	-	-	38,907
Less Accumulated Depreciation	32,657	2,424	-	35,081
Capital Assets Net	<u>\$ 6,250</u>	<u>\$ (2,424)</u>	<u>\$ -</u>	<u>\$ 3,826</u>

The Board has custodial responsibility to the State of Nevada for these assets. Consequently, these assets revert to the State of Nevada when they are no longer of use to the Board or the Board ceases to exist.

NOTE 4 – Operating Lease

The Board entered into an operating lease agreement for a copier on September 1, 2015. The terms of the agreement call for 60 monthly payments of \$160.

Effective February 1, 2015, the Board has entered into a new five-year lease agreement to lease the adjoining office space in addition to the current office space. The monthly rental payment is currently \$1,663 as detailed in the lease occurring subsequent to year end.

BOARD OF EXAMINERS FOR SOCIAL WORKERS
Notes to the Financial Statements

NOTE 4 – Operating Lease (Continued)

The following is a schedule of future minimum lease payments:

2020	\$ 21,871
2021	2,020
Thereafter	-0-
Total	<u>\$ 23,891</u>

The above lease for office expense contains a clause, which terminates the lease immediately for any action on the part of the Nevada State Legislature or the Federal Government that limits, restricts, or impairs the Board's funding or ability to satisfy its rental payment obligations. Total rent expense for the year ended June 30, 2019, of \$19,950, includes \$19,950 of office rent.

NOTE 5 – Pension Plan and Postemployment Obligations

Plan Description. The Board is a public employer participating in the Public Employees Retirement System of the State of Nevada (PERS), a defined benefit cost-sharing multiple-employer program, and all full-time employees are covered under the system. The Board has no liability for unfunded obligations of the system as provided by NRS 286.110 but is required to report their share of the net pension liability under GASB 68.

Benefits Provided. PERS provides pension benefits, disability benefits and survivor benefits. Benefits, as required by statute, are determined by the number of years of accredited service at the 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 July 1, 2015.

Monthly benefit allowances for regular members are computed at 2.50% of average compensation (36 consecutive months of highest compensation) for each accredited year of service prior to July 1, 2001. For service earned on and after July 1, 2001, this factor 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% factor. The System offers several alternatives to the unmodified service retirement allowance which, in general, allows 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 - .579.

BOARD OF EXAMINERS FOR SOCIAL WORKERS

Notes to the Financial Statements

NOTE 5 – Pension Plan and Postemployment Obligations

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 ten 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 ten 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 five years of service, or at age 62 with ten years of service or at age 55 with thirty years of service or any age with thirty-three and one-third years of service.

The normal ceiling limitation on monthly benefit 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. Regular 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 pattern 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 on 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 NRS 286.450.

The actuarial funding method used is the Entry Age Normal Cost Method. It is intended to meet the funding objective and result in a relatively level long-term contributions requirement as a percentage of salary. The Board is enrolled in both the employer-pay and employer/employee pay plan for PERS and is, therefore, required to contribute all amounts due under the plan. The Board's contractually required contribution rate for the year ended June 30, 2019 was 28.0 percent of annual payroll for employer-pay plans and 14.50 percent for employer/employee pay plans, actuarially determined as an amount that is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the pension plan from the Board were \$17,270 for the year ended June 30, 2019.

Investment Policy. The System's policies which determine the investment portfolio target asset allocation are established by the PERS Board. The asset allocation is reviewed annually and is

BOARD OF EXAMINERS FOR SOCIAL WORKERS
Notes to the Financial Statements

NOTE 5 – Pension Plan and Postemployment Obligations (continued)

designed to meet the future risk and return needs of the system. The following was the PERS' Board's adopted policy target allocation as of June 30, 2018:

Asset Class	Target Allocation of Return	Long-Term Expected Real Rate of Return*
Domestic Equity	42.0%	5.50%
International Equity	18.0%	5.75%
Domestic Fixed Income	30.0%	0.25%
Private Markets	10.0%	6.80%
Total	<u>100.0%</u>	

*As of June 30, 2018, PERS' long-term inflation rate assumption was 2.75%.

Pension Liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The employer allocation percentage of the net pension liability was based on the 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 and member contributions relative to the total combined employer and member contributions for all employers for the period ended June 30, 2018.

Pension Liability Discount Rate Sensitivity. The following presents the net pension liability of PERS as of June 30, 2018, calculated using the discount rate of 7.5 percent, as well as what PERS' net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.5 percent) or 1-percentage-point higher (8.5 percent) than the current rate:

	1% Decrease (6.50%)	Discount Rate (7.50%)	1% Increase (8.50%)
Net pension liability	<u>\$ 773,649</u>	<u>\$ 507,324</u>	<u>\$ 286,024</u>

Actuarial assumptions. The System's net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by 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:

BOARD OF EXAMINERS FOR SOCIAL WORKERS
Notes to the Financial Statements

NOTE 5 – Pension Plan and Postemployment Obligations (Continued)

Inflation Rate	2.75 %
Payroll growth	5.00 %, including inflation
Investment rate of return	7.50 %
Productivity pay increase	0.50 %
Projected salary increases	4.25 % to 9.15% depending on service
Consumer Price Index	2.75 %

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of the experience review completed in 2017.

Discount Rate. The discount rate used to measure the total pension liability was 7.5 percent as of June 30, 2018. 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, 2018, was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2018.

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

At June 30, 2019, the Board reported a liability of \$507,744 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, 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 a projection of the Board's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2018, the Board's proportion was 0.00372 percent an increase of 0.00116 percent from the prior year which was 0.000256 percent measured as of June 30, 2018.

For the year ended June 30, 2019, the Board recognized pension expense of \$60,272 in the Government-wide Statement of Activities. At June 30, 2019, the Board reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

BOARD OF EXAMINERS FOR SOCIAL WORKERS
Notes to the Financial Statements

NOTE 5 – Pension Plan and Postemployment Obligations (Continued)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 15,906	\$ 23,568
Net difference between projected and actual earnings on pension plan investments	-	2,417
Changes of Assumptions	26,755	
Changes in proportion and differences between board contributions and proportionate share of contributions	140,856	3,053
Board contribution subsequent to the measurement date	29,398	
Total	\$ 212,915	\$ 29,038

Average expected remaining service lives 6.22 years

The amount of \$29,398 reported as deferred outflows of resources related to pensions resulting from Board contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2019. Other amounts reported as deferred outflows (inflows) of resources related to pensions will be recognized in pension expense as follows:

Years Ended June 30:	
2020	8,595
2021	8,595
2022	(36,791)
2023	(17,800)
2024	6,853
Thereafter	1,510

Additional information. Additional information supporting the Schedule of Employer Allocations and the Schedule of Pension Amounts by Employer is located in the PERS' CAFR available on the PERS website at www.nvpers.org or you can call to request it at 775-687-4200.

NOTE 6 – Compensated Absences

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

BOARD OF EXAMINERS FOR SOCIAL WORKERS
Notes to the Financial Statements

NOTE 6 – Compensated Absences (Continued)

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

The long-term portions of these costs are reflected as a liability included in long-term liabilities of the Board. The additions and deletions to compensated absences were as follows:

	Balance	Change	Balance
	Beginning of Period	Change	End of Period
Vacation	\$ 12,778	\$ (2,626)	\$ 10,152
Sick Leave	8,344	\$ (7,113)	1,231
	\$ 21,122	\$ (9,739)	\$ 11,383

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

Compensated absences are reflected in the governmental fund financial statements only during the period in which they are actually paid.

NOTE 7 - 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 has been recorded.

NOTE 8 – Compliance with Nevada Revised Statutes and Administrative Code

The Board conformed to all significant statutory constraints on the financial administration during the fiscal year.

REQUIRED SUPPLEMENTARY INFORMATION

BOARD OF EXAMINERS FOR SOCIAL WORKERS
Budgetary Comparison for the Genral Fund
For the Year Ended June 30, 2019

	<u>Budgeted Amounts</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues			
Application Fees	\$ 23,400	\$ 27,120	\$ 3,720
Initial Fees	50,660	58,800	8,140
Renewal Fees	308,260	325,255	16,995
Provisional License Fees	3,560	1,825	(1,735)
Interest	10	13	3
Endorsement	8,700	14,485	5,785
Other	12,900	12,817	(83)
Total Revenues	<u>407,490</u>	<u>440,315</u>	<u>32,825</u>
Expenditures			
Salaries and Related Benefits			
Salaries	249,525	225,737	23,788
Payroll Taxes	3,135	3,273	(138)
Workers Comp Insurance	2,700	4,993	(2,293)
Unemployment Insurance	1,830	2,447	(617)
Group Insurance	37,464	40,597	(3,133)
Retirement	29,089	29,398	(309)
Contract Labor	19,750	18,802	948
Legal and Court Expenses	35,000	20,067	14,933
Lobbyist	16,500	21,500	(5,000)
Operating Expenses	54,475	52,496	1,979
Postage	5,500	5,449	51
Professional Fees	6,000	5,664	336
Rent	19,913	19,950	(37)
Telephone	4,250	3,287	963
Travel	4,500	6,141	(1,641)
Total Expenditures	<u>489,631</u>	<u>459,801</u>	<u>29,830</u>
Change in Fund Balance	(82,141)	(19,486)	<u>\$ 62,655</u>
Fund Balance - Beginning	<u>87,922</u>	<u>87,922</u>	
Fund Balance - Ending	<u>\$ 5,781</u>	<u>\$ 68,436</u>	

The accompanying notes are an intergral part of these financial statements.

**BOARD OF EXAMINERS FOR SOCIAL WORKERS
SCHEDULE OF THE BOARD'S PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY
FOR THE YEAR ENDED JUNE 30, 2019**

	2018	2017	2016	2015	2014
Boards' proportion of the net pension liability (asset)	.00372%	0.00256%	0.00243%	0.00243%	0.00248%
Board's proportionate share of the net pension liability (asset)	\$ 507,744	\$ 340,782	\$ 327,186	\$ 277,899	\$ 258,970
Board's covered-employee payroll	\$ 112,868	238,200	142,165	150,562	152,082
Board's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	450%	215%	230%	185%	170%
Plan fiduciary net position as a percentage of the total pension liability	75.20%	74.40%	72.20%	75.10%	76.31%

This supplemental information is contained in part and derived from the most recent NVPERS Schedule of Employer Allocations, Schedule of Pension Amounts by Employer, and related Notes for the fiscal year ended June 30, 2018 (the measurement date)

The accompanying notes are an integral part of these financial statements

**BOARD OF EXAMINERS FOR SOCIAL WORKERS
SCHEDULE OF THE BOARD'S CONTRIBUTIONS
FOR THE YEAR ENDED JUNE 30, 2019**

	2019	2018	2017	2016	2015
Contractually required contribution	\$ 20,614	\$ 34,539	\$ 22,999	\$ 20,614	\$ 18,716
Contributions in relation to the contractually required contribution	20,614	34,539	22,999	20,614	18,716
Contribution deficiency (excess)	-	-	-	-	-
Board's covered-employee payroll	112,86	238,200	158,610	142,165	150,562
Contributions as a percentage of covered-employee payroll	18%	14%	14%	14%	12%

The accompanying notes are an integral part of these financial statements

AUDITOR'S COMMENTS

Auditors Comments

Prior Year Recommendations

There were no recommendations made in the audit report for the year ended June 30, 2018.

Current Year Recommendations

We did not find any financial weaknesses of a magnitude to justify inclusion within our audit report.

3 c

Taking Precautions When Dealing with Uncertainty

- As Per AB534, Conducted Survey to Create List of LCSWs that are Trained in the Treatment of Mental and Emotional Trauma for Response to an Emergency or Disaster
- Budget Considerations Based On Economic Disruption, Reduction in Income
 - Identify Ways For Board To Continue To Provide Essential Services
 - Revised Budget Based on 10% Reduction of Income
- Staff Absences
 - Providing Sufficient Backup when Individuals May Be Asked to Stay Home For Extended Periods of Time e.g. Due to Quarantine, Illness, or Need to Take Care of Family Members
 - CDC Handouts Provided to Staff and Visitors
- Posted Summer Office Hours Effective Beginning Monday, March 30, 2020, Monday – Thursday 7:30 am – 5:30 pm, Closed Friday
- Communication Strategies
 - Telecommuting
 - Setting Up Video/ Phone Conferencing for Staff, Board Communications
 - Planning for Increased Use of Telehealth: Registered Lowery for May 19 2020 Webcast for “*Ethical and Legal Technology Challenges for Mental Health Professionals*”
- Reduce Unnecessary Travel: Cancelled Scholarship Application to ASWB for Chicago Conference in April 2020
- Other?

Novel Coronavirus (2019-nCoV) and You



What is 2019 novel coronavirus?

The 2019 novel coronavirus (2019-nCoV) is a new virus that causes respiratory illness in people and can spread from person-to-person. This virus was first identified during an investigation into an outbreak in Wuhan, China.

Can people in the U.S. get 2019-nCoV?

The 2019-nCoV is spreading from person-to-person in China and limited spread among close contacts has been detected in some countries outside China, including the United States. At this time, however, this virus is NOT currently spreading in communities in the United States. Right now, the greatest risk of infection is for people in China or people who have traveled to China. Risk of infection is dependent on exposure. Close contacts of people who are infected are at greater risk of exposure, for example health care workers and close contacts of people who are infected with 2019-nCoV. CDC continues to closely monitor the situation.

Have there been cases of 2019-nCoV in the U.S.?

Yes. The first infection with 2019-nCoV in the United States was reported on January 21, 2020. The current count of cases of infection with 2019-nCoV in the United States is available on CDC's webpage at <https://www.cdc.gov/coronavirus/2019-ncov/cases-in-us.html>.

How does 2019-nCoV spread?

This virus probably originally emerged from an animal source but now seems to be spreading from person-to-person. It's important to note that person-to-person spread can happen on a continuum. Some viruses are highly contagious (like measles), while other viruses are less so. At this time, it's unclear how easily or sustainably this virus is spreading between people. Learn what is known about the spread of newly emerged coronaviruses at <https://www.cdc.gov/coronavirus/2019-ncov/about/transmission.html>.

What are the symptoms of 2019-nCoV?

Patients with 2019-nCoV have reportedly had mild to severe respiratory illness with symptoms of:

- fever
- cough
- shortness of breath

What are severe complications from this virus?

Many patients have pneumonia in both lungs.

How can I help protect myself?

The best way to prevent infection is to avoid being exposed to this virus.

There are simple everyday preventive actions to help prevent the spread of respiratory viruses. These include:

- Avoid close contact with people who are sick.
- Avoid touching your eyes, nose, and mouth with unwashed hands.
- Wash your hands often with soap and water for at least 20 seconds. Use an alcohol-based hand sanitizer that contains at least 60% alcohol if soap and water are not available.

If you are sick, to keep from spreading respiratory illness to others, you should:

- Stay home when you are sick.
- Cover your cough or sneeze with a tissue, then throw the tissue in the trash.
- Clean and disinfect frequently touched objects and surfaces.

What should I do if I recently traveled to China and got sick?

If you were in China within the past 14 days and feel sick with fever, cough, or difficulty breathing, you should get medical care. Call the office of your health care provider before you go and tell them about your travel and your symptoms. They will give you instructions on how to get care without exposing other people to your illness. While sick, avoid contact with people, don't go out and delay any travel to reduce the possibility of spreading illness to others.

Is there a vaccine?

There is currently no vaccine to protect against 2019-nCoV. The best way to prevent infection is to avoid being exposed to this virus.

Is there a treatment?

There is no specific antiviral treatment for 2019-nCoV. People with 2019-nCoV can seek medical care to help relieve symptoms.

Do you feel sick?



You may have the flu if you have fever or chills
AND
a cough or sore throat

You may also have a runny nose, body aches,
a headache, tiredness, diarrhea, or vomiting

**If you think you have the flu,
tell your supervisor and stay home,
except to get medical care.**

For more information visit www.flu.gov
or call 1 (800) CDC-INFO (232-4636)



Board of Examiners for Social Workers
Summer Office Hours Effective Beginning Monday, March 30, 2020

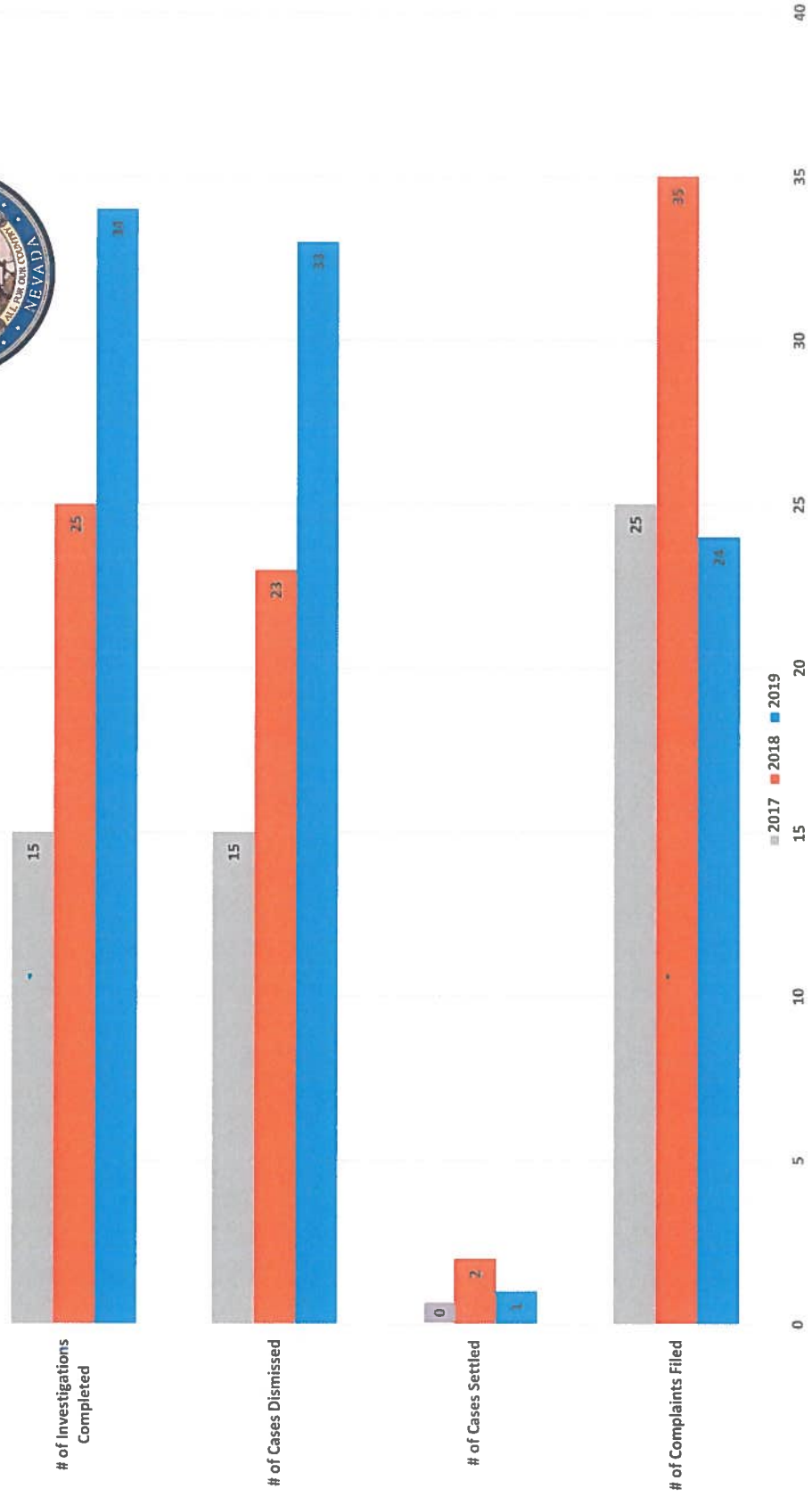
Monday - Thursday	Friday
7:30 am – 5:30 pm	Closed

The office is closed during all the federal and state holidays.

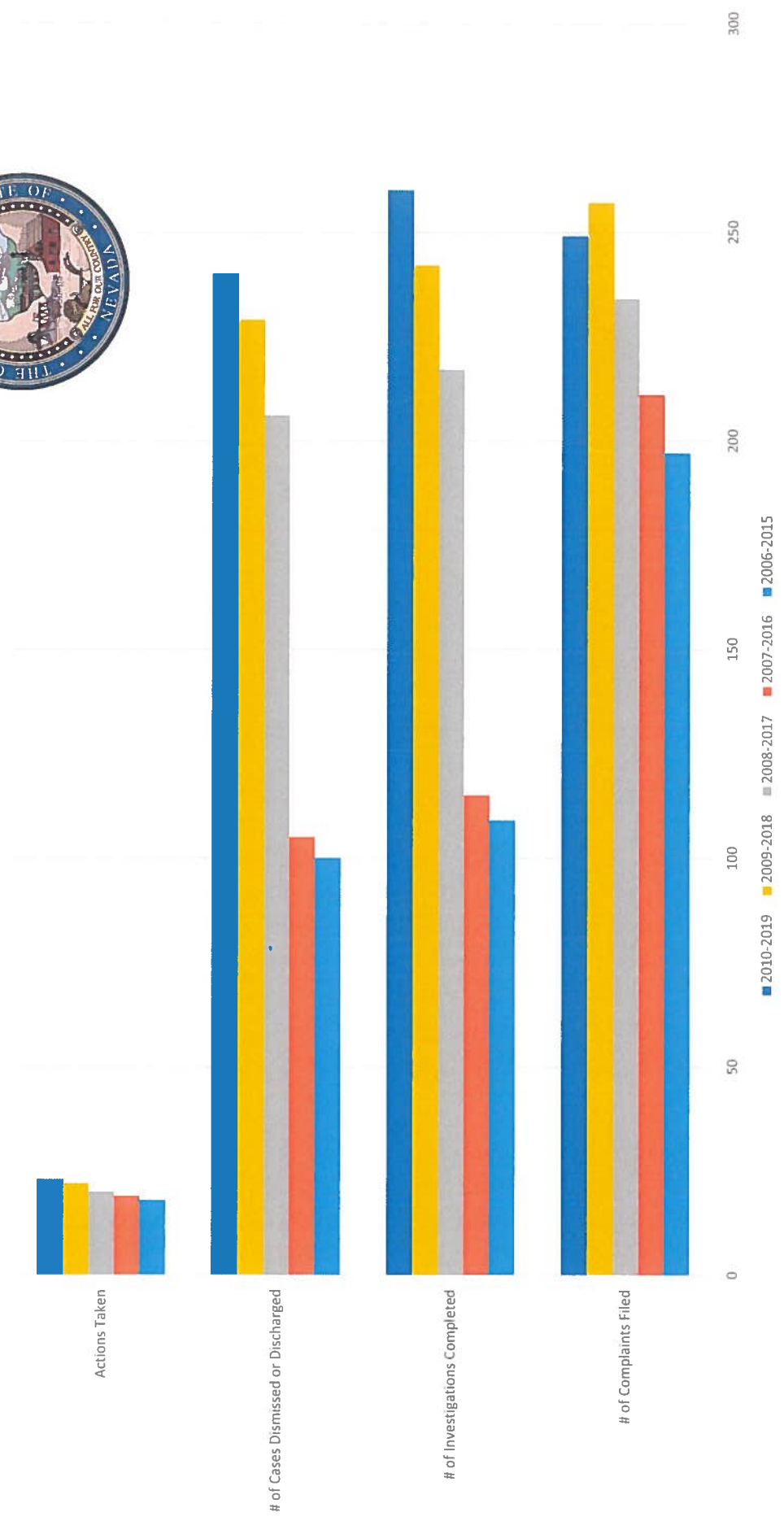
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Board of Examiners for Social Workers Compliance Unit Statistics 2017-2019



Board of Examiners for Social Workers
Compliance Unit Statistics
 Ten Year Period for Years Ending:
 2015, 2016, 2017, 2018, 2019



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Executive Branch Audit Committee (EBAC) meeting that took place on Feb. 26th had several items on the agenda. Of note to BESW is that the new head of Business and Industry (Terry Reynolds) is positive about last year's EBAC recommendation that we talked about during the July 2019 Board Retreat to:

1. Establish Executive Branch Oversight of Boards under the Department of Business and Industry (B&I) by January 2022.
2. Establish standards for regulatory, financial, and administrative operations through B&I by January 2022.

Reynolds stated that B&I has reviewed 23 other states. The two states that stand out are Colorado and Utah as they are structured similarly to how B&I is structured in Nevada.

Reynolds added that reasons to go this direction include:

- Boards Would Be Made Up of Subject Experts and Public Members
- Administration Would Be Centralized and Consistent
- Promotes Occupational Career Information and Licensing including: How to a Get Online License, the Value of a License
- Investigations Would Be Consolidated and Standardized
- Financials Would Be Standardized
- Legal Issues Would All Be Handled Through the Attorney General's Office
- This Structure Would Address Various Issues Ranging from Consumer Protection to IT Structures.