



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

PUBLIC NOTICE OF BOARD MEETING

9:00 am on Wednesday, February 15, 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.

Invite Link: <https://us02web.zoom.us/j/86386274153>

Meeting ID: 863 8627 4153

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

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

AGENDA

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

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

1. Call to Order, Roll Call.

2. Public Comment.

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

3. Board Operations:

A. Review and Discuss December 21, 2022, Board Minutes. (For Possible Action).

B. Review and Discuss January 23, 2023, Board Minutes. (For Possible Action).

C. Review and Discuss Final Audit for Year-End June 30, 2022. (For Possible Action).

D. Review of 2023 Legislative Session – Flynn Guidici Government Affairs Advocates. (For Discussion Only).

E. Association of Social Work Boards - Selection of Board Members (Staff Members) for New Board Member Trainings and Other Opportunities (For Possible Action).

- March 23-25, 2023, New Board Member Training, Tampa, Florida. (In-Person).
- April 20-22, 2023, Education Meeting - New Orleans, Louisiana. (In-Person).
- June 8-9, 2023, New Board Member Training (Online).
- September 28-30, 2023, New Board Member Training, Metro DC. (In-Person).

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

G. Review and Discuss Executive Orders from Governor Lombardo (For Possible Action).

- i. 2023-003, Report due on or before, May 1, 2023
- ii. 2023-004, Report due before April 1, 2023.

H. Review and Discuss Recruitment of Executive Director. (For Possible Action).

- i. Stages of Recruitment
- ii. Job Description
- iii. Salary Range
- iv. Emergency Succession Plan.

I. Executive Director's Report (Informational).

- i. Future Agenda Items:
 - 1) March Strategic Planning; Slide Handouts from January 23 and January 30 Board Workshops);
 - 2) NRS and NAC changes.
- ii. Next Board Meeting is 9 a.m. Wednesday, March 15, 2023.

4. Public Comment.

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

5. Adjournment.

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

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

3A

Review and Discuss December 21, 2022, Board Minutes. (For Possible Action).



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

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

Board Meeting Minutes, Wednesday, December 21, 2022

The December 21, 2022, Board Meeting was called to order by Abigail Klimas at 9:07 a.m. A **Roll Call** was taken. Board members in attendance: Jacqueline **Sanders**, Susan **Nielsen**, and Dr. Esther **Langston**. BESW Staff: Karen **Oppenlander**. Board Counsel/ Deputy Attorney General: Harry B. **Ward**. Consultant: Nick **Vander Poel**, Flynn Giudici; Suzanne **Olsen**, Casey Neilon. Guests: Kyle Hillman with the National Association of Social Workers, NV; Lisa DeHart, LSW; Jessica Wise, LMSW, Division of Welfare and Support of Services for Neon TANF Cash Program; Lea Case, Belz Case Government Affairs; Cara Sanner, Regulatory Services Coordinator, Association of Social Work Boards; Lisa Foley, CEO and Founder of Healing Minds; Bertrand Ithurralde, Clinical Social Work Intern, Healing Minds.

Public Comment: Lisa Foley identified herself as the CEO and Founder of Healing Minds, an agency in Reno, Nevada. She made comments regarding Bertrand Ithurralde's application highlighting his commitment and adherence to every requirement from the social work licensing board. She stated that he is an exceedingly talented therapist, as she had also mentioned in a written statement to the Board.

Klimas moved to **Agenda Item 3A – Review and Discuss October 19th, 2022, Board Minutes. (For Possible Action)**. **Klimas** mentioned that she was not present at the October 19, 2022, meeting so she will be able approve as to form, not to content. **Ward** confirmed that she was correct.

Motion was made by Jacqueline Sanders to approve the October 19, 2022, Board Minutes; seconded by Esther Langston. The October 19, 2022, Board Minutes were approved unanimously.

Klimas moved to **Agenda Item 3B - Review and Discuss November 16, 2022, Board Minutes. (For Possible Action)**

Motion was made by Esther Langston to approve the November 16, 2022 Board Minutes; seconded by Jacqueline Sanders. The November 16, 2022, Board Minutes were approved unanimously.

Klimas moved to **Agenda Item 3C - Review and discuss BESW audit for year ending June 30th, 2022 (For Possible Action)**. **Oppenlander** stated that the audit under discussion is the same audit that the Board reviewed with Suzanne **Olsen**, Casey Neilon at the November 16, 2022, Board meeting. The audit had a minor wordsmithing change that doesn't alter the audit related to a GASB change that was noticed after the meeting. Board members received the latest copy of the audit which did not change the general content from the November presentation.

Motion was made by Jacqueline Sanders to approve the BESW Audit for Year Ending June 30th, 2022; seconded by Esther Langston. The Audit was approved unanimously.

Klimas moved to Agenda Item 3D - Review and Discuss “Understanding Challenges and Opportunities in Light of the 2022 Release of Association of Social Work Boards Demographic Data” (For Discussion Only). Klimas introduced Kyle Hillman, Executive Director, National Association of Social Workers – Nevada.

Hillman began by noting that matters that he would discuss are not proposals that NASW is introducing bills on. He indicated that he was bringing these matters to the Board in the spirit of collaboration and outreach. He hoped that the Board will have deeper conversations about what is doable and what they can join in on and support.

Hillman gave an overview of NASW and stated that when formed in 1955, NASW and other organizations pushed for a licensure structure that helped help professionalize social work. Now, he said that we are at a place where we have an opportunity to look at the entire licensing process - not just whether the examination is biased, or whether the test is warranted, but we can also look at other barriers to access. Has enough been done to create an equitable profession? He said that when he looks at Nevada, he sees that right now the profession of social workers is under attack. There are emerging professions, including an associate's level mental health profession that is moving its way across the country. Also, we have music therapists, art therapists, dance therapists, Reiki therapists, behavioral analysts that are all seeking licensure. This is happening while we have massive workforce issues. These other groups are taking advantage of this fact and are moving into places that social work was designed for, and into positions that were specifically social work jobs, or that social workers are uniquely qualified for. The positions are being filled because of the workforce issues, not just in Nevada, but across the country. Specifically in Nevada, some of these jobs have been shifted to MFTs and to counselors. Hillman asked the Board to consider barriers. What are some of the things that maybe aren't protecting the public anymore or never protected the public; and are there some things copied because that's how people were licensed and that had been the standard for professionalism. Hillman posed the question, “Is it serving the social work profession, students coming out of school, the State of Nevada”?

Hillman said one of the things that the NASW would love to see is a real investment in Nevada universities by the state. Also, we need to emphasize how we're going to recruit and ultimately retain social workers of color. Hillman stated that there probably has been too much emphasis on loan repayment when we really need to look at access from the beginning. One of the things the NASW wants to push for is the State offering scholarships like some other states for social workers of color with intent to lower the total cost of the acquiring an MSW.

Hillman suggested that the Board can look at more a permissible situation as far as who can provide internship supervision hours and at how we are making it accessible to find supervision hours. When NASW did a flash survey about a third of all social workers getting supervision hours, were also paying for those supervision hours. And he pointed out that Nevada has one of the higher licensure renewal fees in the surrounding area. Hillman also remarked that it is interesting to note that several surrounding states have two-year licensure renewals and that is another thing that the NASW would think that this Board can consider.

Hillman then brought up testing which he said knows is controversial and that a lot of states are currently looking at. He said he knows of about five states that are looking at legislation to remove the test at the lower level. Illinois and Rhode Island have already removed the ASWB test at the MSW and BSW level. Also, California doesn't require a test for the BSW or MSW levels. Hillman suggested that Nevada needs to look at what is the purpose of the test. Does it protect the public as intended? Does the data show that it's a good indicator of future success? Is it an indicator of ethical social workers? He remarked that we are seeing a much more diverse workforce and he encourages the Board to have a serious conversation about whether the tests are really serving Nevada and the social work population.

Hillman then stated that the NASW would like the Board to consider ways to fast track licensure for individuals who are licensed in other states. He thinks that due to the transient nature of Nevada, we would be better served if Nevada acknowledged other people's licensure with a simpler process. NASW recognizes that some of these suggestions are going to need legislative changes and some of these suggestions are a multi-year process. He finished by stating that as we move forward, he hopes this board will have an open mind and look at not just what some of the suggestions that NASW provided, but also the entire licensure processes. When the Board did not have any further questions, **Klimas** thanked Hillman and said that the NASW perspective is helpful as the Board moves forward with conversation and decision making.

Klimas moved to **Review and Discussion of the 2023 Legislative Session. Flynn Giudici Government Affairs Advocates. (For Discussion Only).**

Nick **Vander Poel** of Flynn Giudici let the Board know that there were 47 days until the Legislative Session begins. January 3rd, 2023 is when Governor Elect Lombardo will be sworn in as Governor followed by his January 23rd State of the State address. He added that they are going through the Bill Draft Requests (BDR) along with **Oppenlander**. There are currently 892 bill draft requests to date. He stated that related to behavioral health they have been following six of those. Of the six, three have become actual bills to look at with language. There are three who have NRS 641B in the statute. Those are AB 9, AB 69, and AB 37. **Vander Poel** said they are still watching the other bill draft request language as it comes out to see if they'll have any impact to the social worker statute. BDR 400, which was submitted by the Southern Regional Behavioral Health Policy Board back in August, that revises provisions relating transportation for mental and behavioral health matters, has been withdrawn.

Vander Poel stated that as it relates to licensees there are seven bill draft requests that we are tracking with numbers only that have not had actual language formulated. Many of those were submitted back in December, pretty much the last day that members were required to submit them. As we previously discussed, there is a new contingent of legislators coming in that are going to be dealing with the learning curve. **Vander Poel** said they are looking forward to educating them on the role of social workers in Nevada. He acknowledged that there is conversation in Nevada on trying to find and cut the red tape, but also do it where individuals are doing it correctly so they can enter the workforce with Nevada being such a transient state.

Vander Poel continued about Governor Elect Lombardo priorities: To protect education (so obviously social workers play a key role), public safety, and diversifying economic development. If you look at the social worker's role in the state of Nevada, **Vander Poel** believes all three pegs are hit. He is looking forward to working with this new administration.

Klimas asked if board members had any questions or comments. She also asked **Vander Poel** how often he will be coming to Board meetings to update them. He responded that they will be running reports and transmitting those reports to **Oppenlander**, giving her updates on where bills are going. He remarked that the legislative process gets a little slow in the beginning, starts to rev up, and then we go into the final laps. He will be attending every meeting during the legislative session and providing updates. He said they follow NRS 641B very closely to make sure that the Board is okay with potential changes as they are on the move. **Vander Poel** said he will be in constant contact with **Oppenlander** and will participate with the Board's meetings.

Klimas asked if there were any other thoughts or discussions from the Board. **Oppenlander** said she is tracking 115 of the 892 BDRs right now, one of which is now AB 37. It is one the Board is most familiar with. As last seen, it was in draft language for the rural regional behavioral health policy boards. It has been forwarded as an Assembly Bill from Education. It relates to the Board presentation by Dr. Hunt from UNLV on the potential of changing the system and going upstream to bring younger people from K-12 forward into the behavioral health system. **Oppenlander** commented that it is an interesting bill, and she doesn't know how it's going to play out but 641B is embedded. She is bringing that to the Board's attention since it is one that they have been tracking since its conception. **Oppenlander** added that eventually we won't be tracking all 115 bills. Right now, she is doing it because of the titles. She said if you go into the 892 bills, you'll see something that says "occupational licensing, etc." She doesn't know what the words are going to be yet. As those words get fleshed out by LCB, she will be able to drop some of the tracking. Nick, Omar, and Mendy follow all the Board's "in the building kind of stuff" and they notify **Oppenlander** immediately with anything they see going on that affects the Board. Mendy for one, will text me and tell me if it's really something that I must drop what I'm doing.

Vander Poel remarked that with social workers sometimes you fall into Health and Human Services and sometimes Commerce and Labor. On the Assembly side, Assemblywoman Sarah Peters from Northern Nevada is the Chair of Health and Human Services. Assemblywoman Elaine Marzola is the chair of Commerce and Labor from Southern Nevada on the assembly. On the Senate side for Health and Human Services, we have Senator Fabian Doñate from Southern Nevada, and Commerce and Labor will be Senator Pat Spearman from North Las Vegas. **Vander Poel** commented that they have excellent working relationships with all of them. **Klimas** thanked **Vander Poel** for the information and asked if any other Board member had any other thoughts or discussions.

Klimas moved to item 3F **Board Review of Hearing for Virgilio DeSio, License No. 6200-C. (For Possible Action)**. **Ward** asked that this matter be placed on the agenda for the next meeting as he is still trying to resolve this matter and come to a resolution via consent decree. **Klimas** agreed to table this matter until the next board meeting.

Klimas then moved on to **Board Review of LCSW Application for Bertrand Ithurralde, LMSW. (For Possible Action)**. **Oppenlander** stated that Bertrand Ithurralde, LMSW is here today and has requested, and if it is your pleasure acting Chair **Klimas**, to put this session into closed session. If approved I'll move several people into a waiting room while we're in closed session, including his supervisor, Ms. Foley. The closed session would be Board Members, **Ward**, Ithurralde, and myself in attendance.

Ward replied that what he would like is for Ithurralde to request that this may be brought into closed session. There should be a quick motion by the Board to go into closed session and then

let **Oppenlander** put us in closed session and proceed that way. **Oppenlander** will turn off the recording for the open meeting and turn it back on during the closed session. When the closed session is finished, she'll turn off the recording for the closed session and bring us back into an open meeting. At that point the Board will deliberate openly on what was discussed in the closed session. Ithurralde requested that the Board move into a closed session.

Motion was made by Abigail Klimas to move into a closed session; seconded by Esther Langston. The motion to move into a closed session was approved unanimously.

Klimas stated for the record that the Board will now go into closed session and **Oppenlander** moved other attendees to the waiting room.

The Board returned from Closed Session at 9:57 a.m. and resumed Open Session. **Klimas** declared that the Board was back in Open Session. She asked if there was any **Public Comment**.

Foley said she would like to make a **Public Comment**. She recommended that Bertrand Ithurralde receive his license as a clinical social worker. She mentioned that we are desperately in need of providers and Ithurralde brings a level of excellence that this community needs.

Klimas asked for any further comments? Hearing none, she asked for a motion from the Board.

Motion was made by Jacqueline Sanders to release Bertrand Ithurralde from his 2010 Consent Decree; and to Approve Ithurralde's LCSW Application. Langston seconded the motion. The motion was approved unanimously.

Klimas moved on to Item 3H, **Review and Discuss 2023 Board Meeting Dates Tentatively Scheduled February – June 2023, Third Wednesday, 9 a.m. (For Possible Action)**.

Oppenlander listed the suggested board meeting dates: Monday, January 23rd, 2023 from 9 a.m. to 3:00 PM for a Board Workshop Strategic Planning Session; the following Monday, January 30th, 2023 from 9 a.m. to 3:00 PM for a Board Workshop Strategic Planning Session. Picking up on the Board's current schedule on the third Wednesday of the month: Wednesday, February 15th, 2023, 9:00 AM; Wednesday, March 15th, 2023, 9:00 AM; Wednesday, April 19th, 2023, 9:00 AM; May, Wednesday, May 17th, 2023, 9:00 AM; and Wednesday, June 21st, 2023, 9:00 AM. **Oppenlander** stated that she scheduled these dates tentatively for possible action today to cover the period of January – June 2023. **Langston** advised that she will not be available on January 30th for the strategic planning meeting as she will be travelling.

Motion was made by Langston to accept the recommended dates for Board meetings for 2023 from January through June. Seconded by Jacqueline Sanders. The motion was approved unanimously.

Klimas moved on to Item 3I, **Review and Discuss BESW Licensure Processes and Other Items Regarding Workforce Shortages in Mental Health Professions. (For Discussion Only)**.

Oppenlander stated that as the Board has been preparing for the upcoming session throughout 2022 and she has been updating a report called Understanding the Challenge. The updated version is in the Board minutes. To summarize, the Association of Social Work Boards (ASWB) presented information to the Board at its November 16, 2022 Board meeting. The goal was to give an overview of accurate information about the exam development process, including anti-bias measures and ASWB'S upstream solution focused approach to collaborating across the profession on addressing disparate outcomes. The presentation is available in Board minutes that are posted on the Board's website.

Klimas moved on to Item 3J, **Association of Social Work Boards Updates (Discussion Only)**. **Oppenlander** started with **Item I – ASWB Toolkit**. She said there was a meeting in November, and it started off for her with a meeting of administrators for social work boards in the United States and in Canada. Simultaneously the delegates like Board Member **Sanders** were meeting. **Oppenlander** stated that her administrator's group had an extremely forthcoming meeting. She said it was really interesting to have so many people speak so openly. At the end of the meeting **Oppenlander** acquired an updated ASWB toolkit that is included in the Board packet and is also available on the Board's website.

Item ii – Update from ASWB Annual Meeting, November 19th, Scottsdale, Arizona by Jacqueline Sanders. **Sanders** stated that it was awesome that the Board was afforded the opportunity to meet with other regulatory bodies and share concerns. She said they were able to collaboratively address new ideas for improved board and even community functions. **Sanders** the meeting was last month, and she was in a different section from **Oppenlander**. During the assembly **Sanders** presented Vicki Erickson with the Sunny Andrews Award. She said they completed the election process for expiring terms within the ASWB Board of Directors and for the nominating committee. **Sanders** stated that there were newly elected individuals that will take their positions on January 1, 2023. **Sanders** went on to say that during the assembly there were discussions where they focused on the social work deficits in schools and other critical positions, districts, and state concerns, including addressing the biases that were seen in the ASWB's recent results.

Sanders went on to say that at the assembly they were afforded the opportunity to role play certain concerns surrounding the environments. She said that gave individuals some comfort when they run across people in the community to addressing concerns one-to-one or sometimes in a group. Newly arisen arguments with the district and the state boards were addressed as well. For example, Utah is talking about forgoing examination requirements, which was mentioned by two members that were there from the State of Utah, along with Maryland and other areas. **Sanders** stated that she spoke with them about the concerns that their state's decision impacts Nevada, because a lot of people from those areas come here to work. She said they talked about policies and ethics (which is primary for her) and major concerns in relationship to Nevada. **Sanders** said one of the most critical takes that remained with her was that the new leadership, Dr. Stacy Hardy Chandler, who is the CEO, was aware of the audit. She said she was aware of the audit results prior to accepting her position. She understood the professional criticism and possible repercussions in advance of her new role, and she accepted it. She has history in Nevada, and she is quite familiar with what our transient population brings. In reference to our strategic plan, Chandler mentioned that ASWB would be more involved, as we can see with Cara Sanner being in attendance today to address any possible questions and concerns. Chandler mentioned they were readily as accessible should any of our public members or Board members have additional questions. **Sanders** thanked Cara Sanner for being present.

Klimas asked if there were any questions from the Board for **Oppenlander** or **Sanders**. There were no questions. **Klimas** remarked that this conversation will continue as we keep collecting information. **Langston** thanked **Sanders** for representing the State of Nevada. She said heard about her involvement and they said she was excellent.

Klimas moved on to Item 3K, **Executive Director's Report (Informational)**. **Oppenlander** announced that BESW was able to extend our current licensing database software contract through the end of December 2023. She indicated that the extension would allow BESW flexibility in dealing with any legislative session decisions that may come up. The contract extension process was completed in December 2022.

As for future agenda items **Oppenlander** expects NRS and NAC changes either from prior legislative sessions or future legislative sessions. She mentioned this as Board members would need to be called upon to weigh in on changes. **Oppenlander** declared that the Board's next meetings in January are around the Board Workshop and Strategic Planning Session. She acknowledged that it was difficult to find dates to get Board members in for six hours a day for two days in January. She thanked Board members and said they will be able to have a quorum. **Oppenlander** asked that Board members who have agreed to attend, do so because a quorum is necessary for these meetings. She said that it was unfortunate that **Langston** would be absent on one day. The meetings are scheduled for Monday, January 23, 2023 at 9:00 AM and Monday, January 30, 2023 at 9:00 AM.

Klimas moved on to Item 4, **Public Comment**. She asked if there were any public comments in person or by email. **Oppenlander** stated that there is no online public comment.

Klimas moved on to **Agenda Item 5 - Adjournment** at 10:17 a.m.

Minutes Respectfully Submitted by Caroline Rhuys.

3B

Review and Discuss January 23, 2023, Board Minutes. (For Possible Action).



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

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

Board Meeting Minutes, Monday January 23, 2023

The January 23, 2023, Board Meeting was called to order by Dr. Esther **Langston** at 9:03 a.m. A **Roll Call** was taken. Members in attendance: Esther **Langston**, Jacqueline **Sanders**, Linda **Holland Browne**, and Abigail **Klimas**. BESW Staff: Sandra **Lowery** and Karen **Oppenlander**. Board Counsel/ Deputy Attorney General: Harry B. **Ward**. Consultant(s): Nick **Vander Poel**, Flynn Giudici; Cara **Sanner**, Regulatory Services Coordinator, Association of Social Work Boards; Margaret **Del Giudice** and Kelly **Marschall**, Social Entrepreneurs, Inc.; Guests: Dr. Carlton Craig, from UNLV School of Social Work; and Tom Durante, LCSW, Board Investigator.

Public Comment: Kelly **Marschall**, Social Entrepreneurs, Inc. said that she wanted to note that continuing education hours are available for this meeting as well as the meeting we will have next week. Dr. **Langston** indicated that Vice President **Holland Browne** would be taking her place as Chair during the afternoon session.

Langston moved to **Agenda Item 3 – Context and Critical Issues for Consideration in the 2023 – 2026 Strategic Plan (For Discussion Only)**. The items under consideration in Agenda Item 3 would be: A. Executive Director's Report, B. State and National Landscape, C. Current Issues, D. Legislative Bill Tracking and Implications, E. BESW Financial Position, and F. SWOT Analysis.

Oppenlander gave an **Executive Director's Report (Item 3i)** covering Board Operations since she had started working at the Board in April 2018. She stated that BESW has increased its licensee base. In 2020, BESW surpassed 3000 licensees; and in 2021, BESW surpassed 4000 licensees. And during the period, Board Operations have moved from 'Paper to Computers to the Cloud'. The Board consistently responds to consumer inquiries regarding social work services by providing live telephone and email responses and drop in office hours, Monday through Thursday from 10 a.m. to 4 p.m. The Board was able to achieve its satisfaction goal and according to the survey, the Board achieved a 75% or better score from participants. In 2022, the Board started welcoming monthly Board speakers largely in preparation for the 2020 legislative session. As a result of the discussions that came up, the Board introduced some solutions that are intended to improve the clinical internship process. The Board approved a process to move forward with implementation of Big Picture Software E Licensing Software to replace the Board's former licensing system. In 2018, BESW began accepting credit cards in addition to checks and money orders to streamline its licensing process. In 2019, BESW implemented an easy to use, 24/ 7 online licensing renewal system with real time license verification and multiple features to assist social workers and the public. In 2021, BESW implemented online license applications and in 2022, implemented online applications for internships.

Next, in **Disciplinary Function (Item 3ii)**, **Oppenlander** stated that the Board's strategic goal of clearing 100% of pre-2018 cases was attained. She gave a big thank you to Compliance Unit Investigators, BESW staff, and Deputy Attorney General Harry **Ward** for clearing 9 years of backlogged cases during the past 4 ¾ years. These cases spanned from 2009 through mid-June

2018. Also, the Board adopted a prioritization process for newer cases submitted after June 1, 2018. In 2022, the Board began to integrate an internally faced disciplinary module and this project is expected to be completed in 2023.

She moved forward to discuss the Board's **Financial Position (Item 3iii)**. She discussed that the Board's finances were stabilized between 2020 – 2023. The primary reason is because legislation was passed in 2019 to increase fee caps that were not raised since 1995. In 2022, the Board reestablished its reserves goals accordingly. Board Reserves are required by state law. The goal will be reviewed during the 2023 budget process. She also updated the Board on a current process that will bring forward a Revised Audit - June 30, 2022, with new recommendations from our auditor by next week. This new recommendation will be in addition to other recommendations that have come from BESW auditors to stabilize accounting practices.

Last, **Oppenlander** reflected on the Board's 35th Anniversary since being established was in 2022, the welcome of two new Board Members in 2022, the recognition of immediate BESW past president for the 2022 Sunny Andrews Award from ASWB made to Vikki Erickson, and the kickoff and development of the Interstate Compact for Social Work. And then she closed with discussing succession planning and as she approaches her own 5-year milestone in working for the Board.

Moving to **Agenda Item 3B – State and National Landscape**, **Sanner** was asked to speak about the formation of the new Interstate Compact, an initiative to create a legal contract between states to allow for social workers to practice across state lines. The compact is an initiative of the Department of Defense who has provided funding to the Council for State Governments. Development is underway with a goal of forwarding Compact Model Language for legislation with intent to forward to the states sometime before Spring 2023 with the potential for adoption in Nevada's 2025 legislative session. The aim is to address barriers to licensure mobility and portability. The two foundational areas of the document include (1) the state requirements and (2) the practitioner requirements. Right now, the writing group is working through the details for uniformity. The compact will require 7 States to enact it, so it may very well be that Nevada is that seventh state in 2025. Every state that adopts the compact will have one representative for the Interstate Commission to help guide policy and develop the regulations.

Oppenlander added that the Board touched on previous ideas that were circulated by external stakeholders re: integration of the Board into a composite, or 'mega' board; and discussions brought to the Board's attention about stakeholder ideas re: merging the BESW database into a database with other behavioral boards. Also, the Board has been able to go through a 2022 ASWB Exam Report and have heard from at 2 national organizations that have presented concerns about the exam to the Board via in-person or letter including CSWE and NASW-NV.

Marschall guided the Board to **Item 3C – Current Issues** re: the current BESW staff structure; and potential issues moving forward with NAC changes to get as complete a picture as possible for consideration.

Next up, were **Item 3D - Legislative Bill Tracking and Implications**. **Vander Poel** had contacted **Oppenlander** to share 2 Executive Orders from Governor Lombardo. The Governor has asked the Board to submit two reports that give him a list of 10 regulations that we will recommend for removal in order to streamline our agency process. Also he will be at the Governor's State of the State address tonight to determine if these Executive Orders will be discussed further. One of the items is that smaller regulatory agencies that have counterparts in less than half of the states will need to submit a report about how they will 'sunset' their agency. Obviously, that would be a large change. The Governor is also telling regulatory agencies that he expects that we will participate in an interstate compact. So, as you've heard, we are working towards that. **Vander**

Poel added that the Executive Orders have been consistent with his stated priorities: economic development and diversification, education and public safety. **Vander Poel** added that his firm will be running a BDR for a compact for the Massage Therapy Board that is like the social work compact and being a project funded in conjunction with the Department of Defense and the Council of State Governments. **Vander Poel** said that once we have that agreed upon language and it is shopped around through the various States, then we bring it to the legislature, in conjunction with informing the Governor's office, the executive branch of what we're attempting to do, and that it's something that Nevada would welcome. He added that it's open season until they say Sine Die. Board members had additional comments about background checks, continuing education and so forth. **Vander Poel** added some coming dates that will come up on the calendar re: BDRs.

Next, **Vander Poel** and **Oppenlander** briefly discussed AB37 from the Rural Regional Behavioral Health Policy Board that was developed by Dr. Sarah Hunt (UNLV) to help 'grow our own' future social workers by starting to attract K-12 students to go our universities and then work towards becoming future licensees in Nevada; AB45 re: repayment of student education loans; AB54 re: school social workers; and others e.g. AB65 and AB69 as bills we are tracking so far.

Item 3-E BESW Financial Position was discussed by **Oppenlander** with focus given to an update for GASB 75 that will be introduced more fully on January 30, 2023, by auditor **Olson**. And re: staff structure, BESW may have potential to hire a vendor with accountant level expertise to assist the Board with audit compliance.

Marschall covered **3F - Strengths, Weakness, Opportunities, and Threats (SWOT)** with a flashback to information she heard from the Board as a starting point for this process. Strengths included trust between Board members and Board staff, Executive Director leadership, Board members competence and passion in promoting the purpose of the Board, networking and partnerships, progress with investigations, and technology updates. She went on to list a weakness that was disclosed during the SWOT analysis which is not having enough staff that are dedicated to covering Board tasks. Opportunities include development of regulatory pathways and partnerships between schools and the Board, address regulations around telehealth, examine licensing exemptions, and provide education on the Board to the two university social work program graduates. Threats: Shifts in political and cultural landscape, potential transition to a combined behavioral health board, lack of public knowledge of social work field of practice, and the tracking of provisional licenses that were issued during the pandemic. And then she closed by wrapping in the emerging issues that were coming up in the discussion.

Moving forward to **Agenda Item 4, Discussion and Proposed Critical Issues**, **Marschall** guided the Board through Critical Issue 1: Communications and Public Relations: BESW to improve its relationships with licensees, external partners, and other stakeholders, and be perceived as responsive, easy to work with, collaborative, and fair. Then, Critical Issue 2: Board Operations: BESW operations are streamlined, efficient, and user friendly. Critical Issue 3: Disciplinary Function of the Board: BESW will ensure appropriate, timely processing of complaints against licensee(s). Following Critical Issue 4: Financial Positioning: BESW needs to strengthen accounting practices and ensure financial sustainability. Other Critical Issues to consider: Board design, staff structure, regulatory and licensing. She then added, critical issues and concerns to consider from previous discussions: Community Engagement: Increasing education around the practice of social work within the state, developing a board social media presence, and improving partnerships with lawmakers and public officials to increase awareness and opportunities for social work practice. Also, adapting Board Policies and Practices: Interstate Compacts and/or Composite Board, telehealth regulations, creating pathways for more licensed social workers

within K-12 schools, formalizing job descriptions and evaluation processes. And, advanced internal / Board development: Performance evaluation process of the Executive Director and address the recommendations from most recent board audit.

Marschall continued by summarizing the Board Strategic Planning Day 1 and gave a preview of Board Strategic Planning Day 2.

Holland Browne moved to **Agenda Item 6 – Public Comment**. There being no public comment she moved to **Agenda Item 7 – Adjournment at 3:08 p.m.**

Minutes Respectfully Submitted by Karen Oppenlander.

3C

Review and Discuss Final Audit for Year-End June 30, 2022. (For Possible Action).

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

Revised Final Draft

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Revised Final Draft

Casey Neilson, Inc.
Accountants and Advisors

INDEPENDENT AUDITOR'S REPORT

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

Opinions

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

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

Basis for Opinions

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

Change in Accounting Principles

As described in Note 1 to the financial statements, in 2022, the Board adopted new accounting guidance, GASB Statement No. 87, Leases and GASB 75, Accounting and Financial Reporting For Post-Employment Benefits other than Pensions. Our opinion is not modified with respect to this matter.

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 27, the pension information on page 28-29, and other postemployment benefits information on page 30-31 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 February 1, 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
February 1, 2023

Revised Final Draft

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

Financial Highlights

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

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

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

Overview of Annual Financial Report

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

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

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

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

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

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

During the year ended June 30, 2022, the Board implemented GASB 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 \$12,106 and \$253,944 at June 30, 2022 and 2021.

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 assets exceeded current liabilities by \$501,545 as of June 30, 2022.

Net Position	<u>June 30, 2022</u>	<u>June 30, 2021</u> (restated)
Current Assets	\$ 579,064	\$ 352,415
Capital Assets, Net	9,876	14,013
Right of Use Assets, Net	74,607	94,047
Deferred Outflows of Resources	<u>225,465</u>	<u>160,441</u>
Total Assets & Deferred Outflows of Resources	<u>889,012</u>	<u>620,916</u>
Current Liabilities	77,519	67,905
Long-term Liabilities	461,711	780,400
Lease Liabilities	75,613	94,539
Deferred Inflows of Resources	<u>286,275</u>	<u>108,486</u>
Total Liabilities & Deferred Inflows of Resources	<u>901,118</u>	<u>1,051,330</u>
Net Position		
Invested in Capital Assets, net of related debt	9,876	14,013
Unrestricted	<u>(21,982)</u>	<u>(444,427)</u>
Total Net Position	<u>\$ (12,106)</u>	<u>\$ (430,414)</u>

The June 30, 2021 balances were restated for the implementation of GASB 87 and 75, see New Accounting Pronouncement in Note 1 and Error Correction and Prior Period Adjustment in Note 11 for additional information.

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

Changes in Net Position

The Board's total revenues for the fiscal year ended June 30, 2022 were \$683,242. The total cost of all programs and services were \$441,404. 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, 2022

Changes in Net Position	<u>June 30, 2022</u>	<u>June 30, 2021</u> (restated)
Revenue		
Program Revenues		
Charges for Service	\$ 673,396	\$ 606,915
Other Income	\$ 9,846	\$ 12,746
Total Revenue	<u>\$ 683,242</u>	<u>\$ 619,661</u>
Expenses		
Salaries and Benefits		
Operation Expenses	\$ 441,404	\$ 446,650
Total Expenses	<u>\$ 441,404</u>	<u>\$ 446,650</u>
Increase (Decrease) in Net Position	<u>\$ 241,838</u>	<u>\$ 173,011</u>

The June 30, 2021 balances were restated for the implementation of GASB 87 and 75, see New Accounting Pronouncement in Note 1 and Error Correction and Prior Period Adjustment in Note 11 for additional information.

Financial Analysis of Board of Examiners for Social Workers' Funds

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

General Fund Budgetary Highlights

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

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

Capital Assets and Debt Administration

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

Economic Factors and Next Year's Budget and Rates

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

Requests for Information

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

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GOVERNMENT-WIDE FINANCIAL STATEMENTS

Revised Final Draft

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

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	Government Fund	Adjustments (Note 10)	Statement of Net Position
ASSETS			
CURRENT ASSETS			
Cash	\$ 578,970	\$ -	\$ 578,970
Accounts receivables	94	-	94
Total Current Assets	<u>579,064</u>	<u>-</u>	<u>579,064</u>
NONCURRENT ASSETS			
Capital assets, net of accumulated depreciation	-	9,876	9,876
Right of use assets, net of accumulated depreciation	-	74,607	74,607
Total Noncurrent Assets	<u>-</u>	<u>84,483</u>	<u>84,483</u>
DEFERRED OUTFLOWS OF RESOURCES			
Net pension liability related	-	209,622	209,622
Net OPEB liability related	-	15,843	15,843
Total Deferred outflows of resources	<u>-</u>	<u>225,465</u>	<u>225,465</u>
Total Assets and Deferred Outflows of Resources	<u>579,064</u>	<u>309,948</u>	<u>889,012</u>
LIABILITIES			
CURRENT LIABILITIES			
Accounts payable	10,571	-	10,571
Accrued Compensated absences	-	10,473	10,473
Current portion of lease liability	-	23,976	23,976
License fees received in advance	56,475	-	56,475
Total Current Liabilities	<u>67,046</u>	<u>34,449</u>	<u>101,495</u>
NONCURRENT LIABILITIES			
Net pension liability	-	268,291	268,291
Net OPEB liability	-	193,420	193,420
Lease liabilities	-	51,637	51,637
Total Noncurrent Liabilities	<u>-</u>	<u>513,348</u>	<u>513,348</u>
DEFERRED INFLOWS OF RESOURCES			
Net pension liability related	-	276,586	276,586
Net OPEB liability related	-	9,689	9,689
Total Deferred inflows of resources	<u>-</u>	<u>286,275</u>	<u>286,275</u>
Total Liabilities and Deferred Inflows of Resources	<u>67,046</u>	<u>834,072</u>	<u>901,118</u>
FUND BALANCE/NET POSITION			
FUND BALANCE			
Unassigned	512,018	(512,018)	-
Total Liabilities and Fund Balance	<u>\$ 579,064</u>		
NET POSITION			
Investment in capital assets, net of related debt		9,876	9,876
Unrestricted		(21,982)	(21,982)
Total Net Position		<u>\$ (12,106)</u>	<u>\$ (12,106)</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, 2022

	Government Fund	Adjustments (Note 10)	Statement of Activities
Expenditures/Expenses			
Board operations	\$ 465,005	\$ (23,601)	\$ 441,404
Program Revenue			
Charges for services, licensing revenue	673,396	-	673,396
Net program revenue	208,391	23,601	231,992
General Revenue			
Investment income	8	-	8
Other income	9,838	-	9,838
Total General Revenue	9,846	-	9,846
Excess (Deficiency) of Revenue over (under) Expenditures	218,237	(218,237)	-
Change in Net Position	-	241,838	241,838
Fund Balance/Net Position			
Fund Balance/Net Position, June 30, 2021 as previously reported	293,781	(370,763)	(76,982)
Prior period adjustment			
Change in accounting principle, implementation of GASB 87	-	(492)	(492)
Change in accounting principle, implementation of GASB 75	-	(176,470)	(176,470)
Fund Balance/Net Position, June 30, 2021	293,781	(547,725)	(253,944)
Fund Balance/Net Position, June 30, 2022	<u>\$ 512,018</u>	<u>\$ (524,124)</u>	<u>\$ (12,106)</u>

Note 1 - Reporting Entity and Summary of Significant Accounting Policies

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

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

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

Reporting Entity

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

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

Basis of Presentation

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

Basis of Accounting

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

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

Basis of Accounting (continued)

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

Cash

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

Capital Assets

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

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

Compensated Absences

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

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

Licensing and License Fees Received in Advance

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

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

Deferred Outflows and Inflows of Resources

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

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

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 will be effective for the Commission for fiscal year ending June 30, 2023. The Board is currently evaluating the full effect that the adoption of this standard will have on the financial statements.

Subsequent Events

In preparing these financial statements, the Board has evaluated events and transactions for potential recognition or disclosure through February 1, 2023 the date the financial statements were available to be issued. Subsequent events after that date have not been evaluated.

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

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

Note 3 - Deposits with Financial Institutions

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

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

Note 4 - Capital Assets

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

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

Note 5 – Leases

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

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

Note 5 – Leases (continued)

	June 30, 2021	Additions	Deletions	June 30, 2022	
Lease assets:					
Building	\$ 106,405	\$ -	\$ -	\$ 106,405	
Multifunction printer	8,937	-	-	8,937	
Postage machine	-	3,958	-	3,958	
Less: accumulated amortization	21,295	23,398	-	44,693	
	<u>\$ 94,047</u>	<u>\$ (19,440)</u>	<u>\$ -</u>	<u>\$ 74,607</u>	
	June 30, 2021	Additions	Deletions	June 30, 2022	Amount due in one year
Lease liabilities:					
Building	\$ 87,378	\$ -	\$ 20,817	\$ 66,561	\$ 21,410
Multifunction printer	7,161	-	1,782	5,379	1,787
Postage machine	-	3,958	385	3,673	779
	<u>\$ 94,539</u>	<u>\$ 3,958</u>	<u>\$ 22,884</u>	<u>\$ 75,613</u>	<u>\$ 23,976</u>

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

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

Note 6 - Pensions

Plan Description

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

Note 6 – Pensions (continued)

Benefits Provided

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

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

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

Vesting

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

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

Contributions

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

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

Note 6 – Pensions (continued)

Contributions (continued)

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

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

For the fiscal year ended June 30, 2022, the Statutory Employer/employee matching rate was 15.25% for Regular employees. The Employer-pay contribution (EPC) rate was 29.25% for June 30, 2022 for Regular employees.

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

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

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

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

Note 6 – Pensions (continued)

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

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

<u>Years ending June 30,</u>	
2023	\$ (17,723)
2024	(20,739)
2025	(43,760)
2026	(39,155)
2027	19,482
2028 and Thereafter	2,701
	<u>\$ (99,189)</u>

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

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

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

Actuarial Assumptions

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

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

Note 6 – Pensions (continued)

Actuarial Assumptions (continued)

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

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

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

Investment Policy

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

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

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

Note 6 – Pensions (continued)

Discount Rate and Pension Liability Discount Rate Sensitivity

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

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

Pension Plan Fiduciary Net Position

Additional information supporting the Schedule of Employer Allocations and the Schedule of Pension Amounts by Employer is located in the PERS Comprehensive Annual Financial Report (CAFR) available on the PERS website at www.nvpers.org 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, 2022, was \$5,049, 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, 2022, the Board reported a liability of \$193,420 for its proportional share of the net OPEB liability. The net OPEB liability was measured as of July 1, 2021, 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, 2021 the Board's proportion was 0.0125%.

For the year ended June 30, 2022, the Board recognized OPEB expense of \$9,523. At June 30, 2022, 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	\$ -	\$ 6,983
Changes of assumptions	10,794	838
Net difference between expected and actual earnings on OPEB plan investments	-	68
Implicit Subsidy		1,800
System contributions subsequent to the measurement date	5,049	-
	\$ 15,843	\$ 9,689

Amounts Recognized in the deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in the OPEB expense as follows:

Year ending June 30,			
2023	\$	630	
2024		1,346	
2025		939	
2026		(10)	
2027		-	
		\$ 2,905	

Actuarial Assumptions

The total OPEB liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation rate	2.50%
Investment rate of return	2.16%
Productivity pay increase	0.50%
Promotional and merit salary increase	Regular: 1.00% to 5.90%, 2.73% average
Healthcare cost trend rates	6.25% 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.

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of an actuarial valuation date of January 1, 2020, adjusted by using roll-forward procedures to determine the liability at the measurement date of June 30, 2021.

Discount Rate

The discount rate basis under GASB 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, 2021 was 2.16%. Additional detail regarding the discount rates as of June 30, 2021 is provided in the "Actuarial Assumptions and Methods" 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 (1.16%)	Current Discount Rate (2.16%)	1% Increase (3.16%)
Net OPEB liability / (asset)	\$ 212,786	\$ 193,420	\$ 172,219

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 -5.25%	Trend rate -6.25%	1% Increase -7.25%
Net OPEB liability / (asset)	\$ 177,839	\$ 193,420	\$ 206,422

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 45 days subsequent to year end. The current portion of the cost of compensated absences is recorded as payroll expenditure.

The additions and deletions to compensated absences were as follows:

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

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

Note 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 \$53,136 accumulated depreciation of (\$43,260) – \$9,876
- Capitalization of right of use assets of \$119,300 accumulated depreciation of (\$44,693) - \$74,607
- Inclusion of lease liabilities of (\$75,613)
- Pension activity including deferred outflows of \$209,622, net pension liability of (\$268,291) and deferred inflow of (\$276,586) - (\$335,255)
- OPEB activity including deferred outflows of \$15,843, net OPEB liability of (\$193,420) and deferred inflow of (\$9,689) – (\$187,266)
- Inclusion of compensated absences – (\$10,473)

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

Elimination of fund balance – (\$512,018)
Inclusion of net position - \$175,160

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

Increase (decrease) in operating expenditures/expenses:
Decrease in net pension liability and related accounts - (\$27,415)
Increase in net OPEB liability and related accounts - \$10,796
Decrease in salaries – (\$11,633)
Increase in interest expense - \$270
Addition of depreciation expense - \$5,480
Addition of lease expense - \$23,398
Removal of capital outlay and services and supplies to capital assets – (\$1,347)
Removal of rental payment to right of use assets – (\$23,154)

Note 11 – Error Correction and Prior period adjustment

The Board has not adopted GASB statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* until this fiscal year. Accordingly, the Board has not recognized a liability for its proportionate share of the net post-employment benefits other than pension (OPEB) liability, OPEB expense, or reported deferred outflow of resources and deferred inflow of resources related to OPEB for its proportionate shares of collective OPEB expense until the beginning of this fiscal year. Beginning net position was restated to adopt GASB No. 75 to report the beginning net OPEB liability, deferred inflows of resources, and deferred outflows of resources.

Note 12 - Risks and Uncertainties

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

REQUIRED SUPPLEMENTARY INFORMATION

Revised Final Draft

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

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

Revised Final Draft

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

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

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

Revised Final Draft

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

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

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

Revised Final Draft

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

	2021	2020	2019	2018	2017
Proportion of the net OPEB liability	0.01250%	0.01210%	0.01240%	0.01270%	0.00690%
Proportionate share of the net OPEB liability	\$193,420	\$181,448	\$172,871	\$167,661	\$89,984
Covered payroll	\$261,285	\$247,648	\$246,941	\$240,150	\$114,806
Proportionate share of the net OPEB liability as a percentage of its covered payroll	74.03%	73.27%	70.04%	69.82%	78.38%
Plan fiduciary net position as a percentage of the total OPEB liability	-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.

Revised Final Draft

Board of Examiners for Social Workers
Other Postemployment Benefits information – Schedule of Contributions
Last Ten Fiscal Years

	2022	2021	2020	2019	2018
Contractually required contributions	5,049	4,937	5,295	5,079	5,022
Contributions in relation to contractually required contributions	(5,049)	(4,937)	(5,295)	(5,079)	(5,022)
Contribution deficiency (excess)	-	-	-	-	-
Board's covered employee payroll	207,524	201,923	200,984	202,745	238,200
Contributions as a percentage of covered payroll	15.53%	15.25%	15.25%	14.50%	14.50%

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.

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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, 2022, and the related notes to the financial statements, which collectively comprise the Board's basic financial statements, and have issued our report thereon dated February 1, 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.

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

A *deficiency* in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2021-001, 2021-002 and 2022-001 to be material weaknesses.

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

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

Report on Compliance and Other Matters

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

The Board's Response to Findings

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

Purpose of This Report

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

Carson City, Nevada
February 1, 2023

STATUS OF PRIOR YEAR FINDINGS

2021-001: Financial Reporting Material Weakness

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

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

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

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

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

Views of Responsible

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

Current Year

Status No change

2021-002: Material Adjustments Material Weakness

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

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

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

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

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

Views of Responsible

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

Current Year

Status No change

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

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

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

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

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

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

Views of Responsible

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

Current Year

Status No change

CURRENT YEAR FINDINGS

2022-001 Application of Accounting Principles and Standards – Material Deficiency

Criteria: Adherence to generally accepted accounting principles and the standards established by the Government Accounting Standards Board are important in ensuring that the Board's financial statements are presented appropriately.

Effect: GASB Statement No. 75 Accounting and Financial Reporting For Post-Employment Benefits other than Pensions was issued in June 2015 and was effective for the Board for the year ended June 30, 2018; however the standard was not timely implemented. This resulted in the District underreporting OPEB liabilities and not reporting deferred inflows and outflows related to OPEB amounts.

This was corrected in the financial statements via a prior period adjustment.

- Condition:* The delay in implementing this Standard resulted in the Board underreporting OPEB liabilities and not reporting deferred inflows and outflows related to OPEB amounts.
- Cause:* Overreliance on the auditor to identify the standards to be implemented, and inability of staff to provide appropriate oversight of financial reporting due to a lack of training.
- Recommendation:* Management should consider hiring a CPA, designating a Board member with appropriate skills, knowledge or experience, or forming an audit committee to evaluate financial reporting until the accounting staff are appropriately trained.

Views of Responsible

Officials: NEED BOARD APPROVED RESPONSE

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3D

**Review of 2023 Legislative Session – Flynn Guidici Government Affairs
Advocates. (For Discussion Only).**

3E

Association of Social Work Boards - Selection of Board Members (Staff Members) for New Board Member Trainings and Other Opportunities (For Possible Action).

3F

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

3G

Review and Discuss Executive Orders from Governor Lombardo (For Possible Action)



EXECUTIVE ORDER 2023-004

Order Directing All Nevada Occupational and Professional Licensing Boards to Suspend the Issuance of Any New Regulations, Show Cause for All Occupational Licensing Requirements and to Provide a Recommended Pathway for Facilitating Licensure Reciprocity

WHEREAS, Nevada's economic growth and vitality is dependent upon the depth and quality of the State's workforce; and

WHEREAS, Nevada currently has 1.7 job openings for every unemployed person actively looking for work and there are acute shortages of employees in core sectors of the economy, including, without limitation, education, health care and technology; and

WHEREAS, Nevada has been identified nationally as having among the nation's most onerous occupational licensing requirements, and it is in the State's best long-term economic interest to have a fair, open, competitive and inclusive economy; and

WHEREAS, the Sunset Subcommittee of the Nevada State Legislature identified financial disparities and expressed concerns with practices of Nevada's occupational and professional licensing boards including, without limitation, those involving hearing officers, training, operating reserves, fines and fee structures, electronic access and payments, use of outside counsel and lobbyists and centralized coordination of expenditures; and

WHEREAS, The State Division of Internal Audits concluded that the current composition and actions of Nevada occupational and professional licensing Boards may expose the State to anti-trust liability; and

WHEREAS, it is in the best interest of Nevada that its occupational and professional licensing boards are seeking opportunities to attract and retain qualified workers to the State and not create unnecessary barriers to entry; and

WHEREAS, Nevada's occupational and professional licensing boards are subject to oversight by both the legislative and executive branch of government; and

WHEREAS, Article 5, Section 1 of the Nevada Constitution provides: "The supreme executive power of this State, shall be vested in a Chief Magistrate who shall be Governor of the State of Nevada."

NOW, THEREFORE by the authority vested in me as Governor by the Constitution and laws of the State of Nevada and the United States, it is hereby ordered as follows:

SECTION 1:

Effective immediately and until the suspension of this order, all Nevada occupational and professional licensing boards shall suspend the creation of any new regulations that limit or otherwise impact the ability persons to enter any occupation or profession in Nevada.

SECTION 2:

Before April 1, 2023, all Nevada occupational and professional licensing boards shall provide a report to the Office of the Governor and the Director of the Legislative Counsel Bureau detailing all regulations that restrict entry into any occupation or profession regulated by the board. Section 1 of the report shall include, at a minimum, all pertinent regulations, fees and other costs, examinations and any other requirements for entry into any occupation or profession regulated by the board. Section 2 of the report shall include, at a minimum, the board's justification for the regulations, fees and other costs, examinations and other requirements set forth in Section 1 of the report. Section 2 shall also include an analysis of the number of states that currently license

each profession or occupation regulated by the board. Section 3 of the report shall provide, at a minimum, any recommended revisions to the current regulatory construct that would expedite licensure for new workers. Finally, Section 4 of the report shall identify state compacts or any other pathways to professional licensure reciprocity that exist regionally, nationally or internationally. Section 4 shall also include a summary of states currently providing reciprocity for each profession or occupation regulated by the board to include those states that do not license the profession or occupation, and therefore, do not require reciprocity. To the extent Nevada does not currently participate in any identified reciprocity opportunity, the board's report shall provide a justification as to why Nevada does not currently participate and shall set forth an action plan should the state decide it should participate in such a reciprocity program.

SECTION 3:

To the extent an occupation or profession is currently licensed in Nevada but is not subject to licensure requirements in the majority of states (26 or more), licensure shall be presumed to be unnecessary and that board shall provide a recommendation for phasing out such a licensing requirement by July 1, 2023.

SECTION 4:


To the extent an occupation or profession that is currently licensed in Nevada allows for licensing reciprocity in the majority of states (26 or more), reciprocity shall be presumed to be possible and appropriate, and the board shall provide a recommendation for implementing a program for reciprocity participation by July 1, 2023.

SECTION 5:

Failure for any board to fully comply with the provisions of this order shall trigger an immediate operational and financial audit of the board by the Division of Internal Audits as well as recommendation to the Legislature that the board be subject to sanctions.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the Great Seal of the State of Nevada to be affixed at the State Capitol in Carson City, this 12th day of January, in the year two thousand twentythree.





Governor



Secretary of State



Deputy



EXECUTIVE ORDER 2023-003

Order Freezing the Issuance of New Regulations and Requiring a Review of Existing Regulations by All Executive Branch Agencies, Departments, Boards and Commissions

WHEREAS, state regulations should protect workers, consumers and the environment, while promoting entrepreneurship and economic growth; and

WHEREAS, state regulations can become outdated, result in unintended consequences, create conflicts or impose an unnecessary burden on citizens, businesses or government entities; and

WHEREAS, it is in the best interest of the state of Nevada that its regulatory environment be concise, transparent, stable, balanced, predictable and thoughtfully constructed; and

WHEREAS, Nevada's current regulatory structure is too often unfocused and inefficient, contains regulations that are obsolete and includes regulations that are unnecessarily onerous, thereby limiting the economic potential of the State; and

WHEREAS, Article 5, Section 1 of the Nevada Constitution provides that, "The Supreme Executive Power of this State shall be vested in a Chief Magistrate who shall be Governor of the State of Nevada;

NOW, THEREFORE, by the authority vested in me as Governor by the Constitution and laws of the State of Nevada, it is hereby ordered as follows:

SECTION 1

Every executive branch department, agency, board and commission shall undertake a comprehensive review of the regulations subject to its enforcement. On or before, May 1, 2023 each department, agency, board and commission shall provide a report to the Governor's office detailing how the regulation subject to its enforcement can be streamlined, clarified, reduced or otherwise improved to ensure those regulations provide for the general welfare of the State without unnecessarily inhibiting economic growth.

SECTION 2:

As part of its report, every executive branch department, agency, board and commission shall provide a list of not less than ten (10) regulations recommended for removal, ranking them in descending order of priority.

SECTION 3:

Prior to submitting their respective reports, every executive branch department, agency, board and commission shall hold a public hearing, after having provided reasonable notice consistent with Chapter 233B of the Nevada Revised Statutes, to key industry stakeholders, to: (i) vet their recommended changes; (ii) solicit input as to the merits of those changes and (iii) identify other regulatory changes stakeholders feel are worthy of consideration. Stakeholder input shall be reflected in the summary of findings and recommendations included in each submitted report.

SECTION 4:

Unless specifically exempt from this Executive Order as set forth in Section 5, no new regulations shall be proposed, approved or acted on by any executive branch agency, department, board or commission until such time as this Executive Order is rescinded.

SECTION 5:

The following regulations are not subject to the suspension set forth in Section 4:


- (a) Regulations that affect public health;

- (b) Regulations that affect public safety and security;
- (c) Regulations that are necessary in the pursuit of federal funds and certifications;
- (d) Regulations that affect the application of powers, functions and duties essential to the operation of the executive branch agency, department, board or commission at issue;
- (e) Regulations that affect pending judicial deadlines; and
- (f) Regulations necessary to comply with federal law.

Until the suspension of this Executive Order, each executive branch department, agency, board and commission that intends to continue with the enactment of a proposed regulation under an exception to the freeze set forth in Section 4 shall submit a report to the Governor's office identifying which exemption the proposed regulation falls within and detailing the problem the regulation addresses or the value to the public of the regulation, how the regulation addresses the problem or the benefits provided by the regulation, why alternate forms of regulation are insufficient to address the problem and whether other regulations currently address the problem.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the Great Seal of the State of Nevada to be affixed at the State Capitol in Carson City, this 12th day of January, in the year two thousand twenty-three.





Governor



Secretary of State



Deputy

3H

Review and Discuss Recruitment of Executive Director (For Possible Action).



Stages of Recruitment

1. Prepare Job Description, Determine Salary Range
2. Advertise the Position (e.g., Indeed, NASW-NV, State of Nevada, Board Website, Administrative Collaborative, ASWB Administrators Group, etc.)
 3. Attracting Candidates to Apply for the Job
4. Managing Applications (Pre-Selection, Screening, Shortlisting)
 5. Selection Process (Conducting Interviews, Board Decision)
 6. Negotiations and Job Offer
7. Follow Up e.g., References, Background Check, Share Progress with Board
 8. Share Results with Community



State of Nevada
Board of Examiners for Social Workers
4600 Kietzke Lane, #C-121, Reno, NV 89502
(775) 688-2555

EXECUTIVE DIRECTOR

DESCRIPTION: The Executive Director is the chief executive officer for the Board of Examiners for Social Workers. The Executive Director is appointed by and serves at the discretion of the Board.

DUTIES AND RESPONSIBILITIES: The position is responsible for the management of all Board activities and functions including, but not limited to, strategic planning, Board training, continuous improvement, liaison with agencies and organizations, Board and committee meetings, budgeting and financial management, disciplinary action and complaint process, law and regulatory compliance, legislative and lobbying activities, professional licensing, general operational, personnel and administrative requirements for State regulatory Boards.

DELEGATION OF DUTIES: Some duties may be delegated to staff; overall responsibility is vested in the Executive Director. The Executive Director's responsibilities include, but are not limited to:

- ***Coordinating and implementing the Board strategic plan and planning process***
 - Implements strategic directives, and
 - Conducts research, prepares publications, and reports, and
 - Facilitates on-going review of strategic direction.

- ***Facilitating and/or conducting Board Member training***
 - Presents and/ or coordinates educational sessions at Board Meetings, and
 - Conducts Board Member Training for new appointees, and
 - Provides Board member manuals, resource documents and information.

- ***Developing concepts and innovations for Board consideration that will improve the Board's effectiveness and efficiency***
 - Continually evaluates internal and external processes and procedures, and
 - Communicates with outside and internal resources, and
 - Researches, prepares, and presents concepts and information to the Board.

- ***Promoting the Board's activities and functions***
 - Communicates in person, through written communications, electronic media, and website presence, and
 - Presents at outside organizations, associations, and other settings, and
 - Conducts surveys, prepares reports and presents information, and
 - Oversees website maintenance, updates information, develops content.

- ***Serving as Board liaison with individuals and other agencies***
 - Coordinates with the Governor's office on Board appointments, and implements Governor's directives, and
 - Communicates with State of Nevada departments e.g., Department of Administrative Services, Budget Division, Purchasing, Risk Management, Leasing Services and
 - Collaborates with State and National professional organizations.

- ***Facilitates Communications and Collaborates with Regulatory Licensing Boards***
 - Professional and Occupational Licensing Boards Administrative Collaborative; and
 - Other Boards as deemed necessary; and
 - Responds to public stakeholders e.g., interested parties, licensees, recipients of services, and employers.

- ***Facilitating Board and Committee meetings and activities in compliance with the Nevada Open Meeting Law (NRS 241)***
 - Communicates with Board Members, works closely with Board President and Deputy Attorney General/ Legal Counsel, and
 - Prepares agendas and supporting documents, and
 - Transcribes minutes, and
 - Performs public posting of meetings, workshops, and hearings, and
 - Transmits meeting materials, documents to Board Members and interested parties, and
 - Responds to public records requests.

- ***Managing the Board's financial management system***
 - Prepares the annual budget and analyzes reserve funding, and
 - As authorized, manages bank operating and investment accounts; signatories for all accounts; and credit card users; and
 - Monthly reconciliations and reviews, and
 - Enters expense data into accounting software; uploads supporting documents, and
 - Prepares monthly credit card receipt detail for revenue calculations, and
 - Prepares monthly licensee listing for deferred revenue calculations, and
 - Reviews and approves revenue and deferred revenue allocations, and
 - Coordinates agency financial reporting and financial audits, and
 - Conducts procurement activities, contract management and CETS requirements, and
 - Ensures compliance with Board financial reviews and internal controls, and
 - Reviews and approves financial data in coordination with outside accountant/ bookkeeper, and,
 - Coordinates with and provides single audit documentation to auditors.

- ***Managing the Board complaint and disciplinary action process***
 - Receives, reviews and/or issues initial complaints, following Nevada Administrative Code upon receipt of the accusation, and
 - If accusation is verified, performs informal investigation, and assignment of complaints for formal investigations, and
 - Coordinates, in consultation with Legal Counsel, settlement agreements, and
 - Coordinates formal disciplinary hearings with Legal Counsel, and
 - Testifies at formal disciplinary hearings, and

- Prepares and distributes correspondence, notices, Board orders and settlement agreements, and
 - Reports disciplinary actions to the State, National and other appropriate agencies, and
 - Monitors probationary licensees for compliance with Board orders, and
 - Maintains disciplinary and complaint records, records actions in licensee database.
- ***Coordinating and managing NAC regulations***
 - Identifies, drafts language, and presents recommendations for revision, and
 - Conducts outreach to stakeholders, solicits public comments on proposed changes, and
 - Conducts public workshops and hearings, and
 - Coordinates reviews with Legislative Counsel Bureau; prepares and submits legislative forms and documents required by Legislative Commission, and
 - Testifies at legislative committees, as necessary.
- ***Performing Legislative and Lobbying activities on behalf of the Board***
 - Identifies, drafts language, and presents recommendations for revision of Chapter 641B, and
 - Conducts outreach to stakeholders and solicits public comments on proposed changes, and
 - Works closely with Board lobbyist to obtain Bill Sponsor and legislators' support, and
 - Prepares, submits, and testifies during the Legislative Session on Board bills, and
 - Works closely with Board lobbyist in identifying and addressing potential actions, and
 - Monitors, reviews, and responds to Legislative actions and requests, and
 - Monitors Bill Draft Requests (BDR), and
 - Responds to requests for information, and
 - Prepares and submits fiscal notes on BDRs and Bills as required, and
 - Represents the Board at legislative sessions, committee meetings, legislative hearings, and interim session meetings.
- ***Overseeing and reviewing Licensing, Personnel and Agency Operations***
 - Conducts licensing, personnel and operational reviews for consistency and compliance with policies and procedures, and
 - Reviews affirmative criminal history disclosures, and
 - Approves applications or schedules applications for consideration by the Board pursuant to Board policy, and
 - Receives requests for pre-determination of eligibility due to criminal history; makes determination or refers for consideration by the Board pursuant to Board policy, and
 - Responds to scope of practice and law/ regulatory questions from licensees, employers, and stakeholders, and
 - Monitors licensing activity, application processing and renewal of licenses, and
 - Issues administrative notices or complaints for non-compliance with licensee reporting, and CEU audit compliance or maintenance of documentation requirements, and
 - Pursuant to NRS 641B.250, monitors the examination process for all applicants otherwise eligible for licensure (e.g., fees paid and other requirements) that must appear personally and pass an examination concerning his or her knowledge of the practice of social work, and
 - Prepares licensing reports, compiles statistics and historical licensing data, and

- Maintains knowledge of licensing data system operations, reporting and website maintenance.
- ***Performing technical and comprehensive licensing activities***
 - Maintains the licensing database system, creating and updating licensee records, processing supporting documentation as received, preparing correspondence, and answering licensing questions, and
 - Provides technical assistance for licensees in using and accessing the licensing system, and
 - Performs troubleshooting of database and/ or website issues, and
 - Works with Contractor to resolve licensing system issues and creation of new elements, and
 - Reviews applications, documentation for compliance with Chapter 641B, and
 - Approves and issues initial licenses, reinstatement of licenses and license renewals in accordance with established Board policies, and
 - Transmits licensee notices and follows up on outstanding application elements, and
 - Conducts audits of continuing education, supervision requirements and other required licensing and reporting elements, and
 - Prepares and transmits license verifications, and processes mailing list requests.
- ***Managing personnel administration***
 - Conducts recruitment and makes hiring decisions, and
 - Approves personnel actions and payroll transactions, and
 - Maintains personnel records, documentation, and forms, and
 - Files employer personnel payroll and benefits reports, and
 - Performs staff training and supervision, and
 - Schedules and assigns work tasks, and
 - Conducts staff evaluations, and
 - Processes leave requests, transmits leave documents for payroll processing, and
 - Compiles payroll and leave information for reporting purposes, and
 - Coordinates payroll audits, and
 - Prepares and submits personnel and payroll reports, and
 - Federal Payroll Reporting, and
 - State Unemployment Insurance, and
 - Worker's Compensation Audit Report, and
 - Nevada Deferred Compensation Payroll Contribution Reports, and
 - Nevada Deferred Compensation Contributions Audit.
- ***Managing office operations***
 - Negotiates office lease, data/ licensing system contract, office equipment and software agreements, and
 - Maintains official records and documents, including licensing and administrative records in accordance with established records retention schedules, and
 - Coordinates with property owner on facility issues, and
 - Maintains office equipment, requests repairs, maintenance, and supplies, and
 - Inventories and orders office supplies, and
 - Answers telephones, and processes mail, and
 - Communicates with vendors (e.g., lobbyist, auditor, leasing company, and etcetera).

- ***Ensuring adherence to general administrative requirements for State Regulatory Boards***
 - Serves as Board contact with State and Legislative entities; and
 - Responds to inquiries on Board operations and administration; and
 - Maintains required credentials, attends trainings, and distributes information; and
 - Develops, reviews and revises manuals, policies, procedures and resource documents for Board Member Manual, Personnel Policies and Procedures, Board Operations Manual, and Board and Licensee Resource Documents.

- ***Prepares and submits Legislative required reports and documentation***
 - LCB Disciplinary Action and Licensure Report, and
 - National Practitioners Data Bank (health care providers disciplinary actions) and Public Protection Database through the Association of Social Work Boards, and
 - Regulation Development to Legislative Counsel Bureau, and
 - Legislative Sunset Subcommittee upon request, and
 - LCB Fiscal Notes Analysis Division, and
 - Executive Branch Audit Committee, upon request, and
 - LCB Audit Report, and
 - Financial Audits, and
 - Military/ Veterans Information Report.

Appendix A

Scope and Methodology, Background, Acknowledgements

Scope and Methodology

We began the audit in September 2017. During the course of fieldwork, we interviewed management and staff of Nevada's independent licensing boards (Boards); Office of the Governor, Budget Division (Budget); Office of the Attorney General (OAG); Department of Administration (D of A), Division of Human Resource Management (DHRM), Purchasing Division (Purchasing); Department of Business and Industry (B&I); Public Utilities Commission of Nevada (PUCN); Legislative Council Bureau (LCB); Government Accounting Standards Board (GASB); and several of the Boards' external audit firms (Auditors).

We requested and obtained information from Boards for fiscal years 2014 through 2017 (previous two biennia). We reviewed policies and documents related to Board financial, personnel, professional services, and legal costs. We reviewed applicable NRS, NAC, SAM sections, Executive Branch directives, and state personnel policies and practices.

We concluded fieldwork in May 2018.

We conducted our audit in conformance with the *International Standards for the Professional Practice of Internal Auditing*.

Background

Nevada's Boards and Commissions Overview

Nevada's Boards and Commissions help Nevada citizens to have direct access to their government and to participate in shaping public policy. Board or Commission members are generally appointed or confirmed by the Governor. Membership requirements are outlined in their enabling legislation and are usually narrowly defined and often include requirements to ensure political or geographic diversity. Most of the Boards and Commissions are created pursuant to federal law, state legislation, or executive order and each plays a different role in state government. Boards and Commissions may provide oversight of an Executive Branch agency, act in an advisory capacity to a policy making body, or regulate an industry, profession or occupation, either under the umbrella of an Executive Branch agency or as an independent regulatory body. As of September 2017, the Office of the Governor listed over 200 active Boards and Commissions.

Occupational and Professional Licensing

Nevada regulates many types of businesses, occupations, and professions. Most laws pertaining to regulating Boards are found in Title 54, "Professional, Occupations and Businesses" of NRS, which contains provisions governing more than 50 professions, occupations, and businesses. Most occupations or professions are regulated by independent licensing boards. Other occupations regulated through state agencies. As regulatory bodies, independent licensing boards are mandated to enforce provisions of state law for the protection and benefit of the public.

Creation and Operation of Independent Boards

The Legislature creates independent licensing boards and sets public policy governing them through their individual practice acts. These independent boards are given the authority to adopt regulations regarding licensing and practice of the occupation or profession they were created to oversee, subject to review by the Legislature.

Independent boards are funded by fees charged to their licensees and do not receive state general fund support. Boards receive no general fund appropriations; therefore, their fiscal activity is not included in and does not affect the state's Executive Budget. Accordingly, independent boards are exempt from the provisions of the state's budget act, NRS Chapter 353 "State Financial Administration". Further, independent boards maintain their own accounting and payroll systems, hire their own staff, and are also exempt from the state's personnel act, NRS Chapter 284, "State Personnel System".

Boards Selected for Audit

There are 34 independent licensing boards that are exempt from the state's budget act under the provisions of NRS 353.005. However, under the provisions of NRS 218G.400, these same boards are required to submit financial accounting documents to the LCB and Budget Division in the form of audited financial reports or balance sheets each fiscal year.⁹ In addition, NRS 218G.400 allows the LCB to audit any of the exempt boards when directed to do so by the Legislative Commission.

⁹Audited financial reports are required for boards with revenues of less than \$75,000 (\$200,000 after fiscal year 2017), otherwise self-prepared balance sheet reports in the format designated by the LCB must be submitted.

Exhibit XI lists the Boards selected for this audit.

Exhibit XI

Selected Board Titles, Authority and Number of Members

Statutory Title	Short Title	Creating Authority	Board Members
Nevada State Board of Accountancy	Accountancy	NRS628.035	7
Board of Examiners for Alcohol, Drug and Gambling Counselors	Alcohol, Drug	NRS641C.150	7
State Board of Architecture, Interior Design and Residential Design	Architecture	NRS623.050	9
Board of Athletic Trainers	Athletic Trainers	NRS640B.170	5
State Barbers' Health and Sanitation Board	Barbers	NRS643.020	4
Certified Court Reporters' Board of Nevada	Court Reporters	NRS656.040	5
Chiropractic Physicians' Board of Nevada	Chiropractic	NRS634.020	7
State Contractors' Board	Contractors	NRS624.040	7
State Board of Cosmetology	Cosmetology	NRS644.030	7
Board of Dental Examiners of Nevada	Dental	NRS631.120	11
Board of Dispensing Opticians	Opticians	NRS637.030	5
Nevada Funeral and Cemetery Services Board	Funeral	NRS642.020	7
Board of Homeopathic Medical Examiners	Homeopathic	NRS630A.100	7
State Board of Landscape Architecture	Landscape	NRS623A.080	5
Board for the Regulation of Liquefied Petroleum Gas	Petroleum	NRS590.485	6
Board of Examiners for Long-Term Care Administrators	Long-Term Care	NRS654.050	7
Board of Examiners for Marriage and Family Therapists and Clinical Professional Counselors	Marriage	NRS641A.090	9
Board of Massage Therapists	Massage	NRS640C.150	7
Board of Medical Examiners	Medical	NRS630.050	9
State Board of Nursing	Nursing	NRS632.020	7
Board of Occupational Therapy	Occupational	NRS640A.080	5
Nevada State Board of Optometry	Optometry	NRS636.030	4
State Board of Oriental Medicine	Oriental	NRS634A.030	5
State Board of Osteopathic Medicine	Osteopathic	NRS633.181	7
State Board of Pharmacy	Pharmacy	NRS639.020	7
State Board of Physical Therapy Examiners	Physical Therapy	NRS640.030	5
State Board of Podiatry	Podiatry	NRS635.020	5
Private Investigator's Licensing Board	Investigators	NRS648.020	5
State Board of Professional Engineers and Land Surveyors	Engineers	NRS625.100	9
Board of Psychological Examiners	Psychological	NRS641.030	7
Board of Registered Environmental Health Specialists	Environmental	NRS625A.030	5
Board of Examiners for Social Workers	Social Workers	NRS641B.100	5
Speech-Language Pathology, Audiology and Hearing Aid Dispensing Board	Speech	NRS637B.100	8
Nevada State Board of Veterinary Medical Examiners	Veterinary	NRS638.020	8

Overview of Executive Director Salaries

Boards employ both full-time and part-time executive directors.¹⁰ Exhibit XII shows the executive director salaries by full-time and part-time positions for fiscal year 2017.

¹⁰ The titles of the Boards' senior operating/administrative executives vary and include, executive director, executive officer, executive secretary, secretary/treasurer and chief inspector. The title of executive director is used throughout to refer to those positions.

Exhibit XII

Overview of Executive Director Salaries and Key Metrics

Board	F/T or P/T ¹	Executive Director Salary ²	Number of Staff	Number of Licenses	Total Revenue ²	Revenue Per License	Total Expenditures ²	Executive Director Salary		
								Amount Per License	Percent of Revenue	Percent of Expenditures
Pharmacy	F/T	\$181.7	4	48,578	\$2,620	\$54	\$2,957	\$3.74	6.9%	6.1%
Medical	F/T	\$161.5	35	15,315	\$4,187	\$273	\$4,372	\$10.54	3.9%	3.7%
Contractors	F/T	\$160.0	61	12,224	\$6,504	\$532	\$7,102	\$13.09	2.5%	2.3%
Accountancy	F/T	\$152.8	8	4,001	\$661	\$165	\$631	\$38.18	23.1%	24.2%
Dental	F/T	\$141.8	6	5,520	\$1,326	\$240	\$1,156	\$25.69	10.7%	12.3%
Nursing	F/T	\$138.1	26	53,270	\$3,158	\$59	\$2,984	\$2.59	4.4%	4.6%
Cosmetology	F/T	\$130.1	24	44,859	\$2,213	\$49	\$2,384	\$2.90	5.9%	5.5%
Engineers	F/T	\$120.7	5	11,736	\$1,019	\$87	\$830	\$10.29	11.9%	14.5%
Petroleum	F/T	\$111.5	3	1,665	\$387	\$233	\$379	\$66.99	28.8%	29.5%
Osteopathic	F/T	\$102.2	5	1,553	\$698	\$450	\$656	\$65.78	14.6%	15.6%
Optometry	F/T	\$100.0	3	504	\$203	\$402	\$236	\$198.41	49.4%	42.3%
Massage	F/T	\$94.6	8	4,439	\$962	\$217	\$779	\$21.32	9.8%	12.1%
Investigators	F/T	\$91.2	16	898 ³	\$1,540	\$1,715	\$1,503	\$101.55	5.9%	6.1%
Funeral	F/T	\$90.2	3	441	\$310	\$703	\$282	\$204.47	29.1%	32.0%
Alcohol, Drug	F/T	\$90.0	3	1,392	\$227	\$163	\$237	\$64.67	39.6%	38.0%
Veterinary	F/T	\$88.0	5	2,423	\$373	\$154	\$417	\$36.31	23.6%	21.1%
Physical Therapy	F/T	\$82.0	5	2,302	\$419	\$182	\$425	\$35.62	19.6%	19.3%
Chiropractic	F/T	\$78.0	3	1,079	\$397	\$368	\$340	\$72.29	19.6%	22.9%
Architecture	F/T	\$75.1	7	3,971	\$768	\$193	\$798	\$18.92	9.8%	9.4%
Long-Term Care	F/T	\$62.8	1	431	\$269	\$624	\$155	\$145.68	23.3%	40.4%
Psychological	F/T	\$56.3	4	567	\$186	\$328	\$222	\$99.24	30.3%	25.4%
Opticians	F/T	\$44.2	3	544	\$123	\$227	\$129	\$81.17	35.8%	34.3%
Marriage	F/T	\$41.3	3	1,541	\$170	\$110	\$167	\$26.83	24.3%	24.7%
Speech	P/T	\$72.0	2	1,074	\$139	\$129	\$150	\$67.04	51.8%	48.0%
Environmental	P/T	\$19.8	1	233	\$32	\$138	\$28	\$84.98	61.5%	71.0%
Occupational	P/T	\$86.6	2	1,201	\$228	\$190	\$216	\$72.13	38.0%	40.1%
Social Workers	P/T	\$60.4	7	2,813	\$366	\$130	\$400	\$21.49	16.5%	15.1%
Podiatry	P/T	\$15.1	1	155	\$65	\$421	\$64	\$97.45	23.1%	23.6%
Court Reporters	P/T	\$51.8	1	369	\$83	\$224	\$78	\$140.44	62.7%	66.1%
Landscape	P/T	\$30.0	3	541	\$78	\$144	\$74	\$55.45	38.4%	40.6%
Homeopathic	P/T	\$24.0	1	74	\$40	\$538	\$55	\$324.32	60.3%	43.3%
Oriental	P/T	\$20.4	1	59	\$62	\$1,046	\$80	\$345.76	33.0%	25.4%
Athletic Trainers	P/T	\$20.0	1	227	\$41	\$180	\$32	\$88.11	48.9%	63.3%
Barbers	P/T	\$14.3	4	1,578	\$92	\$58	\$79	\$9.03	15.6%	18.0%
Average All	34	\$82.6	7.8	6,693	\$881	\$132	\$894	\$12.34	9.4%	9.2%
Average F/T	23	\$104.1	10.5	9,533	\$1,249	\$131	\$1,267	\$10.92	8.3%	8.2%
Average P/T	11	\$37.7	2.2	757	\$111	\$147	\$114	\$49.78	33.8%	33.0%

Table Notes:

¹F/T – Full-Time; sorted by salary; P/T – Part-Time, sorted by rate.

²Amounts in thousands.

³Private Investigators Board also administers about 60,000 work permits statewide not included in the number of licenses reported.

Executive Director (ED) Emergency Succession Plan For Board of Examiners for Social Workers

Leadership plays an essential role in the success of a regulatory agency. And a change in Executive Director leadership is as inevitable as the passing of time.

This best practice document will help the Board of Examiners for Social Workers Nevada (BESW) recognize the importance of planning for unplanned or temporary leadership change—in line with other plans agencies regularly complete (e.g., strategic planning, communications plans, etc.). **An Emergency Succession Plan can bring order in a time of turmoil, confusion, and high stress, as well as bring peace of mind in day-to-day work.**

The term “ED” is used throughout this document to address the BESW chief paid staff member: Karen Oppenlander, Executive Director.

The Board of Directors of BESW recognizes that this is a plan for contingencies due to the disability, death, or departure of the ED. If the organization is faced with the unlikely event of an untimely vacancy, BESW has in place the following emergency succession plan to facilitate the transition to both interim and longer-term leadership.

The Board of BESW has reviewed the job description of the ED. The job description is attached. The Board has a clear understanding of the ED's role in organizational leadership, licensing program administration, operations, Board of directors' relationships, financial operations, and community presence.

Succession Plan in Event of a Temporary, Unplanned Absence: Short-Term

A temporary absence is one of less than three months in which it is expected that the ED will return to her position once the events precipitating the absence are resolved. An unplanned absence is one that arises unexpectedly, in contrast to a planned leave, such as a vacation or a sabbatical. The Board has authorized President of BESW to implement the terms of this emergency plan in the event of the unplanned absence of the ED.

In the event of an unplanned absence of the ED, the Deputy Director (or highest-ranking staff member) is to immediately inform the Board President (or highest ranking volunteer board member) of the absence. **As soon as it is feasible, the President should convene a meeting of the Board of Directors to affirm the procedures prescribed in this plan or to make modifications as the Board deems appropriate.**

At the time that this plan was approved, the position of Acting ED would be Sandra Lowery, Deputy Director. Should the standing appointee to the position of Acting ED be unable to serve, the first back-up appointee for the position of Acting ED may be an Interim ED as determined by the Board.

If the Acting ED is new to his/ her position and inexperienced with BESW (less than 3 years), the Board may also consider the option of splitting ED duties between designated appointees.

Authority and Compensation of the Acting ED

The person appointed as Acting ED shall have the full authority for decision-making and independent action as the regular ED. The Acting ED may be offered: A bonus of \$ TBD during the Acting ED period.

Board Oversight

The Board Officers will be responsible for monitoring the work of the Acting ED. The Board Officers include President, Vice President, and Treasurer/ Secretary. The above named people will be sensitive to the special support needs of the Acting ED in this temporary leadership role.

Communications Plan

Upon transferring the responsibilities to the Acting ED, the Board President (or highest-ranking Board member) will notify staff members and members of the Board of Directors.

As soon as possible after the Acting ED has begun covering the unplanned absence, Board members and the Acting ED shall communicate the temporary leadership structure to key stakeholders of BESW. This may include (but not be limited to) Deputy Attorney General/ Board Counsel, licensees, select government agency liaisons, contracted vendors, and select legislative leadership.

Completion of Short-Term Emergency Succession Period

The decision about when the absent ED returns to lead BESW should be determined by the ED and the Board President. They will decide upon a mutually agreed upon schedule and start date. A reduced schedule for a set period can be allowed, by approval of the Board President, with the intention of working their way back up to a full-time commitment.

Succession Plan in Event of a Temporary, Unplanned Absence: Long-Term

A long-term absence is one that is expected to last more than three months. The procedures and conditions to be followed should be the same as for a short-term absence with one addition:

The Board will give immediate consideration, in consultation with the Acting ED, to **temporarily** filling the management position left vacant by the ED. This is in recognition of the fact that for a term of more than three months, it may not be reasonable to expect the Acting ED to carry the duties of both positions (Acting ED and Deputy Director). The position description of a temporary manager would focus on covering the priority areas in which the Acting ED needs assistance.

Completion of Long-Term Emergency Succession Period

The decision about when the absent ED returns to lead BESW should be determined by the ED and the Board President. They will decide upon a mutually agreed upon schedule and start date. A reduced schedule for a set period can be allowed, by approval of the Board President, with the intention of working the way up to a full-time commitment.

Succession Plan in Event of a Permanent Change in ED

A permanent change is one in which it is firmly determined that the ED will not be returning to the position. The procedures and conditions should be the same as for a long-term temporary absence with one addition:

The Board of Directors will appoint a Transition and Search Committee within 5 working days to

plan and carry out a transition to a new permanent ED. The Board will also consider the need for outside consulting assistance depending on the circumstances of the transition and the Board's capacity to plan and manage the transition and search. The Transition and Search Committee will also determine the need for an Interim CEO and plan for the recruitment and selection of an Interim CEO and/or permanent CEO.

Checklist for Acceptance of All Types of Emergency Succession Plans

- Succession plan approval.** This succession plan will be approved by the Board for its vote and approval. This plan should be reviewed regularly.
- Signatories.** The Board President, ED, and appointees designated in this plan shall sign this plan.
- Organizational Charts.** Two organizational charts are attached to this plan. The first plan reflects an organizational chart reflecting staffing positions and lines of authority/ reporting throughout the organization. The second organizational chart reflects how that structure will change within the context of an emergency/ unplanned absence of the ED.
- Important Organizational Information.** An *Information and Contact Inventory* is attached to this document. Also attached is a current list of the organization's Board of Directors.
- Copies.** Copies of this Emergency Succession Plan along with the corresponding documentation shall be maintained by The Board President, the ED, and the _____.

Information and Contact Inventory for Board of Examiners for Social Workers - Nevada

Knowing where your organization's key information is located is critical so that if an emergency succession should occur, your organization would be able to quickly continue work in the most efficient and effective way.

	Onsite Location	Offsite Location	Online URL
Agency Status			
Mission Statement	<input type="checkbox"/> _____	<input type="checkbox"/> _____	<input type="checkbox"/> _____
Board Minutes	<input type="checkbox"/> _____	<input type="checkbox"/> _____	<input type="checkbox"/> _____
Corporate Seal	<input type="checkbox"/> _____		
Financial Information			
Current and previous audited financial statements	<input type="checkbox"/> _____	<input type="checkbox"/> _____	<input type="checkbox"/> _____
Financial Statements (if not part of the computer system and regularly backed-up)	<input type="checkbox"/> _____	<input type="checkbox"/> _____	<input type="checkbox"/> _____
State or District Sales-Tax Exemption Certificate	<input type="checkbox"/> _____	<input type="checkbox"/> _____	<input type="checkbox"/> _____
Blank Checks	<input type="checkbox"/> _____	<input type="checkbox"/> _____	<input type="checkbox"/> _____
Computer passwords	<input type="checkbox"/> _____	<input type="checkbox"/> _____	<input type="checkbox"/> _____
Licensee Records	<input type="checkbox"/> _____	<input type="checkbox"/> _____	<input type="checkbox"/> _____
Vendor Records	<input type="checkbox"/> _____	<input type="checkbox"/> _____	<input type="checkbox"/> _____

Auditor

Name: _____

Phone Number/Email: _____

Bank

Name(s): _____

Account Numbers: _____

Branch Representative(s): _____

Phone Number: _____

Fax: _____

Email: _____

Investments

Financial Planner / Broker Company _____

Representative Name: _____

Phone Number: _____

Email: _____

Who is authorized to make transfers? Who is authorized to make wire transfers? Are there alternatives?

Who are the authorized check signers?

Is there an office safe? Who has the combination/keys?

Legal Counsel

Attorney

Name: _____

Phone Number: _____

E-mail: _____

Human Resources Information

	Onsite Location	Offsite Location	Online URL
Employee Records/ Personnel Info*	<input type="checkbox"/> _____	<input type="checkbox"/> _____	<input type="checkbox"/> _____
<i>*Names, home addresses, phone numbers, email, emergency contacts, etc.</i>			
I-9s	<input type="checkbox"/> _____	<input type="checkbox"/> _____	<input type="checkbox"/> _____

Payroll

Company Name: _____

Account Number: _____

Payroll Rep: _____

Phone Number: _____

Email: _____

Facilities Information

Office Lease (for renters) _____ _____

Building Management

Company Name: _____

Contact Name: _____

Phone Number/Email: _____

Office Security System

Company Name: _____

Account Number _____

Representative Phone Number/Email: _____

Broker Phone Number/Email: _____

Insurance Information

General Liability / Commercial Umbrella

Company/Underwriter: _____
Policy Number _____
Representative Phone Number/Email: _____
Broker Phone Number/Email: _____

Directors & Officers Liability

Company/Underwriter: _____
Policy Number _____
Representative Phone Number/Email: _____
Broker Phone Number/Email: _____

Health Insurance

Company/Underwriter: _____
Policy Number _____
Representative Phone Number/Email: _____
Broker Phone Number/Email: _____

Unemployment Insurance

Company/Underwriter: _____
Policy Number _____
Representative Phone Number/Email: _____
Broker Phone Number/Email: _____

Workers' Compensation

Company/Underwriter: _____
Policy Number _____
Representative Phone Number/Email: _____
Broker Phone Number/Email: _____

Disability Insurance (short-term)

Company/Underwriter: _____
Policy Number _____
Representative Phone Number/Email: _____
Broker Phone Number/Email: _____

Disability Insurance (long-term)

Company/Underwriter: _____
Policy Number _____
Representative Phone Number/Email: _____
Broker Phone Number/Email: _____

Life Insurance

Company/Underwriter: _____
Policy Number _____
Representative Phone Number/Email: _____
Broker Phone Number/Email: _____

Dental

Company/Underwriter: _____
Policy Number _____
Representative Phone Number/Email: _____
Broker Phone Number/Email: _____

Long Term Care

Company/Underwriter: _____
Policy Number _____
Representative Phone Number/Email: _____
Broker Phone Number/Email: _____

Retirement Plan

Company/Underwriter: _____
Policy Number _____
Representative Phone Number/Email: _____
Broker Phone Number/Email: _____

Date of Completion for Information and Contact Inventory: _____

Name of Person Completing Document: Sandra Lowery, Karen Oppenlander

This Emergency Succession Plan and the supporting documents (the information and contact inventory, job descriptions, and organizational charts) should be reviewed and updated annually.

Signatures of Approval Board of Examiners for Social Workers Nevada

Board Chair Date

Acting ED Date

Executive Director Date

Draft 9/2008

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Executive Director's Report (Informational).



Board of Examiners for Social
Workers

Board of Directors Strategic Planning Meeting

January 23, 2023

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

2

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.

4

3. Context and Critical Issues for Consideration in the Plan

4

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Context and Critical Issues for Consideration in 2023-2026 Strategic Plan

- A. Executive Director's Report
- B. State and National Landscape
- C. Current Issues
- D. Legislative Bill Tracking and Implications
- E. BESW Financial Position
- F. SWOT Analysis

A. Executive Director's Report: Communications, Public Relations

6

- BESW is More Outward Facing than Before.
 - Legislator focused conversations, outreach, and testimony.
 - BESW Staff served on Advisory Committees at UNR and UNLV.
 - BESW response to consumer inquiries.
- Satisfaction Survey Goal Attained.
- In 2022, Board Welcomed Monthly Board Speakers and Introduced Organization Letters into Board Meetings.
 - As a result of the related conversations, the Board introduced solutions to improve its clinical internship process.

A. Executive Director's Report: Board Operations

- BESW has Increased its Licensee Base.
 - In 2020, BESW surpassed 3000 licensees; and
 - In 2021, BESW surpassed 4000 licensees.
- BESW Has Moved from Paper to Computers to the Cloud Over the Past 4 $\frac{3}{4}$ Years.

A. Executive Director's Report: Disciplinary Function

8

- The Board's Strategic Goal of Clearing 100% of Pre-2018 Cases Attained.
- Big Thank You Goes Out to Compliance Unit Investigators, BESW Staff, and Deputy Attorney General Harry Ward for Clearing 9 Years of Backlogged Cases.

A. Executive Director's Report: Financial Positioning

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- Organization's Finances are Stabilized 2020 – 2023.
- Legislation Passed in 2019 to Increase Fee Caps that were Not Raised Since 1995.
- In 2022, the Board Reestablished its Reserves Goal.
- Revised Audit - June 30, 2022, currently in process with New Recommendations from Auditor.

A. Executive Director's Report: Other

- 35th Anniversary
- 2022 – New Board Members
- 2022 – Sunny Andrews Award from ASWB to Vikki Erickson
- Interstate Compact Development (in Process)
- Almost 5 Years since April 2018

B. State and National Landscape

- The formation of a new Interstate Compact, an initiative to create a legal contract between states to allow for social works to practice across state lines. Development is underway with the goal of passing legislation during the 2023 legislative session(s).
- Integration of the Board into a composite, or 'mega,' board.
- Merging of current BESW database with other behavioral boards.

C. Current Issues

- Current staff structure.
- Potential conflict between BESW and NAC Changes for SB44 and the National Association of Social Workers (NASW).

D. Legislative Bill Tracking and Implications

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E. BESW Financial Position

F. Strengths, Weakness, Opportunities, and Threats (SWOT)

Strengths

- Trust between board members and board staff
- Executive Director leadership
- Board members competence and passion in promoting the purpose of the board
- Networking and partnerships
- Progress with investigations
- Technology updates

Weaknesses

- Lack of dedicated personnel and staff capacity

F. Strengths, Weakness, Opportunities, and Threats (SWOT)

Opportunities

- Develop regulatory pathways and partnerships between schools and the board
- Address regulations around telehealth
- Examine licensing exemptions
- Provide education on the board to the two university social work program graduates

Threats

- Shifts in political and cultural landscape
- Potential transition to a combined behavioral health board
- Lack of public knowledge of social work field of practice
- Tracking provisional licenses issued during the pandemic

Context and Critical Issues for Consideration in 2023-2026 Strategic Plan

- Discussion of Potential Critical Issues emerging from the
Context and Critical Issues for Consideration

Critical Issues

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4. Strategic Planning: Discussion and Proposed Critical Issues

Critical Issues Previously Identified and Discussed

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Critical Issue 1: Communications and Public Relations

- BESW to improve its relationships with licensees, external partners, and other stakeholders, and be perceived as responsive, easy to work with, collaborative, and fair.

Critical Issue 2: Board Operations

- BESW operations are streamlined, efficient, and user friendly.

Critical Issue 3: Disciplinary Function of the Board

- BESW will ensure appropriate, timely processing of complaints against licensee(s).

Critical Issue 4: Financial Positioning

- BESW needs to strengthen accounting practices and ensure financial sustainability.

Other Critical Issues to Consider

- Board Design
- Staff Structure
- Regulatory and Licensing

Critical Issues and Concerns to Consider from Previous Discussions

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Community Engagement: Increasing education around the practice of social work within the state, developing a board social media presence, and improving partnerships with lawmakers and public officials to increase awareness and opportunities for social work practice.

Adapting Board Policies and Practices: Interstate Compacts and/or Composite Board, telehealth regulations, creating pathways for more licensed social workers within K-12 schools, formalizing job descriptions and evaluation processes.

Advance Internal Board Development: Performance evaluation process of the Executive Director and address the recommendations from most recent board audit.

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5. Summary Board Strategic Planning Day 1 and Preview Day 2

22

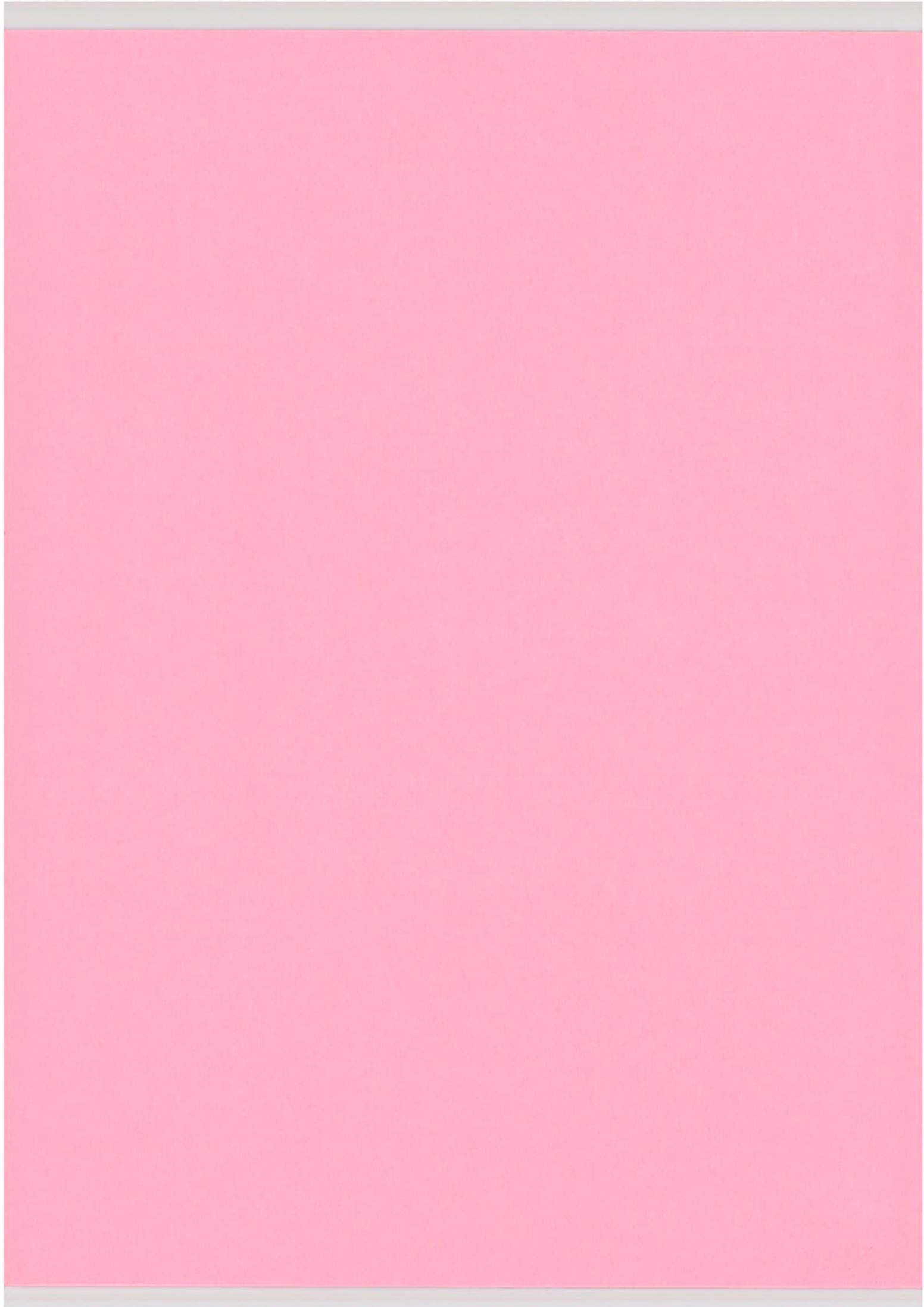
6. Public Comment

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.

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7. Adjournment

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Board of Examiners for Social
Workers

Board of Directors Strategic Planning Meeting

January 30, 2023



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

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. Review and Discuss Revised Audit Draft 01.16.23 (For Possible Action)

4. Discussion and Drafting the Strategic Plan (For Possible Action)

4A. Review and Refine Critical Issues Process (For Possible Action)

- Review Critical Issues and Areas of Focus
- Discussion and Decision of Recommendations for Updated Strategic Plan

S-M-A-R-T-I-E Goals and Objectives

S-M-A-R-T-I-E goals are goals that are specific, measurable, achievable, realistic, timebound, inclusive, and equitable.

Specific: The goal is clear, targeted, and detailed

Measurable: There are criteria for how progress will be tracked

Achievable: The goal is within the organization's reach, capacity, or scope

Realistic: The goal is reasonable to achieve with the current resources and timeframe

Timebound: The goal includes a clear timeframe for completion

Inclusive: The goal will include traditionally marginalized people into processes, activities, and decisions in a way that shares power

Equitable: The goal addresses systemic inequity or injustice

Accountability

- To ensure accountability, this strategic plan incorporates strategies and accountability factors including lead staff member, timeline for completion, and if and what resources are needed.

Discussion of Potential Critical Issues 1/23/23

Critical Issue 1: Regulatory Changes

- BESW will participate in discussion, development, and evaluation of the Interstate Compact and ensure that regulations promote the professionalization of the field while addressing compliance, supervision, and burdens and barriers to expanding the field of social work.

Critical Issue 2: Communication, Education, and Partnership

- BESW will adapt to the changing state and national landscape and engage with other boards to protect the public, educate partners on, and highlight the role and impact of social work practice.

Critical Issue 3: Board Design and Staff Structure

- BESW will determine its optimal administrative design, and the approach to doing the Board's work including the board staffing structure, succession planning, and enhanced resources for accounting.

Critical Issue 4: Financial Strengthening

- BESW will ensure it has sufficient resources and practices to implement appropriate accounting principles and ensure financial sustainability.

4B. Draft Goals (For Possible Action)

What are the goals associated with each critical issue?

SMARTIE Goals: Inclusive

How will each goal include traditionally marginalized people into processes, activities, and decisions in a way that shares power?

SMARTIE Goals: Equitable

How will each goal address systemic inequity or injustice?

Critical Issue 1: Regulatory Changes

Goal 1 By June 30, 2026, BSW will participate in discussion, development, and evaluation of the Interstate Compact and ensure that regulations promote the professionalization of social work while addressing compliance, supervision, burdens and barriers to expanding licensed social workers.

Strategy	Action	Timeline for Completion	Lead Staff Member
1.A Determine participation in and implications of the Interstate Compact	<ul style="list-style-type: none"> a. Evaluate the Interstate Compact as finalized to determine Nevada's participation b. If participation in the Compact is approved, determine NRS and NAC changes to implement the Interstate Compact 	To be determined	Karen Oppenlander (Executive Director)
1.B Revise Nevada Administrative Code to comply with Nevada Revised Statutes	<ul style="list-style-type: none"> a. Review and follow Legislative Council Bureau's manual to draft and complete NAC revisions 	July 1, 2024 and TBD thereafter	Sandy Lowery (Deputy Director)
1.C Ensure Compliance	<ul style="list-style-type: none"> a. If Compact is approved for Nevada and Compact is established, participate in Interstate Compact Commission 	To be determined	Karen Oppenlander (Executive Director)

Critical Issue 1: Regulatory Changes Cont.

Goal 1 By June 30, 2026, BESW will participate in discussion, development, and evaluation of the Interstate Compact and ensure that regulations promote the professionalization of social work while addressing compliance, supervision, burdens and barriers to expanding licensed social workers.

Strategy	Action	Timeline for Completion	Lead Staff Member
1.D Promote professionalization of social work	a. Evaluate license exemptions b. Evaluate post graduate supervision process	July 1, 2024 December 31, 2023	Karen Oppenlander (Executive Director) Sandy Lowery (Deputy Director)

Critical Issue 2: Communication, Education, and Partnership

Goal 2 By June 30, 2026, BESW will adapt to the changing state and national landscape and engage with other boards to protect the public, educate partners on, and highlight the role and impact of social work practice.

Strategy	Action	Timeline for Completion	Lead Staff Member
2.A Participate in forums and apprise the board of changes in the state and national landscape	<ul style="list-style-type: none"> a. Participate in Nevada's small board administrative collaborative b. Participate in ASWB convenings c. Participate in NASW convenings d. Participate in legislatively established committees whose work pertains to BESW e. Participate in other relevant meetings that pertain to BESW f. Summarize implications of changes to state and national landscape in Board meetings 	Monthly as scheduled, through June 30, 2026	Karen Oppenlander (Executive Director)

Critical Issue 2: Communication, Education, and Partnership

Goal 2A. By June 30, 2026, BESW will adapt to the changing state and national landscape and engage with other boards to protect the public, educate partners on, and highlight the role and impact of social work practice.

Strategy	Action	Timeline for Completion	Lead Staff Member
2.B Identify and educate partners on the role and impact of social work practice	a. Conduct outreach to and share information with social work practitioners regarding board and legislative actions	Monthly	Sandy Lowery (Deputy Director)
	b. Convene public workshops on NAC changes	As appropriate and necessary	
	c. Create a communication plan to share information and engage in productive social media	December 31, 2023	Jacqueline Sanders to work with staff and Abby Klimas to gather information from other boards (ASWB to support)
	d. Email licensees on changes and impacts to social work practice	Monthly	
	e. Post changes and impacts to social work practice to the website	Monthly	

Critical Issue 3: Board Design and Staff Structure 17

Goal 3 By June 30, 2026, BESW will determine its optimal administrative design, and the approach to doing the Board's work including the board staffing structure, succession planning, and enhanced resources for accounting.

Strategy	Action	Timeline for Completion	Lead Staff Member
3.A Determine optimal Administrative Structure	a. Establish and implement an annual review process for the Executive Director aligned with best practices	September 30, 2023 and annually thereafter	President Langston
	b. Review and refine staff job descriptions and review evaluation criteria	July 1, 2024	Executive Director
	c. Conduct an annual review of agency staffing needs and budgetary constraints	July 1, 2024 and annually thereafter	Executive Director
	d. Identify new positions or resources needed to fulfill BESW's mission	July 1, 2024 and annually thereafter	Executive Director
3.B Implement succession planning for staff	a. Create a staff succession plan	March 31, 2024	Board
	b. Identify timing and processes to update BESW documents in the succession plan	March 31, 2024	Executive Director

Critical Issue 3: Board Design and Staff Structure Cont.

Goal 3A. By June 30, 2026, BESW will determine its optimal administrative design, and the approach to doing the Board's work including the board staffing structure, succession planning, and enhanced resources for accounting.

Strategy	Action	Timeline for Completion	Lead Staff Member
3.C Evaluate resources for accounting and determine if they meet BESW's needs moving forward	a. Meet with auditor and review audit to determine if additional resources are needed to comply with GASB	July 1, 2024	Executive Director

Critical Issue 4: Financial Strengthening

Goal 4 By xxxx, BESW will ensure it has sufficient resources and practices to implement appropriate accounting principles and ensure financial sustainability.

Strategy	Action	Timeline for Completion	Lead Staff Member
4.A Track and report on financial resources	a. Prepare budget to actual and financial reports	July 1, 2023 and quarterly thereafter	Executive Director
	b. Present financial reports to the Board	July 1, 2023 and quarterly thereafter	Executive Director
4.B Identify accounting principles and strategies to strengthen the Board's financial position	a. Review previous and current management letters b. Create a plan to respond to management letter findings c. Implement plan to respond to management letter findings		Executive Director Accounting Resource
4.C Implement policies to ensure financial sustainability	a. Identify financial institution(s) to deposit funds over the FDIC protected amount		Executive Director Board
	b. Identify and adopt long-term investment strategy		Board

Critical Issue 4: Financial Strengthening

Goal 4 By xxxx, BESW will ensure it has sufficient resources and practices to implement appropriate accounting principles and ensure financial sustainability.

Strategy	Action	Timeline for Completion	Lead Staff Member
4.D Implement policies to ensure practices align with appropriate accounting principles	a. Review and identify policies to align with appropriate accounting principles b. Draft and adopt policies to respond to GASB 96		

4C. Proposed Strategies and Actions Steps (For Possible Action)

What strategies will help you move closer to
the goals identified?

4D. Strategy Timing and Leads (For Possible Action)

- Which staff member will lead each strategy?
- What is the timeline for completion?

4E. Review and Approval of Contents of Strategic Plan (For Possible Action)

Revised Critical Issues

Critical Issue 1: Regulatory Changes

- By June 30, 2026, BESW will participate in discussion, development, and evaluation of the Interstate Compact and ensure that regulations promote the professionalization of social work while addressing compliance, supervision, burdens and barriers to expanding licensed social workers.

Critical Issue 2: Communication, Education, and Partnership

- By June 30, 2026, BESW will adapt to the changing state and national landscape and engage with other boards to protect the public, educate partners on, and highlight the role and impact of social work practice.

Critical Issue 3: Board Design and Staff Structure

- By June 30, 2026, BESW will determine its optimal administrative design, and the approach to doing the Board's work including the board staffing structure, succession planning, and enhanced resources for accounting.

Critical Issue 4: Financial Strengthening

- By xxxx, BESW will ensure it has sufficient resources and practices to implement appropriate accounting principles and ensure financial sustainability.

4F. Next Steps (For Discussion Only)

5. Executive Director's Report (Informational)

5A. Executive Director's Report

Process for Recruitment

Stages of Recruitment

1. Prepare Job Description, Determine Salary Range
2. Advertise the Position (e.g., Indeed, NASW-NV, State of Nevada, Board Website, Administrative Collaborative, ASWB Administrators Group, etc.)
3. Attracting Candidates to Apply for the Job
4. Managing Applications (Pre-Selection, Screening, Shortlisting)
5. Selection Process (Conducting Interviews, Board Decision)
6. Negotiations and Job Offer
7. Follow Up e.g., References, Background Check, Share Progress with Board
8. Share Results with Community

5B. Executive Director's Report

Future Agenda Items

5C. Executive Director's Report

Next Board Meeting is Scheduled for
9:00 am Wednesday, February 15, 2023

6. 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.

7. Adjournment