



**STATE OF NEVADA**  
**BOARD OF OCCUPATIONAL THERAPY**

---

**NOTICE OF PUBLIC MEETING**

**November 5, 2022 – 9:00 a.m.**

Board of Occupational Therapy

Administrative Office

6170 Mae Anne Ave. Suite 1

Reno, NV 89523

ZOOM Access:

<https://us06web.zoom.us/j/81802307598?pwd=WHo2RGxEM285NktMQVdCQUhKQzhldz09>

Meeting ID: **818 0230 7598**

Passcode: **612633**

Telephone Audio Only: **(253) 215-8782**

---

**AGENDA**

---

The State of Nevada Board of Occupational Therapy may: (a) address agenda items out of sequence, (b) combine agenda items, and (c) pull or remove items from the agenda at any time. The Board may convene in closed session to consider the character, alleged misconduct, professional competence or physical or mental health of a person. (NRS 241.020, NRS 241.030) Action by the Board on an item may be to approve, deny, amend, or table.

---

1. Call to Order, Confirmation of Quorum

2. Public comment

No vote may be taken upon a matter raised during a period devoted to public comment until the matter itself has been specifically included on an agenda as an item upon which action may be taken. (NRS 241.020)
--

3. Approval of the Minutes (for possible action)

- July 16, 2022
- August 12 and 13, 2022

4. Approval of Biennial Audit Report for Fiscal Years 2021 and 2022 (for possible action)

- Christiansen Accounting Network – Connie Christiansen, CPA

5. Disciplinary Matters – Consent Decree (for possible action)

- Darrin Hurdsman, OT License No. OT-2424; Case No. C22-05 & C23-01

Possible closed session for the Board to consider the character, alleged misconduct, professional competence or physical or mental health of a person (NRS 241.030)

6. Disciplinary Hearing – Violation of Board Order (for possible action)

- Shacindra Sloan OTA, License No. OTA-2554 Case No. C22-03

Possible closed session for the Board to consider the character, alleged misconduct, professional competence or physical or mental health of a person (NRS 241.030)

7. Legislative Interim Report – Belz & Case Government Affairs (informational)

8. Executive Director’s Report (for possible action)

- FY 2023 Financial Statements as of September 31, 2022

9. Report from Deputy Attorney General (informational)

10. Board Activities & Reports from Members (for possible action)

- 2023 Meeting and Activities Schedule

11. Public Comment

No vote may be taken upon a matter raised during a period devoted to public comment until the matter itself has been specifically included on an agenda as an item upon which action may be taken. (NRS 241.020)

12. Adjournment (for possible action)

---

Public comment is welcomed by the Board. Public comment will be limited to five minutes per person and comments based on viewpoint will not be restricted. Public comment will be available prior to action items on the agenda and on any matter not specifically included on the agenda as the last item on the agenda. At the discretion of the Chairperson, additional public comment may be heard when that item is reached. The Chairperson may allow additional time to be given a speaker as time allows and in his/her sole discretion. (NRS 241.020, NRS 241.030)

---

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. (NRS 233B.126)

---

**Notice:** Persons with disabilities who require special accommodations or assistance at the meeting should contact the Board office at (775) 746-4101; or fax (775) 746-4105 no later than 48 hours prior to the meeting. Requests for special accommodations made after this time frame cannot be guaranteed.

---

This meeting has been posted at the Board of Occupational Therapy Administrative Office, 6170 Mae Anne Ave., Reno, NV 89523, on the Board of Occupational Therapy website [www.nvot.org](http://www.nvot.org); and may also be accessed at the following websites: <https://notice.nv.gov/> - State of Nevada Public Notices

This agenda has been sent to all members of the State of Nevada Board of Occupational Therapy and other interested persons who have requested an agenda from the Board. Persons who wish to continue to receive an agenda and notice must request so in writing on an annual basis.

Supporting materials relating to this public meeting of the Board of Occupational Therapy are available on the Board website [www.nvot.org](http://www.nvot.org) or by contacting the Board office at (775) 746-4101 or email [board@nvot.org](mailto:board@nvot.org)

**State of Nevada**  
**Board of Occupational Therapy**

6170 Mae Anne Ave., Suite 1, Reno, Nevada 89523  
Phone (775) 746-4101 / Fax (775) 746-4105 / Website [www.nvot.org](http://www.nvot.org)

---

<b>AGENDA ITEM 3 – APPROVAL OF MINUTES</b>
--

The minutes of the meetings of July 16, 2022 and August 12-13, 2022 of the State Board of Occupational Therapy are presented for approval.

*Minutes have not been approved and are subject to revision at the next meeting*



**STATE OF NEVADA  
BOARD OF OCCUPATIONAL THERAPY**

---

**MINUTES  
PUBLIC BOARD MEETING**

**July 16, 2022**

---

Members Present: Allison Stone, Elizabeth Straughan, Jose Pablo Castillo, Phil Seitz, Mel Minarik  
Members Absent: None  
Staff Present: Loretta L. Ponton, Executive Director  
Stacey Whittaker, Licensing Coordinator  
Henna Rasul, Sr. Deputy Attorney General  
Public Present: Robyn Otty OT, Michel Rantissi, John Hunt, Esq., Mark Karris, Esq., Jeannette Belz, Lea Case, Angela Terencio

---

**Call to Order, Introduction of Board Members, Confirmation of Quorum**

Chair Stone, called the Board meeting to order at 9:04 a.m. Chair Stone welcomed new Board member Jose Castillo and members introduced themselves. A roll call confirmed a quorum was present.

**Public Comments** – Chair Stone opened public comments. There were no verbal comments.

Loretta Ponton read for the record written comments submitted by Paula Cook, OTR.

**Agenda Item 10**

Re: [Sec. 1.1](#) License by Reciprocity

To clarify, a OT or OTA can be in a compact state and not pursue any compact privileges. This means that a OT or OTA in a state will not go through the background check and OT Compact Requirements unless the home state also requires it or they get it for their OT compact application. State licensing boards still retain control over the initial licensing process. People who want a compact privilege seek the background check and whatever else they need for the compact. The other practitioners do not. This is explained on the <https://otcompact.org/about/> website video at minute 45:00.

It is possible for an OT or OTA from a compact state who doesn't seek a compact privilege to apply for licensure in Nevada. Under this reciprocity language, they are recognized somehow differently than an OT or OTA applying from a non-compact state. I am not sure what this accomplishes to give reciprocity to someone from a state in the compact. The state is in the compact, not the practitioner, and applications for a privilege to practice are optional, so why does the practitioner from a compact state get an advantage via reciprocity over another practitioner from a non-compact state? How does this benefit Nevada as the initial licensure

*Minutes have not been approved and are subject to revision at the next meeting*  
process and renewal will still vary slightly state-by-state? I am not against reciprocity, just unclear on why someone from a compact state should get it when applying for a compact privilege is totally optional. Perhaps it should be re-worded to say people who apply for a compact privilege or pay the compact commission fee?

Re: Sec 1.2: (640.175)

3. The Board may renew a provisional license not more than once and may revoke a provisional license for any of the grounds set forth in NRS 640A.200.

My position is that the provisional license should not be able to be renewed at all. If a person is working as a provisional OT or OTA and cannot pass their exam within 6 months, they should not be able to continue working in that position, even though they have supervision. The exam is an essential component of establishing minimum competency for us as licensed professionals. The NBCOT exams are offered continually throughout the year which gives a candidate ample opportunity to study and retake the exam.

**Agenda Item 11:**

Re: Sec 1.2 NAC 640A.xxx Specialty Practice (NRS 640A.110).

These seem reasonable and I understand there is concern given disciplinary actions recently. I'm just wondering if we should clarify the "specialty practice" area?

**Approval of the Minutes** – Chair Stone asked if there were any corrections to May 14, 2022 meeting minutes. Hearing none called for a motion.

Elizabeth Straughan made the motion to approve the minutes as presented; Phil Seitz seconded the motion. The motion passed, with Jose Castillo abstaining.

**Disciplinary Matters – Request for Release from Probation – Michel Rantissi, OT**

Loretta Ponton stated Mr. Rantissi, OT entered into a consent decree in Case No. C20-07 and C20-08, approved by the Board on May 23, 2020, wherein Mr. Rantissi's license No. 0662 was placed on probation for 2 years subject to specified terms and conditions, including but not limited to payment of legal fees, periodic psychological evaluations, completion of continuing education, implementation of service protocols and patient consent documents.

Mr. Rantissi has complied with all terms of the Consent Decree and has requested release from probation.

Chair Stone asked if members had any questions. Hearing none, called for a motion.

Elizabeth Straughan made the motion, seconded by Phil Seitz, to approve Mr. Rantissi's release from probation. The motion passed. It was noted Mel Minarik did not vote due to having been temporarily disconnected.

Ms. Ponton stated the Board's action will be reported to the National Data Bank and any other agencies previously notified.

**Consideration of Application for Reinstatement, Practice without Current License – Tania Stegen-Hanson, OTR, License No. 0417** – Ms. Ponton stated for the record, Ms. Stegen-Hanson is represented by Mr. Mark Karris, Esq. and has provided a Waiver of Notice and notice of legal counsel representation in this matter.

*Minutes have not been approved and are subject to revision at the next meeting*

Chair Stone asked Ms. Ponton to summarize the facts in this matter. Ms. Ponton stated a License Reinstatement Application was received on June 22, 2022. Ms. Stegen-Hanson is licensed as an Occupational Therapist, License No. 0417, originally issued June 15, 1998 through June 30, 2016. Her license was reinstated May 2, 2017; was renewed timely in 2018 and was renewed late in 2020 for the two-year period ending May 1, 2022.

The reinstatement application and explanation provided by Ms. Stegen-Hanson indicates she continued practicing at Achievement Therapy Center without a current license in Nevada during the period her license had lapsed.

Pursuant to NRS 640A.230, a Cease-and-Desist letter dated June 23, 2022 was issued to Ms. Stegen-Hanson by email and sent via US mail, regular and certified. Ms. Stegen-Hanson was informed her application for reinstatement would be considered by the Board.

Ms. Ponton summarized the Board's authority in NRS 640A.200 for disciplinary actions; and NAC 640A.170 of the Board regulations which provides the authority to assess a fine for unlicensed practice.

The members discussed the timeframe of unlicensed practice, the explanation provided by Ms. Stegen-Hansen for not renewing her license and possible sanctions, including assessing a fine.

Mr. Mark Karris, Esq. provided additional information and background surrounding the lapse of licensure and extenuating circumstances contributing to the expiration of the license.

Chair Stone called for a motion.

Elizabeth Straughan made the motion to approve the reinstatement of Ms. Stegen-Hanson's license #0417 and assess an administrative fine of \$200.00 for unlicensed practice. Phil Seitz seconded the motion. The motion passed.

After further discussion, Chair Stone called for a motion.

Elizabeth Straughan made a motion the reinstatement of Ms. Stegen-Hanson's license will be effective upon receipt of payment of the \$200.00 administrative fine. Mel Minarik seconded the motion. The motion passed.

**National Board for Certification in Occupational Therapy Presentation** – Chair Stone introduced Robin Otty, OTR, NBCOT State Ambassador. Ms. Otty provided an overview of the new NBCOT initiative on justice, equity, diversity and inclusion (JEDI) that is being provided as a free resource to all practitioners.

Ms. Otty asked if the Board would be interested in a future update by NBCOT on current certification programs and services or a presentation by NBCOT addressing the transition from student to practitioner.

The members indicated interest in both topics; Ms. Otty will follow up with NBCOT.

**Executive Director's Report** – Loretta Ponton began her report with a request for Board approval of revisions to the personnel policies and procedures and operating policies and procedures, with associated action on disposition of bad debts.

*Personnel Policies and Procedures* – Ms. Ponton reviewed the proposed changes to Section 140, 150, 190 and 215 of the personnel policies and procedures. Chair Stone called for a motion.

Elizabeth Straughan made the motion to approve the revisions to the personnel policies and procedures as presented. Phil Seitz seconded the motion. The motion passed.

*Minutes have not been approved and are subject to revision at the next meeting*

*Operating Policies and Procedures* - Ms. Ponton presented a new section titled Bad Debts which establishes parameters for how bad debts will be reported in the financial statements stating carrying old uncollectible revenue as accounts receivable may skew the Board financial statements.

Chair Stone called for a motion. Elizabeth Straughan made the motion, seconded by Mel Minarik to approve the new section titled Bad Debts in the Operating Policies and Procedures. The motion passed.

Loretta Ponton recommended the approval of the write-off of \$3,326.59 in bad debts effective June 30, 2022 comprised of uncollectible accounts receivable from FY 2019 and 2020. Ms. Ponton stated in all cases where fees are due, a licensee file is flagged requiring payment prior to renewal, reinstatement or new application for license.

Elizabeth Straughan made the motion, seconded by Mel Minarik to approve the write-off of bad debts in the amount of \$3,326.59 as of the June 30, 2022 financial statements. The motion passed.

Ms. Ponton directed the members to the written report which highlighted licensure statistics and financial reports as of May 31, 2022; office operations, complaints status and the 2022 CE audit.

Ms. Ponton concluded her report with information on the Board Training and Planning Session in August in Las Vegas.

**Reserve Funds Status and Approval of FY 2023 / 2024 Biennial Budget** – Chair Stone called upon Ms. Ponton to present.

*Reserve Funds Analysis* – An analysis of Reserve Funds was conducted to determine whether funds are meeting the requirements of the Board Reserve Funds Policy of having a minimum of 2-years available funding to maintain operations of the Board.

The analysis indicates the Board has 26.59 months of available funds for Board operations after set asides for contracts and lease expenses for the next two (2) years. There is \$59,340.44 in cash reserve more than the minimum 2-year operating amount.

*Fiscal Year 2023 / 2024 Biennial Budget* - Revenue has been projected utilizing actual known and projected revenue to be realized in FY 2023 and FY 2024. Revenue for FY 2023 is 4.79% lower than the FY 2022 Budget considering deferred revenues on June 30 and actual FY 2022 realized. FY 2024 revenue budget is projected to increase 3.44% due to rebound in new licensees.

Expenses reflect historical and actual data for both fiscal years. The FY 2023 personnel budget includes a 3.45% increase due to merit salary increases for staff. The FY 2024 Budget reflect a 9.4% reduction in personnel expenses due to the planned retirement of the Executive Director. The actual amount will be dependent upon the new ED salary and benefits as determined by the Board.

The 4-year Budget Projections indicate Revenue will cover all expenses by FY 2026. As background, the Board moved to a 2-year license in FY 19 with the goal to reduce excess cash on hand by \$250,000. The original “break-even” point was projected for FY 2025, prior to the slowdown in licensing revenue due to COVID-19. Based upon the FY 23 / 24 projections, the Board will reach the break-even point in FY 2026 and will have reduced cash balance by approximately \$277,000.

Ms. Ponton requested approval by the Board of the FY 2023 Budget and projected FY 2024 Budget.

Chair Stone called for a motion. Elizabeth Straughan made the motion, seconded by Mel Minarik to approve the Fiscal Year 2023 / 2024 biennial budget as presented. The motion passed.



*Minutes have not been approved and are subject to revision at the next meeting*

**Legislative Interim Report** – Lea Case of Belz and Case Government Affairs provided a written and verbal report on interim legislative committee meetings, 2023 Bill Draft Requests and the upcoming elections. Jeannette Belz provided an update on the NCSL Conference in Las Vegas.

**Consideration of Bill Language for 2023 Legislative Session** – Chair Stone asked Ms. Ponton to explain the proposed BDR. Ms. Ponton stated the proposed language is brought back to the Board for approval to submit for a Bill Draft and to recruit a bill Sponsor. One new section to allow issuance of citations to address administrative violations of law/regulations was also added.

Phil Seitz asked if the Board could make changes after it is submitted. Ms. Ponton responded that it is possible but not advisable; this BDR draft will be used to recruit a sponsor and once the BDR request is submitted, it is formally drafted by LCB. Further revisions could be made through the legislative process through committees or amendment requests.

Chair Stone called for a motion. Elizabeth Straughan made the motion, seconded by Mel Minarik to approve the proposed BDR as drafted. The motion passed.

**New and/or Revised Regulations** – Chair Stone moved to the review of proposed new and revised regulations.

Ms. Ponton explained that if the Board would like to pursue addressing these changes, it would not be scheduled for formal public workshop until after June 2023 as LCB will be busy with the 2023 Legislative Session. Any regulation proposed/adopted from July 1 2022 to June 30 2023 would be temporary and would have to have another workshop and adoption as a permanent regulation. The Board could in the interim hold a public work session on the concepts with stakeholders to gain input prior to starting the administrative process in July 2023.

Ms. Ponton summarized the proposed regulations under consideration. The regulation is comprised of two new sections related to scope of practice; Sec 1.1 addresses general requirements and defines competence; Sec 1.2 address specialty practice and sets criteria for maintenance of documentation, requires practice experience, and written consent for pelvic examinations.

Two sections are proposed for amendment; NAC 640A.070 continuing education and NAC 640A.350 unprofessional conduct. NAC 640A.070 would recognize current NBCOT certification as meeting the requirement for continuing education if certification was renewed within the 24 months of renewal of a license. NAC 640A.350 would add touching of a patient or client for a sexual purpose as an additional act constituting unprofessional conduct.

As background, Senate Bill 196 amended NRS 629 (health care) to restrict a provider of health care from performing pelvic examinations if not within the scope of practice of the provider of health care. The bill also amended NRS 640A.200 to add an additional act to “unprofessional conduct”: the performance or supervision of the performance of a pelvic examination in violation of Section 1 of NRS 629.

After discussion, there was consensus to move forward with soliciting stakeholder input by scheduling a work session at a future meeting.

Chair Stone called for a motion. Elizabeth Straughan made the motion, seconded by Phil Seitz to hold a preliminary work session on the regulation concepts at a future meeting date. The motion passed.

**Report from Deputy Attorney General** – Henna Rasul, Sr. DAG had nothing to report.

*Minutes have not been approved and are subject to revision at the next meeting*

**Board Activities and Reports** – Chair Stone requested an appointment for a new Financial Reviewer for the Board financial statements. She has been the reviewer and with the added responsibility as Board Chair, it is time to appoint another Board member. After discussion of the responsibilities, Elizabeth Straughan made the motion, seconded by Phil Seitz to appoint Jose Castillo as the Board Financial Reviewer. The motion passed.

Chair Stone reviewed the 2022 meeting schedule noting tentative dates of October 8 and December 10 only if needed. August will be the Strategic Planning Retreat and November 5<sup>th</sup> will be a regular Board meeting.

Loretta Ponton asked that members review their calendars for 2023 and suggested the Board meet every 2 months in 2023, she will send out possible meeting dates for the members' input.

**Public Comment** – Chair Stone asked for public comments. There was no public present at this time.

**Adjournment** – Chair Stone adjourned the meeting at 11:13 a.m.

*Minutes have not been approved and are subject to revision at the next meeting*



**STATE OF NEVADA  
BOARD OF OCCUPATIONAL THERAPY**

---

**MINUTES  
BOARD TRAINING AND PLANNING SESSION**

**August 12 and 13, 2022**

---

Members Present: Allison Stone, Elizabeth Straughan, Jose Pablo Castillo, Phil Seitz, Mel Minarik  
Members Absent: None  
Staff Present: Loretta L. Ponton, Executive Director  
Stacey Whittaker, Licensing Coordinator  
Public Present: None

---

**Call to Order, Confirmation of Quorum**

Chair Stone, called the Board meeting to order at 2:06 p.m. A roll call confirmed a quorum was present.

**Public Comments** – Chair Stone opened public comments. There was no public present.

**Board Training Session** – Loretta Ponton, Executive Director presented the Board Training Session on the following topics: Board Member duties and responsibilities, conflict of interest, board liability, decision making and Board members and officers; overview of Board Law with a presentation entitled The Life of a Legislative Bill; overview of Board regulations with presentation entitled Creation of a Regulation; overview of the Complaint and Hearing Processes; Open Meeting Law summary; and the Role of the Board and Executive Director. The Training Session was concluded with a Board Self-Assessment completed by each Board Member.

Chair Stone recessed the meeting at 5:00 p.m.

**Reconvene – August 13, 2022 – 8:00 a.m.**

Chair Stone confirmed a quorum of Board members was present.

**Public Comment** – Chair Stone noted there was no public present to make comments.

Chair Stone turned the planning session over to Loretta Ponton to facilitate.

**Strategic Direction 2020 – 2022** – Ms. Ponton reviewed the 2020 – 2022 Strategic Direction highlighting accomplishments and challenges faced by the Board in completing all Goals.

The theme of 2023 / 2024 Planning Session is Protection of the Public through Regulation of Practice. The Mission Statement was reviewed; and Board Fiduciary Responsibilities were explained as two-fold; to

*Minutes have not been approved and are subject to revision at the next meeting*

protect the public in accordance with laws, regulations, and disciplinary proceedings; and oversight of Board functions and operations.

Fiduciary Objectives were outlined in the two areas: (1) to Protect the Public and (2) Board Oversight.

Ms. Ponton led the members in discussions of Objective (1), **Protect the Public** in the sub-topics:

- establish a communication system wherein the public and practitioners are informed about OT services available, complaints process, supervision requirements, and roles in clinical training of OT students,
- establish laws and regulations that address barriers to licensure, the provision of services, maintenance of practice competency, and ethical and profession conduct.

Communication System – Members concurred on the concept of developing an annual presentation - Orientation to Occupational Therapy in Nevada to be made available to students at OT educational institutions, Touro University, UNLV, PIMA University and any other OT/OTA educational providers and to make the presentation available for Continuing Education Credit to current and new licensees on the Board website. The annual presentation could be over ZOOM with a question and answer format. Discussion also included an annual newsletter, email blast and/or to engage NOTA to send out information. It was discussed that more outreach was needed to licensees to clarify CE requirements and biennial renewals.

Laws and Regulations – Members concurred that the Board has adequately addressed reasonable fees, licensure equity and licensure of military and veterans. It was noted a NRS revision might be considered to authorize a representative of the Board to sign subpoenas.

The members concurred the primary fiduciary focus for 2022 / 2023 should be Professional Conduct. The members directed staff to research options for providing CE seminars or sessions on ethics and professional conduct.

Ms. Ponton facilitated discussions on fiduciary objective (2) **Board Oversight** in the following sub-topics:

- ensure effective and efficient Board administrative systems that address board and staff training, finances, licensing, complaint processing, reporting, board policies and resource collaboration.
- ensure personnel oversight by implementing fair and equitable employment practices, staff training and documented personnel policies
- address transition planning for Executive Director retirement, recruitment, hiring and training/mentoring.

Board Administration – Members identified a need for Board training in the Hearing process and requested feedback from legal counsel on previous hearings and how they can be improved. Members identified a need for more in-person communication during a complaint hearing with a request to group members and legal counsel together, north and south, if possible, when hearings are by ZOOM. There was consensus that on-going Board training be added to each board meeting as topic specific educational sessions.

Personnel Oversight – Members identified possible travel/automobile stipends as an additional employment benefit and directed staff to research other employment benefit options.

Personnel Policies – Members identified a need to update and review job specifications and responsibilities for possible realignment of duties and reclassification of some current authorized positions. Staff was directed to review and propose revised job specifications, to research salary and benefit packages and prepare recommendations for position reorganization, salary, and benefit proposals.

*Minutes have not been approved and are subject to revision at the next meeting*

Transition Planning – Members established a tentative transition schedule with consideration of job specifications and staff reorganization at the November 2022 meeting; consideration of personnel budget, benefits, and comparative cost analysis in January 2023; recruitment efforts to begin in February/March for a target hire date of July 1, 2023, with a 2-month transition/mentoring period through August 2023.

The 2023 / 2024 Strategic Plan summary and action items will be compiled and presented for Board approval at the November Board meeting.

Public Comment – There was no public present.

Adjournment – 2:00 p.m.

**State of Nevada**  
**Board of Occupational Therapy**

6170 Mae Anne Ave., Suite 1, Reno, Nevada 89523  
Phone (775) 746-4101 / Fax (775) 746-4105 / Website [www.nvot.org](http://www.nvot.org)

---

<p><b>AGENDA ITEM 4. Biennial Audit Report</b></p>
--

**Fiscal Years 2021 and 2022**

The Biennial Audit Report of the financial statements of the Board of Occupational Therapy prepared by Christiansen Accounting Network, Connie Christiansen, CPA for the two-year period ending June 30, 2021 and June 30, 2022 is presented for review and approval.

Attachment  
Draft Biennial Audit Report FY 21/22

Financial Statements  
June 30, 2022 and 2021  
Nevada State Board of Occupational Therapy

DRAFT

Independent Auditor’s Report..... 1

Management’s Discussion and Analysis .....4

Basic Financial Statements

    Statements of Net Position and Governmental Fund Balance Sheets .....8

    Statements of Activities and Governmental Fund Revenue, Expenditures, and Changes in Fund Balances10

    Notes to Financial Statements.....12

Required Supplementary Information

    Statements of Revenue and Expenditures – Budget and Actual.....19

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*.....21

DRAFT



## Independent Auditor's Report

To the Members  
Nevada State Board of Occupational Therapy  
Reno, Nevada

### Opinion

I have audited the accompanying financial statements of the governmental activities and major fund of the Nevada State Board of Occupational Therapy (Board) as of and for the years ended June 30, 2022 and 2021, 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 my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Nevada State Board of Occupational Therapy as of June 30, 2022 and 2021, and the respective changes in financial position thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### Basis of Opinion

I conducted my 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. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am required to be independent of the Board, and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audits. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

### Change in Accounting Principle

As discussed in Note 1 to the financial statements, the Board adopted new accounting guidance, GASB Statement No. 87, *Leases*, for all periods presented. My opinion is not modified with respect to this matter.

### Responsibility of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; 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 Responsibility for the Audit of the Financial Statements**

My 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 my opinion. 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 the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States 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 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, I:

- Exercise professional judgment and maintain professional skepticism through 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 my 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.

I am 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 I identified during the audit.

### **Required Supplementary information**

Accounting principles generally accepted in the United States of America require that the management discussion and analysis and budgetary comparison information on pages 4-7, and 19-20, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I 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 my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I 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*, I have also issued my report dated November 5, 2022, on my consideration of the Nevada State Board of Occupational Therapy' internal control over financial reporting and on my 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 my 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 Nevada State Board of Occupational Therapy' 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 Nevada State Board of Occupational Therapy' internal control over financial reporting and compliance.

Reno, Nevada  
November 5, 2022

Our discussion and analysis of the Nevada State Board of Occupational Therapy (Board) financial condition and activities for the fiscal years ended June 30, 2022 and 2021 is presented in conjunction with the audited financial statements.

### **Financial Highlights**

- Program revenue for the fiscal years ended June 30, 2022 and 2021 were approximately \$225,000 and \$213,000, respectively, which represents continued increases. However, overall revenue was less than budget each year due to slower than expected growth affected by the pandemic.
- General fund expenditures for the fiscal years ended June 30, 2022 and 2021 were approximately \$293,000 and \$269,000, respectively, which represents decreases from previous years. Overall expenses were less than budget each year.

The 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 required 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 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 financial statements include a Statement of Net Position and Governmental Fund Balance Sheet, a Statement of Activities and Governmental Fund Revenue, Expenditures and Changes in Fund Balance and Notes to the Financial Statements.

The Governmental Fund Balance Sheet and the Statement of Net Position 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 and liabilities with the difference reported as net position. Over time, increases and decreases in net position are one indicator of whether the financial position of the Board is improving or deteriorating.

The Governmental Fund Balance Sheet and the Statement of Net Position provide information about the nature and amount of resources and obligations at year end. The Governmental Fund Revenue, Expenditures and Changes in Fund Balance and the Statement of Activities present the results of the activities over the course of the fiscal years and information as to how the fund balance and net position changed during each year. The fund balance changes under the modified accrual method when revenue is received or the expenditure is made, while changes in net position 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 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, the Statement of Revenue and Expenditures – Budget and Actual, serve as the key financial data for the Board members' and management's monitoring and planning. Comments regarding budget-to-actual variances and year-to-year variances are included in the following Results of Operations by the name of the statement or account.

### **Statements of Net Position**

The Board's net position remains strong at each 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.

### **Statements of Activities**

**Revenue:** The program revenue received by the Board is generated through the application, renewal, and licensure fees of occupational therapists and occupational therapy assistants in Nevada. Total revenue received by the Board for the fiscal year ended June 30, 2022 was approximately \$12,000 more than the total revenue for the fiscal year ended June 30, 2021 due primarily to increases in other fees revenue.

**Expenses:** Operating expenses for the fiscal year ended June 30, 2022 were approximately \$25,000 more than the operating expenses for the fiscal year ended June 30, 2021 due primarily to an increase in personnel costs.

### **General Fund Budgetary Highlights**

Total revenue received was less than budget for each of the fiscal years ended June 30, 2022 and 2021 because of slower than expected growth and investment performance.

Total expenses were less than budget for each of the fiscal years ended June 30, 2022 and 2021 because of lower travel and equipment costs in 2022 and lower personnel costs in 2021.

Nevada State Board of Occupational Therapy  
Management's Discussion and Analysis  
June 30, 2022 and 2021

Following are summaries of the Board's Statements of Position and Statements of Activities:

<b>CONDENSED STATEMENTS OF NET POSITION</b>		
	2022	2021
<b>ASSETS</b>		
Cash and cash equivalents	\$ 696,913	\$ 698,118
Other current assets	31,219	21,511
Capital and lease assets, net	134,318	164,886
Total Assets	862,450	884,515
<b>LIABILITIES</b>		
Accounts payable and other current liabilities	6,371	4,240
License fees received in advance	249,737	196,887
Accrued leave benefits	30,585	27,954
Long-term liabilities		
Due within one year - lease liability	28,556	26,783
Due in more than one year - lease liability	111,950	140,506
Total Liabilities	427,199	396,370
<b>NET POSITION</b>		
Net invested in capital and lease assets	(6,188)	(2,403)
Unrestricted	441,439	490,548
Total Net Position	\$ 435,251	\$ 488,145
<b>CONDENSED STATEMENTS OF ACTIVITIES</b>		
	2022	2021
<b>REVENUE</b>		
Licence fees	\$ 184,810	\$ 184,220
Other fees	46,939	36,020
Investment income (loss)	(1,438)	3,715
Other income	16,507	10,763
Total revenue	246,818	234,718
<b>EXPENDITURES AND EXPENSES</b>		
Operations	66,240	64,170
Personnel	198,248	174,804
Depreciation and amortization	30,568	30,426
Interest	4,656	5,432
Total expenditures	299,712	274,832
<b>CHANGE IN NET POSITION</b>	<b>\$ (52,894)</b>	<b>\$ (40,114)</b>

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

The Board is charged with, and given statutory authority, to provide public protection through the licensure and regulation of occupational therapists and occupational therapy assistants. The Board provides direction of staff actions toward its mission of public protection through licensure and disciplinary measures.

Staff continues seeking areas in which operating expenses can be reduced without jeopardizing the high level of customer service the licensees and public expect.

Through the Board members' and management's review of the annual budget and monthly income and expense statements, it is expected that these tools will continue to provide the Board with sufficient long and short-term planning information.

DRAFT

Nevada State Board of Occupational Therapy  
 Statements of Net Position and Governmental Fund Balance Sheets  
 June 30, 2022 and 2021

	2022		Statement of Net Position
	General Fund	Adjustments (Note 6)	
<b><u>ASSETS</u></b>			
Cash and cash equivalents	\$ 696,913	\$ -	\$ 696,913
Accounts receivable	239	13,473	13,712
Prepaid expenses	17,507	-	17,507
Capital assets, net of accumulated depreciation	-	1,899	1,899
Lease assets, net of accumulated amortization	-	132,419	132,419
<b>Total assets</b>	<b>714,659</b>	<b>147,791</b>	<b>862,450</b>
<b><u>LIABILITIES</u></b>			
Accounts payable and payroll liabilities	\$ 6,371	-	6,371
Licensing fees received in advance	249,737	-	249,737
Accrued leave benefits	-	30,585	30,585
Long-term liabilities			
Due within one year:	-		
Lease liability - current	-	28,556	28,556
Due in more than one year:			
Lease liability - noncurrent	-	111,950	111,950
<b>Total liabilities</b>	<b>256,108</b>	<b>59,141</b>	<b>427,199</b>
<b><u>FUND BALANCE / NET POSITION</u></b>			
Fund balance			
Nonspendable	17,507	(17,507)	-
Unassigned	441,044	(441,044)	-
<b>Total fund balance</b>	<b>458,551</b>	<b>(458,551)</b>	<b>-</b>
<b>Total liabilities and fund balance</b>	<b>\$ 714,659</b>		
Net position			
Net investment in capital and lease assets		(6,188)	(6,188)
Unrestricted		401,309	441,439
<b>Total net position</b>		<b>\$ 395,121</b>	<b>\$ 435,251</b>



Nevada State Board of Occupational Therapy  
 Statements of Net Position and Governmental Fund Balance Sheets  
 June 30, 2022 and 2021

	2021		
	General Fund	Adjustments (Note 6)	Statement of Net Position
<b><u>ASSETS</u></b>			
Cash and cash equivalents	\$ 698,118	\$ -	\$ 698,118
Accounts receivable	1,844	7,036	8,880
Prepaid expenses	12,631	-	12,631
Capital assets, net of accumulated depreciation	-	2,485	2,485
Lease assets, net of accumulated amortization	-	162,401	162,401
	<b>Total assets</b>	9,521	884,515
<b><u>LIABILITIES</u></b>			
Accounts payable and payroll liabilities	4,240		4,240
Licensing fees received in advance	196,887		196,887
Accrued leave benefits	-	27,954	27,954
Long-term liabilities			
Due within one year:			
Lease liability - current	-	26,783	26,783
Due in more than one year:			
Lease liability - noncurrent	-	140,506	140,506
	<b>Total liabilities</b>	195,243	396,370
<b><u>FUND BALANCE / NET POSITION</u></b>			
Fund balance			
Nonspendable	12,631	(12,631)	-
Unassigned	498,835	(498,835)	-
	<b>Total fund balance</b>	(511,466)	-
	<b>Total liabilities and fund balance</b>	\$ 712,593	
Net position			
Net investment in capital and lease assets		(2,403)	(2,403)
Unrestricted		328,147	490,548
		<b>Total net position</b>	\$ 488,145
		<b>Total net position</b>	\$ 488,145

Nevada State Board of Occupational Therapy  
 Statements of Activities and Governmental Fund Revenue, Expenditures, and Changes in Fund Balances  
 Years Ended June 30, 2022 and 2021

	2022		
	General Fund	Adjustments (Note 6)	Statement of Activities
<b>Expenditures/Expenses</b>			
Board operations	\$ 293,296	\$ (28,808)	\$ 264,488
Depreciation	-	586	586
Amortization	-	29,982	29,982
Interest	-	4,656	4,656
Total expenditures/expenses	293,296	6,416	299,712
<b>Program Revenue</b>			
Charges for services	225,312	6,437	231,749
<b>Other Income and Expenses</b>			
Sub-lease income	10,032	-	10,032
Investment income (loss)	(1,438)	-	(1,438)
Other income	6,475	-	6,475
Total other income and expenses	15,069	-	15,069
Excess of Revenue Over (Under) Expenditures	(52,915)	52,915	-
Change in Net Position	-	(52,894)	(52,894)
Fund Balance/Net Position, Beginning of Year	511,466	(23,321)	488,145
Fund Balance/Net Position, End of Year	<u>\$ 458,551</u>	<u>\$ (23,300)</u>	<u>\$ 435,251</u>

Nevada State Board of Occupational Therapy  
 Statements of Activities and Governmental Fund Revenue, Expenditures, and Changes in Fund Balances  
 Years Ended June 30, 2022 and 2021

	2021		
	General Fund	Adjustments (Note 6)	Statement of Activities
<b>Expenditures/Expenses</b>			
Board operations	\$ 268,979	\$ (30,005)	\$ 238,974
Depreciation	-	444	444
Amortization	-	29,982	29,982
Interest	-	5,432	5,432
Total expenditures/Expenses	268,979	5,853	274,832
<b>Program Revenue</b>			
Charges for services	213,204	7,036	220,240
<b>Other Income and Expenses</b>			
Sub-lease income	5,988	-	5,988
Investment income (loss)	3,715	-	3,715
Other income	4,775	-	4,775
Total other income and expenses	14,478	-	14,478
Excess of Revenue Over (Under) Expenditures	(41,297)	41,297	-
Change in Net Position	-	(40,114)	(40,114)
Fund Balance/Net Position, Beginning of Year	552,763	(24,504)	528,259
Fund Balance/Net Position, End of Year	\$ 511,466	\$ (23,321)	\$ 488,145

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

The Nevada State Board of Occupational Therapy (Board) is regulated by Nevada Revised Statutes (NRS) 640A, which also specify the authorized activities of the Board. It is the licensing and regulatory agency for the practice of occupational therapy in the state of Nevada. The Board was created to examine and pass upon the qualifications of the applicants for licensure, to license qualified applicants, to revoke or suspend licenses and to collect all fees and make disbursements for program activities.

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 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 general-purpose financial statements of the State of Nevada since the State does not exercise financial or administrative control over the Board. This is in conformance with GASB codification Section 2100, *Defining the Financial 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, as amended by GASB 63, under an optional reporting method which combines the fund and government-wide statements into a single presentation. Under standard GASB 34 methodology, as amended, 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.

**Fund Accounting**

The general fund of the Board is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures to be used solely for the Board's benefit. The net position of the general fund is restricted solely to be used by the Board to meet its obligation of licensing and regulating occupational therapists and occupational therapy assistants in the state of Nevada.

### **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.

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 within 60 days after year-end to pay liabilities of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures relating to compensated absences are recorded only when payment is due.

The Board has only governmental fund types.

### **Budget Data**

The Board prepares an annual budget. The budget is prepared on a basis similar to generally accepted accounting principles under the modified accrual basis of accounting. All annual appropriations lapse at fiscal year-end.

### **Cash and Cash Equivalents**

Cash includes a checking account at a commercial bank. By provision of statutes, the Board is authorized to deposit all money in banks or savings and loan associations located in the state of Nevada and must be subject to withdrawal on demand. The Board participates in the State of Nevada collateralization program to assure that funds deposited are protected.

The Board also maintains a brokerage account that includes time certificates of deposit and mutual funds stated at fair value. The net increase (decrease) in the fair value of investments is the difference between the cost (if purchased during the fiscal year) or the fair value of the investments at the beginning of the fiscal year, and the fair value of the investments at the end of the fiscal year. Changes in fair value of investments are reflected, together with interest income, as investment income (loss) in the accompanying financial statements. By statutes, all cash must be deposited in entities that are in the state of Nevada.

### **Accounts Receivable**

For the governmental fund financial statements, the accounts receivable represents fees and reimbursements collected within 60 days subsequent to year end that are an available resource for the current year.

For the government-wide financial statements the accounts receivable represents all fees and reimbursements due as of year-end. All amounts are considered collectible by management.

### **Capital Assets**

Capital assets, which include furniture and equipment are reported in the net asset column in the government-wide financial statements. Capital assets are defined by the Board as assets with an initial, individual cost of \$500 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 3 to 7 years.

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

### **Compensated Absences**

It is the Board's policy to permit employees to accumulate earned but unused personal time off (PTO) benefits. No liability is reported for unpaid accumulated PTO on the general fund balance sheet as no amounts were due and payable at year end. Accumulated unused PTO leave earned as of June 30, 2022 and 2021, is reflected in the statements of net position.

### **Licensing Fees Received in Advance**

The Board's licensing period encompasses a two-year period. Licensing fees revenue is recognized ratably over the renewal period.

Licensing fees received in advance consists of the unearned portion of biennial license renewal fees collected prior to June 30, 2022 and 2021 that are applicable to future periods.

### **Fund Equity and Net Position**

In the governmental fund financial statement, 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 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 nonspendable classifications.

The Board's policy is to first apply expenditures against restricted or nonspendable fund balances. In instances where an unrestricted fund balance type could be used, it is the Board's policy to first apply expenditures against committed fund balances, if present. On an annual basis, when applicable, assigned fund balances are determined based upon available resources.

In the government-wide financial statements, net position is classified as follows:

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

The Board's policy is to first apply expenditures to restricted net position when an expenditure is incurred for which both restricted and unrestricted net position are available.

#### **Use of Estimates**

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

#### **New Accounting Pronouncement**

During the year ended June 30, 2022, the Board adopted the provisions of GASB Statement No. 87, Leases (GASBS 87). The objective of this statement is to better meet the information needs of financial statement users by improving the accounting and financial reporting for leases by governments. This statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. Under this statement a lessee is required to recognize a lease liability and an intangible right-to-use asset thereby enhancing the relevance and consistency of information about governments' leasing activities. The Board applied GASB Statement No. 87 retrospectively for all prior periods presented, as required under the statement.

#### **Subsequent Events**

Subsequent events have been evaluated through November 5, 2022, which is the date the financial statements were available to be issued. The Board continues to monitor the effects of the COVID-19 pandemic on its operations. However, the full impact of the pandemic related circumstances on the Board's operations and financial position are not known and cannot be determined.

**Note 2 - Capital and Lease 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 years is as follows:

	2022			Balance June 30, 2021
	Balance June 30, 2021	Additions	Deletions	
Capital assets not being depreciated				
None	\$ -	\$ -	\$ -	\$ -
Capital and lease assets being depreciated or amortized:				
Office equipment and furniture	15,050	-	-	15,050
Lease asset	192,383	-	-	192,383
Less accumulated depreciation and amortization	(42,547)	(30,568)	-	(73,115)
Total capital and lease assets, net	\$ 164,886	\$ (30,568)	\$ -	\$ 134,318
	2021			Balance June 30, 2020
	Balance June 30, 2020	Additions	Deletions	
Capital assets not being depreciated				
None	\$ -	\$ -	\$ -	\$ -
Capital assets being depreciated				
Office equipment and furniture	12,121	2,929	-	15,050
Lease asset, restated	192,383	-	-	192,383
Less accumulated depreciation				
Office equipment and furniture	(12,121)	(30,426)	-	(42,547)
Total capital and lease assets, net	\$ 192,383	\$ (27,497)	\$ -	\$ 164,886

The Board currently leases office space in Reno, Nevada under an agreement effective through November 30, 2026. The lease initially required monthly payments of \$2,500 with annual increases of 3% per year. Following is a summary of the remaining minimum payments:

Years Ending June 30,	Principle	Interest	Total
2023	\$ 28,556	\$ 3,828	\$ 32,384
2024	30,412	2,946	\$ 33,358
2025	32,349	2,007	\$ 34,356
2026	34,376	1,009	\$ 35,385
2027	14,813	111	\$ 14,924
	\$ 140,506	\$ 9,901	\$ 150,407



The Board subleases a portion of its office space to the Speech-Language Pathology, Audiology, and Hearing Aid Dispensing Board, the Board of Environmental Health, Board of Athletic Trainers, and Applied Behavior Analyst Board. Sublease income totaled \$10,032 and \$5,988 for the years ended June 30, 2022 and 2021, respectively.

**Note 3 - Long-term Obligations Activity**

Following is a summary of the change in long-term lease obligations:

	<u>Balance July 1, 2021</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance June 30, 2022</u>	<u>Current Portion</u>
Office lease	\$ 167,289	\$ -	\$ (26,783)	\$ 140,506	\$ 28,556
	<u>Balance July 1, 2020 (Restated)</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance June 30, 2021</u>	<u>Current Portion</u>
Office lease	\$ 192,383	\$ -	\$ (25,094)	\$ 167,289	\$ 26,783

**Note 4 - Retirement Benefits**

The Board does not currently participate in the Public Employees Retirement System (PERS); however, it may elect to be a participating employer in the future. If the Board elects to be a participating employer in PERS, the Board will be required to participate for the life of the Board.

Employees may elect to make pre-tax contributions to the Nevada Deferred Compensation Program (Program) a qualified 457(b) plan. The Board may make contributions to the Program on behalf of employees who have worked for twelve consecutive months or more at an amount to be determined at the Board's discretion. For the fiscal years ended June 30, 2022 and 2021, the Board's employer contributions totaled \$15,108 and \$12,177, respectively.

**Note 5 - Compliance with Nevada Revised Statutes and Nevada Administrative Code**

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

**Note 6 - Conversion to Government-Wide Financial Statements**

Adjustments on the face of the financial statements were made to the fund balance sheets and statements of revenue, expenditures, and changes in fund balances in order to reconcile the fund financial statements to the government-wide statements of net position and activities. The adjustments include the following:

	2022	2021
Fund Balance - Total Governmental Funds	\$ 458,551	\$ 511,466
<b>Assets</b>		
Current assets:		
Accounts receivable beyond 60 days	13,473	7,036
Capital assets, net of accumulated depreciation	1,899	2,485
Lease assets, net of accumulated amortization	132,419	162,401
<b>Liabilities</b>		
Compensated absences	(30,585)	(27,954)
Lease liability	(140,506)	(167,289)
Net Position	\$ 435,251	\$ 488,145
Excess of Revenue Over (Under) Expenditures	\$ (52,915)	\$ (41,297)
<b>Expenditures/Expenses</b>		
Equipment capitalized	-	2,929
Lease expense	31,439	30,525
Change in accrued leave benefits	(2,632)	(3,449)
Depreciation	(585)	(444)
Amortization or lease asset	(29,982)	(29,982)
Interest expense on lease liability	(4,656)	(5,432)
<b>Revenue</b>		
Accounts receivable beyond 60 days	6,437	7,036
Change in Net Position	\$ (52,894)	\$ (40,114)

**Note 7 - Adoption of GASB Statement No. 87, Leases**

As discussed in Note 1 the Board adopted the provisions of GASBS No. 87, *Leases*. Under this standard, leases should be recognized and measured using the facts and circumstances that exist at the beginning of the period of implementation or, if applied to earlier periods, the beginning of the earliest period restated. Accordingly, the July 1, 2020 statement of position was restated to reflect lease asset and liability balances in the amount of \$192,383.

Required Supplementary Information  
June 30, 2022 and 2021

**Nevada State Board of Occupational Therapy**

DRAFT

Nevada State Board of Occupational Therapy  
 Statements of Revenue and Expenditures – Budget and Actual  
 Years Ended June 30, 2022 and 2021

	2022		
	Original and Final Budget	Actual Amounts Budgetary Basis	Variance - Favorable (Unfavorable)
<b>Revenue</b>			
Fines and fees			
License fees	\$ 210,743	\$ 184,810	\$ (25,933)
Other fees	30,000	40,502	10,502
Sub-lease income	10,033	10,032	(1)
Investment income (loss)	3,000	(1,438)	(4,438)
Other income	4,750	6,475	1,725
Total revenue	<u>258,526</u>	<u>240,381</u>	<u>(18,145)</u>
<b>Expenditures</b>			
Personnel services			
Salaries and wages	162,922	162,219	703
Payroll taxes	13,947	13,902	45
Employee benefits	19,392	19,495	(103)
Travel	4,500	-	4,500
Operating			
Accounting and audit fees	3,000	3,000	-
Attorney General - legal fees	11,000	15,975	(4,975)
Board education	2,500	725	1,775
Credit card and bank fees	5,500	5,659	(159)
Dues and subscriptions	2,300	2,146	154
Equipment	5,100	2,951	2,149
Information technology	2,500	405	2,095
Insurance	1,100	1,534	(434)
Legislative services	24,000	22,000	2,000
Licensing software subscription	8,850	7,600	1,250
Meeting expenses	500	75	425
Office expenses	4,470	3,981	489
Office lease	32,125	31,441	684
Office supplies	600	188	412
Total expenditures	<u>304,306</u>	<u>293,296</u>	<u>11,010</u>
Excess of Revenue over Expenses	<u>\$ (45,780)</u>	<u>\$ (52,915)</u>	<u>\$ (7,135)</u>

Nevada State Board of Occupational Therapy  
Statements of Revenue and Expenditures – Budget and Actual  
Years Ended June 30, 2022 and 2021

	2021		
	Original and Final Budget	Actual Amounts Budgetary Basis	Variance - Favorable (Unfavorable)
<b>Revenue</b>			
Fines and fees			
License fees	\$ 201,594	\$ 184,220	\$ (17,374)
Other fees	30,000	28,984	(1,016)
Sub-lease income	9,083	5,988	(3,095)
Investment income (loss)	6,200	3,715	(2,485)
Other income	6,000	4,775	(1,225)
Total revenue	<u>252,877</u>	<u>227,682</u>	<u>(25,195)</u>
<b>Expenditures</b>			
Personnel services			
Salaries and wages	157,347	141,680	15,667
Payroll taxes	13,463	12,177	1,286
Employee benefits	18,644	17,498	1,146
Travel	500	-	500
Operating			
Accounting and audit fees	11,000	11,000	-
Attorney General - legal fees	12,000	6,066	5,934
Board education	-	475	(475)
Credit card and bank fees	4,752	5,065	(313)
Dues and subscriptions	-	571	(571)
Equipment	5,600	4,956	644
Information technology	2,000	125	1,875
Insurance	1,500	965	535
Legislative services	24,000	24,000	-
Licensing software subscription	10,200	8,486	1,714
Meeting expenses	500	-	500
Office expenses	6,010	3,174	2,836
Office lease	31,225	30,830	395
Office supplies	2,000	1,911	89
Total expenditures	<u>300,741</u>	<u>268,979</u>	<u>31,762</u>
Excess of Revenue over Expenses	<u>\$ (47,864)</u>	<u>\$ (41,297)</u>	<u>\$ 6,567</u>

**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 Members  
Nevada State Board of Occupational Therapy  
Reno, Nevada

I have audited, in accordance with the 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, the financial statements of the Nevada State Board of Occupational Therapy (Board), as of and for the years ended June 30, 2022 and 2021 and the related notes to the financial statements, which collectively comprise the Nevada State Board of Occupational Therapy' basic financial statements, and have issued my report thereon dated November 5, 2022.

**Internal Control Over Financial Reporting**

In planning and performing my audit of the financial statements, I considered the Nevada State Board of Occupational Therapy' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Nevada State Board of Occupational Therapy' internal control. Accordingly, I do not express an opinion on the effectiveness of the Boards' internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

My 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. Given these limitations, during my audits I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Nevada State Board of Occupational Therapy financial statements are free from material misstatement, I 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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

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

Reno, Nevada  
November 5, 2022

DRAFT

**State of Nevada**  
**Board of Occupational Therapy**

6170 Mae Anne Ave., Suite 1, Reno, Nevada 89523  
Phone (775) 746-4101 / Fax (775) 746-4105 / Website [www.nvot.org](http://www.nvot.org)

---

**AGENDA ITEM 5: Disciplinary Matters**

**Consent Decree**

Darrin Hurdsman, OT  
License No. OT-2424  
Case No. C22-05 & C23-01

Consent Decree will be provided under separate cover prior to the meeting.



**State of Nevada**  
**Board of Occupational Therapy**

6170 Mae Anne Ave., Suite 1, Reno, Nevada 89523  
Phone (775) 746-4101 / Fax (775) 746-4105 / Website [www.nvot.org](http://www.nvot.org)

---

<b>AGENDA ITEM 6: Disciplinary Matters</b>
--

**Violation of Board Order**

Shacindra Sloan, OTA  
License No. OTA-2554  
Case No. C22-01

The Board of Occupational Therapy, at their meeting of January 29, 2022, issued an Order in the disciplinary hearing in Case C22-03, finding Ms. Sloan violated the Nevada Occupational Therapy law and regulations. A copy of the final Order was sent February 14, 2022 by Board legal counsel.

On March 22, 2022, a follow-up letter was sent to Ms. Sloan with a copy of the Board Order reminding Ms. Sloan of the terms of the Order which requires a current license with this Board, completion of continuing education, submittal of specific documentation to the Board, payment of legal fees in the amount of \$7,147.15 and adherence to all law and regulations governing the practice of occupational therapy in Nevada.

The Board has not received any response from Ms. Sloan nor has the Board received required documentation or payments and Ms. Sloan's record has not been updated to reflect employment status, supervisory status or contact information.

Ms. Sloan did not renew her OTA License which expired effective July 5, 2022.

On September 15, 2022, a formal notice of hearing was sent to Ms. Sloan at her last known address by certified mail, US mail and email; pursuant to Chapter 233B, Chapter 241, Chapter 622A, Chapter 622 and Chapter 640A of the Nevada Revised Statutes and Chapter 640A of the Nevada Administrative Code. The certified mail Notice of Hearing was returned not deliverable.

The Board may consider whether Ms. Sloan is in violation of the Board's Order and whether further disciplinary action against her license is warranted.

Attachments  
Board Order  
Follow – up Letter  
Notice of Hearing

1                                   **BEFORE THE STATE OF NEVADA**  
2                                   **BOARD OF OCCUPATIONAL THERAPY**

3  
4 In the Matter of:

5 SHACINDRA SLOAN COTA  
6 License No. OTA 2554  
7 Respondent.

Case No. C22-01

8                                   **ORDER**

9           This matter was heard at the State of Nevada Board of Occupational Therapy  
10 (“BOARD”) regular public meeting via Zoom videoconference on December 11, 2021, and  
11 January 29, 2022. Providing legal counsel for the Board was Sophia G. Long, Senior  
12 Deputy Attorney General and Rosalie Bordelove, Chief Deputy Attorney General.  
13 Prosecuting for the Board was Henna Rasul, Senior Deputy Attorney General. Respondent  
14 SHACINDRA SLOAN (“RESPONDENT”) received notice of the hearing on October 27,  
15 2021, and December 11, 2021, for the continued hearing. RESPONDENT was present at  
16 both hearing dates. Pursuant to the Board’s authority under NRS 640A, the pleadings,  
17 and papers on file in this matter, the testimony and evidence received at the hearing in  
18 this matter, and the arguments of counsel and parties, the Board entered its Findings of  
19 Fact, Conclusions of Law, and Order as follows:

20                                   **CONCLUSIONS OF LAW**

21           1.     The BOARD finds it has jurisdiction over this matter pursuant to NRS 640A  
22 and NAC 640A.

23           2.     The BOARD finds RESPONDENT GUILTY of violating NRS 640A.200(4)(c)  
24 which states that an act constituting “unprofessional conduct” is the violation of any  
25 provision of this chapter or regulation of the BOARD adopted pursuant to this chapter.

26 ///

27 ///

28 ///

1           3.     The BOARD finds RESPONDENT GUILTY of violating NAC 640A.250(4)  
2 which states “[a]n occupational therapy assistant or provisional licensee shall document all  
3 treatment provided to a patient by the occupational therapy assistant or provisional  
4 licensee.”

5           4.     The BOARD finds RESPONDENT GUILTY of violating NAC 640A.290(3)(a)  
6 and (b) which states “[a] licensee shall not falsify a record of health care of a patient to  
7 indicate: (a) The presence of the licensee at a time when he or she is not in attendance  
8 treating a patient; or (b) That therapeutic procedures were performed by the licensee  
9 which he or she has not performed.”

10          5.     The BOARD finds RESPONDENT GUILTY of violating NAC 640A.290(4)(a)  
11 and (b) which states “[a] licensee shall not sign a record of health care of a patient unless  
12 the licensee has reviewed the record. The review of the record must include, without  
13 limitation, verification of: (a) The accuracy of the record; and (b) Continuity in the services  
14 received by the patient pursuant to the program of intervention.”<sup>i</sup>

15          6.     The BOARD finds RESPONDENT GUILTY of violating NAC 640A.350(2)  
16 which states the following acts, among others, constitute “unprofessional conduct”: “[b]eing  
17 guilty of negligence in the performance of occupational therapy[.]”

18          7.     The BOARD finds RESPONDENT GUILTY of violating NAC 640A.350(5)  
19 which states the following acts, among others, constitute “unprofessional conduct”:  
20 “[i]ntentionally making or filing a false or misleading report[.]”

21          8.     The BOARD finds RESPONDENT GUILTY of violating NAC 640A.350(6)  
22 which states the following acts, among others, constitute “unprofessional conduct”:  
23 “[f]ailing to file a report which is required by law or a third person or intentionally  
24 obstructing or attempting to obstruct another person from filing such a report[.]”

25          9.     The BOARD finds RESPONDENT GUILTY of violating NAC 640A.350(11)  
26 which states the following acts, among others, constitute “unprofessional conduct”:  
27 “violating a provision of the Occupational Therapy Code of Ethics or the Standards of  
28 Practice for Occupational Therapy, adopted by reference in NAC 640A.205.”

1 a. AOTA Code of Ethics 1, Professional Integrity, Responsibility, and  
2 Accountability Occupational therapy personnel maintain awareness and comply with  
3 AOTA policies and Official Documents, current laws and regulations that are relevant to  
4 the profession of occupational therapy, and employer policies and procedures.

5 A. Comply with current federal and state laws, state scope of  
6 practice guidelines, and AOTA policies and Official Documents that apply to the profession  
7 of occupational therapy.

8 F. Do not engage in illegal actions, whether directly or indirectly  
9 harming stakeholders in occupational therapy practice.

10 G. Do not engage in actions that reduce the public's trust in  
11 occupational therapy.

12 J. Do not exploit human, financial, or material resources of  
13 employers for personal gain.

14 K. Do not exploit any relationship established as an occupational  
15 therapy practitioner, educator, or researcher to further one's own physical, emotional,  
16 financial, political, or business interests.

17 L. Do not engage in conflicts of interest or conflicts of commitment  
18 in employment, volunteer roles, or research.

19 b. AOTA Code of Ethics 2, Therapeutic Relationships: Occupational  
20 therapy personnel develop therapeutic relationships to promote occupational well-being in  
21 all persons, groups, organizations, and society, regardless of age, gender identity, sexual  
22 orientation, race, religion, origin, socioeconomic status, degree of ability, or any other  
23 status or attributes.

24 I. Do not engage in dual relationships or situations in which an  
25 occupational therapy professional or student is unable to maintain clear professional  
26 boundaries or objectivity.

27 M. Do not engage in actions or inactions that jeopardize the safety  
28 or well-being of others or team effectiveness.

1 c. AOTA Code of Ethics 3, Documentation, Reimbursement, and  
2 Financial Matters: Occupational therapy personnel maintain complete, accurate, and  
3 timely records of all client encounters.

4 A. Bill and collect fees justly and legally in a manner that is fair,  
5 reasonable, and commensurate with services delivered.

6 B. Ensure that documentation for reimbursement purposes is done  
7 in accordance with applicable laws, guidelines, and regulations.

8 C. Record and report in an accurate and timely manner and in  
9 accordance with applicable regulations all information related to professional or academic  
10 documentation and activities.

11 d. AOTA Standards of Practice, Standard I. Professional Standing and  
12 Responsibility:

13 1. An occupational therapy practitioner (occupational therapist or  
14 occupational therapy assistant) delivers occupational therapy services that reflect the  
15 philosophical base of occupational therapy and are consistent with the established  
16 principles and concepts of theory and practice.

17 2. An occupational therapy practitioner is knowledgeable about  
18 and delivers occupational therapy services in accordance with AOTA standards, policies,  
19 and guidelines and state, federal, and other regulatory and payer requirements relevant to  
20 practice and service delivery.

21 4. An occupational therapy practitioner abides by the *Occupational*  
22 *Therapy Code of Ethics*.

23 5. An occupational therapy assistant is responsible for providing  
24 safe and effective occupational therapy services under the "direct and indirect" supervision  
25 of and in partnership with the occupational therapist and in accordance with laws or  
26 regulations and AOTA documents (AOTA, 2014a).

27 ///

28 ///



1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28

e. RESPONDENT shall provide a copy of this BOARD Order and have it signed by each employer.

f. RESPONDENT shall obey all federal, state, and local law and regulations governing the practice of occupational therapists in Nevada.

2. At the end of two (2) years, RESPONDENT may petition the BOARD for early termination of probation if she has completed all of the terms and conditions of probation.

3. This Order will be reported to the State of Nevada, Legislative Council Bureau, the National Board for Certification in Occupational Therapy, the American Occupational Therapy Association, and such other national databases as required by law.

3. The terms of this Order became effective on the January 29, 2022 hearing date.

DATED 7<sup>th</sup> day of Feb. 2022.

  
\_\_\_\_\_  
Board Chair

<sup>1</sup> As used in this section, "sign" means to inscribe by handwriting or electronic means one's name, initials or license number, NAC 640A.290(5).

1 **CERTIFICATE OF SERVICE**

2 I certify that I am an employee of the State of Nevada Office of the Attorney General,  
3 and that on this 14th day of February 2022, I served a true and correct copy of the foregoing  
4 **ORDER** via U.S. First Class and Certified Mail, postage prepaid, addressed to:

5 Shacindra Sloan, COTA  
6 5143 Silica Chalk Ave.  
Las Vegas, NV 89115

7 \*Certified Mail Receipt No.: 7016 0340 0001 0714 0062

8  
9 /s/ Esmeralda I. Velazquez  
10 An employee of the  
11 State of Nevada  
12 Office of the Attorney General  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28



Steve Sisolak  
Governor



Loretta L. Ponton  
Executive Director

STATE OF NEVADA  
**BOARD OF OCCUPATIONAL THERAPY**

6170 Mae Anne Ave., Suite 1 | Reno, Nevada 89523  
Phone: (775) 746-4101 | [www.nvot.org](http://www.nvot.org) | Fax: (775) 746-4105

---

March 23, 2022

Shacindra Sloan, COTA  
5143 Silica Chalk Ave.  
Las Vegas, NV 89115

Dear Ms. Sloan,

The Board of Occupational Therapy, at their meeting of January 29, 2022, issued an Order in the disciplinary hearing in Case C22-01, finding you violated the Nevada Occupational Therapy law and regulations. A copy of the final Order was sent February 14, 2022 by Board legal counsel.

Please note that the terms of the Order require a current license with this Board, completion of continuing education, submittal of specific documentation to the Board and adherence to all law and regulations governing the practice of occupational therapy in Nevada.

The Board has not received any documentation or payments and your record has not been updated to reflect your employment status and supervisory status.

Please advise as to the status of your employment, supervision and/or contact information, completion of continuing education, submittal of documentation as well as your intent with payment of the assessed legal fees as the 45 day period for requesting a payment plan has lapsed.

Sincerely,

*Loretta L. Ponton*

Loretta L. Ponton, Executive Director

Cc: Henna Rasul, Deputy Attorney General



STATE OF NEVADA  
**BOARD OF OCCUPATIONAL THERAPY**

6170 Mae Anne Ave., Suite 1 | Reno, Nevada 89523  
Phone: (775) 746-4101 | [www.nvot.org](http://www.nvot.org) | Fax: (775) 746-4105

---

September 15, 2022

Shacindra Sloan, COTA  
5143 Silica Chalk Ave.  
Las Vegas, NV 89115

Dear Ms. Sloan,

The Board of Occupational Therapy, at their meeting of January 29, 2022, issued an Order in the disciplinary hearing in Case C22-03, finding you violated the Nevada Occupational Therapy law and regulations. A copy of the final Order was sent February 14, 2022 by Board legal counsel.

The terms of the Order require a current license with this Board, completion of continuing education, submittal of specific documentation to the Board, payment of legal fees in the amount of \$7,147.15 and adherence to all law and regulations governing the practice of occupational therapy in Nevada. It is alleged that you have not complied with any of the terms and conditions of the Board Order.

Please take notice that a disciplinary hearing has been set in accordance with Chapter 233B, Chapter 241, Chapter 622A, Chapter 622 and Chapter 640A of the Nevada Revised Statutes and Chapter 640A of the Nevada Administrative Code. The Board will consider whether you have violated the terms and conditions of the Board Order in this case. The hearing will be held on **November 5, 2022 at 9:00 a.m.** by ZOOM video-conference at:

<https://us06web.zoom.us/j/81802307598?pwd=WHo2RGxEM285NktMQVdCQUhKQzhldz09>

Meeting ID: **818 0230 7598**

Passcode: **612633**

Telephone Audio Only: **(253) 215-8782**

Sincerely,

*Loretta L. Ponton*

Loretta L. Ponton, Executive Director

Cc: Henna Rasul, Sr. Deputy Attorney General

**State of Nevada**  
**Board of Occupational Therapy**

6170 Mae Anne Ave., Suite 1, Reno, Nevada 89523  
Phone (775) 746-4101 / Fax (775) 746-4105 / Website [www.nvot.org](http://www.nvot.org)

---

<b>AGENDA ITEM 7: Legislative Report</b>
--

Jeanette Belz and Lea Case of Belz and Case Government Affairs will provide an update on the status of the Board's BDR and efforts to obtain a Bill Sponsor; legislative interim committee activities and pre-filed Bill Draft Requests that may affect the occupational therapy profession and/or Board administration.

Educational Session

The Nevada Independent has a U-tube video educating the public on How a Bill Becomes Law which is very well done. The Board Executive Director is highlighted while presenting testimony to the Commerce and Labor Committee in 2019.

<https://youtu.be/3jsnuQeK9LM>

Attachment

Written Legislative Report

**Nevada State Board of Occupational Therapy**  
Legislative Interim Report - As of October 31, 2022  
Submitted by Belz & Case Government Affairs

**Interim Committee Activity**

**Commerce and Labor**

The committee held its last meeting on August 23 and [made recommendations](#) that included the drafting of the following bill (BDR #351):

- a. Require certain occupational and professional licensing boards, under certain circumstances, to issue temporary licenses or certificates to members of the military and spouses who are: (1) licensed in another state or territory of the United States; (2) in good standing in the state or territory of the United States of licensure or certification; (3) able to provide adequate proof that the individual or the individual's spouse is on military duty in this state; and (4) subject to a criminal background check. The temporary license or certificate is valid for one year;
- b. Require an occupational and professional licensing board to issue a temporary license within 30 days of receiving the required paperwork if the results of a criminal background check do not show grounds for denial; and
- c. Require that boards and commissions under Title 54 ("Professions, Occupations and Businesses") of NRS must provide military-related policies on their Internet websites and applications.

The Board of Occupational Therapy was excluded from this bill draft during the August 23<sup>rd</sup> work session after discussion and testimony from Belz & Case indicating this would inadvertently create barriers for licensure in the profession.

**Nevada Department of Education, Commission on Professional Standards**

The Legislative Counsel Bureau released its draft of the [R123-22](#), the regulation regarding OT and PT endorsements in K-12 education. The Department of Education has yet to schedule a hearing.

**The Lieutenant Governor's Keep Nevada Working Task Force**

The Task Force submitted a report on July 1, 2022. Although its work this interim did not focus on licensing, they did include several items to study on a "moving forward" basis:

- An increase in resources made available in languages other than English and Spanish;
- A review of professional licensure requirements for immigrants possessing certain skills in their home countries, especially in high-need areas.

**In Other News:**

There are no updates regarding the Governor's February announcement to convene a bipartisan task force to "further reduce red tape" for occupational licensing nor about his "[workforce development subcabinet](#)".

**2022 Elections**

Election day is on November 8 and early voting ends on November 4. It may take several days for some close races to be decided because mail in ballots will be accepted if postmarked as late as election day.

**2023 Bill Draft Requests (BDRs)**

Bill drafts continue to accumulate on the [Legislatures website](#). As mentioned above, BDR #351 was forwarded by the interim Commerce and Labor Committee. No other bill drafts specific to boards and commissions, or licensing have been submitted in addition to BDRs #48 and 49 from Sen. Doñate reported at the July board meeting.

**State of Nevada**  
**Board of Occupational Therapy**

6170 Mae Anne Ave., Suite 1, Reno, Nevada 89523  
Phone (775) 746-4101 / Fax (775) 746-4105 / Website [www.nvot.org](http://www.nvot.org)

---

<b>AGENDA ITEM 12: Executive Director's Report</b>
--

Attachments

Written Report

FY23 Financial Statements as of September 30, 2022

**State of Nevada**  
**Board of Occupational Therapy**

6170 Mae Anne Ave, Suite 1, Reno, Nevada 89523  
Phone (775) 746-4101 / Fax (775) 746-4105 / Website www.nvot.org

---

**EXECUTIVE DIRECTOR’S REPORT**  
**November 5, 2022**

**Licensure Statistics** - The following chart provides current and prior year licensing details and activity as of September 30, 2022. The number of practitioners increased by **47** licensees over the previous year, with an increase of **34** licensees for those holding active standard licenses.

**Quarter Statistics** - The Board processed **74** new license applications; which include new applicants, reinstatements and conversions. There were **55** licenses expired during the same period for a net gain of **19** licenses in the 1<sup>st</sup> Quarter of FY 23..

**Comparison to Prior Year At September 30**

Description	FY 2023	FY 2022	% +	OTR’s	2022	COTA’s	2022
Total Current Licensees	1689	1642	2.9 %	1283	1246	406	396
Standard Licensees (active)	1628	1594	2.1 %	1239	1211	389	383
Inactive Licensees	36	36		27	26	9	9
Inactive - Retired	13	-		12	-	1	-
Provisional Licensees	6	7		3	4	3	3
Temporary Licensees	6	6		2	5	4	1

**Fiscal Year 23 by Quarter**

Fiscal Year 2022	Total Licensees	OT	OTA
<b>July 1, 2022</b>	<b>1670</b>	<b>1267</b>	<b>403</b>
September 30, 2022	1689	1283	406
December 31, 2022			
March 31, 2023			
<b>June 30, 2023</b>			

**FY 23 Financial Statements**

**FY 23 Financial Statements – Period ending September 30, 2022** reflects a net loss of (\$14,577.29), approximately 21% of budget.

Revenue is slightly above budget at 26.29%. Expenses are slightly below budget at 24.72% of budget. Line items Board education and travel reflect the costs of the Board strategic planning in August. All other line items are within budget.

**Balance Sheet and Investments** – Total Cash at September 30, 2022 is \$699,034.58; with \$229,546.21 in operating, \$460,758.60 in CD’s and \$ 8,729.77 in money market funds.

Market rates are increasing, CD’s are now being invested at higher rates and longer terms so interest income will increase in the future.

***Office Operations & Activities*** – The Deferred Compensation Committee held a public workshop October 25<sup>th</sup> on proposed regulation revisions to address the Governor’s Audit recommendation to clarify “employer contributions” in the law and/or regulations. After review of the proposed language, written comments were prepared and submitted for consideration to ensure the proposed regulation would not impact the Board’s ability to establish “employer contributions” as a benefit for employees.

Several email’d requests and comments have been received from students in the UNLV OT program which have been responded to with information on specific topics as identified. In addition, I participated in a phone interview with a student from out-of-state providing information on Nevada licensure and potential impacts of a compact or national licensure.

Numerous inquiries from individuals at the Washoe County School District were received regarding requirements for OT review and signing of OTA notes, due to a new system in the WCSD records system. A formal letter of clarification was sent to the Director of Special Education, with cc’s to the specific individuals.

***Nevada Jurisprudence Exam*** – Board regulation requires completion of the jurisprudence exam every five years. There are approximately 500 licensees who have yet to complete the examination; the deadline for completion is May 2023. Two (2) CE credits are currently offered for completion of the jurisprudence exam.

Upon review of the two-year period statistics for completion of the examination, the CE hours offered will be reduced to 1 hour, effective May 2023. Those licensees who do not comply with the deadline for completion will be flagged for non-compliance and will not be able to renew their license. Additional sanctions may be proposed for Board approval at a future meeting.

Further evaluation of compliance with the Jurisprudence exam requirements will be forthcoming.

### ***Strategic Direction 2023 – 2024: Status Update***

Ethics and Professional Conduct Seminar – Donna Costa was contacted and has agreed to present the Board Sponsored Seminar training on Ethics by ZOOM with video to be made available for posting on the Board’s website. I will be working with Donna on the logistics, date and time.

Nevada Jurisprudence Exam as a training tool – The examination is being made available for OT students as a training tool at no cost to the student. NOTA will be distributing the information to their constituents and students. The cost of examination is approximately \$ .40 per exam which will be covered by the Board. A student code will identify exams for tracking purposes.

***Co-Location*** – The Board of Podiatry is considering co-location with the Board and will be moving into the Board office upon expiration of their current lease in September 2023 or earlier if they can terminate their lease. A reduced co-location fee through September 2023 has been offered to facilitate early occupancy and the costs of moving. Thereafter, the fee will be approximately \$4,300.00 per year.

***Administrative Collaborative*** – The Administrative Collaborative met on August 30, 2022, with 14 Board ED’s attending. Items of discussion included Executive Director job descriptions, evaluation tools and process; complaint processing – the roles of ED and staff, when to engage legal counsel and how settlements are handled at various stages of the process; methods to confirm legality of guardian signatures for treatment of a minor and interim committee on commerce and labor BDR on temporary occupational and professional licenses for members of the military and their spouse.

***CE Audit*** – The 2022 random audit of continuing education of 211 licensees has been concluded. Three licensees were issued a Notice of Complaint after no response was received to the audit requests, mail and email contacts and telephone messages . All licensees have subsequently contacted the Board and provided the required documentation.

***Complaints Status*** – There is one pending complaint in the initial determination stage.



# State of Nevada Board of Occupational Therapy

## Balance Sheet

As of September 30, 2022

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
Wells Fargo Bank - Checking	229,546.21
Wells Fargo Bank - Investments	460,758.60
Wells Fargo Bank - Money Market	8,729.77
<b>Total Bank Accounts</b>	<b>\$699,034.58</b>
Accounts Receivable	
Accounts Receivable	13,489.37
<b>Total Accounts Receivable</b>	<b>\$13,489.37</b>
Other Current Assets	
Prepaid Expenses	11,721.30
Undeposited Funds	0.00
<b>Total Other Current Assets</b>	<b>\$11,721.30</b>
<b>Total Current Assets</b>	<b>\$724,245.25</b>
Fixed Assets	
Net Fixed Assets	0.00
<b>Total Fixed Assets</b>	<b>\$0.00</b>
<b>TOTAL ASSETS</b>	<b>\$724,245.25</b>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	285.48
<b>Total Accounts Payable</b>	<b>\$285.48</b>
Credit Cards	
WF Mastercard	0.00
<b>Total Credit Cards</b>	<b>\$0.00</b>
Other Current Liabilities	
Accrued PTO	31,099.29
Deferred Compensation Payable	2,312.01
Deferred Revenue	255,000.94
Direct Deposit Liabilities	0.00
Due to State Treasurer	0.00
Other Current Liabilities	7,965.00
Payroll Liability	667.80
Payroll Tax Liability	53.03
<b>Total Other Current Liabilities</b>	<b>\$297,098.07</b>
<b>Total Current Liabilities</b>	<b>\$297,383.55</b>

# State of Nevada Board of Occupational Therapy

## Balance Sheet

As of September 30, 2022

	TOTAL
<b>Total Liabilities</b>	<b>\$297,383.55</b>
Equity	
Retained Earnings	441,438.99
Net Income	-14,577.29
<b>Total Equity</b>	<b>\$426,861.70</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$724,245.25</b>

# State of Nevada Board of Occupational Therapy

Budget vs. Actuals: FY\_2022\_2023 - FY23 P&L

July - September, 2022

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
<b>Income</b>				
Fees	10,750.00	32,400.00	-21,650.00	33.18 %
License Fees	48,886.23	195,330.75	-146,444.52	25.03 %
List Fee	1,800.00	6,000.00	-4,200.00	30.00 %
<b>Total Income</b>	<b>\$61,436.23</b>	<b>\$233,730.75</b>	<b>\$ -172,294.52</b>	<b>26.29 %</b>
<b>GROSS PROFIT</b>	<b>\$61,436.23</b>	<b>\$233,730.75</b>	<b>\$ -172,294.52</b>	<b>26.29 %</b>
<b>Expenses</b>				
Attorney General / Legal Fees	863.90	12,000.00	-11,136.10	7.20 %
Audit fees		9,600.00	-9,600.00	
Bank Service/Merchant Charges	1,819.87	5,843.27	-4,023.40	31.14 %
Board Education	1,804.05	1,500.00	304.05	120.27 %
Dues & subscriptions	559.87	2,700.00	-2,140.13	20.74 %
Equipment Rental	517.04	2,100.00	-1,582.96	24.62 %
Insurance	150.00	1,200.00	-1,050.00	12.50 %
Licensing - Data System	1,850.01	8,850.00	-6,999.99	20.90 %
Meeting Expenses		100.00	-100.00	
Office Expense				
Internet Service	449.94	2,400.00	-1,950.06	18.75 %
Postage and Delivery	-116.30	500.00	-616.30	-23.26 %
Telephone	149.14	750.00	-600.86	19.89 %
<b>Total Office Expense</b>	<b>482.78</b>	<b>3,650.00</b>	<b>-3,167.22</b>	<b>13.23 %</b>
Office Lease	7,956.75	34,055.49	-26,098.74	23.36 %
Office Supplies	247.79	700.00	-452.21	35.40 %
<b>Payroll Expenses</b>				
Deferred Compensation	6,148.95	15,689.58	-9,540.63	39.19 %
Employer Taxes	3,588.79	14,444.65	-10,855.86	24.85 %
Medical Benefit	1,132.50	4,387.00	-3,254.50	25.81 %
PTO Expense	513.86		513.86	
Salaries and Wages	41,918.62	168,742.44	-126,823.82	24.84 %
<b>Total Payroll Expenses</b>	<b>53,302.72</b>	<b>203,263.67</b>	<b>-149,960.95</b>	<b>26.22 %</b>
<b>Professional Fees</b>				
Accounting	750.00	3,000.00	-2,250.00	25.00 %
IT / Technical Support		1,000.00	-1,000.00	
Legislative Services	6,000.00	24,000.00	-18,000.00	25.00 %
<b>Total Professional Fees</b>	<b>6,750.00</b>	<b>28,000.00</b>	<b>-21,250.00</b>	<b>24.11 %</b>
<b>Travel</b>				
Travel - in state	1,635.57	1,700.00	-64.43	96.21 %
<b>Total Travel</b>	<b>1,635.57</b>	<b>1,700.00</b>	<b>-64.43</b>	<b>96.21 %</b>
<b>Total Expenses</b>	<b>\$77,940.35</b>	<b>\$315,262.43</b>	<b>\$ -237,322.08</b>	<b>24.72 %</b>
<b>NET OPERATING INCOME</b>	<b>\$ -16,504.12</b>	<b>\$ -81,531.68</b>	<b>\$65,027.56</b>	<b>20.24 %</b>
<b>Other Income</b>				

# State of Nevada Board of Occupational Therapy

Budget vs. Actuals: FY\_2022\_2023 - FY23 P&L

July - September, 2022

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Interest Income	310.42	2,500.00	-2,189.58	12.42 %
Sublease Income	2,532.27	10,129.67	-7,597.40	25.00 %
<b>Total Other Income</b>	<b>\$2,842.69</b>	<b>\$12,629.67</b>	<b>\$ -9,786.98</b>	<b>22.51 %</b>
Other Expenses				
Unrealized Investment Loss	915.86		915.86	
<b>Total Other Expenses</b>	<b>\$915.86</b>	<b>\$0.00</b>	<b>\$915.86</b>	<b>0.00%</b>
<b>NET OTHER INCOME</b>	<b>\$1,926.83</b>	<b>\$12,629.67</b>	<b>\$ -10,702.84</b>	<b>15.26 %</b>
<b>NET INCOME</b>	<b>\$ -14,577.29</b>	<b>\$ -68,902.01</b>	<b>\$54,324.72</b>	<b>21.16 %</b>

**State of Nevada**  
**Board of Occupational Therapy**

6170 Mae Anne Ave., Suite 1, Reno, Nevada 89523  
Phone (775) 746-4101 / Fax (775) 746-4105 / Website [www.nvot.org](http://www.nvot.org)

---

<p><b>AGENDA ITEM 13: Report from Legal Counsel</b></p>
---

Henna Rasul, Sr. Deputy Attorney General will report on legal matters.

**State of Nevada**  
**Board of Occupational Therapy**

6170 Mae Anne Ave., Suite 1, Reno, Nevada 89523  
Phone (775) 746-4101 / Fax (775) 746-4105 / Website www.nvot.org

---

**AGENDA ITEM 14: Board Activities & Reports From Members**

**2023 Meeting Schedule**

<b>Calendar Year 2023</b>	<b>Topics/Comments</b>
January 28 - ZOOM	Strategic Plan Summary Job Specification and Benefits Review
March 25 - ZOOM	<i>Legislative Session</i>
May 13 - ZOOM	<i>Legislative Session</i>
July 29 – In Person Reno	<i>Legislative Review</i> FY 2024 Budget Approval
September 23	Regulation Workshop
November 4	Regulation Hearing & Adoption

**Reports and Comments from Board Members**

**Future Agenda Items**

- Strategic Plan Updates
- Employee Job Specifications & Benefits
- ED Performance Evaluation
- Board Legislation
- OT Compact Updates
- Board Sponsored Training / Seminars