



**STATE OF NEVADA
BOARD OF OCCUPATIONAL THERAPY**

NOTICE OF PUBLIC MEETING

November 9, 2024 – 9:30 am

Board of Occupational Therapy
Administrative Office
6170 Mae Anne Ave., Suite 1
Reno, NV 89523

Zoom Access:

<https://us06web.zoom.us/j/88467447065?pwd=trE88HpDniUeJj61ebLnKuMkfOzzYm.1>

Meeting ID: 884 6744 7065

Passcode: 325935

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

AGENDA

Public comment is welcomed by the Board in writing or in person. Persons wishing to provide public comments remotely may access the meeting by telephone at (253) 215-8782 or through the electronic link posted on the agenda. Public comment will be limited to five minutes per person and comments based on viewpoint will not be restricted. Public comment will be available at the beginning of the meeting and 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 at his/her sole discretion. (NRS 241.020, NRS 241.030)

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)

- August 24, 2024

4. Disciplinary Matter - Consideration of Consent Decree (for possible action)

Vanessa Piggott, OT

License 12-0243

Case No. 24-06

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)

5. Legislative Activities (informational)

- Legislative Status Report - Belz & Case Government Affairs

6. Work Session regarding Dry Needling (for possible action)

7. Approval of Biennial Audit Report for Fiscal Years 2023 and 2024 (for possible action)

- Christiansen Accounting Network – Connie Christiansen, CPA

8. Executive Director Report (for possible action)

9. Report from Deputy Attorney General (informational)

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

- FY 2025 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)

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; 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 or by contacting the Board office at (775) 746-4101 or email board@nvot.org

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AGENDA ITEM 3: Approval of Minutes

The minutes of the meeting of August 24, 2024 of the State Board of Occupational Therapy are presented for approval.

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



STATE OF NEVADA BOARD OF OCCUPATIONAL THERAPY

SUMMARY MINUTES PUBLIC BOARD MEETING August 24, 2024

Members Present: Jose Pablo Castillo, Christopher Liebl, Jocelyn Pereira

Members Absent: Philip Seitz

Staff Present: Heather Hartley, Executive Director
Stacey Whittaker, Director of Licensing & Operations
Henna Rasul, Sr. Deputy Attorney General
Wayne Springmeyer, Board Investigator

Public Present: Lea Case, Shaun Conway, Joseph Filippi, Elyse Monroy, Kristen Neville, Matt Olivier, Robert Porter

Call to Order, Confirmation of Quorum

Chair Castillo called the Board meeting to order at 9:35 am. A roll call confirmed a quorum was present.

Public Comments

Chair Castillo called for public comments, there were none.

Approval of Minutes

Vice Chair Liebl made the motion, seconded by Chair Castillo to approve the minutes of the meetings of June 1, 2024, and August 1, 2024. The motion passed.

Disciplinary Hearing or Consent Decree; Vanessa Piggott, OT – Case 24-06

Chair Castillo announced that this agenda item has been continued. There was no further discussion.

Consideration of Application for License pursuant to NRS640A.120; Robert Porter, OTA

Executive Director Hartley provided the Board with the following overview: Mr. Porter submitted his application to the Board on June 26, 2024. Mr. Porter was previously licensed with the Nevada Board, license number OTA 17-1373, from March 16, 2017 to March 15, 2019 when his license expired after it was not renewed. Mr. Porter has submitted a new application for licensure as he is now out of the five-year time period to reinstate.

Mr. Porter answered affirmative to the following three legal questions on the application for licensure:

"Has there ever been a complaint filed, investigation or legal action taken against your professional license for any reason?"

"Have you ever had a professional license, certification or registration denied, restricted, suspended or revoked?"

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

"Have you ever been convicted of, or pled guilty or nolo contendere to, a violation of ANY federal or state statute, city or county ordinance, or any law of a foreign country?"

Mr. Porter was alleged of cultivating marijuana, possession of marijuana for sale, and sale/offer to sell/ transportation of marijuana on or about November 19, 2013. Mr. Porter was alleged of having unlawful taking of fish and game, unlawful possession of a creature, and wasting of game on or about August 1, 2013. Mr. Porter was sentenced to three years probation, 90 days in jail, and \$3,800 in fines and court costs on or about February 20, 2014. Mr. Porter completed probation and paid the fines and court costs.

An Accusation was filed by the California Board on or about September 16, 2015. The California Board revoked Mr. Porter's license on or about December 14, 2015. The Minnesota Board revoked his license on or about February 10, 2022. Mr. Porter provided explanations and current NBCOT certification with his application for licensure.

Chair Castillo opened the discussion by advising the Board that they can either Approve, Approve with Conditions, or Deny Mr. Porter's application for licensure. Chair Castillo confirmed with Mr. Porter that he resides in Northern Nevada and anticipates looking for employment here. Mr. Porter confirmed that this was true. Chair Castillo asked Mr. Porter if he disclosed the charges to the Nevada OT Board when he applied for licensure back in 2017. Mr. Porter stated that he could not remember, but that his Attorney advised him to answer not applicable. Mr. Porter disclosed that he suffers from a Traumatic Brain Injury and has issues with memory. Executive Director Hartley confirmed that Mr. Porter did not answer affirmatively to any legal questions on his application for licensure in 2017.

Mr. Porter explained that the California Board of Occupational Therapy sent notices to his old address even though they had a current address on file. He was not aware that his California license had been revoked.

Chair Castillo confirmed that Mr. Porter did not have to serve any jail time, Mr. Porter confirmed that he did not and that it was reduced to community service. The Board further discussed with Mr. Porter the details surrounding hunting of bears and wasting of game.

Chair Castillo feels that Mr. Porter was forthcoming on his current application for licensure; however, hasn't been transparent in the past. He would be inclined to approve Mr. Porter's application for licensure with conditions. The Board members agreed, and asked Mr. Porter if he has since been issued a license to practice in any other State and/or has any license applications pending. Mr. Porter answered no to both questions.

The Board reviewed the stipulated terms and conditions presented at length with Sr. Deputy Attorney General, Henna Rasul.

Vice Chair Liebl made the motion, seconded by Jocelyn Pereira to approve the issuance of a Nevada OTA license to Robert Porter with probation for two (2) years and the stated Stipulated Terms and Conditions. The motion passed.

Legislative Activities

Lea Case with Belz and Case Government Affairs provided the Board with an update on Legislative Activities including BDR Tracking for the Board, OT Licensure Compact Bills and Board Consolidation Bills. Further discussion included Governor Actions, Interim Activity, Executive Branch Actions, and the upcoming Elections.

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

Work Session regarding the OT Compact, Bill Draft Request of 83rd (2025) Session – BDR 233

Executive Director Hartley provided an update on potential legislative items, specifically BDR 233 from Assemblywoman Marzola that would enact the Occupational Therapy Licensure Compact. Currently, 31 states have joined the OT Licensure Compact to date. Board staff conducted a survey of licensees pertaining to the OT Compact and Executive Director Hartley presented the results to the Board. The goal today is to determine if the Nevada Board is in support of joining the national OT Compact.

Chair Castillo stated that there is a lot of movement with the OT Compact and it is difficult to assess the need with only 13% of Nevada licensees responding to the survey. Nevada currently has an efficient, expedient licensure process. The OT Licensure Compact would easily add 3-6 weeks on to licensure processing. The survey showed that most are in favor of the Licensure Compact and Background Checks but were not in favor of longer application processing times.

Vice Chair Liebl felt that with the proposed state umbrella board and bipartisan representation, the OT Compact is likely for Nevada. Jocelyn Pereira stated that she feels the Board needs more information, the shortage of therapists in Nevada may impact the decision-making process.

Vice Chair Liebl made the motion, seconded by Jocelyn Pereira to remain neutral on efforts to join the OT Compact until further information is available. The motion passed.

NBCOT Presentation by Shaun Conway

Shaun Conway, Vice President of Regulatory Affairs for NBCOT provided the Board with a high-level overview of their organization pertaining to mission, accreditation status, board of directors and JEDI related initiatives. Mr. Conway also provided an update on the current practice analysis study, national aggregate data, evidence-based resources, and customized state-based certification data. Further discussion centered around the NBCOT Exam Scoring Calendar and the upcoming Leadership Forum.

Executive Director Report

Heather Hartley provided updates on Board Office Administrative Activities to include Licensure Statistics for 4th Quarter FY24 Financial Statements, Board Classification and Compensation Plan, and Board Member Compensation. An overview was also provided on the updated Language Access Plan, the Department of Business & Industry, Board Member Vacancies, and Complaint Status.

Report from Deputy Attorney General

Henna Rasul, Senior Deputy Attorney General had no report.

Board Activities & Reports from Members

Executive Director Hartley provided a Meeting and Activities Schedule; the November 2024 meeting has been changed to Saturday, November 9th to accommodate Board member attendance. The Board is looking to coordinate the Board Retreat with NOTA Hill Day at the Nevada Legislature for March 27-29. Future meetings are tentatively scheduled for June and August of 2025.

Chair Castillo announced to the Board that this would be his last meeting as he is moving out of State at the end of the month. His resignation date of August 31, 2024, will allow for any needed follow up of agenda items proceeding the Board meeting. Board members and staff thanked Chair Castillo for his service to the Board and wished him well with his new endeavor. There were no further comments.

Public Comment

Chair Castillo opened the floor for public comments, there were none.

Adjournment – Chair Castillo adjourned the meeting at 12:25 pm.

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AGENDA ITEM 4: Disciplinary Matter - Consent Decree
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Vanessa Piggott, OT

License 12-0243

Case No. 24-06

The Board will consider approval of a Consent Decree in Case C24-06 - Vanessa Piggott, OT.

The Board may approve the Consent Decree, approve with revisions or not approve the Consent Decree and set a date for Hearing in the case.

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

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AGENDA ITEM 5: Legislative Activities
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Legislative Report

Lea Case of Belz and Case Government Affairs will provide an update on the Legislative Activities.

Attachment

Written Legislative Report

Nevada State Board of Occupational Therapy
Legislative Interim Report – October 23, 2024
Submitted by Belz & Case Government Affairs

Governor Actions

In August Governor Lombardo issued a [State of Emergency](#) in response to a fire in Washoe County. The Davis Fire started on September 7th at the Davis Creek Campground. The fire threatened thousands of homes in South Reno, evacuation mandates and warnings were issued for large neighborhoods in Reno.

2025 Legislative Session

At the writing of this report, there are [539 bill draft request topics](#) posted on NELIS. The most recent [BDR filing deadline](#) was September 1st, with most incumbent, interim committees, and state agency requests due this day. Belz & Case is tracking 8 BDRs that may be relevant to the Occupational Therapy Board.

The Belz & Case team is reaching out to legislators for any bill details they are willing and able to share. Belz & Case has produced a preliminary analysis of known workforce bills, which can be found as an attachment to this report.

2024 Election

We are entering the last full month of campaign season. In-person early voting in Nevada begins on October 19th and will run through November 1st. Voters are encouraged to review the Nevada Secretary of State's website to confirm their voter registration, as well as review key dates for the 2024 election.

Finally, on September 28th the Washoe County Voter Registrar [announced](#) she would take a leave of absence due to job-related stress.

Executive Branch Actions

Nevada Office of Boards, Commissions & Council Standards

On October 17th, Executive Director Heather Hartley was invited to attend a meeting with Business & Industry Director Kris Sanchez and Nikki Haag, Deputy Director over the Office of Boards Commission & Council Standards. During this meeting they provided an update on the executive branches proposed restructure of Nevada's occupational licensing boards. The department plans to release public information about the restructure after the election. Highlights of their proposal based on the October 17th conversation to reform Nevada's occupational licensing board structure include:

- **Restructure under B&I umbrella to reduce administrative burden and increase compliance with state rules governing licensing boards.**

Under this proposal, over the next two years, the Department of Business and Industry will absorb all licensing boards currently in Title 54. All backend and administrative services of the board will be done by the Office of Boards Commission and Council Standards. Over

the 2-year planned implementation department will hire 80 staff to support the administrative functions for the licensing boards.

Director Sanchez envisions the new board's structure being similar the current bureaucratic structure of the Department of Business and Industry, where the Director's office provide administrative backend services and supports for [11 administrative divisions](#) under its purview. The Director's office has "cost allocation" agreements with each of these divisions to support its work. Under their current plan the Boards will continue to collect their fees and pay through the allocation agreements for administrative services to the Office of Boards, Commissions, and Council.

- **"Lets board do what they do best"**

Director Sanchez reports they had no interest in getting involved with licensure compact conversation or discussions about scopes of practice during the upcoming legislative session. The Department believes that by removing administrative burden from the boards they are freed up to "do what they do best": investigations and setting of scopes of practice. Director Sanchez explained that under the new proposed structure, boards will still be able to hire experts to support investigations or other work, but all contracts and hiring would have to be approved through the Office of Boards Commission and Council.

- **Board restructuring**

Under this proposed restructuring some occupational licensing boards are being combined. The Occupational Therapy board is proposed to be combined into one board of "Healing Arts" with the following professions: Athletic Trainers, Physical Therapists, Massage Therapists, and Chiropractors. The Office of Boards, Commissions and Councils proposes the following board member makeup,

Physical Therapists (2)
Massage Therapists (2)
Chiropractors (2)
Occupational Therapist (1)
Athletic Trainer (1)
Provider in a comparable field (1)
Member of the public (1)

Division of Health Care Financing and Policy (DHCFP aka NV Medicaid)

Applied Behavioral Analysis – Activities of Daily Living (ADL) Medicaid Services Manual Changes

On August 13th, the Division of Health Care Financing and Policy (DHCFP) held a public workshop about its [proposed State Plan Amendment](#) to allow applied behavioral analysis (ABA) providers to perform and bill for codes related to activities for daily living (ADL). There was limited public comment given during the meeting. The letter from the Board of Occupational Therapy, dated August 1st, was incorporated into the official record.

After the August 13th meeting, DHCFP determined that they needed to do additional research and stakeholder conversations before finalizing the MSM changes. The Division will hold another public

workshop to solicit feedback. That meeting has not been scheduled yet, but will likely take place before the end of the year.

Patient Protection Commission

The Patient Protection Commission has met twice since the last report. Since the last report the Commission approved their BDR topics, which are included in the attachment, and they reviewed and discussed their annual report.

(Attachment – Workforce Bills)



Identified workforce bills

Belz & Case has been diligently watching public meetings and talking with legislators and other lobbyists about the intent of the bills that have been posted to date.

Governor Lombardo

Each Legislative Session the Governor receives 5 BDRS. One of the Governor's bills will likely be related to health care workforce. Details about his specific priorities have not been shared by the office.

Patient Protection Commission

- **BDR 54-449 Revises provisions relating to certain providers of health care**

Enters relevant licensing boards into licensure compacts for physical therapists, occupational therapists, speech-language pathologists, physician assistants, and nurses

- **BDR 38-451 Revises provisions related to graduate medical education**

Establishes a new medical health care workforce fund at the Division of Health Care Financing and Policy to support efforts to expand the state's health care workforce, including but not limited to

Eligible graduate medical education programs

Eligible indirect medical education programs

Provider fellowship and apprenticeship programs, and

Loan repayment programs

- **BDR -38-450 Revises provisions related to Medicaid**

Reimbursement rate bill

Regional Behavioral Health Policy Boards

- **BDR 54-403 Revises provisions related to behavioral health – Rural Regional Behavioral Health Policy Board**

Enters the Nevada Board of Examiners into the newly formed social work compact

- **BDR 39-434 Revises provisions relating to peer recovery support services – Northern Regional Behavioral Health Policy Board**

Creates a workforce pool for PRSSs and Certified Prevention Specialists.

Interim Committee

- **BDR352 Revises Provisions related to social work – Interim Committee on Health and Human Services**

Social work apprenticeship program within the Board of Examiners of Social Work

- **BDR40-353 Makes Revisions related to health professions – Interim Committee on Health and Human Services**

Establishes the State Office of Health Care Workforce Licensing within DPBH, consolidation of the Behavioral Health Licensing Boards, and exploring licensing board consolidation during the 2025-2006 interim

- **BDR 419- Requires the Governor’s Office of Workforce Innovation (GOWINN) to establish a career coaching program – Interim Standing Committee on Revenue**

Require GOWINN to pilot a career coaching program for middle and high schools.

Individual Legislators

- **BDR 129 -Revises provisions governing health care – Assemblyman Hafen & Senator Titus**

Enters Nevada Board of Examiners for Marriage and Family Therapists & Clinical Professional Counselors into a “counseling compact”

- **BDR 66 – Revises provisions governing the instruction of nursing students – Assemblywoman Jauregui**

Increasing the number of nursing students in NSHE schools

- **BDR 233- Enacts the Occupational Therapy Licensure Compact – Assemblywoman Marzola**

Enters the Nevada Board of Occupational Therapy into the OT Licensure Compact

- **BDR317 – Revises provisions relating to workforce and economic development - Assemblyman Nguyen**

Placeholder, sponsor is working with workforce connections to flesh out policy.

State Agencies & Boards and Commissions

- **BDR 301 Nevada Department of Business and Industry Office of Boards, Commissions, and Council Standards**

Bill will completely revise administrative structure and operations of boards. The proposed reorganizational structure will group boards into three functional areas, Advisory, Licensing and Regulatory and will move administration under B&I, Office of Boards Commission and Council Standards adding 60 new positions. All boards’ NRS laws will be opened to update and add the new structure; remove independent administrative authority and moving funding to the state. It's anticipated that full implementation will take 3 sessions and cost over \$100M

- **BDR 248- Revises provisions relating to background checks for certain persons- Division of Public Safety, Records Communication and Compliance Division**

Related to fingerprinting/background check issues for licensure

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AGENDA ITEM 6: Work Session - Dry Needling

Potential Legislative Items - Requires a bill to be approved by the Nevada Legislature

- Dry Needling

The Legislative Counsel Bureau has determined that specific authority must be granted in law, Nevada Revised Statute, authorizing dry needling in scope of practice. The Board issued a dry needling advisory in 2019 based upon the LCB determination. The Board of Athletic Trainers and the Board of Physical Therapy introduced legislation in 2019, SB 186, which was approved by the legislature. Similar legislation would be required of the Board of Occupational Therapy in order to authorize dry needling to the OT scope of practice.

Provided for information is SB 186 and the regulations implementing dry needling for the AT and PT Boards.

Action Item- Does the Board wish to pursue potential legislation for the 2027 legislative session regarding adding dry needling to the OT scope of practice in Nevada?

Attachments

Board of Occupational Therapy Dry Needling Advisory Notice
NBCOT State Regulatory Research Survey of Dry Needling and Wound Care
SB 186
NV Athletic Trainers Dry Needling Statutes and Adopted Regulation R053-19
NV Physical Therapy Board Revised Adopted Regulation R054-19



Joe Lombardo
Governor

STATE OF NEVADA
BOARD OF OCCUPATIONAL THERAPY

6170 Mae Anne Avenue, Suite 1
Reno, Nevada 89523-4779
Phone: (775) 746-4101 / Fax: (775) 746-4105
Email: board@nvot.org Website: www.nvot.org

Heather Hartley
Executive Director

ADVISORY NOTICE

Occupational Therapy Scope of Practice Dry Needling

The provision of Dry Needling IS NOT authorized as being within the Scope of Practice of Occupational Therapy in Nevada.

The Nevada Legislative Counsel Bureau, in response to an inquiry by Senator Parks, regarding whether dry needling was within the scope of practice of physical therapy, issued an opinion regarding dry needling in the State of Nevada. Pertinent sections of that opinion reads in part:

“After thoroughly examining all the relevant statutory provisions in NRS Title 54, and after interpreting those statutory provisions in a manner that best promotes the protective public policy of NRS Title 54 and best carries out the intent of the Legislature to safeguard the public from potential societal harms, we believe that the practice of dry needling is a healing art encompassed within the scope of practice of: (1) physicians practicing medicine under NRS Chapter 630; (2) osteopathic physicians practicing osteopathic medicine under NRS Chapter 633; (3) homeopathic physicians practicing neural therapy under NRS Chapter 630A; and (4) doctors of Oriental medicine practicing acupuncture under NRS Chapter 634A.”

“In order for licensed physical therapists to practice dry needling in Nevada, it is the opinion of this office that the Legislature would need to change Nevada's existing laws by enacting clear statutory authority allowing licensed physical therapists to practice dry needling in Nevada.”

At the 2019 Legislative Session, the Nevada Legislature passed SB 186 which created clear statutory authority for Physical Therapists and Athletic Trainers to perform dry needling with the appropriate training as established through regulation.

Occupational Therapists are NOT authorized to perform dry needling until such time as statutory authority is granted by the Nevada Legislature.

August 10, 2019

State Regulatory Research Survey of Dry Needling and Wound Care

The National Board for Certification in Occupational Therapy, Inc. (NBCOT®) conducted a survey to determine any specific requirements, Statutes and/or Regulations, and education or training requirements associated with dry needling and wound care. Occupational Therapy Regulatory Board Administrators from 54 jurisdictions received the survey July 31, 2023, and were given four weeks to complete the survey. Forty-two participating jurisdictions responded to the survey resulting in a total response rate of 78%.

States that did not complete the survey are as follows: Arizona, Delaware, Illinois, Iowa, Louisiana, Massachusetts, Michigan, New Hampshire, New Jersey, New York, Utah, and Washington.

The survey required each jurisdiction to answer questions regarding the following aspects related to dry needling and wound care in the scope of practice for occupational therapy (OT):

- Specific requirements regarding the use of dry needling and wound care as an intervention
- The means by which dry needling and/or wound care is addressed including Statute, Regulation, both Statute and Regulation, or other
- Statute and/or Regulation section number(s) that apply for dry needling and wound care
- Additional education or training requirements for the use of dry needling and wound care
- Occupational therapy board/committee's anticipation of addressing dry needling and/or wound care within the next 12 months

For jurisdictions who did not submit a response, NBCOT® staff members researched statutes, regulations, and board meeting minutes to determine if dry needling and wound care are included in the scope of practice for each respective jurisdiction. Any relevant research results for non-participating jurisdictions are indicated in Tables 1 through 21 below, highlighted in yellow.

Specific Requirements Regarding the Use of Dry Needling as an Intervention

Participants were asked to indicate if their jurisdiction has specific requirements regarding the use of dry needling as intervention. As shown in Table 1, four jurisdictions selected *Yes* and 38 selected *No*. A list of jurisdictions that indicated *Yes* and a list of jurisdictions that indicated *No* can be found in Table 2 below. Research findings on non-participating jurisdictions can also be found in Table 2, highlighted in yellow.

Table 1

Specific Requirements Regarding the Use of Dry Needling as an Intervention

Yes	4
No	38

Table 2

State-by-State Specific Requirements Regarding the Use of Dry Needling as an Intervention

Yes	No
Alabama	Alaska
Illinois	Arizona
Michigan	Arkansas
Mississippi	California
Tennessee	Colorado
Wyoming	Connecticut
	Delaware
	District of Columbia
	Florida
	Georgia
	Guam
	Hawaii
	Idaho
	Indiana
	Iowa
	Kansas
	Kentucky
	Louisiana
	Maine
	Maryland
	Massachusetts
	Minnesota
	Missouri
	Montana
	Nebraska
	Nevada
	New Hampshire
	New Jersey
	New Mexico
	New York
	North Carolina

	North Dakota
	Northern Mariana Islands
	Ohio
	Oklahoma
	Oregon
	Pennsylvania
	Puerto Rico
	Rhode Island
	South Carolina
	South Dakota
	Texas
	Utah
	Vermont
	Virginia
	Washington
	West Virginia
	Wisconsin

The Means by which Dry Needling is Addressed

If applicable, participants were asked to identify the means by which dry needling is addressed in their respective jurisdictions. Participants were given the following options: *By statute*, *By regulation*, *By both statute and regulation*, and *Other*. As shown in Table 3, *By regulation* was selected by three respondents, while *By statute* and *By both statute and regulation* were both selected by one respondent. As shown in Table 3, seven jurisdictions selected *Other*. Comments submitted in the *Other* category can be found below in Table 4 and included: *Not within the current scope of practice; Board does not dictate the specific modalities, techniques, or procedures*, and *Licensed acupuncturists are the only professionals that can legally practice dry needling*. Any additional information found through research conducted by NBCOT® staff on dry needling in non-participating jurisdictions can also be found in Table 4 below, highlighted in yellow.

Table 3

The Means by Which Dry Needling is Addressed

By regulation	3
By statute	1
By both statute and regulation	1
Other	7

Table 4*Other Comments or Findings Regarding Dry Needling*

Jurisdiction	Comment/Findings
Arizona	Dry needling can be used by physical therapists .
Connecticut	I do not believe that dry needling is within the current scope of practice for an occupational therapist in Connecticut. However, the Occupational Therapists have submitted a scope of practice review request prior to the next legislative session that would include dry needling.
Delaware	Dry needling can be used by physical therapists .
Iowa	Dry needling is not specifically referenced in Iowa's statutes or regulations. However, as per Iowa's Board of Occupational Therapy meeting minutes from September 10, 2021 , "Board consensus is to informally respond to the inquiry noting the scope of practice of the profession permits dry needling provided the practitioner obtains the required additional training to practice proficiently as the Board continues to evaluate the profession's scope of practice."
Louisiana	Dry needling is not specifically referenced in Louisiana's statutes or regulations. However, the Louisiana Occupational Therapy Advisory Committee has discussed dry needling in previous meetings. Meeting minutes from February 11, 2022 , which can be found on the Advisory Committee's website, state, "On the motion of Ingrid Franc, duly seconded by Brenda Martin, all present voted unanimously to approve moving forward with changing Rules and Regulations to allow OTRs to dry needle in the State of Louisiana with additional post graduate training." Meeting minutes from October 28, 2022 indicate, "A target month of June of 2023 was set as a goal for our revisions to be complete." Revisions to rules and regulations have yet to be made, but based on prior meeting minutes, these changes are forthcoming.
Maine	I want to give more detail to the answer I gave for Question #5. I wrote, "No" because Maine does not acknowledge dry needling as a scope of practice skill through our rules or statute.
Missouri	In Missouri, our statute is pretty vague for a reason. In addition, we do not, if asked, tell anyone whether or not a specific practice, method, or technique falls within the scope of occupational therapy. We will refer them to state statutes/regulations and even suggest that they reach out to AOTA, NBCOT, or even private counsel if need be.
New Jersey	Dry needling can be used by physical therapists .
Oregon	In Oregon, licensed acupuncturists are the only professionals that can legally practice dry needling. The Oregon Medical Board and its Acupuncture Advisory Committee regulates the practice of acupuncture in Oregon. They have concluded that "dry needling" is acupuncture and can only be performed by a licensed

	<p>acupuncturist. Their rules state that no person may practice acupuncture without a license.</p> <p>Here is the rule: 847-070-0007 Practice of Acupuncture (1) No person may practice acupuncture without first obtaining a license to practice medicine and surgery or a license to practice acupuncture from the Oregon Medical Board.</p> <p>Other professions have challenged the rule but have not been successful: In 2017, the Oregon Board of Physical Therapy paid for a very costly review by the Department of Justice General Counsel Division. However, the opinion was no, dry needling is not within the scope of a physical therapist. In 2011, the Board of Chiropractic Examiners adopted a rule authorizing chiropractors to practice dry needling; however, the Oregon Court of Appeals held, "Dry needling is not within the chiropractic scope of practice, and the rule was rescinded."</p>
South Dakota	Wound care is allowed, dry needling is not.
Texas	The Texas Board of Occupational Therapy Examiners does not dictate the specific modalities, techniques, or procedures that may be incorporated into the occupational therapy plan of care. However, at all times, it is the responsibility of the occupational therapy practitioners (OTs and OTAs licensed by this board) to demonstrate competency in all modalities, techniques, and procedures used for treatment.
Washington	Dry needling can be used by physical therapists .
Wisconsin	Dry needling is not specifically addressed in either Wisconsin rules or statutes. See 448.96(5) and OT 4.02, which apply.

The Statue and/or Regulation Section Number(s) that Apply for Dry Needling

If applicable, participants were asked to identify the Statute and/or Regulation Section Number(s) that apply for dry needling. Six participants indicated a Statute and/or Regulation applies for dry needling in their respective jurisdictions. The specific Statute and/or Regulation Section Number(s) can be found for each applicable jurisdiction in Table 5 below. Additional information on non-participating jurisdictions found through research conducted by NBCOT® staff can also be found in Table 5 below, highlighted in yellow.

Table 5*Statute and/or Regulation Section Number(s) that Apply for Dry Needling*

Jurisdiction	Section Number(s)
Alabama	Statute: 34-39-3 (5.3) b. "An occupational therapist or occupational therapy assistant is qualified to perform the above activities for which they have received training and any other activities for which appropriate training or education, or both, has been received." Not specific to Dry Needling, but the board has approved it within their scope citing this passage.
Illinois	Statute: 225 ILCS 75/2 (7)(e) For the occupational therapist or occupational therapy assistant possessing advanced training, skill, and competency as demonstrated through criteria that shall be determined by the Department, applying physical agent modalities, including dry needling, as an adjunct to or in preparation for engagement in occupations.
Michigan	Statute: Public Health Code, Section 333.16501 (g) "Dry needling" means a rehabilitative procedure using filiform needles to penetrate the skin or underlying tissues by targeting only myofascial trigger points and muscular and connective tissues to affect change in body structures and functions for the evaluation and management of neuromusculoskeletal pain and movement impairment. Dry needling does not include the stimulation of auricular points or other acupuncture points.
Mississippi	Regulation: See Rule 8.1.4.
Tennessee	Both Statute and Regulation: See Rule- 1150-02-.21 DRY NEEDLING TO THE UPPER LIMBS & Statute 63-13-103(10)(B)(vi).
Texas	According to §362.1(29)(C)(xiii) of the OT Rules, occupational therapy interventions and procedures that promote or enhance safety and performance in activities of daily living (ADL), instrumental activities of daily living (IADL), education, work, play, leisure, and social participation include the application of physical agent modalities, and use of a range of specific therapeutic procedures (such as wound care management; techniques to enhance sensory, perceptual, and cognitive processing; manual therapy techniques) to enhance performance skills.
Wisconsin	Other: See 448.96(5) and OT 4.02.
Wyoming	Regulation: See Chapter 3, Section 7.

Additional Education or Training Requirements for the Use of Dry Needling

If participants responded affirmatively to specific requirements or Statutes/Regulations for the use of dry needling in their jurisdictions, they were prompted to indicate whether their jurisdiction has

additional education or training requirements for dry needling. As shown in Table 6, three respondents selected *Yes*, and two respondents selected *No*. A list of jurisdictions that indicated *Yes* and a list of jurisdictions that indicated *No* can be found in Table 7 below. If participants selected *Yes*, they were prompted to identify the specific education or training requirements for the use of dry needling in their respective jurisdictions, which can be found in Table 8 below. Any additional information found through research conducted by NBCOT® staff is also listed in Table 8, highlighted in yellow. As shown in Tables 6 and 7, one participating jurisdiction selected "*Other*," with additional comments listed in Table 8 below.

Table 6*Additional Education or Training Requirements for the Use of Dry Needling*

Yes	3
No	2
Other	1

Table 7*State-by-State Education or Training Requirements for the Use of Dry Needling*

Yes	No	Other
Mississippi	Alabama	Texas
Tennessee	Wisconsin	
Wyoming		

Table 8*Specific Education or Training Requirements for Dry Needling in Each Applicable Jurisdiction*

Jurisdiction	Specific Education or Training Requirements
Alabama	No - Licensees are required to ensure they are educated or trained.
Illinois	According to 225 ILCS 75/3.7 , occupational therapists and occupational therapy assistants must meet or exceed the following: (1) 50 hours of instructional courses that include, but are not limited to, studies in the musculoskeletal and neuromuscular system, the anatomical basis of pain mechanisms, chronic pain, and referred pain, myofascial trigger point theory, and universal precautions; (2) completion of at least 30 hours of didactic course work specific to dry needling; (3) successful completion of at least 54 practicum hours in dry needling course work; (4) completion of at least 200 supervised patient treatment sessions; and (5) successful completion of a competency examination. Dry needling shall only be performed by a licensed occupational therapist or licensed occupational therapy

	assistant upon referral." Please note, this section of 225 ILCS 75/3.7 is scheduled to be repealed on January 1, 2024.
Mississippi	<p>An occupational therapist must meet the following requirements in order to be deemed competent to perform dry needling: a. A minimum of 3 years clinical experience as a licensed occupational therapist b. Documented successful completion of dry needling course(s) of study approved by the Department that includes: (i) A minimum of 50 hours face-to-face instruction; an online study is not allowed. Advanced dry needling (i.e., craniofacial, spine, abdominal, etc.,) will require more advanced training than the minimum requirements. It is the responsibility of each occupational therapist to acquire specialty certification through additional training beyond the minimum requirements. (ii) Each course shall specify which anatomical regions/structures are included in the certification and whether the instruction was introductory or advanced concepts in dry needling (iii) Every course instructor must be a licensed healthcare provider and have a minimum of two years of experience performing dry needling (iv) A practical examination and a written examination with a passing score (v) Anatomical review for safety and effectiveness (vi) Indications and contraindications for dry needling (vii) Management of adverse effects (viii) Evidence-based instructions on the theory of dry needling (ix) Sterile needle procedures which shall include the standards of the U.S. centers for disease control or the U.S. occupational safety and health administration c. An occupational therapist performing dry needling in his/her practice must have written informed consent for each patient that is maintained in the patient's chart/medical record. The patient must sign and receive a copy of an informed consent form created by the therapist. The consent form must, at a minimum, clearly state the following information: (i). Risks and benefits of dry needling (ii). The occupational therapist's level of education and training in dry needling (iii). The occupational therapist will not dry needle any auricular or points distal to the identified treatment area.</p>
Tennessee	<p>Mandatory training is required. Before performing dry needling to the upper limb, a practitioner must complete educational requirements in each of the following areas: (a) Fifty (50) hours of instruction, to include instruction in each of the four (4) areas listed herein, which are generally satisfied during the normal course of study in occupational therapy school or continuing education from a Board-approved continuing education provider: 1. Musculoskeletal and Neuromuscular systems; 2. Anatomical basis of pain mechanisms, chronic pain, and referred pain; 3. Trigger Points; and 4. Universal Precautions. (b) Twenty-four (24) hours of dry needling instruction that includes specific instruction of the upper limb defined as hand, wrist, elbow, and shoulder girdle. 1. The twenty-four (24) hours must include instruction in each of the following six (6) areas: (i) Dry needling technique; (ii) Dry needling indications and contraindications; (iii) Documentation</p>

	<p>of dry needling; iv) Management of adverse effects; (v) Practical psychomotor competency; and (vi) Occupational Safety and Health Administration's Bloodborne Pathogens Protocol. 2. Each instructional course shall specify what anatomical regions are included in the instruction and describe whether the course offers introductory or advanced instruction in dry needling. 3. Each course must be pre-approved or approved by the Board or its consultant, or the Board may delegate the approval process to recognized health-related organizations or accredited occupational therapy educational institutions. (c) A newly licensed occupational therapist shall not practice dry needling to the upper limb for at least one (1) year from the date of initial licensure unless the practitioner can demonstrate compliance with paragraph (2) through his or her pre-licensure educational coursework. (3) Any occupational therapist who obtained the requisite twenty-four (24) hours of instruction as described in paragraph (2)(b) in another state or country must provide the same documentation to the Board, as described in paragraph (2)(b), that is required of a course provider. The Board or its consultant must approve the occupational therapist's dry needling coursework before the therapist can practice dry needling in this state. (4) Dry needling to the upper limb may only be performed by a licensed occupational therapist and may not be delegated to an occupational therapy assistant or support personnel. (5) An occupational therapist practicing dry needling to the upper limb must supply written documentation, upon request by the Board, that substantiates appropriate training as required by this rule. (6) All occupational therapy patients receiving dry needling to the upper limb shall be provided with information from the patient's occupational therapist that includes a definition and description of the practice of dry needling and a description of the risks, benefits, and potential side effects of dry needling.</p>
Texas	<p>Other: The OTAs and supervising OT must know how to perform and demonstrate proficiency in, as noted, any modalities, techniques, or procedures performed; however, please note that the Board does not specify certifications they must hold for specific modalities, etc. The occupational therapy practitioners are responsible for all of the modalities, techniques, or procedures that are used and the use of such must comply with the OT Act and Rules.</p>
Wyoming	<p>24 hours of live, face to face post professional instruction are required.</p>

Anticipation of Occupational Therapy Board/Committee Addressing the Use of Dry Needling within the Next 12 Months

All respondents were asked to indicate whether they anticipate their jurisdiction's Occupational Therapy Board or Committee addressing the use of dry needling within the next 12 months. As shown in Table 9 below, nine respondents selected *Yes*, and 32 respondents selected *No*. A list of

jurisdictions that selected *Yes* and a list of jurisdictions that selected *No* can be found in Table 10. As shown in Table 9 and Table 11, one jurisdiction submitted an *Other* comment: *Unknown*.

Table 9

Anticipation of Occupational Therapy Board/Committee Addressing the Use of Dry Needling within the Next 12 Months

Yes	9
No	32
Other	1

Table 10

State-by-State Anticipation of Occupational Therapy Board/Committee Addressing the Use of Dry Needling within the Next 12 Months

Yes	No
Alaska	Alabama
California	Arkansas
Connecticut	Colorado
Georgia	District of Columbia
Idaho	Florida
Maryland	Guam
Montana	Hawaii
Nebraska	Indiana
North Carolina	Kansas
	Kentucky
	Maine
	Minnesota
	Mississippi
	Missouri
	Nevada
	New Mexico
	North Dakota
	Northern Mariana Islands
	Ohio
	Oklahoma

	Oregon
	Pennsylvania
	Puerto Rico
	Rhode Island
	South Carolina
	South Dakota
	Tennessee
	Vermont
	Virginia
	West Virginia
	Wisconsin
	Wyoming

Table 11

Other Responses Regarding Anticipation of Occupational Therapy Board/Committee Addressing the Use of Dry Needling within the Next 12 months

Jurisdiction	Comment
Texas	Unknown

Specific Requirements Regarding the Use of Wound Care as an Intervention

Participants were asked to indicate if their jurisdiction has specific requirements regarding the use of wound care as intervention. As shown in Table 12 below, 10 jurisdictions selected *Yes* and 32 selected *No*. A list of jurisdictions that indicated *Yes* and a list of jurisdictions that indicated *No* can be found in Table 13. Additional research findings on non-participating jurisdictions can also be found in Table 13 below, highlighted in yellow.

Table 12

Specific Requirements Regarding the Use of Wound Care as an Intervention

Yes	10
No	32

CHAPTER.....

AN ACT relating to professions; expanding the scope of practice of physical therapy and athletic training to include the performance of dry needling under certain circumstances; requiring the Nevada Physical Therapy Board and the Board of Athletic Trainers to adopt regulations relating to dry needling; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

Existing law provides for the licensure and regulation of: (1) physical therapists by the Nevada Physical Therapy Board; and (2) athletic trainers by the Board of Athletic Trainers. (Chapters 640 and 640B of NRS) Existing law: (1) authorizes the Nevada Physical Therapy Board to adopt regulations to carry out its powers and duties relating to physical therapy; and (2) requires the Board of Athletic Trainers to adopt regulations to carry out its powers and duties relating to athletic training. (NRS 640.050, 640B.260) **Sections 6 and 11** of this bill require the Nevada Physical Therapy Board and the Board of Athletic Trainers to adopt regulations establishing the qualifications a physical therapist or an athletic trainer, as applicable, must obtain before he or she is authorized to perform dry needling. **Sections 6 and 11** require these qualifications to include the successful completion of not less than 150 hours of didactic education and training in dry needling approved by the appropriate Board. **Sections 6 and 11** further require the appropriate Board to adopt regulations establishing procedures: (1) concerning the handling of needles used to perform dry needling, including procedures for the disposal of a needle after a single use; and (2) to ensure that a physical therapist or athletic trainer does not engage in needle retention. **Sections 3 and 9** of this bill prohibit a physical therapist or an athletic trainer who is qualified to perform dry needling from inserting the same needle more than once during the performance of dry needling. **Sections 2 and 8** of this bill define “dry needling,” and **sections 5 and 10** of this bill include dry needling in the scope of practice of physical therapy for qualified physical therapists and athletic trainers.

EXPLANATION – Matter in *bolded italics* is new; matter between brackets ~~omitted material~~ is material to be omitted.

THE PEOPLE OF THE STATE OF NEVADA, REPRESENTED IN
SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. Chapter 640 of NRS is hereby amended by adding thereto the provisions set forth as sections 2 and 3 of this act.

Sec. 2. “Dry needling”:

1. Means a skilled technique performed by a physical therapist using a single-use, single-insertion, sterile filiform needle, which is used to penetrate the skin or underlying tissue to effect change in body conditions, pain, movement, impairment and disability.



2. Does not include:

- (a) The stimulation of an auricular point;**
- (b) The stimulation of sinus points or other nonlocal points to treat underlying organs;**
- (c) Needle retention; or**
- (d) The teaching or application of acupuncture.**

Sec. 3. A physical therapist who is qualified to perform dry needling pursuant to the regulations adopted in accordance with subsection 3 of NRS 640.050 shall not insert the same needle more than one time during the performance of dry needling.

Sec. 4. NRS 640.011 is hereby amended to read as follows:

640.011 As used in this chapter, unless the context otherwise requires, the terms defined in NRS 640.013 to 640.026, inclusive, **and section 2 of this act** have the meanings ascribed to them in those sections.

Sec. 5. NRS 640.024 is hereby amended to read as follows:

640.024 "Practice of physical therapy":

1. Includes:

- (a) The performing and interpreting of tests and measurements as an aid to evaluation or treatment;**
- (b) The planning of initial and subsequent programs of treatment on the basis of the results of tests; ~~and~~**
- (c) The administering of treatment through the use of therapeutic exercise and massage, the mobilization of joints by the use of therapeutic exercise without chiropractic adjustment, mechanical devices, and therapeutic agents which employ the properties of air, water, electricity, sound and radiant energy ~~and~~ ; and**

(d) The performance of dry needling, if a physical therapist is qualified to do so pursuant to the regulations adopted in accordance with subsection 3 of NRS 640.050.

2. Does not include:

- (a) The diagnosis of physical disabilities;**
- (b) The use of roentgenic rays or radium;**
- (c) The use of electricity for cauterization or surgery; or**
- (d) The occupation of a masseur who massages only the superficial soft tissues of the body.**

Sec. 6. NRS 640.050 is hereby amended to read as follows:

640.050 1. The Board shall:

- (a) Enforce the provisions of this chapter and any regulations adopted pursuant thereto;**
- (b) Evaluate the qualifications and determine the eligibility of an applicant for a license as a physical therapist or physical therapist**



assistant and, upon payment of the applicable fee, issue the appropriate license to a qualified applicant;

(c) Investigate any complaint filed with the Board against a licensee; and

(d) Unless the Board determines that extenuating circumstances exist, forward to the appropriate law enforcement agency any substantiated information submitted to the Board concerning a person who practices as a physical therapist or physical therapist assistant without a license.

2. The Board may adopt reasonable regulations to carry this chapter into effect, including, but not limited to, regulations concerning the:

(a) Issuance and display of licenses.

(b) Supervision of physical therapist assistants and physical therapist technicians.

3. *The Board shall adopt regulations establishing:*

(a) The qualifications a physical therapist must obtain before he or she is authorized to perform dry needling, which must include, without limitation, the successful completion of not less than 150 hours of didactic education and training in dry needling approved by the Board. Such hours may include didactic education and training completed as part of a graduate-level program of study.

(b) Procedures concerning the handling of needles used to perform dry needling, including, without limitation, procedures for the disposal of a needle after a single use.

(c) Procedures to ensure that a physical therapist does not engage in needle retention.

4. The Board shall prepare and maintain a record of its proceedings, including, without limitation, any disciplinary proceedings.

~~14.1~~ 5. The Board shall maintain a list of licensed physical therapists authorized to practice physical therapy and physical therapist assistants licensed to assist in the practice of physical therapy in this State.

~~15.1~~ 6. The Board may:

(a) Maintain offices in as many localities in the State as it finds necessary to carry out the provisions of this chapter.

(b) Employ attorneys, investigators and other professional consultants and clerical personnel necessary to the discharge of its duties.

(c) Adopt a seal of which a court may take judicial notice.



~~16.1~~ 7. Any member or agent of the Board may enter any premises in this State where a person who holds a license issued pursuant to the provisions of this chapter practices physical therapy or as a physical therapist assistant and inspect the premises to determine whether a violation of any provision of this chapter or any regulation adopted pursuant thereto has occurred, including, without limitation, an inspection to determine whether any person at the premises is practicing physical therapy or as a physical therapist assistant without the appropriate license issued pursuant to the provisions of this chapter.

~~17.1~~ 8. Any voting member of the Board may administer an oath to a person testifying in a matter that relates to the duties of the Board.

Sec. 7. Chapter 640B of NRS is hereby amended by adding thereto the provisions set forth as sections 8 and 9 of this act.

Sec. 8. *“Dry needling”:*

1. *Means a skilled technique performed by an athletic trainer using a single-use, single-insertion, sterile filiform needle, which is used to penetrate the skin or underlying tissue to effect change in body conditions, pain, movement, impairment and disability.*

2. *Does not include:*

- (a) The stimulation of an auricular point;*
- (b) The stimulation of sinus points or other nonlocal points to treat underlying organs;*
- (c) Needle retention; or*
- (d) The teaching or application of acupuncture.*

Sec. 9. *An athletic trainer who is qualified to perform dry needling pursuant to the regulations adopted in accordance with subsection 5 of NRS 640B.260 shall not insert the same needle more than one time during the performance of dry needling.*

Sec. 9.5. NRS 640B.005 is hereby amended to read as follows:

640B.005 As used in this chapter, unless the context otherwise requires, the words and terms defined in NRS 640B.011 to 640B.120, inclusive, *and section 8 of this act* have the meanings ascribed to them in those sections.

Sec. 10. NRS 640B.090 is hereby amended to read as follows:

640B.090 1. “Practice of athletic training” means:

(a) The prevention, recognition, assessment, management, treatment, disposition or reconditioning of the athletic injury of an athlete:

(1) Whose condition is within the professional preparation and education of the licensed athletic trainer; and

(2) That is performed under the direction of a physician;



(b) The organization and administration of programs of athletic training;

(c) The administration of an athletic training room;

(d) The provision of information relating to athletic training to members of the public;

(e) The performance of dry needling under the direction of a physician, if an athletic trainer is qualified to do so pursuant to the regulations adopted in accordance with subsection 5 of NRS 640B.260; or

~~†(e)†~~ (f) Any combination of the activities described in paragraphs (a) to ~~†(d)†~~ (e), inclusive.

2. The term does not include the diagnosis of a physical disability, massaging of the superficial soft tissues of the body or the use of X-rays, radium or electricity for cauterization or surgery.

Sec. 11. NRS 640B.260 is hereby amended to read as follows:

640B.260 The Board shall adopt regulations to carry out the provisions of this chapter, including, without limitation, regulations that establish:

1. The passing grades for the examinations required by NRS 640B.310 and 640B.320. ~~††~~

2. Appropriate criteria for determining whether an entity is an intercollegiate athletic association, interscholastic athletic association, professional athletic organization or amateur athletic organization. ~~††~~

3. The standards of practice for athletic trainers. ~~†; and†~~

4. The requirements for continuing education for the renewal of a license of an athletic trainer. The requirements must be at least equivalent to the requirements for continuing education for the renewal of a certificate of an athletic trainer issued by the National Athletic Trainers Association Board of Certification or its successor organization.

5. The qualifications an athletic trainer must obtain before he or she is authorized to perform dry needling, which must include, without limitation, the successful completion of not less than 150 hours of didactic education and training in dry needling approved by the Board. Such hours may include didactic education and training completed as part of a graduate-level program of study.

6. Procedures concerning the handling of needles used to perform dry needling, including, without limitation, procedures for the disposal of a needle after a single use.

7. Procedures to ensure that an athletic trainer does not engage in needle retention.



Dry Needling Statutes and Regulations

NRS 640B – ATHLETIC TRAINERS – Dry Needling Statutes

NRS 640B.037 “Dry needling” defined.

“Dry needling”:

1. Means a skilled technique performed by an athletic trainer using a single-use, single-insertion, sterile filiform needle, which is used to penetrate the skin or underlying tissue to effect change in body conditions, pain, movement, impairment and disability.
 2. Does not include:
 - (a) The stimulation of an auricular point;
 - (b) The stimulation of sinus points or other nonlocal points to treat underlying organs;
 - (c) Needle retention; or
 - (d) The teaching or application of acupuncture.
- (Added to NRS by 2019, 1587)

NRS 640B.090 “Practice of athletic training” defined.

1. “Practice of athletic training” means:
 - (a) The prevention, recognition, assessment, management, treatment, disposition or reconditioning of the athletic injury of an athlete:
 - (1) Whose condition is within the professional preparation and education of the licensed athletic trainer; and
 - (2) That is performed under the direction of a physician;
 - (b) The organization and administration of programs of athletic training;
 - (c) The administration of an athletic training room;
 - (d) The provision of information relating to athletic training to members of the public;
 - (e) The performance of dry needling under the direction of a physician, if an athletic trainer is qualified to do so pursuant to the regulations adopted in accordance with subsection 5 of NRS 640B.260; or
 - (f) Any combination of the activities described in paragraphs (a) to (e), inclusive.
 2. The term does not include the diagnosis of a physical disability, massaging of the superficial soft tissues of the body or the use of X-rays, radium or electricity for cauterization or surgery.
- (Added to NRS by 2003, 895; A 2019, 1588)

NRS 640B.260 Regulations.

The Board shall adopt regulations to carry out the provisions of this chapter, including, without limitation, regulations that establish:

1. The passing grades for the examinations required by NRS 640B.310 and 640B.320.
 2. Appropriate criteria for determining whether an entity is an intercollegiate athletic association, interscholastic athletic association, professional athletic organization or amateur athletic organization.
 3. The standards of practice for athletic trainers.
 4. The requirements for continuing education for the renewal of a license of an athletic trainer. The requirements must be at least equivalent to the requirements for continuing education for the renewal of a certificate of an athletic trainer issued by the National Athletic Trainers Association Board of Certification or its successor organization.
 5. The qualifications an athletic trainer must obtain before he or she is authorized to perform dry needling, which must include, without limitation, the successful completion of not less than 150 hours of didactic education and training in dry needling approved by the Board. Such hours may include didactic education and training completed as part of a graduate-level program of study.
 6. Procedures concerning the handling of needles used to perform dry needling, including, without limitation, procedures for the disposal of a needle after a single use.
 7. Procedures to ensure that an athletic trainer does not engage in needle retention.
- (Added to NRS by 2003, 897; A 2019, 1588)

NRS 640B.890 Limitation on insertion of same needle during dry needling.

An athletic trainer who is qualified to perform dry needling pursuant to the regulations adopted in accordance with subsection 5 of NRS 640B.260 shall not insert the same needle more than one time during the performance of dry needling.

(Added to NRS by 2019, 1587)

**ADOPTED REGULATION OF THE
BOARD OF ATHLETIC TRAINERS**

LCB File No. R053-19

EXPLANATION – Matter in *italics* is new; matter in brackets ~~omitted material~~ is material to be omitted.

AUTHORITY: §§1-4, NRS 640B.260, as amended by section 11 of Senate Bill No. 186, chapter 277, Statutes of Nevada 2019, at page 1588.

A REGULATION relating to athletic trainers; prescribing the training required before an athletic trainer is authorized to perform dry needling; prescribing standards of practice for dry needling; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

Existing law requires the Board of Athletic Trainers to prescribe by regulation the qualifications required for an athletic trainer to perform dry needling. Those qualifications must include the completion of at least 150 hours of certain didactic education and training in dry needling. (NRS 640B.260, as amended by section 11 of Senate Bill No. 186, chapter 277, Statutes of Nevada 2019, at page 1588) **Section 2** of this regulation prescribes the requirements for such didactic education and training.

Existing law requires the Board to prescribe by regulation: (1) the standards of practice for athletic trainers; (2) procedures concerning the handling of needles used to perform dry needling; and (3) procedures to ensure that an athletic trainer does not engage in needle retention. (NRS 640B.260, as amended by section 11 of Senate Bill No. 186, chapter 277, Statutes of Nevada 2019, at page 1588) **Section 3** of this regulation requires an athletic trainer to obtain the informed consent of a patient before performing dry needling. **Section 3** also requires an athletic trainer who performs dry needling to: (1) use only single-use, single-insertion needles; (2) refrain from inserting a needle more than one time or retaining a needle in the body of a patient after completing a procedure; and (3) dispose of those needles after completing a procedure. **Section 3** additionally prohibits an athletic trainer from delegating the performance of dry needling to a person who is not authorized to perform dry needling.

Section 1. Chapter 640B of NAC is hereby amended by adding thereto the provisions set forth as sections 2 and 3 of this regulation.

Sec. 2. 1. Before performing dry needling, an athletic trainer must submit to the Board written proof of successful completion of at least 150 hours of didactic education and training in dry needling which meets the requirements set forth in this section.

2. The courses taken to satisfy the didactic education and training requirements must:

(a) Be approved by the National Athletic Trainers' Association Board of Certification, Inc., or its successor organization, the Commission on Accreditation of Athletic Training Education, or its successor organization, or the Board of Athletic Trainers;

(b) Include instruction concerning:

(1) The use of sterile needles in accordance with standards prescribed by the Centers for Disease Control and Prevention of the United States Department of Health and Human Services or the Occupational Safety and Health Administration of the United States Department of Labor;

(2) The aspects of human anatomy relevant to dry needling;

(3) Control of blood-borne pathogens; and

(4) Circumstances under which performing dry needling on a patient may or may not be appropriate;

(c) Except as otherwise provided in paragraph (d), be provided as part of a graduate-level program of study approved by the Board; and

(d) Include at least 25 hours of didactic instruction and training provided through a postgraduate course of study that requires the successful completion of a written examination and a practical examination. Each part of the course, including, without limitation, each examination, must be completed in person.

Sec. 3. 1. *Before performing dry needling, an athletic trainer must obtain a signed form which provides informed consent from the patient. Such a form must include, without limitation:*

(a) The definition of “dry needling” set forth in section 8 of Senate Bill No. 186, chapter 277, Statutes of Nevada 2019, at page 1587;

(b) A description of the particular treatment that will be provided and the risks and benefits of the treatment; and

(c) The signature of the patient.

2. *An athletic trainer who performs dry needling:*

(a) Shall use only single-use, single-insertion sterile needles;

(b) Shall not insert the same needle:

(1) More than one time in a person; or

(2) In more than one person;

(c) Shall not retain a needle in the body of a patient after completing a procedure;

(d) Shall dispose of each needle after completing a procedure;

(e) Shall not delegate dry needling to a student athletic trainer, graduate student athletic trainer or other person who is not authorized to perform dry needling; and

(f) Shall ensure that the form described in subsection 1 is maintained as part of the health care records of the patient pursuant to NRS 629.051.

Sec. 4. An athletic trainer who wishes to perform dry needling after the effective date of this regulation shall submit proof of compliance with the requirements of section 2 of this regulation not later than 30 days after the effective date of this regulation.

Sample Consent Form

DRY NEEDLING CONSENT TO TREAT FORM

Dry needling (DN) is a skilled technique performed by an athletic trainer using a single-use, single-insertion, sterile filiform needle, which is used to penetrate the skin or underlying tissue to effect change in body conditions, pain, movement, impairment and disability. Like any treatment there are possible complications. While these complications are rare in occurrence, they are real and must be considered prior to giving your consent for dry needling treatment.

Risks of the procedure:

The most serious risk associated with DN is accidental puncture of a lung (pneumothorax). If this were to occur, it may require a chest x-ray and no further treatment. The symptoms of shortness of breath may last for several days to weeks. A more severe lung puncture, while rare, may require hospitalization.

Other risks may include bruising, infection, or nerve injury. It should be noted that bruising is a common occurrence and should not be a concern. The monofilament needles are very small and do not have a cutting edge; the likelihood of any significant tissue trauma from DN is unlikely. There are other conditions that require consideration so please answer the following questions:

- **Are you taking blood thinners?** Yes / No
- **Are you or is there a chance you could be pregnant?** Yes / No
- **Are you aware of any problems or have any concerns with your immune system?** Yes / No
- **Do you have any known disease or infection that can be transmitted through bodily fluids?** Yes / No

Patient's Consent:

I have read and fully understand this consent form and attest that no guarantees have been made on the success of this procedure related to my condition. I am aware that multiple treatment sessions may be required, thus this consent will cover this treatment as well as subsequent treatments by this facility. All of my questions, related to the procedure and possible risks, were answered to my satisfaction.

My signature below represents my consent to the performance of dry needling and my consent to any measures necessary to correct complications, which may result. I am aware I can withdraw my consent at any time.

I, _____, authorize the performance of Dry Needling.

Patient or Authorized Representative

Date

Relationship to patient (if other than patient)

Date

☐ I was offered a copy of this consent and refused.

**REVISED ADOPTED REGULATION OF THE
NEVADA PHYSICAL THERAPY BOARD**

LCB File No. R054-19

EXPLANATION – Matter in *italics* is new; matter in brackets ~~omitted material~~ is material to be omitted.

AUTHORITY: §§1-4, NRS 640.050, as amended by section 6 of Senate Bill No. 186, chapter 277, Statutes of Nevada 2019, at page 1586.

A REGULATION relating to physical therapists; prescribing the training required before a physical therapist is authorized to perform dry needling; prescribing standards of practice for dry needling; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

Existing law requires the Nevada Physical Therapy Board to prescribe by regulation the qualifications required for a physical therapist to perform dry needling. Those qualifications must include the completion of at least 150 hours of certain didactic education and training in dry needling. (NRS 640.050, as amended by section 6 of Senate Bill No. 186, chapter 277, Statutes of Nevada 2019, at page 1586) **Section 2** of this regulation prescribes the requirements for such didactic education and training.

Existing law requires the Board to prescribe by regulation: (1) procedures concerning the handling of needles used to perform dry needling; and (2) procedures to ensure that a physical therapist does not engage in needle retention. Existing law additionally authorizes the Board to adopt other reasonable regulations to carry out provisions of law governing physical therapy. (NRS 640.050, as amended by section 6 of Senate Bill No. 186, chapter 277, Statutes of Nevada 2019, at page 1586) **Section 3** of this regulation requires a physical therapist to obtain the informed consent of a patient before performing dry needling. **Section 3** also requires a physical therapist who performs dry needling to: (1) use only single-use, single-insertion needles; (2) refrain from inserting a needle more than one time or retaining a needle in the body of a patient after completing a procedure; and (3) dispose of all needles after completing a procedure. **Section 3** additionally prohibits a physical therapist from delegating the performance of dry needling to a person who is not authorized to perform dry needling.

Section 1. Chapter 640 of NAC is hereby amended by adding thereto the provisions set forth as sections 2 and 3 of this regulation.

Sec. 2. 1. Before performing dry needling, a physical therapist must submit to the Board written proof of successful completion of at least 150 hours of didactic education and training in dry needling which meets the requirements set forth in this section.

2. The courses taken to satisfy the didactic education and training requirements must:

(a) Be approved by the Commission on Accreditation in Physical Therapy Education, or its successor organization, the American Physical Therapy Association, or its successor organization, or the Nevada Physical Therapy Board;

(b) Include instruction concerning:

(1) The use of sterile needles in accordance with standards prescribed by the Centers for Disease Control and Prevention of the United States Department of Health and Human Services or the Occupational Safety and Health Administration of the United States Department of Labor;

(2) The aspects of human anatomy relevant to dry needling;

(3) Control of blood-borne pathogens; and

(4) Circumstances under which performing dry needling on a patient may or may not be appropriate;

(c) Except as otherwise provided in paragraph (d), be provided as part of a graduate-level program of study approved by the Board; and

(d) Include at least 25 hours of the didactic instruction and training provided through a postgraduate course of study that requires the successful completion of a written examination and a practical examination. Each part of the course, including, without limitation, each examination, must be completed in person.

Sec. 3. 1. *Before performing dry needling, a physical therapist must obtain a signed form which provides informed consent from the patient. Such a form must include, without limitation:*

(a) The definition of “dry needling” set forth in section 2 of Senate Bill No. 186, chapter 277, Statutes of Nevada 2019, at page 1585;

(b) A description of the particular treatment that will be provided and the risks and benefits of the treatment; and

(c) The signature of the patient.

2. *A physical therapist who performs dry needling:*

(a) Shall use only single-use, single-insertion sterile needles;

(b) Shall not insert the same needle:

(1) More than one time in a person; or

(2) In more than one person;

(c) Shall not retain a needle in the body of a patient after completing a procedure;

(d) Shall dispose of each needle after completing a procedure;

(e) Shall not delegate dry needling to a physical therapist assistant, student of physical therapy, physical therapist technician or other person who is not authorized to perform dry needling; and

(f) Shall ensure that the form described in subsection 1 is maintained as part of the health care records of the patient pursuant to NRS 629.051.

Sec. 4. A physical therapist who wishes to perform dry needling after the effective date of this regulation shall submit proof of compliance with the requirements of section 2 of this regulation by not later than 30 days after the effective date of this regulation.

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 7: Biennial Audit Report

Fiscal Years 2023 and 2024

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, 2023 and June 30, 2024 is presented for review and approval.

Attachment

Draft Biennial Audit Report FY 23/24

Draft Letter of Auditor Comments FY 23/24

Financial Statements
June 30, 2024 and 2023
Nevada State Board of Occupational Therapy

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Independent Auditor's Report

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

Report on the Audit of the Financial Statements

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, 2024 and 2023, and the related notes to the financial statements, which collectively comprise the Board's basic financial statements as listed in the table of contents.

In 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, 2024 and 2023, 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. 96, Subscription-Based Information Technology Arrangements 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 and *Government 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 9, 2024, 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's internal control over financial reporting and compliance.

Reno, Nevada
November 9, 2024

Our discussion and analysis of the Nevada State Board of Occupational Therapy (Board) financial condition and activities for the fiscal years ended June 30, 2024 and 2023 is presented in conjunction with the audited financial statements.

Financial Highlights

- Program revenue for the fiscal years ended June 30, 2024 and 2023 were approximately \$243,000 and \$234,000, respectively, which represents continued increases. Program revenue exceeded budget for both years.
- General fund expenditures for the fiscal years ended June 30, 2024 and 2023 were approximately \$335,000 and \$322,000, respectively, which represents increases from previous years. The overall increases were due primarily to personnel costs. Overall expenses were less than budget during fiscal year 2023 and were over budget in fiscal year 2024 because of the payout of accrued PTO for an employee who retired.

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, 2024 was approximately \$9,000 more than the total revenue for the fiscal year ended June 30, 2023 due primarily to increases in license fees revenue.

Expenses: Operating expenses for the fiscal year ended June 30, 2024 were approximately \$53,000 less than the operating expenses for the fiscal year ended June 30, 2023 due primarily to biennial audit costs incurred in fiscal year 2023 and decreases in accrued payroll costs, legislative services, and travel.

General Fund Budgetary Highlights

Total revenue received was more than budget for each of the fiscal years ended June 30, 2024 and 2023 because of an increase in licensees and investment performance.

Total expenses were less than budget for fiscal year 2023 primarily in the areas of legal fees and other operating costs. In fiscal year 2024, personnel costs exceeded budget due to payout of accrued leave benefits for an employee who retired offset by less than budgeted operating expenses.

Nevada State Board of Occupational Therapy
Management's Discussion and Analysis
June 30, 2024 and 2023

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

CONDENSED STATEMENTS OF NET POSITION		
	2024	2023
ASSETS		
Cash and cash equivalents	\$ 409,773	\$ 231,012
Investments	221,757	378,273
Other current assets	11,156	8,533
Capital, lease, and subscription assets, net	89,814	94,892
Total Assets	732,500	712,710
LIABILITIES		
Accounts payable and other current liabilities	7,019	3,736
License fees received in advance	286,421	217,971
Accrued leave benefits	7,242	38,659
Long-term liabilities - leases and subscriptions		
Due within one year	34,321	29,107
Due in more than one year	63,466	77,113
Total Liabilities	398,469	366,586
NET POSITION		
Net invested in capital and lease assets	(7,973)	(11,328)
Unrestricted	342,004	357,452
Total Net Position	\$ 334,031	\$ 346,124

CONDENSED STATEMENTS OF ACTIVITIES		
	2024	2023
REVENUE		
Licence fees	\$ 209,263	\$ 196,917
Other fees	33,607	36,666
Investment income	25,277	8,640
Other income	20,280	17,779
Total revenue	288,427	260,002
EXPENDITURES AND EXPENSES		
Operations	55,030	85,850
Personnel	207,489	229,469
Depreciation and amortization	34,570	28,479
Interest	5,556	5,331
Total expenditures	302,645	349,129
CHANGE IN NET POSITION	\$ (14,218)	\$ (89,127)

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.

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Nevada State Board of Occupational Therapy
Statements of Net Position and Governmental Fund Balance Sheets
June 30, 2024 and 2023

	2024		
	General Fund	Adjustments (Note 6)	Statement of Net Position
<u>ASSETS</u>			
Cash and cash equivalents	\$ 409,773	\$ -	\$ 409,773
Accounts receivable	338	732	1,070
Prepaid expenses	10,086	-	10,086
Investments	221,757	-	221,757
Capital assets, net of accumulated depreciation	-	-	-
Lease assets, net of accumulated amortization	-	66,466	66,466
Subscription asset, net of accumulated amortization	-	23,348	23,348
Total assets	641,954	90,546	732,500
<u>LIABILITIES</u>			
Accounts payable and payroll liabilities	\$ 7,019	-	7,019
Licensing fees received in advance	286,421	-	286,421
Accrued leave benefits	-	7,242	7,242
Long-term liabilities			
Due within one year:			
Lease liability - current	-	28,556	28,556
Subscription liability - current	-	5,765	5,765
Due in more than one year:			
Lease liability - noncurrent	-	46,432	46,432
Subscription liability - noncurrent	-	17,034	17,034
Total liabilities	293,440	105,029	398,469
<u>FUND BALANCE / NET POSITION</u>			
Fund balance			
Nonspendable	10,086	(10,086)	-
Unassigned	338,428	(338,428)	-
Total fund balance	348,514	(348,514)	-
Total liabilities and fund balance	\$ 641,954		
Net position			
Net investment in capital, lease, and subscription assets		(7,973)	(7,973)
Unrestricted		342,004	342,004
Total net position		\$ 334,031	\$ 334,031

Nevada State Board of Occupational Therapy
Statements of Net Position and Governmental Fund Balance Sheets
June 30, 2024 and 2023

	2023		
	General Fund	Adjustments (Note 6)	Statement of Net Position
<u>ASSETS</u>			
Cash and cash equivalents	\$ 231,012	\$ -	\$ 231,012
Accounts receivable	902	-	902
Prepaid expenses	7,631	-	7,631
Investments	378,273	-	378,273
Capital assets, net of accumulated depreciation	-	923	923
Lease assets, net of accumulated amortization	-	93,969	93,969
Total assets	617,818	94,892	712,710
<u>LIABILITIES</u>			
Accounts payable and payroll liabilities	3,736	-	3,736
Licensing fees received in advance	217,971	-	217,971
Accrued leave benefits	-	38,659	38,659
Long-term liabilities			
Due within one year:			
Lease liability - current	-	29,107	29,107
Due in more than one year:			
Lease liability - noncurrent	-	77,113	77,113
Total liabilities	221,707	144,879	366,586
<u>FUND BALANCE / NET POSITION</u>			
Fund balance			
Nonspendable	7,631	(7,631)	-
Unassigned	388,480	(388,480)	-
Total fund balance	396,111	(396,111)	-
Total liabilities and fund balance	\$ 617,818		
Net position			
Net investment in capital and lease assets		(11,328)	(11,328)
Unrestricted		357,452	357,452
Total net position		\$ 346,124	\$ 346,124

Nevada State Board of Occupational Therapy
Statements of Activities and Governmental Fund Revenue, Expenditures, and Changes in Fund Balances
Years Ended June 30, 2024 and 2023

		2024	
	General Fund	Adjustments (Note 6)	Statement of Activities
Expenditures/Expenses			
Board operations	\$ 335,292	\$ (72,773)	\$ 262,519
Depreciation	-	923	923
Amortization	-	33,647	33,647
Interest	-	5,556	5,556
Total expenditures/expenses	335,292	(32,647)	302,645
Program Revenue			
Charges for services	242,138	732	242,870
Other Income and Expenses			
Sub-lease income	14,550	-	14,550
Investment income	25,277	-	25,277
Other income	5,730	-	5,730
Total other income and expenses	45,557	-	45,557
Excess (Deficiency) of Revenue Over (Under) Expenditures	(47,597)	47,597	-
Change in Net Position	-	(14,218)	(14,218)
Fund Balance/Net Position, Beginning of Year	396,111	(49,987)	346,124
Fund Balance/Net Position, End of Year	\$ 348,514	\$ (16,608)	\$ 331,906

Nevada State Board of Occupational Therapy
Statements of Activities and Governmental Fund Revenue, Expenditures, and Changes in Fund Balances
Years Ended June 30, 2024 and 2023

		2023	
	General Fund	Adjustments (Note 6)	Statement of Activities
Expenditures/Expenses			
Board operations	\$ 322,442	\$ (7,123)	\$ 315,319
Depreciation	-	976	976
Amortization	-	27,503	27,503
Interest	-	5,331	5,331
	<u>322,442</u>	<u>26,687</u>	<u>349,129</u>
Program Revenue			
Charges for services	<u>233,583</u>	<u>-</u>	<u>233,583</u>
Other Income and Expenses			
Sub-lease income	11,179	-	11,179
Investment income	8,640	-	8,640
Other income	<u>6,600</u>	<u>-</u>	<u>6,600</u>
	<u>26,419</u>	<u>-</u>	<u>26,419</u>
Excess (Deficiency) of Revenue Over (Under) Expenditures	(62,440)	62,440	-
Change in Net Position	-	(89,127)	(89,127)
Fund Balance/Net Position, Beginning of Year	<u>458,551</u>	<u>(23,300)</u>	<u>435,251</u>
Fund Balance/Net Position, End of Year	<u>\$ 396,111</u>	<u>\$ (49,987)</u>	<u>\$ 346,124</u>

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 and a money market fund in a brokerage account. 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.

Investments

Investments include 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 funds 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 \$5,000 and an estimated useful life of at least one year. Such assets are recorded at historical cost. Donated assets are recorded at acquisition value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are expensed as incurred. Capital assets are depreciated using the straight-line method over 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, 2024 and 2023, 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, 2024 and 2023 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

The Board adopted the provisions of GASB Statement No. 96, Subscription-Based Information Technology Arrangements (SBITA). The objective of this statement is to better meet the information needs of financial statement users by improving the accounting and financial reporting for subscription-based technology that carries a right to use the underlying assets. This statement increases the usefulness of governments’ financial statements by requiring recognition of certain subscription assets and liabilities similar to operating leases under GASB Statement No. 87. SBITAs with original terms, including renewal or extension options, with maximum possible terms of 12 months are excluded from this standard. The Board applied GASB Statement No. 96 for all prior periods presented, as applicable. The implementation of this new standard had no effect on previously reported fund balance or net position.

GASB Statement No. 100, *Accounting for Changes and Error Corrections - An Amendment of GASB Statement No. 62*, became effective in fiscal year 2024. The primary objective of the standard is to enhance accounting and financial reporting requirement for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions and assessing accountability. The adoption of GASB Statement No. 96 did not require a restatement of account balances, fund balance, or net position.

Upcoming Accounting Pronouncement

GASB Statement No. 101, *Compensated Absences*, will be effective for fiscal years beginning after December 15, 2023. The objective of the statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences by aligning such guidance under a unified model and amending certain previously required disclosures. The Board has not yet determined whether the implementation of this pronouncement will have a material impact on the financial statements.

Subsequent Events

Subsequent events have been evaluated through November 9, 2024, which is the date the financial statements were available to be issued.

Note 2 - Cash, Cash Equivalents, and Investments

Cash and cash equivalents consist of the following at June 30:

	2024	2023
Cash	\$ 267,876	\$ 170,669
Money market funds	141,897	60,343
	<u>\$ 409,773</u>	<u>\$ 231,012</u>

The fair value of investments consists of the following at June 30:

	2024	2023
Mutual funds	\$ 196,845	\$ 69,930
Certificates of deposits	24,912	308,343
	<u>\$ 221,757</u>	<u>\$ 378,273</u>

Investment income consists of the following for the years ended June 30:

	2024	2023
Interest and dividends	\$ 17,334	\$ 7,804
Unrealized gain (loss)	7,943	836
	<u>\$ 25,277</u>	<u>\$ 8,640</u>

Investment Risk Factors

There are many factors that can affect the fair value of investments. Some factors, such as credit risk and concentrations of credit risk may affect fixed income securities, which are particularly sensitive to credit risks and changes in interest rates. The Board invests in certificates of deposit and government portfolio mutual funds.

Custodial Credit Risk

The custodial credit risk for deposits is the risk that, in the event of a failure of a depository financial institution, the Board will not be able to recover deposits or collateral securities that are in the possession of an outside party. The Board maintains its cash accounts in commercial banks and brokerage firms in

Nevada. The demand deposit accounts and certificates of deposit are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 at each institution. The cash and investment balances in brokerage accounts are insured by the Securities Investor Protection Corporation (SIPC) up to \$500,000, including \$250,000 for cash balances, at each institution. Money market funds and mutual funds at brokerage firms are U.S. government-backed securities. Excess cash balances are protected through the Board's participation in the State of Nevada collateralization program for bank deposits.

Credit Risk

Credit risk is the risk that an issuer will not fulfill its obligations. In accordance with GASB Statement No. 40, Deposit and Investment Risk Disclosures – an amendment to GASB Statement No. 3, obligations of the U.S. government or obligations explicitly guaranteed by the U.S. government are not considered to have credit risk and do not require disclosure of credit quality and they are not rated. The Board's mutual funds and certificates of deposit are not rated.

Concentration of Credit Risk

Concentration of credit risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Board's goal is to maintain short-term funds sufficient to meet the expected current cash requirements of the Board and to preserve the principal of investment balances while maximizing return. Appropriate types of investments include FDIC insured interest bearing accounts, certificates of deposit, and U.S. government-backed securities. The Board currently limits the purchase of certificates of deposit to \$250,000 per bank institution to maximize FDIC insurance coverage.

Note 3 - Capital and Right-of-Use 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:

	2024			Balance June 30, 2024
	Balance June 30, 2023	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
Subscription asset	-	29,492	-	29,492
Less accumulated depreciation and amortization	(112,541)	(34,570)	-	(147,111)
Total capital and lease assets, net	<u>\$ 94,892</u>	<u>\$ (5,078)</u>	<u>\$ -</u>	<u>\$ 89,814</u>

Nevada State Board of Occupational Therapy
Notes to Financial Statements
June 30, 2024 and 2023

	2023		
	Balance June 30, 2022	Additions	Balance June 30, 2023
Capital assets not being depreciated			
None	\$ -	\$ -	\$ -
Capital assets being depreciated			
Office equipment and furniture	15,050	-	15,050
Lease asset	192,383	-	192,383
Less accumulated depreciation and amortization (restated)	(84,062)	(28,479)	(112,541)
Total capital and lease assets, net	<u>\$ 123,371</u>	<u>\$ (28,479)</u>	<u>\$ 94,892</u>

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. The lease asset totals \$192,383 net of accumulated amortization of \$126,055 and \$98,552 for the years ended June 30, 2024 and 2023, respectively. Following is a summary of the remaining minimum payments:

Years Ending June 30,	Principle	Interest	Total
2025	\$ 28,556	\$ 3,085	\$ 31,641
2026	32,499	1,857	34,356
2027	13,933	558	14,491
	<u>\$ 74,988</u>	<u>\$ 5,500</u>	<u>\$ 80,488</u>

The Board subleases a portion of its office space to other State Boards. Sublease income totaled \$14,550 and \$11,179 for the years ended June 30, 2024 and 2023, respectively.

The Board entered into a right-of-use agreement for licensing software effective September 1, 2023 through August 31, 2027 for a total cost of \$33,100 payable in annual installments. Following is a summary of the remaining minimum payments:

Years Ending June 30,	Principle	Interest	Total
2025	\$ 5,765	\$ 1,069	\$ 6,834
2026	7,612	755	8,367
2027	8,066	417	8,483
2028	1,356	60	1,416
	<u>\$ 22,799</u>	<u>\$ 2,301</u>	<u>\$ 25,100</u>

Note 4 - Long-Term Obligations Activity

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

	Balance July 1, 2023	Increases	Decreases	Balance June 30, 2024	Current Portion
Office lease	\$ 106,220	\$ -	\$ (31,232)	\$ 74,988	\$ 28,556
Subscription	-	29,492	(6,693)	22,799	5,765
	<u>\$ 106,220</u>	<u>\$ 29,492</u>	<u>\$ (37,925)</u>	<u>\$ 97,787</u>	<u>\$ 34,321</u>

	Balance July 1, 2022	Increases	Decreases	Balance June 30, 2023	Current Portion
Office lease	\$ 140,506	\$ -	\$ (34,286)	\$ 106,220	\$ 29,107

Note 5 - 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, 2024 and 2023, the Board's employer contributions totaled \$8,627 and \$15,681, respectively.

Note 6 - 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 7 - 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:

	<u>2024</u>	<u>2023</u>
Fund Balance - Total Governmental Funds	\$ 348,514	\$ 396,111
Assets		
Current assets:		
Accounts receivable beyond 60 days	732	-
Capital assets, net of accumulated depreciation	-	923
Lease assets, net of accumulated amortization	66,466	93,969
Subscription asset, net of accumulated amortization	23,348	-
Liabilities		
Compensated absences	(7,242)	(38,659)
Lease liability	(74,988)	(106,220)
Subscription liability	(22,799)	-
Net Position	<u>\$ 334,031</u>	<u>\$ 346,124</u>
Deficiency of Revenue Under Expenditures	\$ (47,597)	\$ (62,440)
Expenditures/Expenses		
Equipment capitalized	-	-
Lease and subscription expense	41,356	28,670
Change in accrued leave benefits	31,417	(8,074)
Depreciation	(923)	(976)
Amortization of lease and subscription assets	(33,647)	(27,503)
Interest expense on lease and subscription liabilities	(5,556)	(5,331)
Bad debt	-	(13,473)
Revenue		
Accounts receivable beyond 60 days	732	-
Change in Net Position	<u>\$ (14,218)</u>	<u>\$ (89,127)</u>

Required Supplementary Information
June 30, 2024 and 2023

Nevada State Board of Occupational Therapy

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Nevada State Board of Occupational Therapy
Statements of Revenue and Expenditures – Budget and Actual
Years Ended June 30, 2024 and 2023

		2024	
	Original and Final Budget	Actual Amounts Budgetary Basis	Variance - Favorable (Unfavorable)
Revenue			
Fines and fees			
License fees	\$ 202,823	\$ 209,263	\$ 6,440
Other fees	34,943	32,875	(2,068)
Sub-lease income	14,279	14,550	271
Investment income	4,750	25,277	20,527
Other income	6,798	5,730	(1,068)
Total revenue	<u>263,593</u>	<u>287,695</u>	<u>24,102</u>
Expenditures			
Personnel services			
Salaries and wages	171,553	210,806	(39,253)
Payroll taxes	13,982	16,966	(2,984)
Employee benefits	11,222	11,134	88
	<u>196,757</u>	<u>238,906</u>	<u>(42,149)</u>
Travel	3,500	2,339	1,161
Operating			
Accounting and audit fees	3,000	3,000	-
Attorney General - legal fees	12,000	8,505	3,495
Board education	2,250	2,550	(300)
Credit card and bank fees	6,114	6,637	(523)
Dues and subscriptions	3,050	2,307	743
Equipment	3,600	2,994	606
Information technology	500	-	500
Insurance	1,200	2,297	(1,097)
Legislative services	18,000	18,000	-
Licensing software subscription	8,500	8,068	432
Meeting expenses	-	2,414	(2,414)
Office expenses	3,980	3,099	881
Office lease	34,056	33,356	700
Office supplies	800	820	(20)
Total expenditures	<u>297,307</u>	<u>335,292</u>	<u>(37,985)</u>
Excess (Deficiency) of Revenue			
Over (Under) Expenses	<u>\$ (33,714)</u>	<u>\$ (47,597)</u>	<u>\$ (13,883)</u>

Nevada State Board of Occupational Therapy
Statements of Revenue and Expenditures – Budget and Actual
Years Ended June 30, 2024 and 2023

		2023	
	Original and Final Budget	Actual Amounts Budgetary Basis	Variance - Favorable (Unfavorable)
Revenue			
Fines and fees			
License fees	\$ 195,331	\$ 196,917	\$ 1,586
Other fees	32,400	36,666	4,266
Sub-lease income	10,130	11,179	1,049
Investment income	2,500	8,640	6,140
Other income	6,000	6,600	600
Total revenue	246,361	260,002	13,641
Expenditures			
Personnel services			
Salaries and wages	186,906	185,458	1,448
Payroll taxes	15,844	15,726	118
Employee benefits	20,199	20,211	(12)
	222,949	221,395	1,554
Travel	4,700	5,491	(791)
Operating			
Accounting and audit fees	12,600	12,600	-
Attorney General - legal fees	12,000	2,657	9,343
Board education	1,500	1,804	(304)
Credit card and bank fees	5,843	4,952	891
Dues and subscriptions	2,700	2,708	(8)
Equipment	2,100	1,882	218
Information technology	1,000	-	1,000
Insurance	1,200	1,222	(22)
Legislative services	24,000	24,000	-
Licensing software subscription	8,850	7,810	1,040
Meeting expenses	100	50	50
Office expenses	3,650	2,844	806
Office lease	34,056	32,384	1,672
Office supplies	700	643	57
Total expenditures	337,948	322,442	15,506
Excess (Deficiency) of Revenue			
Over (Under) Expenses	\$ (91,587)	\$ (62,440)	\$ 29,147

**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, 2024 and 2023 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 9, 2024.

Report on 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.

Report on 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 9, 2024

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November 9, 2024

To the Board and Management
Nevada State Board of Occupational Therapy
Reno, Nevada

I have audited the financial statements of Nevada State Board of Occupational Therapy (Board) as of and for the years ended June 30, 2024, and 2023, and have issued my report thereon dated November 9, 2024. Professional standards require that I advise you of the following matters relating to my audit.

My Responsibility in Relation to the Financial Statement Audit Under Generally Accepted Auditing Standards and *Government Auditing Standards*

As communicated in my engagement letter and our contract signed January 28, 2022, my responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. My audit of the financial statements does not relieve you or management of your respective responsibilities.

My responsibility, as prescribed by professional standards, is to plan and perform my audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of my audit, I considered the internal control of the Board solely for the purpose of determining my audit procedures and not to provide any assurance concerning such internal control.

I am also responsible for communicating significant matters related to the audit that are, in my professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, I am not required to design procedures for the purpose of identifying other matters to communicate to you.

I have provided my 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* dated November 9, 2024.

Planned Scope and Timing of the Audit

I conducted my audit consistent with the planned scope and timing I previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

I, my firm, and other firms utilized in the engagement, if applicable, have complied with all relevant ethical requirements regarding independence.

Significant Risks Identified

The risks of management override and improper revenue recognition were considered through the audit because of their potential effect on the overall financial statements, but not because of specific conditions that indicated heightened risk.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the Board is included in Note 1 to the financial statements. Beginning with the year ended June 30, 2023, the Board implement GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* and GASB Statement No. 100, *Accounting for Changes and Error Corrections*, as required. Otherwise, there have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2024 and 2023. No matters have come to my attention that would require me, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments. There are no significant accounting estimates reflected in the financial statements.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the Board's financial statements relate to the significant accounting policies.

Significant Difficulties Encountered during the Audit

I encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that I believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the

relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. Other than the adjustments to convert fund financial statements to government-wide financial statements, there were no material uncorrected misstatements or adjustments noted.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to my satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the Board's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

I have requested certain written representations from management which are included in the management representation letter dated November 9, 2024.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to my knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of my professional association with the Board, I generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operating plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to my retention as the Board's auditor.

This report is intended solely for the information and use of the Board and management of Nevada State Board of Occupation Therapy and is not intended to be and should not be used by anyone other than these specified parties.

Reno, Nevada

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 8: Executive Director's Report

Executive Director's Report

Heather Hartley will provide a report on Board Office Administrative Activities.

Attachments

Written Report

FY 2025 Financial Reports
1st Quarter Ending September 30, 2024

Revised Policies and Procedures

Operating Policies and Procedures (7:04 & 7:05)
Board Policy Manual (01:12, 01:13, 03.02, & 06:034)
Personnel Policies and Procedures (230)
Board Member Manual (pg.15 & pg.20)

State of Nevada
Board of Occupational Therapy

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EXECUTIVE DIRECTOR'S REPORT
November 9, 2024

Licensure Statistics - The following chart provides current and prior year licensing details and activity as of September 30, 2024. The number of practitioners increased by a net of 49 licensees in the first quarter.

1st Quarter Statistics

New Applications Received:	81	Licenses Issued:	82
Licenses Expired:	33	Licenses Renewed:	183

Comparison to Prior Year at September 30

Description	FY 2025	FY 2024	% +	OT's 2025	OT's 2024	OTA's 2025	OTA's 2024
Total Current Licensees	1795	1788	1%	1384	1365	411	423
Standard Licensees (active)	1740	1725	1%	1343	1320	397	405
Inactive Licensees	35	30		24	21	11	9
Inactive - Retired	11	13		9	11	2	2
Provisional Licensees	8	15		7	9	1	6
Temporary Licensees	1	5		1	4	0	1

Fiscal Year 25 by Quarter

Fiscal Year 2024	Total Licensees	OT	OTA
July 1, 2024	1746	1337	409
September 30, 2024	1795	1384	411
December 31, 2024			
March 31, 2025			
June 30, 2025			

FY 25 Financial Statements
1st Quarter, Period ending September 30, 2024

FY 25 Budget vs Actuals - Period ending September 30, 2024 reflects a net income of \$13,945.33. Net operating income, revenue less expenses, is \$6,964.44.

Licensing Revenue - Licensing revenue is slightly above budget at 27.20%. Total License fees exceeded budget at 38.41%.

Other Income - Other income is 26.81% of the budget. Interest income on investments exceeded budget at 29.28% due to higher rates of return on short term CD's.

Operating Expenses - Expenses are under budget at 22.63%. Payroll budget is at 22.38%.

Balance Sheet and Investments - Total Cash as of September 30, 2024 was \$677,763.50; with \$311,046.16 in operating, \$341,742.26 in investments and \$24,975.08 in money market funds. Total Equity is \$344,518.08.

Wells Fargo Advisors - Currently, all CD's have matured. The most recent CD matured in September. Funds have all been reinvested into the money mark account which has the highest available rates at this time.

Office Operations & Activities – Correspondence and collaboration continues to develop with NBCOT, AOTA, and NOTA. Board Staff participated in the 2024 NBCOT OT State Regulatory Leadership Forum in September. A meet and greet was held with Peggy McElgunn, the new Senior Staff Executive for NOTA. Staff have held monthly update meetings with Belz and Case Government Affairs. Board Staff attended varied legislature subcommittee meetings virtually.

State reporting has been submitted to the Legislative Counsel Bureau (Disciplinary and Registration Report). Disciplinary reporting has been submitted to NBCOT, AOTA, and NPDB.

Department of Business and Industry – All Executive Directors of Boards and Commissions were requested to attend an in-person one on one meeting with the Board's lobbyist in either Las Vegas or Carson City. Director Kris Sanchez and Deputy Director Nikki Haag provided an update regarding the proposed BDR to reform independent state licensure boards. The plan is to merge the OT Board with four (4) other Boards including the Physical Therapy Board, Athletic Trainers Board, Massage Therapy Board, and the Chiropractic Board. Proposed Board member allotments were also indicated as the OT Board would have 1 Board member representative. The BDR draft is in process with the LCB and has yet to be released with an assigned BDR number.

Legislative Items – Bill Draft Requests of 83rd (2025) Session - BDR 233 Assemblywoman Marzola enacts the Occupational Therapy Licensure Compact. BDR 449 The Nevada Patient Protection Commission (PPC) enacts Nevada to join five (5) Interstate Licensure Compacts: 1) Audiology and Speech Language Pathology Interstate Compact, 2) Nurse Licensure Compact, 3) Occupational Therapy Licensure Compact, 4) Physical Therapy Licensure Compact and 5) Physician Assistant Compact.

Big Picture/Albertson Consulting - Board staff has a standing monthly update meeting. The licensee login criteria went live on October 29th. Email notifications were sent to licensees indicating their assigned username and directions on how to create a personalized secure password. Future meetings will continue working on streamlining the continuing education audit process.

Board Member Vacancies - Correspondence has occurred with the Governor's Office. There has been one new application received for the public member position and one new application received for the OT member position. We are awaiting appointments.

Complaints Status - There are currently no complaints pending in the investigation stage.

Applications pending Board Approval – There is one application that may need to go before the Board for review and approval at the next scheduled Board meeting. Board staff is awaiting receipt of requested documents and completion of application file.

State of Nevada Board of Occupational Therapy

Budget vs. Actuals FY25

July - September, 2024

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
Fees	16,900.00	44,000.00	-27,100.00	38.41 %
Fines and Legal Fees	200.00		200.00	
License Fees	58,176.31	230,515.10	-172,338.79	25.24 %
List Fee	1,200.00	6,600.00	-5,400.00	18.18 %
Total Income	\$76,476.31	\$281,115.10	\$ -204,638.79	27.20 %
GROSS PROFIT	\$76,476.31	\$281,115.10	\$ -204,638.79	27.20 %
Expenses				
Attorney General / Legal Fees		12,000.00	-12,000.00	
Audit fees		9,600.00	-9,600.00	
Bank Service/Merchant Charges	2,013.72	7,000.00	-4,986.28	28.77 %
Board Compensation	900.00	4,500.00	-3,600.00	20.00 %
Board Education		3,000.00	-3,000.00	
Dues & subscriptions	1,200.87	2,080.00	-879.13	57.73 %
Equipment Rental	472.58	2,100.00	-1,627.42	22.50 %
Insurance	968.76	1,650.00	-681.24	58.71 %
Licensing - Data System	225.00		225.00	
Amortization	1,843.25	8,200.00	-6,356.75	22.48 %
Data System expense	5,958.25		5,958.25	
Data System Interest	267.25		267.25	
System Support		750.00	-750.00	
Total Licensing - Data System	8,293.75	8,950.00	-656.25	92.67 %
Meeting Expenses	65.00		65.00	
Office Expense				
Internet Service	479.94	2,400.00	-1,920.06	20.00 %
Postage and Delivery	513.90	300.00	213.90	171.30 %
Records Storage/Recycling	65.00	130.00	-65.00	50.00 %
Telephone	150.51	700.00	-549.49	21.50 %
Total Office Expense	1,209.35	3,530.00	-2,320.65	34.26 %
Office Lease				
Depreciation	6,875.75	33,766.00	-26,890.25	20.36 %
Lease Expense	-0.19	700.00	-700.19	-0.03 %
Office Lease Interest	771.25		771.25	
Total Office Lease	7,646.81	34,466.00	-26,819.19	22.19 %
Office Supplies	364.65	1,200.00	-835.35	30.39 %
Payroll Expenses				
Deferred Compensation	1,737.72	14,092.19	-12,354.47	12.33 %
Employer Taxes	2,888.39	10,921.70	-8,033.31	26.45 %
Medical Benefit	484.61	1,800.00	-1,315.39	26.92 %
PTO Expense	-943.47	7,500.00	-8,443.47	-12.58 %
Salaries and Wages	35,459.13	142,767.36	-107,308.23	24.84 %
Total Payroll Expenses	39,626.38	177,081.25	-137,454.87	22.38 %

State of Nevada Board of Occupational Therapy

Budget vs. Actuals FY25

July - September, 2024

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Professional Fees				
Accounting	750.00	4,500.00	-3,750.00	16.67 %
Legislative Services	6,000.00	33,000.00	-27,000.00	18.18 %
Total Professional Fees	6,750.00	37,500.00	-30,750.00	18.00 %
Travel				
Travel - in state		2,500.00	-2,500.00	
Total Travel		2,500.00	-2,500.00	
Total Expenses	\$69,511.87	\$307,157.25	\$ -237,645.38	22.63 %
NET OPERATING INCOME	\$6,964.44	\$ -26,042.15	\$33,006.59	-26.74 %
Other Income				
Interest Income	3,220.36	11,000.00	-7,779.64	29.28 %
Sublease Income	3,760.53	15,042.16	-11,281.63	25.00 %
Total Other Income	\$6,980.89	\$26,042.16	\$ -19,061.27	26.81 %
NET OTHER INCOME	\$6,980.89	\$26,042.16	\$ -19,061.27	26.81 %
NET INCOME	\$13,945.33		\$13,945.32	

State of Nevada Board of Occupational Therapy

Balance Sheet

As of September 30, 2024

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
Wells Fargo Bank - Checking	311,046.16
Wells Fargo Bank - Investments	341,742.26
Wells Fargo Bank - Money Market	24,975.08
Total Bank Accounts	\$677,763.50
Accounts Receivable	
Accounts Receivable	732.32
Total Accounts Receivable	\$732.32
Other Current Assets	
Prepaid Expenses	157.16
Undeposited Funds	0.00
Total Other Current Assets	\$157.16
Total Current Assets	\$678,652.98
Fixed Assets	
Net Fixed Assets	0.00
Total Fixed Assets	\$0.00
Other Assets	
Accum Depr - Right of Use Asset	-132,930.75
Accumulated Amortization of SAAS Asset	-7,987.25
Right of Use Asset	192,521.00
SAAS Asset	29,492.00
Total Other Assets	\$81,095.00
TOTAL ASSETS	\$759,747.98
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	133.43
Total Accounts Payable	\$133.43
Credit Cards	
WF Mastercard	315.95

State of Nevada Board of Occupational Therapy

Balance Sheet

As of September 30, 2024

	TOTAL
Total Credit Cards	\$315.95
Other Current Liabilities	
Accrued PTO	6,298.96
Deferred Compensation Payable	93.81
Deferred Revenue	303,719.86
Direct Deposit Liabilities	0.00
Due to State Treasurer	0.00
Lease Liabilities - Current	30,681.00
Other Current Liabilities	11,281.63
Payroll Liability	2,711.88
Payroll Tax Liability	207.46
SAAS Liability - Current	5,764.67
Total Other Current Liabilities	\$360,759.27
Total Current Liabilities	\$361,208.65
Long-Term Liabilities	
Lease Liabilities - Non Current	38,761.75
SAAS Liability - Non Current	15,259.50
Total Long-Term Liabilities	\$54,021.25
Total Liabilities	\$415,229.90
Equity	
Invested in Capital Assets	-11,431.00
Retained Earnings	342,003.75
Net Income	13,945.33
Total Equity	\$344,518.08
TOTAL LIABILITIES AND EQUITY	\$759,747.98

Operating Policies and Procedures

7:04 Back-Up and Recovery System - In case of computer failure or emergency or disaster, the Board may recover all computer data from the Office 365 cloud account.

7:05 OFF-SITE SECURITY Licensee information entered through the on-line application and renewal process and website document uploads are linked directly through secured access hosted by the contract vendor in a secure Tier III facility.

Board Policy Manual

01:12 Inactive Standard License

A licensee may place his/her standard license on inactive or inactive-retired status at time of license renewal. An inactive standard license may be renewed as either active or inactive for the license renewal term. Continuing education is required at time of license conversion to active status.

01:13 Conversion of Inactive License to Active Status

A licensee whose standard license has been on inactive status may convert the license to an active status at any time prior to the license expiration date by payment of the license conversion fee and submission of continuing education, or upon renewal of the license.

03.02: Supervisory Responsibility

The treating Occupational Therapist and the Occupational Therapy Assistant are jointly responsible for documenting supervision. The Primary Supervisor for each employer on record must review and sign documentation maintained by the OTA and treating OT(s) verifying compliance with supervisory requirements. Documentation may include the preparation of daily or weekly treatment, or intervention schedules, logs of supervision or patient records.

06:034 Co-Locating/Cost Sharing Regulatory Boards

The Board has entered into Administrative Cost Sharing Agreements with the following Nevada boards:

- Speech Language Pathology, Audiology and Hearing Aid Dispensing Board
- Board of Environmental Health Specialists
- Nevada Board of Applied Behavior Analysis
- Nevada State Board of Athletic Trainers
- Nevada State Board of Podiatry
- **Nevada State Board of Optometry**

Personnel Policies and Procedures

230 PERSONAL LEAVE

Employees earn personal leave time from date of hire while in paid employment status.

Personal leave may be used for any purpose, including vacation, sick time and family time.

Leave Accrual: Personal leave will be pro-rated for a work week of less than 35 hours, and will be accrued and credited as follows:

Employment	Accrual			Bi-Weekly
• Year 1 - 5	210	hours annually	(6 weeks)	8.08 hours
• Year 6 – 9	245	hours annually	(7 weeks)	9.42 hours
• Year 10 and over	280	hours annually	(8 weeks)	10.77 hours

Up to 225 hours of personal leave time may be carried over each fiscal year beginning July 1st. Unused personal leave in excess of 225 hours will be forfeited. Cash out of unused personal leave is not authorized. Scheduled personal leave time off must be requested in advance by an hourly employee and approved by the Executive Director.

Cash payment of accrued personal leave will be paid upon termination of employment up to the following limits:

- 225 Hours with less than 10 years of service
- 280 hours with greater than 10 years of service

Board Member Manual

Page 15 - NAC 640A.170 Administrative fine for practicing with expired license. The Board may assess an administrative fine if a person continues to practice after a license has expired. The Board may also assess an administrative fine against a licensee for failure to provide information required to be filed with the Board.

Page 20 - b) Public Comment - comments from the public (written, in person, or remote)

j) Public Comment - comments from the public (written, in person, or remote)

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 9: Report from Legal Counsel

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

AGENDA ITEM 10: Board Activities & Reports from Members
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Meeting and Activities Schedule

Activity	Calendar Year 2025	Topics/Comments
Board Meeting	February 15	Appointment of Chair & Board Officers
Board Retreat In Person	March 27-29	Strategic Planning Session Legislature Visit - Carson City
Board Meeting	June 2025	FY 26 Budget Approval
Board Meeting	August 2025	

Future Agenda Items

Reports and Comments from Board Members