

NEVADA STATE BOARD OF OPTOMETRY



MARIAH SMITH, O.D.
Board President

STEPHANIE LEE, O.D.
Board Member

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ADAM SCHNEIDER, ESQ.
Executive Director

JEFFREY AUSTIN, O.D.
Board Member

DREW JOHNSON
Public Board Member

Materials for

January 24, 2024

Board Meeting

Materials for Item No. 3 re
Director final payout

**Caren C. Jenkins
1216 Enterprize Drive
Carson City NV 89703
(775) 720-1181**

December 20, 2023

Dear Board Members:

I never thought it would happen, but I miss the Board! I am thoroughly enjoying my travels but find myself feeling a bit lost when I am at home. Work was never just a job for me, and you Optometry Board members were never just an impersonal formality. BUT - I think you made a wonderful choice in Adam!

First, allow me to express my sincere apologies for the errors in calculating funds due for my accrued vacation and sick leave upon my retirement. The Board's Auditor even remarked that it is an impossibly complex calculation. Rest assured that there was no intent to receive unearned sums - - I simply misunderstood the construct.

While the Board's unwritten policy has been to offer its employees a package equal to other State employees, it has no mandate to do so, nor has it followed the State employee model to a tee. My predecessor and I regularly received "bonuses" rather than salary increases, which is unheard of among state employees. We were required to request COLAs from the Board rather than applying them automatically when the Governor announced them. Because we eschewed the State's "step and grade" system of compensation, my earnings were stagnant for several years. My point is that the Board can do and has done whatever it chooses to compensate its employees.

VACATION LEAVE

I have been enlightened by Casey/Neilon's research and calculations, and was surprised to learn there is a "use it or lose it" provision buried in the State Administrative Manual through which, on January 1 of each year, I should have forfeited any leave hours over 240 that had been accrued but not used. According to the auditors, following the state manual, I would have forfeited a total of 183 hours of vacation leave - - that is over a month of leave. Being unaware of the forfeiture requirement, I calculated my full unused vacation and paid out the full sum upon my retirement.

Had I known of the cap, I would have made a different decision about taking time off. However, with our small staff, I tried to keep the office open and staffed as much as possible.

SICK LEAVE

The State provides for the payout of unused sick leave upon retirement based upon the employee's total years of service to the State. Before my retirement, I purchased 3 years of service to bring my total years as a state employee close to 20 years. I used the total years including my purchased time to calculate the payout; however, the auditors informed me that the purchased time does not count in the calculation. My sick leave payout cap should have been \$4,000. I paid out the sick leave based on the higher number of years, capped at \$6,000. I owe the Board the difference of \$2,000.

Further, after the max payout based on years of service, the State Administrative Manual engages in a calculation at $\frac{1}{2}$ of the rate in excess of the capped sum. This tangle led to additional leave that was wrongly paid to me.

REQUEST

I will reimburse the Board for the overpaid accrued sick leave, (\$5,087.60 total), but hope the Board will understand my reticence to return funds for the actual vacation time accrued. I earned that leave and failed to take the time off due to ignorance of the forfeiture requirement. Nobody told me about this provision and there was no reason for me to become aware of it.

I ask you to consider forgiving my repayment of these funds. The Board has the power to reinstate those 183 hours, or any portion of it. While I am prepared to accept the Board's determination, whatever it is, I hope you will consider my commitment to the success of the organization in the over 7 years I served as Executive Director. Please grant my request to retain the vacation leave hours paid at my retirement.

I hope this determination can be made quickly so I can have a proper W-2 issued at the end of January. I would love to have the Board's decision, make the approved repayment, have the payroll folks adjust the withholdings, get a proper W-2 and move forward into this next chapter with a clean slate.

Thank you for the opportunity to work together to clear up these issues. I hope 2024 is a great year for all of us.

Sincerely,

A handwritten signature in cursive script that reads "Caren".

Caren Cafferata-Jenkins

Materials for Item No. 4 re
FY22-23 audit

NEVADA STATE BOARD OF OPTOMETRY



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JEFFREY AUSTIN, O.D.
Board Member

DREW JOHNSON
Public Board Member

November 29, 2023

Casey Neilon Inc,
6770 S. McCarran Blvd, Ste. 200
Reno, NV 89509

This representation letter is provided in connection with your audit of the financial statements of Nevada State Board of Optometry (the "Board"), which comprise the respective statement of net position and governmental fund balance sheet as of June 30, 2023, and the respective statement of activities and governmental fund revenue, expenditures and changes in fund balance for the year then ended, and disclosures (collectively, the "financial statements"), for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of November 29, 2023, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated July 26, 2023, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility 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.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
- 8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit. We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the accounts.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 10) Guarantees, whether written or oral, under which the Board is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 11) We have provided you with:
 - 1) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters.
 - 2) Additional information that you have requested from us for the purpose of the audit.
 - 3) Unrestricted access to persons within the Board from whom you determined it necessary to obtain audit evidence.
 - 4) Minutes of the meetings of the Board of Directors or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the Board and involves—
 - Management,
 - Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the financial statements.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the Board's financial statements communicated by employees, former employees, regulators, or others.
- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.
- 17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 18) We have disclosed to you the names of the Board's related parties and all the related party relationships and transactions, including any side agreements.

Government-specific

- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20) We have identified to you any previous audits, attestation engagements, and other studies related to the objectives of the audit and whether related recommendations have been implemented.
- 21) We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.
- 22) The Board has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.
- 23) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- 24) We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.
- 25) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 26) As part of your audit, you assisted with preparation of the financial statements and disclosures. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and disclosures.
- 27) The Board has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 28) The Board has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 29) The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 30) The financial statements properly classify all funds and activities in accordance with GASBS No. 34, as amended.
- 31) All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 32) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 33) Provisions for uncollectible receivables have been properly identified and recorded.
- 34) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.

- 35) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 36) Deposits and investment securities and derivative instrument transactions are properly classified as to risk and are properly disclosed.
- 37) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
- 38) We have appropriately disclosed the Board's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 39) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 40) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

Signature: _____

Adam Schneider

Title: Executive Director



November 29, 2023

To the Board Members and Management
Nevada State Board of Optometry
Carson City, Nevada

We have audited the financial statements of the governmental activities and major fund of the Nevada State Board of Optometry as of and for the year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 26, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Nevada State Board of Optometry are described in Note 1 to the financial statements. No other new accounting policies were adopted other than GASB 96 – Subscription Based Information Technology Arrangements and the application of existing policies was not changed during 2023. We noted no transactions entered into by the Nevada State Board of Optometry during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's 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 significantly from those expected. The most sensitive accounting estimates affecting the financial statements are the estimates relating to pension and OPEB information and the related assets and liabilities.

Management's estimate of the pension and OPEB information is based on the actuarial report provided by the State of Nevada. We evaluated the key factors and assumptions used to develop the pension and OPEB information and determined that it is reasonable in relation to the basic financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the Nevada State Board of Optometry's financial statements relate to pension and OPEB information in Notes 7 and 8.

The financial statement disclosures are neutral, consistent, and clear.

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Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The following listing of journal entries were misstatements noted during our audit, and were corrected by management.

Adjusting Journal Entries JE # 1

To reconcile retained earnings

1710	Prepaid Expenses	625.00	
1800	Deferred Outflows of Resources	36,064.00	
1810	Deferred Outflows of Resources - PEBP Contributions		31.00
1850	Deferred Outflows - Contributions	618.00	
1900	Right of Use Assets	54,259.00	
2047	Payroll Liabilities:PERS	5,589.00	
2810	Deferred Inflows of Resources PEBP	2,842.00	
2850	Net Pension Liability	86,099.00	
3000	Retained Earnings	1,083.00	
1600	Accumulated Depreciation		287.00
1650	Accumulated Amortization		2,175.00
1660	Accumulated Depreciation - Right of Use Assets		21,704.00
1820	Deferred Outflows of Resources PEBP		2,039.00
2041	Payroll Liabilities:HSA		25.00
2046	Payroll Liabilities:PEBP		1,862.00
2800	Deferred Inflows of Resources		115,149.00
2860	PEBP Liability		8,592.00
2900	Lease Liabilities		33,810.00
5005	Accounting & Bookkeeping		816.00
5060	Miscellaneous Expense		354.00
5170	Travel- in State (Staff & Board)		42.00
5180	Utilities- Phone, Internet, Gas & Electric		125.00
5190	Website development & upkeep		230.00
Total		187,210.00	187,210.00

Adjusting Journal Entries JE # 6

To record Employer paid PERS expense based on Form 502

2047	Payroll Liabilities:PERS	5,248.00	
5105	Company Contributions		5,248.00
Total		5,248.00	5,248.00

Adjusting Journal Entries JE # 8

To record incorrectly excluded accounts payable transactions

5020	Board Pay, Travel & Per Diem	1,709.00	
5050	Legal, Lobbying & Professional Fees	2,529.00	
5190	Website development & upkeep	65.00	
2050	Accounts Payable		4,303.00
Total		4,303.00	4,303.00

Adjusting Journal Entries JE # 9

To record unpaid PEBP premium/ AEGI+REGIS

5120	Payroll Expenses:Payroll- Health Ins, Medicare & PERS	779.00	
5215	PEBP Expense	459.00	
2046	Payroll Liabilities:PEBP		1,238.00
Total		1,238.00	1,238.00

Adjusting Journal Entries JE # 12

To adjust the deferred revenue and related revenue accounts for FY23

2710	Deferred Revenue	147,555.00	
4040	Fees- Applications	9,091.00	
4000	Fees- License Renewals		122,498.00
4005	Endorsement application		3,600.00
4025	Fees- Cert/Add'l Location/Addr. Changes		30,548.00
Total		156,646.00	156,646.00

Adjusting Journal Entries JE # 14

To record compensated absence balance in GF

5102	Payroll Expenses:Wages	18,802.00	
2220	Accrued Compensated Balances		18,802.00
Total		18,802.00	18,802.00

Adjusting Journal Entries JE # 15

To remove PERS liability - payment made in June for Jun

2047	Payroll Liabilities:PERS	2,642.00	
5105	Company Contributions		2,642.00
Total		2,642.00	2,642.00

Adjusting Journal Entries JE # 16

To accrue fines payable to the General Fund

5320	Fines	5,300.00	
2100	Fines payable to State General Fund		5,300.00
Total		5,300.00	5,300.00

Additionally, we recorded the following entries to convert the fund financial statements to government wide financial statements:

Reclassifying Journal Entries JE # 3

To reinstate beginning balance of GWFS

1500 Furniture & Fixtures	31,701.00	
1550 Website Design	6,525.00	
1800 Deferred Outflows of Resources	157,411.00	
1810 Deferred Outflows of Resources - PEBP Contributions	3,070.00	
1820 Deferred Outflows of Resources PEBP	6,616.00	
1850 Deferred Outflows - Contributions	21,146.00	
1900 Right of Use Assets	54,259.00	
3350 Spendable Assigned Fund Balance	150,932.00	
1600 Accumulated Depreciation		30,845.00
1650 Accumulated Amortization		3,263.00
1660 Accumulated Depreciation - Right of Use Assets		21,704.00
2220 Accrued Compensated Balances		17,567.00
2800 Deferred Inflows of Resources		183,228.00
2810 Deferred Inflows of Resources PEBP		4,836.00
2850 Net Pension Liability		17,855.00
2860 PEBP Liability		118,552.00
2900 Lease Liabilities		33,810.00
Total	431,660.00	431,660.00

Reclassifying Journal Entries JE # 4

To record CY depreciation expense

5400 Depreciation Expense - Fixed Assets	287.00	
5450 Amortization Expense	1,631.00	
1600 Accumulated Depreciation		287.00
1650 Accumulated Amortization		1,631.00
Total	1,918.00	1,918.00

Reclassifying Journal Entries JE # 5

To record lease amortization and adjust lease obligation

2900 Lease Liabilities	10,839.00	
5490 Depreciation Expense - Lease	10,852.00	
6010 Interest Expense	290.00	
1660 Accumulated Depreciation - Right of Use Assets		10,852.00
5160 Rent or Lease		11,129.00
Total	21,981.00	21,981.00

Reclassifying Journal Entries JE # 7

To record items related to GASB 68

1850 Deferred Outflows - Contributions	424.00	
2800 Deferred Inflows of Resources	155,986.00	
5220 Retirement Benefits	31,601.00	
5225 Deemed Member Contributions	21,570.00	
1800 Deferred Outflows of Resources		21,505.00
2850 Net Pension Liability		166,506.00
5105 Company Contributions		21,570.00
Total	209,581.00	209,581.00

Reclassifying Journal Entries JE # 10

To record items related to GASB 75

1810 Deferred Outflows of Resources - PEBP Contributions	91.00	
2860 PEBP Liability	7,502.00	
5215 PEBP Expense	6,574.00	
1820 Deferred Outflows of Resources PEBP		2,564.00
2810 Deferred Inflows of Resources PEBP		8,153.00
5120 Payroll Expenses:Payroll- Health Ins, Medicare & PERS		3,450.00
Total	14,167.00	14,167.00

Reclassifying Journal Entries JE # 13

To record compensated absence accrual

5102 Payroll Expenses:Wages	1,007.00	
2220 Accrued Compensated Balances		1,007.00
Total	1,007.00	1,007.00

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 27, 2023.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Nevada State Board of Optometry's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Nevada State Board of Optometry's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to management's discussion and analysis, general fund budgetary comparison information, pension information and other postemployment benefit information, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restriction on Use

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

Very truly yours,

A handwritten signature in black ink that reads "Casey Neilon". The signature is written in a cursive, flowing style.

Casey Neilon, Inc.

**NEVADA STATE BOARD OF OPTOMETRY
FINANCIAL STATEMENTS
JUNE 30, 2023**

**NEVADA STATE BOARD OF OPTOMETRY
FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023**

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Casey Neilon, Inc.
Accountants and Advisors

INDEPENDENT AUDITOR'S REPORT

To the Board Members of
Nevada State Board of Optometry
Carson City, Nevada

Report on the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and the major fund of the Nevada State Board of Optometry (the "Board"), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Board's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the Board, as of June 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of 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 Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Board's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, pension and other post-employment benefit information on pages 3 - 6, 24, 25 - 26 and 27 - 29, respectively, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 29, 2023, on our consideration of the Board's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Board's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Board's internal control over financial reporting and compliance.



Reno, Nevada
November 29, 2023

NEVADA STATE BOARD OF OPTOMETRY MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the Nevada State Board of Optometry annual financial report presents our discussion and analysis of the Board's financial performance during the fiscal year that ended June 30, 2023. Please read it in conjunction with the Board's financial statements, which immediately follow this section.

Financial Highlights

- Revenue for the fiscal year ended June 30, 2023 was \$191,965 representing a decrease of 21.92% over fiscal year ended June 30, 2022.
- There was an increase in long-term liabilities of \$166,506 and an decrease in pension expense of \$21,570 as a result of required adjustments under GASB Statements No. 68 and No. 82.
- There was an decrease in long-term liabilities of \$7,502 and an increase in other post-employment benefit expense of \$6,574 as a result of required adjustments under GASB Statement No. 75.
- There was a decrease in long term liabilities \$10,839 related to leases as a result of GASB Statement No. 87.

Overview of Financial Statements

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

Government-wide Financial Statements

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

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

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

The government-wide financial statements outline functions of the Board that are principally supported by license fees. The governmental activities of the Board include licensing and regulation of Optometrists and to accredited schools of optometry in the State of Nevada. The government-wide financial statements can be found on pages 7 and 8 of this report.

Fund Financial Statements

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

NEVADA STATE BOARD OF OPTOMETRY MANAGEMENT'S DISCUSSION AND ANALYSIS

Governmental Funds

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for government activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the Board's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenue, expenditures and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. These reconciliations are on pages 7 and 8, respectively.

In accordance with Nevada Revised Statutes, the Board maintains its financial information in a special revenue fund. The basic governmental fund financial statements can be found on pages 7 and 8 of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 9 through 23 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Board's budget process. The Board adopts an annual budget and a budgetary comparison has been provided in the governmental fund statement of revenue and expenditures – budget and actual on page 24 of this report.

NEVADA STATE BOARD OF OPTOMETRY MANAGEMENT'S DISCUSSION AND ANALYSIS

Condensed Financial Statements

The Condensed Statements of Net Position is as follows:

	06/30/2023	06/30/2022
ASSETS		
Current and other assets	\$ 358,894	\$ 626,008
Deferred outflows of resources	164,689	188,243
Capital assets, net	2,200	4,118
Right of use assets, net	21,703	32,555
Total Assets	<u>547,486</u>	<u>850,924</u>
LIABILITIES		
Current liabilities	216,109	312,977
Deferred inflows of resources	40,231	188,064
Long-term liabilities	433,263	320,378
Total Liabilities	<u>689,603</u>	<u>821,419</u>
NET ASSETS		
Non-spendable capital assets	932	2,863
Assigned for: Board Activities	(143,049)	26,642
Total Net Position	<u>\$ (142,117)</u>	<u>\$ 29,505</u>

The Condensed Statements of Activities is as follows :

	06/30/2023	06/30/2022
REVENUE		
Program revenue-services	\$ 191,065	\$ 245,691
General revenue-investments	900	165
Total Revenue	<u>191,965</u>	<u>245,856</u>
EXPENSES		
Optometry Board operations	<u>363,587</u>	<u>316,077</u>
Change in Net Position	<u>\$ (171,622)</u>	<u>\$ (70,221)</u>

Government-wide Financial Analysis

Net assets may serve over time as a useful indicator of a government's financial position. In the case of the Board, liabilities exceeded assets by \$142,117 and assets exceeded liabilities by \$29,505 as of June 30, 2023 and 2022, respectively.

NEVADA STATE BOARD OF OPTOMETRY MANAGEMENT'S DISCUSSION AND ANALYSIS

Changes in Net Assets

The Board's total revenues for the fiscal year ended June 30, 2023 were \$191,965. The total costs of all programs and services were \$363,587. The decrease in net position is attributable to a decrease in revenues due to a rebate of \$375 for each licensee that had held their license for four years or more, and as well as the decision to cease collecting credit card processing fees along with increases in the net adjustments associated with pension and other post-employment benefits and professional services.

Financial Analysis of the Board's Fund

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

Governmental Funds

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

The financial performance of the Board as a whole is reflected in its governmental funds. As the Board completed the year, its governmental funds reported a fund balance of \$358,894.

Budgetary Highlights

The Board prepares its budget prior to the start of each year. A comparison of this budget with actual results is provided in the Statement of Revenue and Expenditures - Budget and Actual.

Capital Assets and Debt Administration

In government-wide financial statements, these assets are reflected at their historical costs less accumulated depreciation. Additional information can be found in the footnotes to these financial statements.

Economic Factors and Next Years' Budget and Rates

The Board used no specific economic factors in preparing its budget for fiscal year 2022/2023. The Board's revenue is limited by maximum license fees specified in the Nevada Revised Statutes and the Nevada - Administrative Code.

Contacting the Board's Financial Management

This financial report is designed to provide a general overview of the Board's finances and to demonstrate the Board's accountability for the money it receives. If you have questions about this report or need additional financial information, please contact the Board at (775) 883-8367.

BASIC FINANCIAL STATEMENTS

NEVADA STATE BOARD OF OPTOMETRY
Statement of Net Position and Governmental Fund Balance Sheet
June 30, 2023

	General Fund	Adjustments (Note 9)	Statement of Net Position
ASSETS			
Cash and cash equivalents	\$ 354,948	\$ -	\$ 354,948
Prepaid expenses	2,946	-	2,946
Refundable security deposit	1,000	-	1,000
Capital assets, net of accumulated depreciation	-	2,200	2,200
Right-of-use assets, net of accumulated amortization	-	21,703	21,703
Total assets	<u>358,894</u>	<u>23,903</u>	<u>382,797</u>
DEFERRED OUTFLOWS OF RESOURCES			
Other post-employment benefits	-	7,213	7,213
Pension requirement	-	157,476	157,476
Total Assets and Deferred Outflows of Resources	<u>\$ 358,894</u>	<u>188,592</u>	<u>547,486</u>
LIABILITIES			
Accounts payable	\$ 9,603	-	9,603
Employee benefits payable	5,252	-	5,252
Licensing fees received in advance	117,759	-	117,759
Accrued compensated absences	18,802	18,574	37,376
Net other post-employment benefits liability	-	111,050	111,050
Net pension liability	-	345,361	345,361
Lease liabilities	-	22,971	22,971
Total liabilities	<u>151,416</u>	<u>497,956</u>	<u>649,372</u>
DEFERRED INFLOWS OF RESOURCES			
Other post-employment benefits	-	12,989	12,989
Pension requirement	-	27,242	27,242
Total Liabilities and Deferred Inflows of Resources	<u>151,416</u>	<u>538,187</u>	<u>689,603</u>
FUND BALANCE/NET POSITION			
FUND BALANCE			
Nonspendable	3,946	(3,946)	-
Assigned for:			
Board Activities	<u>203,532</u>	<u>(203,532)</u>	<u>-</u>
Total Liabilities and Fund Balance	<u>\$ 358,894</u>		
NET POSITION			
Investment in capital assets, net of related debt		932	932
Unrestricted		<u>(143,049)</u>	<u>(143,049)</u>
Total Net Position		<u>\$ (142,117)</u>	<u>\$ (142,117)</u>

See Accompanying Notes to Financial Statements

NEVADA STATE BOARD OF OPTOMETRY

Statement of Activities and Governmental Fund Revenue, Expenditures and Changes in Fund Balance

For the Year Ended June 30, 2023

	General Fund	Adjustments (Note 9)	Statement of Activities
Expenditures/Expenses			
Optometry Board operations	\$ 325,924	\$ 37,663	\$ 363,587
Total Expenditures			
Program Revenues			
Charges for services	191,065	-	191,065
Net program revenues	(134,859)	(37,663)	(172,522)
General Revenue			
Interest income	900	-	900
Excess (Deficiency) of Revenue over Expenditures	(133,959)	133,959	-
Change in net position	-	(171,622)	(171,622)
Fund Balance/Net Position			
Fund Balance/Net Position, June 30, 2022	341,437	(311,932)	29,505
Fund Balance/Net Position, June 30, 2023	\$ 207,478	\$ (349,595)	\$ (142,117)

See Accompanying Notes to Financial Statements

NEVADA STATE BOARD OF OPTOMETRY

Notes to Financial Statements

June 30, 2023

NOTE 1 - NATURE OF OPERATIONS

The Nevada State Board of Optometry (the Board) was created in 1913 by the Nevada State Legislature. The Board is regulated by the Nevada Revised Statutes, which also specify the authorized activities of the Board. The Board is the licensing and regulatory agency for optometrists and has the power to accredit schools of optometry in the State of Nevada.

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.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

Effective July 1, 2001, Chapter 353 of the Nevada Revised Statutes (NRS) was amended to exempt certain professional and occupational boards from the state budget act and the provisions governing the administration of state funding. The provisions of Chapter 353 do not apply to boards created by the provisions of NRS 590.485 and chapters 623 to 625A, inclusive, 628, 630 to 644A, inclusive, 648, 654 and 656 of NRS and the officers and employees thereof. Accordingly, the Board's budgeting and accounting practices and procedures have been removed from the oversight of the Department of Administration.

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

Basis of Presentation

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

GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, requires the Board to apply all applicable GASB pronouncements and, unless they conflict with or contradict GASB pronouncements all Financial Accounting Standards Board (FASB) Statements and Interpretations, Accounting Principles Board Opinions, and Accounting Research Bulletins issued on or before November 30, 1989. Accordingly, the Board has not applied FASB pronouncements issued after that date.

NEVADA STATE BOARD OF OPTOMETRY

Notes to Financial Statements

June 30, 2023

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 they are both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectable within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting except for compensated absences which are recognized as expenditures only when payment is due. By provision of statute, the Board administers its licensing registration biennially. Revenue derived from renewals is recognized ratably over the license term.

The Board has only governmental fund types.

Fund Accounting

Under chapter 636.110 of the Nevada Revised Statutes, 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. According to statute, any money deposited to Nevada State Board of Optometry does not revert to the State of Nevada's general fund. The net assets of the general fund are restricted solely to be used by the Board to meet its obligation of licensing and regulating the practice of optometry in the State of Nevada.

In the fund financial statements, fund balances for the governmental fund are reported in classifications that comprise a hierarchy based primarily on how amounts can be spent. These include "non-spendable" which are not expected to be converted to cash, such as inventory or prepaid items, "restricted" by conditions of law, regulation grants or contract with external parties, "committed" which arise from acts of the Board, "assigned" which reflect an intent by management of the Board or "unassigned" which is the residual amount.

The Board first utilizes restricted resources to finance qualifying activities then unrestricted resources, as they are needed. In the governmental environment, resources are often assigned or committed to specific purposes, indicating that those amounts are not considered available for general operations. In contrast to restricted amounts, these types of constraints are internal and can be removed or modified. Therefore, assignments and commitments are not presented in the statements of net position.

The Board has adopted GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*. Equity is classified as net position and displayed in three different components. These include "Net invested in capital assets, net of related debt" which consists of capital assets, net of accumulated depreciation and any related debt and right-of-use lease assets, net of accumulated amortization and any related debt; "Restricted net position which consists of net position with constraints placed on their use either by (1) external groups such as creditors, granters, contributors, or laws and regulations of other governments; or (2) law through constitutional provisions or enabling legislation; or "Unrestricted net position which is a net position that is neither classified as "invested in capital assets" nor as "restricted."

NEVADA STATE BOARD OF OPTOMETRY

Notes to Financial Statements

June 30, 2023

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Deferred Outflows and Inflows of Resources

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

In addition to liabilities, a separate section is reported for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. Differences between expected and actual experience and between projected and actual investment earnings on pension plan investments and other post-employment benefits qualify for reporting in this category.

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.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources and pension expense, information about the fiduciary net position of the Public Employees' Retirement System of Nevada (PERS) and additions to/deductions from PERS' fiduciary net position have been determined on the same basis as they are reported by PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Post-employment Benefits Other Than Pensions (OPEB)

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

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NEVADA STATE BOARD OF OPTOMETRY

Notes to Financial Statements

June 30, 2023

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Cash and Cash Equivalents

Cash is maintained in various commercial banks in Carson City, Nevada. The Board participates in the State of Nevada collateralization program to assure that funds deposited are protected. By statutes, all cash must be deposited in entities that are located in the State of Nevada.

Risk Management

The Board collects licensing fees in the State of Nevada. Financial instruments which potentially subject the Board to concentrations of credit risk consist primarily of cash equivalents. The Board has not experienced any significant losses in such accounts, nor does the Board believe it is exposed to any significant credit risk.

Credit risk is the risk that an issuer will not fulfill its obligations. The Board does not hold investments, and, therefore, is not exposed to credit risk.

Custodial credit risk is the risk that the Board may not be able to recover the value of assets that are in the possession of an outside party. The Board has bank accounts, which are insured by the Federal Deposit Insurance Corporation up to \$250,000 per institution. On June 30, 2023, the bank balances do not exceed federally insured limits.

Capital Assets

Capital assets, which include furniture, fixtures 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 \$1,000 and an estimated useful life of at least one year. Such assets are recorded at historical cost. Donated assets are recorded at estimated fair market value at the date of donation. Expenditures for minor replacements, maintenance, and repairs are charged to expense as incurred. Depreciation is provided over the estimated useful lives of 3 to 5 years of the related capital assets using the straight-line method for financial statement purposes.

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

Compensated Absences

The Board accrues a liability for compensated absences that meet all of the following criteria:

1. The Board's obligations relating to employee's rights to receive compensation for future absences is attributable to services already rendered;
2. The obligation relates to rights that vest or accumulate;
3. Payment of compensation is probable; and
4. The amount can be reasonably estimated.

Vacation and sick leave may be accumulated by employees up to certain maximums and is payable upon retirement or termination. A liability is reported for unpaid accumulated vacation or sick leave on the general fund balance sheet if amounts were paid within 60 days subsequent to year end, the remaining accumulated unused vacation and sick leave earned as of June 30, 2023, is reflected in the statement of net position.

NEVADA STATE BOARD OF OPTOMETRY

Notes to Financial Statements

June 30, 2023

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

New Accounting Pronouncements

In May 2020, the GASB issued Statement No. 96, Subscription-Based Information Technology Arrangements (SBITAs). The primary objective of this Statement is to provide guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscriptions asset – an intangible asset – and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. GASB Statement No. 96 will be effective for the Board for fiscal year ending June 30, 2023. Accordingly, the Board implemented the standard in the current year for the earliest period presented; however no material contracts were noted that required reporting under this accounting standard.

Subsequent Events

In preparing these financial statements, the Board has evaluated events and transactions for potential recognition or disclosure through November 29, 2023, the date the financial statements were available to be issued. Subsequent events after that date have not been evaluated.

The 2023 Nevada Legislature passed Senate Bill 431. Section 19 of Senate Bill 431 ("SB 431") created the Office of Nevada Boards, Commissions and Councils Standards within the Department of Business and Industry. The Board is under the purview of the Office of Nevada Boards, Commissions and Councils as provided in Section 20(2)(a) of SB 431. Pursuant to Section 147, Sections 19 and 20 of SB 431 became effective July 1, 2023. The implications of SB 431 on the Board's operations and reporting structure are not known at this time.

NOTE 3 - COMPLIANCE WITH NEVADA STATUTES AND ADMINISTRATIVE CODES

It is believed that the Board conformed to all significant statutory constraints on its financial administration during the year under Nevada Revised Statutes 218 and 636.

NEVADA STATE BOARD OF OPTOMETRY

Notes to Financial Statements

June 30, 2023

NOTE 4 - CAPITAL ASSETS

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

	Balance June 30, 2022	Increases	Decreases	Balance June 30, 2023
Capital assets, not being depreciated				
None				
Capital assets, being depreciated				
Office furniture and equipment	\$ 31,701	\$ -	\$ -	\$ 31,701
Website design	6,525	-	-	6,525
Total capital assets	38,226	-	-	38,226
Less accumulated depreciation	(34,108)	(1,918)	-	(36,026)
Total capital assets, being depreciated net	4,118	(1,918)	-	2,200
Net capital assets	\$ 4,118	\$ (1,918)	\$ -	\$ 2,200

NOTE 5 - LEASES

The Board leases office space in Carson City, Nevada. The existing lease was set to expire February 5, 2025; however pursuant to an estoppel certificate, the new expiration is June 30, 2025. The monthly rental payment is \$874 per month, increasing by 3% annually on July 1, and does not include common area maintenance ("CAM") expenses of \$352 per month, which are subject to change. Accordingly, the Board has used an incremental borrowing rate equal to the five year treasury rate to discount the annual lease payments and to recognize the right-of-use asset and the lease liability as of June 30, 2023 and 2022.

	Balance June 30, 2022	Additions	Deletions	Balance June 30, 2023
Lease assets:				
Buildings	\$ 54,259	\$ -	\$ -	\$ 54,259
Less: accumulated amortization	21,704	10,852	-	32,556
	\$ 32,555	\$ (10,852)	\$ -	\$ 21,703

	Balance June 30, 2022	Additions	Deletions	Balance June 30, 2023	Amount due in one year
Lease liabilities:					
Buildings	\$ 33,810	\$ -	\$ (10,839)	\$ 22,971	\$ 11,266

NEVADA STATE BOARD OF OPTOMETRY

Notes to Financial Statements

June 30, 2023

NOTE 5 – LEASES (CONTINUED)

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

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>
2024	\$ 11,266	\$ 197
2025	11,705	101
	<u>\$ 22,971</u>	<u>\$ 298</u>

NOTE 6 - LONG-TERM LIABILITIES

The following is a summary of changes in the Board's long-term liabilities, other than net pension liability, net other post-employment benefits liability, and lease liabilities:

	<u>Balance June 30, 2022</u>	<u>Increases (Decreases)</u>	<u>Balance June 30, 2023</u>	<u>Due Within One Year</u>
Accrued compensated absences	<u>\$ 17,567</u>	<u>\$ 19,809</u>	<u>\$ 37,376</u>	<u>\$ 34,853</u>

NOTE 7 - DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description

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

Benefits Provided

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

NEVADA STATE BOARD OF OPTOMETRY

Notes to Financial Statements

June 30, 2023

NOTE 7 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

General Information about the Pension Plan (Continued)

Benefits Provided (Continued)

Monthly benefit allowances for members are computed as 2.5% of average compensation for each accredited year of service prior to July 1, 2001. For service earned on and after July 1, 2001, this factor is 2.67% of average compensation. For members entering the System on or after January 1, 2010, there is a 2.50% multiplier and for regular members entering the System on or after July 1, 2015, there is a 2.25% factor.

The System offers several alternatives to the unmodified service retirement allowance which, in general allow the retired employee to accept a reduced service retirement allowance payable monthly during his or her lifetime and various optional monthly payments to a named beneficiary after his or her death. Post-retirement increases are provided by authority of NRS 286.575 - .579.

Vesting

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

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

Contributions

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

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

The System receives an actuarial valuation on an annual basis indicating the contribution rates required to fund the System on an actuarial reserve basis. Contributions actually made are in accordance with the required rates established by the Nevada Legislature. These statutory rates are increased/decreased pursuant to NRS 286.421 and 286.450.

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

NEVADA STATE BOARD OF OPTOMETRY

Notes to Financial Statements

June 30, 2023

NOTE 7 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

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

At June 30, 2023, the Board reported a liability of \$345,361 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Board's proportion of the net pension liability was based on total contributions due on wages paid during the measurement period. Each employer's proportion of the net pension liability was based on their combined employer and member contributions relative to the total combined employer and member contributions for all employers for the period ended June 30, 2022. At June 30, 2022, the Board's proportion was .00191%.

For the year ended June 30, 2023, the Board recognized pension expense of \$31,601 and contributions made on behalf of employees of \$21,570. Amounts totaling \$21,570, resulting from Board contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. For the year ended June 30, 2023, the Board contributed \$21,570, under the statutory requirements based upon covered payroll of \$145,011 which equates to 14.87% overall to the plan.

At June 30, 2023, the Board reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 44,719	\$ 247
Net difference between projected and actual earnings on pension plan investments	4,213	-
Change in assumptions	44,364	-
Change in proportion	42,610	26,995
Board contributions subsequent to the measurement date	21,570	-
	<u>\$ 157,476</u>	<u>\$ 27,242</u>

Deferred outflows/(inflows) of resources less contributions subsequent to the measurement date will be recognized as follows:

<u>Year Ending June 30</u>	
2024	\$ 32,289
2025	11,713
2026	13,332
2027	46,121
2028	5,072
2029 and later	137
	<u>\$ 108,664</u>

NEVADA STATE BOARD OF OPTOMETRY

Notes to Financial Statements

June 30, 2023

NOTE 7 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

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

The net difference between projected and actual investment earnings on pension plan investments will be recognized over five years, all the other above deferred outflows and deferred inflows will be recognized over the average expected remaining service lives, which was 5.70 years for the measurement period ending June 30, 2022.

Actuarial Assumptions

The System's net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The total pension liability was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation rate	2.50%
Investment rate of return	7.25%
Productivity pay increase	0.50%
Projected salary increases	Regular: 4.20% to 9.10%, depending on service Rates include all inflation and productivity increases
Other assumptions	Same as those used in the June 30, 2021 funding actuarial valuation

Actuarial assumptions used in the June 30, 2022 valuation were based on the results of the experience study for the period July 1, 2016 through June 30, 2020. The discount rate used to measure the total pension liability was 7.25% as of June 30, 2022. The projection of cash flows used to determine the discount rate assumed plan contributions will be made in amounts consistent with statutory provisions and recognizing the plan's current funding policy and cost-sharing mechanism between employers and members. For this purpose, all contributions that are intended to fund benefits for all plan members and their beneficiaries are included, except the projected contributions that are intended to fund the service costs for future plan members and their beneficiaries are not included.

Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments for current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2022.

Investment Policy

The System's policies which determine the investment portfolio target asset allocation are established by the PERS Board. The asset allocation is reviewed annually and is designed to meet the future risk and return needs of the System. As of June 30, 2022, PERS' long-term inflation assumption was 2.50%.

NEVADA STATE BOARD OF OPTOMETRY

Notes to Financial Statements

June 30, 2023

NOTE 7 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

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

Investment Policy

The following was the adopted policy target asset allocation as of June 30, 2022:

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

*As of June 30, 2022, PERS' long-term inflation assumption was 2.50%

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

The following presents the Board's proportionate share of the net pension liability of the PERS as of June 30, 2022 calculated using the discount rate of 7.25%, as well as what the Board's share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (6.25%) or 1 percentage-point higher (8.25%) than the current discount rate:

	1% Decrease (6.25%)	Discount Rate (7.25%)	1% Increase (8.25%)
Board's proportionate share of the net pension liability	\$ 530,242	\$ 345,361	\$ 192,806

Discount Rate. The discount rates used to measure the total pension liability was 7.25% as of June 30, 2022, respectively. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rate specified in statute. Based on that assumption, the pension plan's fiduciary net position, was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2022.

Pension Plan Fiduciary Net Position

Additional information supporting the Schedule of Employer Allocations and the Schedule of Pension Amounts by Employer is located in the PERS Annual Comprehensive Fiscal Report (ACFR) available on the PERS website at www.nvpers.org under Quick Links – Publications – Financial Reports.

NEVADA STATE BOARD OF OPTOMETRY

Notes to Financial Statements

June 30, 2023

NOTE 8 - OTHER POST EMPLOYMENT BENEFITS (OPEB)

The Nevada Public Employees Deferred Compensation Program

The Board employees are now eligible to participate in the Nevada Public Employees Deferred Compensation Program. The Program, established in 1977, is a voluntary tax-deferred supplemental retirement plan (IRC 457(b)), which provides participants and their beneficiaries with a supplement to their other retirement savings. The Program operates solely in the interest of the plan participants and beneficiaries. As a voluntary, participant-directed plan, participants bear the ongoing responsibility for deciding the amount of current compensation to defer and the selection of investment allocations and options. There are no employer contributions. No amount of deferred compensation was due to participant accounts by the Board as of June 30, 2023.

Public Employees Benefits Program of the State of Nevada

General Information About the OPEB Plan

Plan Description

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

The Board is reporting plan information consistent with the PEBP's accounting methods and assumptions as disclosed in the annual report. No information has come to our attention that indicates significant changes to the plan's disclosures.

Benefits Provided

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

Contributions

Per NRS 287 contribution requirements of the participating entities and covered employees are established and may be amended by the PEBP Board. The Boards' contractually required contribution for the year ended June 30, 2022, was \$3,161, actuarially determined as an amount that is expected to finance the costs of benefits earned by employees during the year. Employees are not required to contribute to the OPEB plan.

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

At June 30, 2023, the Board reported a liability of \$111,050 for its proportional share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The Board's proportion of the net OPEB liability was based on a projection of the Board's long-term share of contributions to the OPEB plan relative to the projected contributions of all participating state agencies. Actuarially determined, at June 30, 2022, the Board's proportion was 0.0077%.

NEVADA STATE BOARD OF OPTOMETRY

Notes to Financial Statements

June 30, 2023

NOTE 8 - OTHER POST EMPLOYMENT BENEFITS (OPEB) (CONTINUED)

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

For the year ended June 30, 2023, the Board recognized OPEB expense of \$6,574. Amounts totaling \$3,161, resulting from Board contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2023. For the year ended June 30, 2023, the Board contributed \$3,161, under the statutory requirements based upon covered payroll of \$145,011 which equates to 2.18% overall to the plan.

At June 30, 2023, the Board reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of assumptions	\$ 4,052	\$ 9,245
Liability experience	-	3,698
Asset experience	-	46
Contributions subsequent to the measurement date	3,161	-
	<u>\$ 7,213</u>	<u>\$ 12,989</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources less contributions subsequent to the measurement date related to OPEB will be recognized in OPEB expense as follows:

<u>Year Ending June 30</u>	
2024	\$ (2,638)
2025	(2,889)
2026	(3,406)
2027	(4)
2028	-
2029 and later	-
	<u>\$ (8,937)</u>

Actuarial Assumptions

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

Inflation rate (CPI)	2.50%
Discount rate:	3.54%
Investment return assumption:	2.50%
Productivity Pay Increase	0.50%
Salary Increase	Regular: 4.20% to 9.10%, varying by service, including inflation
Healthcare cost trend rates	4.80% increase effective July 1, 2023, see report for additional years

NEVADA STATE BOARD OF OPTOMETRY

Notes to Financial Statements

June 30, 2023

NOTE 8 - OTHER POST EMPLOYMENT BENEFITS (OPEB) (CONTINUED)

Actuarial Assumptions (Continued)

Healthy mortality rates were based on the PUB-2010 Public Retirement Plans Safety Mortality Table weighted by Headcount, projected by MP-2020 for officers, and PUB-2010 Public Retirement Plans General Mortality Table weighted by Headcount, projected by MP2020 for civilians. Disabled mortality rates were based on the PUB-2010 Public Retirement Plans Safety Disabled Mortality Table weighted by Headcount, projected by MP-2020 for officers, and PUB-2010 Public Retirement Plans General Disabled Mortality Table weighted by Headcount, projected by MP-2020 for civilians.

The actuarial assumptions used in the June 30, 2022 valuation were based upon certain demographic and other actuarial assumptions as recommended by the actuary, in conjunction with the State and guidance from the GASB statement.

Discount Rate

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

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

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

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

	1% Decrease (2.54%)	Discount (3.54%)	1% Increase (4.54%)
Net OPEB liability	\$ 122,115	\$ 111,050	\$ 101,470

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

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

	Health Care Cost Trend Rates		
	1% Decrease	Current Trend rate	1% Increase
Net OPEB liability	\$ 105,681	\$ 111,050	\$ 117,198

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

NEVADA STATE BOARD OF OPTOMETRY

Notes to Financial Statements

June 30, 2023

NOTE 9 - CONVERSION TO GOVERNMENT-WIDE FINANCIAL STATEMENTS

Adjustments on the face of the financial statements were made to the fund balance sheet and statement of revenue, expenditures, and changes in fund balance in order to reconcile the fund financial statements to the government-wide statements of net assets and activities. These adjustments detail the effect of the capitalization of fixed assets of \$38,226, accumulated depreciation of \$36,026, depreciation expense of \$1,918, capitalization of right-of-use lease assets, net of accumulated amortization of \$21,703 and the corresponding liability of \$22,971, the recognition of liabilities for unpaid compensated absences of \$18,574, and corresponding expense of \$18,574, the recording of the Board's proportionate share of deferred outflows of resources of \$157,476, deferred inflows of resources of \$27,242 and net pension liability of \$345,361 relating to the defined benefit pension plan detailed in Note 7, and the recording of the Board's proportionate share of deferred outflows of resources of \$7,213, deferred inflows of resources of \$12,989 and net other post-employment benefits liability of \$111,050 relating to the other post-employment benefits plan detailed in Note 8. The adjustments for pension and OPEB liabilities and deferred outflows/inflows, resulted in additional expenses of \$1,988.

NOTE 10 – RISK MANAGEMENT

The Board is subject to legal proceedings and claims, which have arisen in the ordinary course of its business and have not been finally adjudicated. These actions, when ultimately concluded and determined, in the opinion of the Board, will not have a material adverse effect on the financial position of the Board, and, accordingly, no provisions for losses have been recorded.

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

NOTE 11 – DISCIPLINARY PROCEEDINGS AND CONTINGENCIES

In connection with the Board's enforcement program as prescribed by statute and regulation, it may seek recovery from licensees for costs incurred related to the investigative and disciplinary actions taken by the Board. Judgments made by the Board included stipulations for cost recoveries; these recovery amounts are presented as part of operating revenue. In addition, the Board is authorized to impose administrative fines. The Board acts as an agent for the State of Nevada with respect to the administrative fine; thus, fines collected by the Board are remitted to the State of Nevada.

Certain claims, suits and complaints associated with the Board's ordinary course of business are pending or may arise. The Board believes the cases are without merit and intends to vigorously defend its positions. Accordingly, these financial statements do not include a liability for amounts that may arise from these cases.

REQUIRED SUPPLEMENTARY INFORMATION

NEVADA STATE BOARD OF OPTOMETRY
Statement of Revenue and Expenditures - Budget and Actual
For the Year Ended June 30, 2023
(With Comparative Totals for The Year Ended June 30, 2022)

	2023			2022
	Original and Final Budget (<i>unaudited</i>)	Actual	Variance Favorable (Unfavorable)	Actual
REVENUES				
License renewal	\$ 195,000	\$ 122,998	\$ (72,002)	\$ 164,506
Application and exam fees	70,500	18,481	(52,019)	31,779
Fines	6,000	5,300	(700)	1,500
Other	4,950	44,286	39,336	47,906
Interest income	200	900	700	165
Total Revenues	<u>276,650</u>	<u>191,965</u>	<u>(84,685)</u>	<u>245,856</u>
EXPENDITURES				
Operations				
Salaries	151,228	165,813	(14,585)	151,437
Operating expense	45,540	42,858	2,682	52,799
Employee benefits	28,075	66,651	(38,576)	68,585
Professional services	67,200	44,042	23,158	32,282
Travel	3,500	6,560	(3,060)	4,894
Total Expenditures	<u>295,543</u>	<u>325,924</u>	<u>(30,381)</u>	<u>309,997</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (18,893)</u>	<u>\$ (133,959)</u>	<u>\$ (115,066)</u>	<u>\$ (64,141)</u>

NEVADA STATE BOARD OF OPTOMETRY

Schedules of Required Supplementary Information

For the Year Ended June 30, 2023

SCHEDULE OF THE BOARD'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

Nevada State Public Employees' Retirement System

Year Ended June 30	Board's proportion of the net pension liability (asset)	Board's proportionate share of the net pension liability (asset)	Board's covered employee payroll	Board's proportionate share of the net pension liability (asset) as a percentage of its covered- employee payroll	Plan fiduciary net position as a percentage of the total pension liability
2014	0.00118%	\$ 122,979	\$ 67,440	182.35%	76.31%
2015	0.00116%	\$ 132,758	\$ 66,737	198.93%	75.13%
2016	0.00074%	\$ 99,946	\$ 43,820	228.08%	72.23%
2017	0.00155%	\$ 205,782	\$ 94,257	218.32%	74.42%
2018	0.00216%	\$ 294,968	\$ 134,723	218.94%	75.24%
2019	0.00169%	\$ 230,546	\$ 110,000	209.59%	76.46%
2020	0.00190%	\$ 264,954	\$ 128,951	205.47%	77.04%
2021	0.00196%	\$ 178,855	\$ 138,366	129.26%	86.51%
2022	0.00191%	\$ 345,361	\$ 131,309	263.01%	75.12%

See Accompanying Notes to Required Supplementary Information

NEVADA STATE BOARD OF OPTOMETRY
Schedules of Required Supplementary Information
For the Year Ended June 30, 2023

SCHEDULE OF BOARD CONTRIBUTIONS
Nevada State Public Employees' Retirement System

Year Ended June 30	Actuarially Determined Contributions	Contributions in Relation to the Actuarially Determined Contributions	Contribution Deficiency (Excess)	Covered- Employee Payroll	Contributions as a % of Covered Employee Payroll
2014	\$ 17,803	\$ 16,579	\$ 1,224	\$ 67,440	24.58%
2015	\$ 17,397	\$ 16,665	\$ 732	\$ 66,737	24.97%
2016	\$ 6,576	\$ 6,288	\$ 287	\$ 43,820	14.35%
2017	\$ 14,147	\$ 13,980	\$ 170	\$ 94,257	14.83%
2018	\$ 20,297	\$ 20,094	\$ 203	\$ 134,723	14.91%
2019	\$ 16,592	\$ 16,317	\$ 275	\$ 110,000	14.83%
2020	\$ 20,485	\$ 19,857	\$ 628	\$ 128,951	15.40%
2021	\$ 21,977	\$ 20,618	\$ 1,359	\$ 138,366	14.90%
2022	\$ 21,314	\$ 21,086	\$ 227	\$ 131,309	16.06%

Notes: All contributions shown reflect employer-paid contributions only. Member contributions are excluded. Actuarially determined contributions above are based on actuarially determined contribution rates (employer portion only) from most recent rate-setting year prior to year shown, applied to covered payroll for year shown.

NEVADA STATE BOARD OF OPTOMETRY
Schedules of Required Supplementary Information
For the Year Ended June 30, 2023

**SCHEDULE OF THE BOARD'S PROPORTIONATE SHARE OF THE
NET OPEB LIABILITY
Nevada State Public Employee's Benefits Program**

Year Ended June 30	Board's proportion of the net OPEB liability (asset)	Board's proportionate share of the net OPEB liability (asset)	Board's covered employee payroll	Board's proportionate share of the net OPEB liability (asset) as a percentage of its covered- employee payroll	Plan fiduciary net position as a percentage of the total OPEB liability
2017	0.0030%	39,278	\$ 49,916	78.69%	0.11%
2018	0.0113%	149,378	\$ 213,677	69.91%	0.12%
2019	0.0071%	99,406	\$ 141,393	70.30%	0.02%
2020	0.0072%	108,098	\$ 147,361	73.36%	-0.38%
2021	0.0076%	118,552	\$ 158,861	74.63%	-0.64%
2022	0.0077%	111,050	\$ 175,381	63.32%	-1.41%

See Accompanying Notes to Required Supplementary Information

NEVADA STATE BOARD OF OPTOMETRY

Schedules of Required Supplementary Information

For the Year Ended June 30, 2023

SCHEDULE OF BOARD CONTRIBUTIONS Nevada State Public Employee's Benefits Program

Year Ended June 30	Actuarially Determined Contributions	Contributions in Relation to the Actuarially Determined Contributions	Contribution Deficiency (Excess)	Covered- Employee Payroll	Contributions as a % of Covered Employee Payroll
2017	\$ 1,142	\$ 1,141	\$ 1	\$ 49,916	2.35%
2018	\$ 4,487	\$ 4,483	\$ 5	\$ 213,677	2.10%
2019	\$ 3,017	\$ 2,907	\$ 110	\$ 141,393	2.06%
2020	\$ 3,598	\$ 3,159	\$ 438	\$ 147,361	2.14%
2021	\$ 3,358	\$ 3,007	\$ 351	\$ 158,861	1.89%
2022	\$ 4,929	\$ 4,156	\$ 772	\$ 175,381	2.37%

See Accompanying Notes to Required Supplementary Information

NEVADA STATE BOARD OF OPTOMETRY

Notes to Required Supplementary Information

For the Year Ended June 30, 2023

Pension Plan

Changes in assumptions

There were no changes in assumptions that affected the measurement of the total pension liability during the measurement period.

Benefit changes

There were no changes in benefit terms that affected the measurement of the total pension liability during the measurement period.

Other Post-Employment Benefits (OPEB)

Changes in assumptions

The discount rate used to measure the net OPEB liability increased from 2.16% to 3.54% from June 30, 2022 to June 30, 2023; this affected the measurement of the total OPEB liability during the measurement period.

Benefit changes

There were no changes in benefit terms that affected the measurement of the total OPEB liability during the measurement period.

REPORT ON INTERNAL CONTROL AND COMPLIANCE

Casey Neilon, Inc.
Accountants and Advisors

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors of
Nevada State Board of Optometry
Carson City, Nevada

We 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 governmental activities and the major fund of the Nevada State Board of Optometry (the "Board") as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Board's basic financial statements, and have issued our report thereon dated November 29, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Board's internal control over financial reporting ("internal control") as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control. Accordingly, we do not express an opinion on the effectiveness of the Board's internal control.

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency described in the accompanying schedule of findings and questioned costs as 2023-002 to be a material weakness.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2023-001 to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Board's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective

of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Nevada State Board of Optometry's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Board's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The Board's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

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

Handwritten signature of Casey Nalor in cursive script.

Reno, Nevada
November 29, 2023

NEVADA STATE BOARD OF OPTOMETRY

Schedule of Findings and Questioned Costs For the Year Ended June 30, 2023

Financial Statement Findings

2023-001: Financial Close and Reporting – Significant Deficiency Continued Finding

<i>Criteria:</i>	Management is responsible for establishing and maintaining an effective system of internal control over financial reporting. One of the key components of an effective system of internal control over financial reporting is ensuring that all expenditures of the Board are accounted for in the correct period in accordance with generally accepted accounting principles (GAAP) and paid timely.
<i>Condition:</i>	We proposed several audit adjustments for accruals of expenditures at year end. In addition, certain payments for health and retirement benefits were not made in a timely manner, and prior year transactions were changed in the online accounting system. The absence of controls over the recording of expenditures increases the possibility that a misstatement of the financial statements could occur and not be prevented or detected and corrected in a timely manner.
<i>Cause:</i>	Procedures have not been implemented to ensure that expenditures are recorded from invoices rather than from cleared transactions. Additionally, under the current accounting system there is no ability to determine if invoices remain unpaid or if checks have not cleared the bank.
<i>Effect:</i>	Financial information prepared by the Board may not comply with generally accepted accounting principles.
<i>Recommendation:</i>	We recommend the Board implement procedures to provide for internal controls recording expenditures and disbursements.
<i>Views of Responsible Officials:</i>	Nevada State Board of Optometry agrees with this finding.

NEVADA STATE BOARD OF OPTOMETRY

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2023

2023-002: Financial Close and Reporting – Material Weakness

<i>Criteria:</i>	Management is responsible for establishing and maintaining an effective system of internal control over financial reporting. One of the key components of an effective system of internal control over financial reporting is having an effective review process over significant unusual transactions.
<i>Condition:</i>	The amount of accrued vacation and sick that was paid out upon the Executive Director's retirement shortly after year end is not calculated in accordance with the State of Nevada's Employee Handbook.
<i>Cause:</i>	Procedures have not been implemented to ensure that the amount calculated was appropriately reviewed and approved prior to payment. Additionally, there was a fundamental lack of knowledge on how the amounts should be calculated and a lack of resources available to provide support.
<i>Effect:</i>	Amounts paid by the Board may not be in compliance with stated policies.
<i>Questioned Cost:</i>	Potential overpayment of benefits of \$13,655.
<i>Recommendation:</i>	We recommend the Board implement procedures to provide for detailed review of significant unusual payments prior to initiating.
<i>Views of Responsible Officials:</i>	Nevada State Board of Optometry agrees with this finding. The subject employee has been contacted, participated in multiple virtual meetings with the auditor, Executive Director, Board President, and Board Chief Financial Officer, and has agreed to return the overage/overpayment. All parties are cooperative and collaborative. All parties see the overage/overpayment as the byproduct of a good-faith mistake. The lack of resources available to the Board or subject employee to accurately perform such a complex calculation contributed to this error. Future processes for better internal controls may include the utilization of the Department of Business & Industry as a resource for guidance, particularly in light of the 2023 legislative changes impacting said Department and its potential oversight into State Boards such as the Nevada State Board of Optometry.

AUDITOR'S COMMENTS

Casey Neilson, Inc.
Accountants and Advisors

November 29, 2023

To the Board Members and Management
Nevada State Board of Optometry
Carson City, Nevada

We have audited the financial statements of the governmental activities and major fund of the Nevada State Board of Optometry as of and for the year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 26, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Nevada State Board of Optometry are described in Note 1 to the financial statements. No other new accounting policies were adopted other than GASB 96 – Subscription Based Information Technology Arrangements and the application of existing policies was not changed during 2023. We noted no transactions entered into by the Nevada State Board of Optometry during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's 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 significantly from those expected. The most sensitive accounting estimates affecting the financial statements are the estimates relating to pension and OPEB information and the related assets and liabilities.

Management's estimate of the pension and OPEB information is based on the actuarial report provided by the State of Nevada. We evaluated the key factors and assumptions used to develop the pension and OPEB information and determined that it is reasonable in relation to the basic financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the Nevada State Board of Optometry's financial statements relate to pension and OPEB information in Notes 7 and 8.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements.

The following misstatements that we identified as a result of our audit procedures were brought to the attention of, and corrected by, management:

- Record prepaid expenses - \$625
- Recognize deferred revenues - \$147,555
- Record unrecorded expenditures - \$9,603
- Record compensated absences - \$18,802
- Record payment of payroll liabilities - \$6,652
- Record adjustments to prior year accounts - \$1,083

The following adjustments were proposed to report the changes for the government-wide financial statements:

- Record change in compensated absences - \$1,007
- Record depreciation/amortization expense - \$1,918
- Report change in pension accounts: deferred outflows, deferred inflows and net pension liability - \$31,601
- Report change in OPEB accounts: deferred outflows, deferred inflows and net OPEB liability - \$6,574
- Record change in right-of-use assets and lease liabilities - \$10,852

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain written representations from management, which are included in the management representation letter dated November 29, 2023.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Nevada State Board of Optometry's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Nevada State Board of Optometry's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to management's discussion and analysis, general fund budgetary comparison information, pension information and other postemployment benefit information, which are required supplementary information (RSI) that supplements the basic financial 2022 statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and

comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restriction on Use

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

Very truly yours,

Handwritten signature of Casey J. Nalor in black ink.

Reno, Nevada
November 29, 2023

Materials for Item No. 5 re financial records subpoena

NRS 636.141 Subpoenas.

1. The Board shall have power to issue subpoenas to compel the attendance of witnesses before it or the production of documents.

NRS 636.301 Unethical or unprofessional conduct: Division of fees or certain understandings or arrangements; exceptions. The following acts, among others, constitute unethical or unprofessional conduct:

1. Division of fees with another optometrist or a health maintenance organization, except where the division is made in proportion to the services performed for the patient and the responsibility assumed by each.

2. Division of fees or any understanding or arrangement which is designed or tends to impair, influence or affect the independent judgment or practice of the optometrist with any person who is not an optometrist or a health maintenance organization, unless in accordance with NRS 636.374.

NRS 636.373 Associations or other business relationships with physicians; prohibition on supervision or control or influence over professional judgment of optometrist unless licensed to practice optometry.

4. A person, including an officer, employee or agent of any commercial or mercantile establishment, shall not directly or indirectly control, dictate or influence the professional judgment of the practice of optometry by a licensed optometrist, unless the person is licensed to practice optometry pursuant to this chapter.

R066-19 Section 12 (yet-to-be codified NAC 636):

4. An optometrist who forms an association or other business relationship with a person who is not licensed to practice optometry pursuant to subsection 3 shall:

- (a) Comply with any applicable requirements of the Internal Revenue Service;
- (b) Maintain organizational and financial independence from the person who is not licensed to practice optometry and ensure that the person who is not licensed to practice optometry is not involved in:
 - (1) Clinical decisions;
 - (2) Scheduling of patients;
 - (3) Any decision concerning scope of practice or use of facilities, equipment or drugs; or
 - (4) Any other decision concerning the provision of care to a patient or the outcome of any treatment or other service provided to a patient; and
- (c) Ensure that any advertising, marketing and promotional materials accurately portray the position of the optometrist within the association or business relationship, including, without limitation, whether the practice of the optometrist is included within any assumed or fictitious name used by the association or other business relationship.

**Materials for Item No. 6 re
NBEO passing score**



EXAMINATION RESULTS

OE NUMBER: 722878

PRINT THIS PAGE

Alzadeh, Ashcon
3331 Damico St Unit 504
Houston, TX 77019
ashcon.zadeh@yahoo.com
832-643-7755

[Click here to update your address.](#)

2009 - PRESENT CONTENT OUTLINES

EXAM DATE	PARTS			SECTIONS	Anatomy	Biochem / Physiology	Immun / Micro / Path	Optics	Pharmacology	Clinical Presentation	Clinical Correlation	Diagnosis	Treatment / Mgmt	Legal / Ethical / Public	Refractive	Disease / Trauma	Communication Skills	Affective Skills	Psychomotor Skills	Clinical Observation	TMOD	ACMO	ISE	CPDO
	I	II	III																					
2020 Jul	100F			①	43	64	50	48	62															
2020 Dec		100F									61	27	58	56	65	46								46F
2021 Mar	100F			②	66	60	63	62	75															
2021 Apr		100F									73	57	61	75	69	62								60F
2021 May			363P														88	98	66	54				
2021 Aug	100F			③	77	64	66	60	68															
2021 Dec		122F									75	41	70	75	68	65								73F
2022 Mar	100F			④	68	58	71	58	73															
2022 Apr		256F									76	60	73	75	74	71								73F
2022 Dec		337P									81	75	73	70	74	76								75P
2023 Mar	129F			⑤	59	72	71	64	78															
2023 Aug	269F			⑥	77	69	73	71	80															

Click on the Administration Date to view the diagnostic information for that exam.

A 'P' or 'F' after a score indicates Pass or Fail.

For the Part I, II and III exams, the possible scaled scores range from 100-900, with 100 being the lowest score possible and 900 being the highest score possible. For each of these exams, candidates scoring 300 or above are considered to pass.

Section scores are reported on a completely different scale than Part scores. Therefore, the sum of section scaled scores is not likely to equal a Part scaled score. The highest possible section score is a 99.

Please note that while a pass/fail decision has been made by the National Board based on the Part scores only (except TMOD®, ACMO®, ISE, CPDO, and CSK/V*), each State Board will make a licensure decision based on its own rules and regulations regarding use of all scores reported. For the TMOD®, ACMO®, and ISE exams, the highest possible score is a 99, and candidates scoring 75 or above are considered to pass.

Scores for Clinical Skills/VRICS (CSK, VRICS & CSK/V) before 1993 are identified separately. For 1993 to 1999, Clinical Skills and VRICS were included as Section scores of Part III, which consisted of Clinical Skills, VRICS, and Patient Management. In 2000, the VRICS and Patient Management sections were replaced with the Patient Assessment and Management (PAM®) section.

The Legal and Ethical Issues (Legal/Ethical) Section of Part II was known as Clinicolegal Issues prior to 1998.

*The Clinical Skills/VRICS (CSK/V) exam was administered in 1991 and 1992.

**For more information on this score, please contact the NBEO® office.

NAC 636.080 Reexaminations. (NRS 636.125, 636.195)

1. An applicant who makes a request for reexamination to obtain a license to practice optometry must not be permitted to take more than three examinations.
2. Reexaminations must take place within 5 years after the date the applicant was initially examined.
3. An applicant who makes a request for reexamination must:
 - (a) If the applicant wishes to be reexamined on that part of the examination prepared by the Board, apply to the Board.
 - (b) If the applicant wishes to be reexamined on any part of the examination prepared by the National Board of Examiners in Optometry, apply to the National Board of Examiners in Optometry.

NRS 636.150 Requirements for applying for license. Except as otherwise provided in NRS 636.206 and 636.207, any person applying for a license to practice optometry in this State must:

2. Take and pass each examination identified, administered or approved by the Board;

NRS 636.155 Proof of applicant's qualifications. Except as otherwise provided in NRS 636.206 and 636.207, an applicant must file with the Executive Director satisfactory proof that the applicant:

3. Has passed each part of the comprehensive national optometry examination administered by the National Board of Examiners in Optometry or its successor;
4. Has passed each examination identified, administered or approved by the Nevada State Board of Optometry pursuant to NRS 636.150; and

NRS 636.190 Grade necessary to pass examination. Except as otherwise provided in NRS 622.090, a grade of 70 or higher for each area tested is required to pass the examination.

From: Ashcon Zadeh <ashcon.zadeh@yahoo.com>

Sent: Thursday, December 14, 2023 5:59:50 AM

To: Director <director@nvoptometry.org>

Cc: admin <admin@nvoptometry.org>

Subject: Optometry Licensure - Ashcon Alizadeh

Dear Members of the Nevada Optometry Board,

I hope this message finds you well. I am Ashcon Alizadeh, current resident of Texas, and a recent graduate of Inter American University of Puerto Rico School of Optometry, writing to request for your consideration regarding my application for licensure in Nevada.

I have completed the National Board of Examiners in Optometry (NBEO) process, successfully passing Parts 2 and 3. However, I encountered a challenge in Part 1 during my board exams. In my sixth attempt, I successfully completed and passed all exam sections except for biochemistry, a section I had previously passed in my fifth attempt (Please refer to the attached scores). Unfortunately, I have reached the

maximum limit of six attempts for Part 1, and despite appealing to the NBEO, they have denied any further opportunity for retaking the exam.

I have dedicated most of my adult life to pursuing this dream of mine to become an optometrist and I cannot envision a life in which I am not providing eyecare to those in need. I am genuinely willing to relocate from Texas and go wherever in Nevada I am needed, even if it means being in the middle of nowhere.

I am deeply committed to serving the community's that are in need as an optometrist, particularly in addressing the current shortage of eye care professionals. My aspiration to contribute to the community's well-being extends beyond financial considerations. It is my genuine desire to offer my skills and expertise where they are most needed.

Recognizing the importance of this application and the value of a personal interaction, I am willing to fly to Nevada at your convenience for a face-to-face meeting. I believe such a meeting would allow me to further express my dedication to the profession and address any concerns the board may have.

I kindly request the board's review of my circumstances surrounding the subject in question. I am more than willing to provide any additional information or documentation necessary to demonstrate my commitment and readiness for licensure.

Thank you for considering my request. Your attention to this matter is greatly appreciated. I have attached below my NBEO scores, resume, optometry school transcript, and undergraduate transcripts. Please feel free to reach me at 832-643-7755 or via email at ashcon.zadeh@yahoo.com for any further information or clarification. And from the bottom of my heart, I am asking for your help and guidance.

Respectfully,

Ashcon Alizadeh

**Materials for Item No. 7 re
synchronous telemedicine**

Name: Susan Daniel

Email: drsusdan@

Phone: 760-

I am interested in providing consultations by telehealth to Nevada residents for at-home vision therapy. I am licensed as an optometrist in CA. There are some patients that drive to CA to see me for their examinations and wish to do vision therapy online, but I don't know whether my CA license is sufficient to provide this service to NV residents who will be logging in from their home. Please advise whether I can provide this service without an NV license, since I will not be working in NV. Do you have a specific Telehealth application?

AB 432 Sec. 12 “Synchronous optometric telemedicine” means a form of optometric telemedicine in which information is exchanged via electronic communication in real time and includes, without limitation, communication via telephone, video, a mobile application or an online platform on an Internet website.

AB 432 Sec. 19(1) Except as otherwise provided in subsection 5, a person shall not engage in optometric telemedicine to provide health care services to a patient located at an originating site in this State unless the person is licensed to practice optometry pursuant to this chapter.

AB 432 Sec. 19(5) A person who holds a valid, active and unrestricted license issued by the District of Columbia or any state or territory of the United States to practice optometry may conduct a consultation through asynchronous optometric telemedicine described in subsection 4 in the same manner as a licensee pursuant to that subsection without holding a license to practice optometry in this State.

Materials for Item No. 8 re business ownership %

NAC 636.215 Certificate of registration required to practice under assumed or fictitious name. (NRS 636.125, 636.350)

2. . . . The application must:

(a) List each person who holds any ownership interest in the optometry practice and the percentage of the optometry practice that he or she owns; and

. . .

5. Not later than 10 working days after any percentage of the ownership of an optometry practice for which a fictitious or assumed name is registered changes, the licensee to whom the fictitious or assumed name is registered must submit a new application for the registration of the assumed or fictitious name.

Materials for Item No. 9 re
lease and utility stipend

Excerpt from 6/22/2023 Board Meeting Minutes

Item 9 re-continued with after deliberation budgetary decisions: Drew Johnson made a motion . . . to continue seeking to terminate the lease agreement, and if successful the following month begin paying the two Board employees a \$300.00/month work from home stipend. Jeff Austin, O.D. seconded the motion. Motion passed unanimously.

INDIAN HILLS PLAZA
AGREEMENT TO TERMINATE LEASE

H & J Land Co.. (the "Landlord") and **State of Nevada, Board of Optometry.** (the "Tenant") have previously entered into a lease agreement dated February 20, 2020 for the premise located at **939 Mica Dr, Ste #19A, Carson City, NV 89705.** By mutual agreement, the parties have agreed the lease will terminate on January 31, 2024. All rights, duties and obligations to the lease premises will expire at that time without penalty.

Any past due balance owed for the current premise will become due on the termination date of this lease.

This Agreement will be signed by:

Lessor:
H & J Land Co., LLC

Lessee:
State of Nevada, Board of Optometry

By:

By:

(Authorized Signature)

(Authorized Signature)

Printed Name: Beverly Johnson

Printed Name:

Its: Property Manager/Broker

Its:

Date: January 8, 2024

Date:

Materials for Item No. 10 re
Meeting Minutes, 11/28/2023

NEVADA STATE BOARD OF OPTOMETRY



MINUTES OF PUBLIC MEETING

November 28, 2023

1. **Action Item 1. Roll Call, Call to Order, Welcome, Introductions.** President Mariah Smith, O.D. opened the live meeting at 6:33 p.m. Board members, Jeffrey Austin, O.D., Stephanie Lee, O.D., and Drew Johnson were present. Also attending were Executive Director Adam Schneider, Deputy Attorney General Ziwei Zhang, Esq. Pursuant to AB219, public telephonic access number 669-444-9171, meeting ID 853 6850 3196, Passcode 958274 were read into the record.
2. **Item 2. Public Comment.** President Smith invited public comment. Director Schneider requested clarification if public comment can occur with specific Items. President Smith clarified such comment could occur, if invited. No public comment was elicited.
3. **Action Item 3. NRS/NAC clarification re ownership of records per R066-19 Section 10.** Dr. Daniel Rowan, OD requested clarification regarding custodial ownership of records in statutes. Dr. Rowan questioned if a professional entity or larger corporation could claim ownership of patient medical records. Discussion about R066-19 Section 10 was held. Dr. Rowan wanted to know about any remedy for lack of records access. Dr. Austin stated the Board has no jurisdiction over these issues, and is instead a business dispute. Member Johnson suggested either President Smith or Director Schneider to write a letter, if it helps patients. Director Schneider discussed Board Policy no. 2 and the most recent Board Policy which discusses steps an OD can take upon sudden incapacitation or retirement. Dr. Lee questioned if the Custodian of Records is an OD, and more specifically a Nevada-licensed OD. Dr. Amber Belaustegui commented about the lack of patient records access, and described rural patients' lack of access to optometry care. Of the approximately 100 patients charts Dr. Belaustegui requested in September 2023 from the Custodian of Records, she has only received approximately 10. Dr. Smith authorized Director Schneider to place the applicable statutes and laws in a letter for Dr. Rowan. Drs. Lee and Austin agreed.
4. **Action Item 4. Complaint 23-01 investigation status, NRS/NAC clarification re prohibition on influence over professional judgment of optometrist unless licensed to practice optometry per NRS 636.373(4), R066-19 Section 12(4)**

Director Schneider prefaced that the Board is not a panel of contract lawyers, or employment lawyers, or free mediation service, or labor union. Dr. Marchant spoke in furtherance of his Complaint submitted before Director Schneider's employment with the Board. Director Schneider stated that both Dr. Marchant and Dr. Michitsch were receptive to the idea of placing the issue with the Board. Documents were identified of Transitional Management Services Agreement, Employee Lease Agreement, and Appointment Schedule standard operating procedure where on its page 6 there is leeway to the optometrists to manage their own schedules with a comment that the document is meant to be illustrative. Director Schneider stated the Board's jurisdiction does not extend to non-optometry corporations but does extend to optometrist employers of optometrists, here being Rowan Optometry, PC. Dr. Marchant echoed his Complaint about patient scheduling and seeking a letter about the Board's interpretation of the statutes at issue. Dr. Marchant summarized his conversation with the Ventures corporation, and professional judgment is part of managing your patients. Dr. Marchant and his practice just got turned over to a new electronic medical records system called OTX where Dr. Marchant cannot change his appointment types or control his own schedule. Dr. Lee talked about a two-door State, and the corporation should not have access to the schedule. Dr. Smith stated the laws are clear, and noted federal law compliance for access to records within 30 days of a request. Dr. Marchant reiterated he was not seeking a penalty, but instead control of his schedule. Dr. Lee raised the concern that Dr. Marchant's employer is Dr. Michitsch, which both Drs. Marchant and Dr. Michitsch agreed. Review of the documents shows a structure where the OD is the owner, yet per Dr. Marchant, he does not have control of his schedule. Dr. Austin commented that if the employer is an OD, the OD-employer has the right to tell the OD-employee to work pursuant to the terms of employment. And if the OD-employee does not like the working conditions, then the OD-employee should end the employment relationship. But where the controlling party is a non-optometrist, then Board has no jurisdiction and the instead the OD should hire counsel. Dr. Michitsch commented about paychecks coming from Rowan Optometry PC. Discussion occurred of who is the actual owner. Dr. Michitsch was told if he is the sole owner, then he has complete control. Dr. Lee expressed concern of a non-OD paying ODs, yet by and through Rowan Optometry PC, and the records are the property of the OD and not VSP which is not an OD. The only exception is an HMO, which VSP is not. Dr. Lee expressed her goal is to get Dr. Michitsch and Rowan Optometry PC into compliance with two-door State laws. Dr. Lee stated VSP can own the optical side but not the optometric practice. Dr. Michitsch stated he would attempt to reach out to VSP counsel about any legal violations and this meeting. Dr. Belaustegui commented that her father is an attorney. Dr. Smith suggested information be sought from Rowan Optometry PC and to confirm ownership, and requested tax documentation. Dr. Rowan commented that access to patient records is the most important issue to him. Dr. Lee reminded the group that the Board's purpose is to protect the public, and that Nevada is a two-door State. A break was taken at 7:32 p.m.

The meeting reconvened at 7:37 p.m. Dr. Smith authorized Director Schneider to place the applicable statutes and laws in a letter for Dr. Marchant. Drs. Lee and

Austin agreed. Dr. Austin reiterated the Board does not have jurisdiction over this issue.

5. **Action Item 5. NRS/NAC clarification re leasing/subleasing/separation of businesses per NRS 636.372, NAC 636.240, NAC 636.250.** Dr. Smith commented from her perspective no changes are needed to the submitted text message appointment-reminders. Dr. Lee agreed, noting it is not as if the OD's fictitious name was VisionWorks which would prompt a change. Dr. Austin agreed, noting the OD does not work for VisionWorks and instead works for herself at Aloha Vision which is where the appointment occurs. Director Schneider will inform the OD about the Board's approval.
6. **Action Item 6. Complaint 22-09 investigation status, possible adjudication.** Director Schneider noted this is a continuation of an investigation discussed in the September 2023 Board meeting. Dr. Smith commented no action was needed on the part of the Board, and to advise the complainant-patient that upon review of the records that services were rendered. Dr. Austin agreed, noting the services were rendered within the standard of care, the charges were appropriate and there is nothing more the Board can do, but can seek legal counsel. Dr. Austin commented about the records dated as contemporaneous with the presentation, and most EMRs cannot be altered without an Addendum. Member Johnson noted this was a financial matter. Dr. Smith moved to close the complaint and for Director Schneider to advise the complainant-patient. Dr. Austin seconded. Motion passed unanimously.
7. **Action Item 7. FY2022-2023 Audit.** Director Schneider presented the draft Financial Statements to the Board for approval, emphasizing two findings for the auditor: 1) an overpayment to the prior Director for the lumpsum retirement calculation, which per the auditor was not fraudulent, not malicious but instead due to being a complex and rarely performed calculation without any resources to vet the calculation. Director Schneider commented that the prior Director agreed to give back to the Board any overpayment by end of January 2024; and 2) auditor's recommendations for best practices of increased bookkeeping services and documented payment and proof of payment per transaction. Director Schneider's preliminary quote from the accountants was no more than \$200/month extra. Member Johnson commented other State Boards do so in the same manner as Director Schneider suggested per the auditor's recommendations for best practices. Dr. Austin commented the increased costs to the bookkeepers will offset any increased amounts to the auditors for next year's audit. Dr. Smith moved to authorize Director Schneider to hire the bookkeepers at the increased amount on a weekly basis. Dr. Austin seconded. Motion passed unanimously. Dr. Lee moved to accept the Financial Statement as presented. Dr. Austin seconded. Motion passed unanimously.
8. **Item 8. Status of termination of Thentia purported contract.** Director Schneider reported as of November 15, 2023 in discussions with Thentia's Chief Legal Officer (CLO), that Thentia will terminate its and its related entities' contract with the Board and issue a refund for approximately \$6,300. Director Schneider is awaiting a Release for his review. Attorney Zheng will follow-up with the CLO about the lack of proposed Release thus far.

9. **Action Item 10. Consideration of Agency Budget, with review for transition to Administrative Collaborative office in Reno, NV and termination of lease at present physical location.** Director Schneider reported that the property manager terminated the lease for November 30, 2023, and that he accepted the termination, and that Ms. Padilla has dedicated her days to clearing out the office to make that deadline. Director Schneider reported that since the posting of the Agenda, the prospective tenant no longer was moving into Unit 19A, and the property manager requested rent for December 2023. Discussion was held that the lease was terminated. Director Schneider discussed that the utilities paid by the Board were actually for the entire unit, and not just Unit 19A which the Board occupies. Board agreed to seek recoupment and discuss with the property manager to terminate the lease. Dr. Smith moved to provide Director Schneider with full authority and flexibility to terminate the lease and vacating of the space per Director Schneider's written acceptance to the property manager. Dr. Austin seconded. Motion passed unanimously.

Further consideration of the agency budget regarded Board licensing manager Nancy Padilla's pay increase. Dr. Lee suggested to make Ms. Padilla an exempt employee as of 7/1/2023, resulting in back pay owed to present which would equate to approximately \$1000/month for six months. Member Johnson expressed concern that such an action could be seen as a bonus, government should not be giving bonuses, and that Ms. Padilla is paid in line with other State workers at other State agencies, and will receive a 4% COLA when that occurs for all other State workers, plus can make overtime. Member Johnson commented as aspect of the Board is as the overseer of funds from its optometrist members. Member Johnson suggested possible shared employment with another State agency if Ms. Padilla needed additional money. Member Johnson moved to increase Ms. Padilla's pay by \$2.50/hour starting on next payroll check, while maintaining the ability for overtime pay at or after 40 hours per week. Dr. Smith seconded. Motion approved unanimously.

10. **Action Item 11. Consideration and approval of September 20, 2023 Board Meeting Minutes.** Dr. Smith confirmed all Board members had looked over the proposed Minutes. Dr. Austin moved to accept as proposed. Dr. Smith seconded. Motion passed unanimously.
11. **Action Item 12. Consideration and approval of October 26, 2023 Board Meeting Minutes.** Dr. Smith confirmed all Board members had looked over the proposed Minutes. Dr. Austin moved to accept as proposed. Dr. Smith seconded. Motion passed unanimously.
12. **Item 13. Public Comment.** No public comment was offered.
13. **Action Item 14. Adjournment.** Dr. Austin moved to adjourn the meeting. Dr. Lee seconded. Motion passed unanimously. The meeting adjourned at 8:43 p.m.

* * * * *

FY 2023-2024 Regular meeting schedule

Thurs. January 24, 2024, 8:00 a.m.- NAC 636 Workshop in-person at Nevada State Business Center 3300 W. Sahara Ave., Red Rock Room, 4th Floor, Suite 440, Las Vegas, NV. 89102

Nevada State Board of Optometry, P.O. Box 1824, Carson City, NV 89702 775-883-8367

* * * * *

These minutes were considered and approved by majority vote of the Nevada State Board of Optometry at its meeting on January 24, 2024.

Adam Schneider, Executive Director

NEVADA STATE BOARD OF OPTOMETRY



PUBLIC NOTICE OF WORKSHOP

Pursuant to NRS 233B.0601, NOTICE IS HEREBY GIVEN that the Nevada State Board of Optometry will hold a public workshop on Wednesday January 24, 2024 9a.m. to consider amendments to Nevada Administrative Code (NAC) 636.

Pursuant to NRS 241.023(1)(c), the workshop is being conducted by means of remote technology. The public may attend via live stream remotely, or telephonically, or at the following location:

<https://us06web.zoom.us/j/89583783729?pwd=gZxouqpCYawcicDSc0gAP1tQORX82n.1>

Meeting ID: 895 8378 3729

Passcode: 130906

Telephone (669) 444-9171 or (669) 900-6833

Nevada State Business Center

3300 W. Sahara Ave., Red Rock Room, 4th Floor, Suite 440

Las Vegas, NV. 89102

Before, during, or after the workshop no later than March 1, 2024, written comments will be accepted by email to director@nvoptometry.org or alternatively to Nevada State Board of Optometry, PO Box 1824, Carson City, NV 89702.

All registrants and interested parties are encouraged to participate in the regulatory review process. The Board's solicitation of comments on proposed regulations occurred during a public proceeding on October 26, 2023, and in advance of said proceeding, notice of same was sent to all registered licensees on the Board's email-mailing list.

WORKSHOP AGENDA

Pursuant to NRS 233B.061(2), Notice of Proposed Regulation Workshop for possible action:

Amendments to NAC 636 (presently enrolled as R66-19 (2019)) in light of amendments to NRS 636 (presently enrolled as AB 432 (2023)).

❖ The Board is pleased to make reasonable accommodations for any member of the public who has a disability and wishes to attend the meeting. If special arrangements for the meeting are necessary, please notify the Nevada State Board of Optometry, in writing at P.O. Box 1824, Carson City, Nevada 89702; via email at admin@nvoptometry.org or call 775-883-8367 as far in advance as possible.

❖ To request an advance copy of the supporting materials, contact admin@nvoptometry.org or call 775-883-8367.

This Notice has been posted at the following locations:

- Nevada State Board of Optometry website: <https://nvoptometry.org/>
- Nevada Public Notice website: <http://notice.nv.gov>

CHAPTER.....

AN ACT relating to optometry; requiring a licensee to provide certain notifications to the Nevada State Board of Optometry; authorizing persons enrolled in certain educational or residency programs to practice optometry under certain circumstances; prohibiting a licensee from prescribing ophthalmic lenses under certain circumstances; establishing certain requirements relating to the use of optometric telemedicine; reducing the fee for a veteran to obtain an initial license to practice optometry; revising certain requirements to obtain a license; revising provisions relating to the ownership of an optometry practice under an assumed or fictitious name under certain circumstances; authorizing the Board to issue citations for certain violations; requiring certain regulations adopted by the State Board of Health to authorize a licensed optometrist to serve as the director of a medical laboratory under certain circumstances; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

Existing law authorizes the Nevada State Board of Optometry to adopt policies and regulations necessary to regulate the practice of optometry in this State and issue licenses to engage in the practice of optometry. (NRS 636.125, 636.215) **Sections 2-12** of this bill define certain terms relating to the practice of optometry. **Section 20** of this bill makes a conforming change to indicate the proper placement of **sections 2-12** in the Nevada Revised Statutes. **Section 28** of this bill authorizes the Board to issue a citation to a person who violates certain provisions of law governing the practice of optometry.

Existing law establishes a schedule of fees which the Board may not exceed when charging for the issuance of a license to practice optometry and for certain other purposes. (NRS 636.143) **Section 21** of this bill revises the fees associated with the initial issuance of a license. **Section 21** sets forth the maximum fee the Board is authorized to charge for the initial issuance of a license to an applicant who is a veteran, which is one-half of the maximum fee the Board is authorized to charge an applicant who is not a veteran.

Existing law authorizes the Board to issue a license by endorsement to certain persons who hold a corresponding valid and unrestricted license to engage in the practice of optometry in the District of Columbia or any state or territory of the United States and who meet certain other requirements. (NRS 636.206) **Section 24** of this bill requires the: (1) corresponding license to be active; and (2) applicant to not have been licensed by the Board to practice optometry in this State in the immediately preceding year.

Existing law requires a licensee to notify the Executive Director of the Board in advance of changing the location where the licensee practices optometry or establishing an additional location to practice optometry. (NRS 636.370) **Section 15** of this bill requires a licensee to notify the Board not later than 30 days after a change of the personal mailing address or primary telephone number of the licensee or the electronic mail address that the licensee most recently provided to the Board.



Section 16 of this bill requires a licensee to report to the Board within 30 days the revocation, suspension or surrender of, or any disciplinary action taken against, a license, certificate or registration to practice any occupation or profession issued by any other jurisdiction.

Existing law prohibits an optometrist from owning all or any part of an optometry practice under an assumed or fictitious name unless the optometrist has been issued a certificate of registration by the Board to practice optometry under the assumed or fictitious name at a specified location. (NRS 636.350) **Section 26** of this bill specifies that each person who owns any part of such a practice hold an active license to practice optometry in this State and have been issued such a certificate of registration.

Section 14 of this bill: (1) authorizes a surviving family member of a licensed optometrist who has died and who was the sole owner of an optometry practice to own the optometry practice without holding a license to practice optometry in this State for not more than 1 year after the death of the licensed optometrist; and (2) clarifies that such ownership does not exempt a person from the requirement to obtain a license to engage in the practice of optometry. **Section 14** requires such a surviving family member, not later than 1 year after the death of the licensee, to transfer ownership of that optometry practice to another licensed optometrist or to dissolve the practice.

Existing law prohibits a person from engaging in the practice of optometry in this State unless the person is licensed by the Board. (NRS 636.145) **Section 17** of this bill authorizes students who are participating in certain externship programs pursuant to a course of study in optometry or certain persons engaged in a residency program for optometry to perform certain procedures pursuant to those programs which constitute engaging in the practice of optometry. **Section 22** of this bill makes a conforming change to indicate that the performance of such procedures does not constitute the unlawful practice of optometry.

Existing law authorizes a licensed optometrist to prescribe therapeutic or corrective lenses for the correction or relief of or remedy for an abnormal condition or inefficiency of the eye or visual process. (NRS 636.025, 636.215) **Section 18** of this bill prohibits a licensed optometrist from issuing, offering to issue, duplicating or extending a prescription for certain lenses if the optometrist has not performed, or does not have access to records relating to, a comprehensive eye examination performed within the immediately preceding 2 years on the intended recipient of the lenses.

Existing law defines the term “telehealth” to mean the delivery of services from a provider of health care to a patient at a different location through the use of information and audio-visual communication technology, not including facsimile or electronic mail. (NRS 629.515) **Section 8** of this bill defines the term “optometric telemedicine” to mean, in general, the use of telehealth by a licensed optometrist to deliver health care services within the scope of the practice of optometry to a patient at a different location. **Section 19** of this bill authorizes and sets forth certain requirements for the use of optometric telemedicine by a licensed optometrist for certain purposes. **Section 19** requires, with certain exceptions, a licensed optometrist to have performed a comprehensive examination on a patient within the immediately preceding 2 years to deliver health care services to the patient through optometric telemedicine. **Section 19** additionally authorizes an licensed optometrist to remotely monitor certain health data of a patient.

Existing law authorizes the State Board of Health to prescribe regulations relating to the operation of medical laboratories and the qualifications of the directors of those laboratories. (NRS 652.130) **Section 29** of this bill requires the regulations to include licensed optometrists among the licensed physicians qualified



to serve as the laboratory director of certain laboratories under certain circumstances.

EXPLANATION – Matter in *bolded italics* is new; matter between brackets ~~fornitted-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 636 of NRS is hereby amended by adding thereto the provisions set forth as sections 2 to 19, inclusive, of this act.

Sec. 2. *“Asynchronous optometric telemedicine” means a form of optometric telemedicine in which data that is collected from an examination of a patient that is conducted in person is later transmitted to an optometrist for review.*

Sec. 3. 1. *“Comprehensive examination” means an examination of a patient which is conducted in person and during which all of the following tests, procedures or actions are performed:*

(a) The documentation of the primary reason for which the examination is conducted;

(b) A review of the medical history and ocular history of both the patient and his or her immediate family;

(c) A review of any medications used by the patient;

(d) A review of any allergies of the patient;

(e) A review of documentation identifying the patient’s primary care physician;

(f) General medical observations, including, without limitation, neurological and psychological orientation;

(g) Eye pressure;

(h) Gross, confrontation or formal visual fields;

(i) A basic sensorimotor examination;

(j) A complete pupillary assessment, including, without limitation, an examination of the presence of an afferent pupillary defect;

(k) Eye alignment;

(l) Visual acuities;

(m) Keratometry or autokeratometry;

(n) Anterior segment examination using a slit beam and magnification, as through a biomicroscope slit lamp, to include ocular adnexa, eyelid, eyelashes, conjunctiva, pupil, cornea, anterior chamber and lens;



(o) Posterior segment examination that includes the examination of the optic nerve, macula, retina and vessels; and

(p) A review and assessment of all data collected pursuant to paragraphs (a) to (o), inclusive, and the development of a plan to provide necessary treatment.

2. The term includes an examination in which a test, procedure or action specified in paragraphs (a) to (p), inclusive, of subsection 1 was not performed if the person conducting the examination was unable to perform the test, procedure or action and used an alternative method to obtain comparable data to that which would have been obtained by the proper performance of the test, procedure or action.

Sec. 4. “Distant site” has the meaning ascribed to it in NRS 629.515.

Sec. 5. “Health care services” means services for the diagnosis, prevention, treatment, care or relief of a health condition, illness, injury or disease that are within the scope of the practice of optometry.

Sec. 6. “Licensee” means a person who is licensed to practice optometry pursuant to this chapter.

Sec. 7. “Non-comprehensive examination” means an examination that includes some but not all of the elements of a comprehensive examination.

Sec. 8. “Optometric telemedicine” means the use of telehealth, as defined in NRS 629.515, by a licensee who is located at a distant site to deliver health care services to a patient who is located at an originating site. The term includes, without limitation, synchronous optometric telemedicine and asynchronous optometric telemedicine.

Sec. 9. “Optometry practice” or “optometric practice” means a business through which one or more optometrists practice optometry.

Sec. 10. “Originating site” has the meaning ascribed to it in NRS 629.515.

Sec. 11. “Remote patient monitoring” means the monitoring by a licensee of data:

1. Collected from a patient of the licensee at one location and transmitted to the licensee at another location; and

2. That is necessary to make informed decisions about providing health care services to the patient.

Sec. 12. “Synchronous optometric telemedicine” means a form of optometric telemedicine in which information is exchanged via electronic communication in real time and



includes, without limitation, communication via telephone, video, a mobile application or an online platform on an Internet website.

Sec. 13. (Deleted by amendment.)

Sec. 14. *1. For not more than 1 year after the death of a licensee who is the sole owner of an optometry practice, a surviving member of the licensee's family may own the optometry practice without being licensed pursuant to this chapter. Not later than 1 year after the death of the licensee, the surviving member of the licensee's family shall transfer ownership of the optometry practice to a licensee or dissolve the optometry practice.*

2. The provisions of this section do not:

(a) Exempt a person from the requirement to obtain a license pursuant to this chapter to engage in the practice of optometry; and

(b) Abrogate, alter or otherwise affect any obligation to comply with the requirements of chapters 629 and 636 of NRS relating to the custody of health care records.

3. As used in this section, "member of the licensee's family" means any person related to the licensee by blood, adoption or marriage within the third degree of consanguinity.

Sec. 15. *A licensee shall notify the Board of any change in the personal mailing address or primary telephone number of the licensee or any change of the electronic mail address most recently provided by the licensee to the Board not later than 30 calendar days after the change.*

Sec. 16. *A licensee shall report to the Board within 30 days the revocation, suspension or surrender of, or any other disciplinary action taken against, a license, certificate or registration to practice any occupation or profession issued to the licensee by another state or territory of the United States, the District of Columbia or a foreign country.*

Sec. 17. *1. A student who is enrolled in a graduate course of study in optometry at an accredited school or college of optometry and who is participating in an externship authorized by the school or college, as applicable, as part of that course of study may perform procedures within the scope of a license to practice optometry issued pursuant to this chapter if an optometrist or ophthalmologist licensed in this State:*

(a) Is physically present at the clinic where the student is performing the procedures at all times while those procedures are being performed; and

(b) Examines the person on whom the student performed any procedure before the person is discharged.



2. Except as otherwise provided in subsection 3, a person who has received a degree of doctor of optometry and who is engaged in a residency program for optometry in this State may, without a license, engage in the practice of optometry within the scope of a license to practice optometry issued pursuant to this chapter and examine and manage patients without supervision if an optometrist or ophthalmologist licensed in this State is physically present at the clinic at all times when the person is practicing optometry.

3. A person described in subsection 2 may, in an emergency, provide care to a patient without an optometrist or ophthalmologist licensed in this State being physically present at the clinic if the person consults with an appropriate optometrist or ophthalmologist associated with the clinic to determine the proper care and management of the treatment of the patient.

4. As used in this section, “clinic” means a facility at which a licensed optometrist or ophthalmologist provides services to patients.

Sec. 18. It is unlawful for a licensee to issue, offer to issue, duplicate or extend a prescription for an ophthalmic lens for a person if the licensee has not performed a comprehensive examination, or does not have access to the complete results of a comprehensive examination that was performed, on the person within the immediately preceding 2 years.

Sec. 19. 1. Except as otherwise provided in subsection 5, a person shall not engage in optometric telemedicine to provide health care services to a patient located at an originating site in this State unless the person is licensed to practice optometry pursuant to this chapter.

2. Except as otherwise provided in subsection 3, a licensee may engage in synchronous or asynchronous optometric telemedicine to provide health care services to a patient only if the licensee has completed a comprehensive examination on the patient within the immediately preceding 2 years.

3. A licensee may engage in synchronous optometric telemedicine to perform a non-comprehensive examination of a new patient if the licensee has access to all the information obtained from a comprehensive examination of the patient that was conducted by an optometrist or ophthalmologist within the immediately preceding 2 years.

4. A licensee may engage in asynchronous optometric telemedicine to conduct a consultation regarding a patient on



whom the licensee has not completed a comprehensive examination within the immediately preceding 2 years if:

(a) An optometrist, ophthalmologist or primary care physician providing care to the patient requests that the licensee conduct the consultation and provides the licensee with all the information about the patient that is necessary to determine whether the patient requires a comprehensive examination; and

(b) The consultation performed by the licensee is limited to a determination of whether the patient requires a comprehensive examination and does not involve any diagnosis, recommendation for or treatment of the patient or a prescription for the patient.

5. A person who holds a valid, active and unrestricted license issued by the District of Columbia or any state or territory of the United States to practice optometry may conduct a consultation through asynchronous optometric telemedicine described in subsection 4 in the same manner as a licensee pursuant to that subsection without holding a license to practice optometry in this State.

6. A licensee may engage in remote patient monitoring of a patient on whom the licensee has completed a comprehensive examination within the immediately preceding 2 years for the purposes of:

(a) Acquiring data about the health of the patient;

(b) Assessing changes in previously diagnosed chronic health conditions;

(c) Confirming the stability of the health of the patient; or

(d) Confirming expected therapeutic results.

7. A licensee may engage in optometric telemedicine to provide health care services to a patient who is located at an originating site outside this State if the licensee has completed a comprehensive examination of the patient within the immediately preceding 2 years and such action is permitted by the laws of the state in which the patient is located.

8. A licensee shall not engage in optometric telemedicine to provide any health care service to the patient that the licensee has determined should be provided in person.

9. A licensee engaging in optometric telemedicine or remote patient monitoring shall not:

(a) Conduct himself or herself in a manner that violates the standard of care required of an optometrist who is treating a patient in person, including, without limitation, by issuing a prescription for ophthalmic lenses based solely upon one or more of the following:



(1) Answers provided by a patient in an online questionnaire;

(2) The application of lensometry; or

(3) The application of auto-refraction; or

(b) Condition the provision of optometric telemedicine or remote patient monitoring on the patient consenting to receiving a standard of care below that which is required by paragraph (a).

Sec. 20. NRS 636.015 is hereby amended to read as follows:

636.015 As used in this chapter, unless the context otherwise requires, the words and terms defined in NRS 636.016 to 636.023, inclusive, *and sections 2 to 12, inclusive, of this act* have the meanings ascribed to them in those sections.

Sec. 21. NRS 636.143 is hereby amended to read as follows:

636.143 **1.** At least once every 2 years, the Board shall review and, if the Board deems it necessary, establish or revise, within the limits prescribed a schedule of fees for the following purposes:

Not more than

{1-} (a) Examinations	\$250
{2-} (b) {Applications for the issuance of a 1-year license	\$600
—3- Renewal <i>Initial issuance or renewal</i> of a license	\$1,200
{4-} (c) Granting certification or issuing certificates	\$1,000
{5-} (d) Licensing of extended clinical facilities and other practice locations	\$500
{6-} (e) Individually verifying licensure or disciplinary status	\$100
{7-} (f) Late fee	\$1,000
{8-} (g) <i>Initial issuance of a license to an applicant who is a veteran</i>	<i>\$600</i>
(h) Any other service provided by the Board pursuant to this chapter	\$1,000

2. As used in this section, “veteran” has the meaning ascribed to it in NRS 417.005.

Sec. 22. NRS 636.145 is hereby amended to read as follows:

636.145 **1.** ~~{A}~~ *Except as otherwise provided in section 17 of this act, a* person shall not engage in the practice of optometry in this State unless:



(a) The person has obtained a license pursuant to the provisions of this chapter; and

(b) Except for the year in which such license was issued, the person holds a current renewal card for the license.

2. The Board shall conduct an investigation pursuant to subsection 3 if the Board receives a complaint which sets forth any reason to believe that a person has engaged in the practice of optometry in this State without a license issued pursuant to this chapter.

3. In addition to any other penalty prescribed by law, if the Board, after conducting an investigation and hearing in accordance with chapters 233B, 622 and 622A of NRS, determines that a person has committed any act described in subsection 1, the Board may:

(a) Issue and serve on the person an order to cease and desist from the practice of optometry until the person obtains a license from the Board.

(b) Issue a citation to the person ~~and~~ *pursuant to NRS 636.420.*

(c) Impose any combination of the penalties set forth in paragraphs (a) and (b).

4. Unless the Board determines that extenuating circumstances exist, the Board shall forward to the appropriate law enforcement agency any substantiated information submitted to the Board concerning a person who practices or offers to practice optometry without a license issued pursuant to this chapter.

5. Each instance of unlicensed activity constitutes a separate offense for which a separate citation may be issued.

Sec. 23. (Deleted by amendment.)

Sec. 24. NRS 636.206 is hereby amended to read as follows:

636.206 1. The Board may issue a license by endorsement to engage in the practice of optometry to an applicant who meets the requirements set forth in this section. An applicant may submit to the Board an application for such a license if the applicant holds a corresponding valid , *active* and unrestricted license to engage in the practice of optometry in the District of Columbia or any state or territory of the United States.

2. An applicant for a license by endorsement pursuant to this section must submit to the Board with his or her application:

(a) Proof satisfactory to the Board that the applicant:

(1) Satisfies the requirements of subsection 1;

(2) Has had no adverse actions reported to the National Practitioner Data Bank within the past 5 years;

(3) Has been continuously and actively engaged in the practice of optometry for the past 5 years;



(4) *Has not held a license to practice optometry in this State in the immediately preceding year;*

(5) Has not been disciplined and is not currently under investigation by the corresponding regulatory authority of the District of Columbia or any state or territory in which the applicant currently holds or has held a license to engage in the practice of optometry; and

~~[(5)]~~ (6) Has not been held civilly or criminally liable for malpractice in the District of Columbia or any state or territory of the United States;

(b) An affidavit stating that the information contained in the application and any accompanying material is true and correct; and

(c) Any other information required by the Board.

3. Not later than 15 business days after receiving an application for a license by endorsement to engage in the practice of optometry pursuant to this section, the Board shall provide written notice to the applicant of any additional information required by the Board to consider the application. Unless the Board denies the application for good cause, the Board shall approve the application and issue a license by endorsement to engage in the practice of optometry to the applicant not later than 45 days after receiving the application.

4. A license by endorsement to engage in the practice of optometry may be issued at a meeting of the Board or between its meetings by the President of the Board. Such an action shall be deemed to be an action of the Board.

Sec. 25. (Deleted by amendment.)

Sec. 26. NRS 636.350 is hereby amended to read as follows:

636.350 1. ~~{An optometrist}~~ **A person** shall not own all or any portion of an optometry practice under an assumed or fictitious name unless the ~~{optometrist has}~~ **person:**

(a) *Holds an active license to practice optometry in this State; and*

(b) *Has* been issued a certificate of registration by the Board to practice optometry under the assumed or fictitious name and at a specific location.

2. ~~{An optometrist}~~ **A person** who applies for a certificate of registration to own all or any portion of an optometry practice under an assumed or fictitious name must submit to the Board an application on a form provided by the Board. The application must be accompanied by proof satisfactory to the Board that the assumed or fictitious name has been registered or otherwise approved by any appropriate governmental entity, including, without limitation, any incorporated city or unincorporated town in which the optometrist



practices, if the registration or other approval is required by the governmental entity.

3. Each ~~optometrist~~ **person** who is issued a certificate of registration pursuant to this section shall:

(a) Comply with the provisions of chapter 602 of NRS;

(b) Display or cause to be displayed near the entrance of his or her business the full name of the optometrist and the words or letters that designate him or her as an optometrist; and

(c) Display or cause to be displayed near the entrance of his or her business the full name of any optometrist who regularly provides optometric services at the business and the words or letters that designate him or her as an optometrist.

4. The Board shall adopt regulations that prescribe the requirements for the issuance of a certificate of registration to practice optometry under an assumed or fictitious name.

5. As used in this section, “assumed or fictitious name” means a name other than the name of the optometrist printed on his or her license to practice optometry.

Sec. 27. (Deleted by amendment.)

Sec. 28. NRS 636.420 is hereby amended to read as follows:

636.420 **1.** After providing notice and a hearing pursuant to chapter 622A of NRS, the Board may impose an administrative fine of not more than \$5,000 for each violation against a person licensed under this chapter who engages in any conduct constituting grounds for disciplinary action set forth in NRS 636.295.

2. *If the Board determines that a person has violated any provision of this chapter, the Board may issue a citation to the person. The citation may contain an order to pay an administrative fine of not more than \$1,000 for each violation or, for a violation described in subsection 1, \$5,000 for each such violation. A citation issued pursuant to this subsection must be in writing, describe with particularity the nature of the violation and inform the person of the provisions of this subsection. Each activity in which the person is engaged constitutes a separate offense for which a separate citation may be issued. To appeal a citation, the person must submit to the Board a written request for a hearing not later than 30 days after the date of issuance of the citation. The Board shall provide notice of and conduct a hearing requested pursuant to this subsection in accordance with the provisions of chapter 622A of NRS.*

Sec. 29. NRS 652.130 is hereby amended to read as follows:

652.130 **1.** Except as otherwise provided in NRS 652.127, the Board, with the advice of the Medical Laboratory Advisory



Committee, may prescribe and publish rules and regulations relating to:

(a) The education, training and experience qualifications of laboratory directors and technical personnel.

(b) The location and construction of laboratories, including plumbing, heating, lighting, ventilation, electrical services and similar conditions, to ensure the conduct and operation of the laboratory in a manner which will protect the public health.

(c) Sanitary conditions within the laboratory and its surroundings, including the water supply, sewage, the handling of specimens and matters of general hygiene, to ensure the protection of the public health.

(d) The equipment essential to the proper conduct and operation of a laboratory.

(e) The determination of the accuracy of test results produced by a laboratory and the establishment of minimum qualifications therefor.

2. Any regulations adopted by the Board pursuant to this section must not require that the laboratory director of a laboratory in which the only test performed is a test for the detection of the human immunodeficiency virus that is classified as a waived test pursuant to Subpart A of Part 493 of Title 42 of the Code of Federal Regulations:

(a) Be a licensed physician; or

(b) Perform duties other than those prescribed in NRS 652.180.

3. Any regulations adopted by the Board pursuant to this section that require the laboratory director of a laboratory in which the only tests performed are tests that are classified as waived tests pursuant to Subpart A of Part 493 of Title 42 of the Code of Federal Regulations to be a licensed physician must include a licensed optometrist among the types of licensed physicians who are qualified to serve as a laboratory director of such a laboratory.

Sec. 30. (Deleted by amendment.)



CHAPTER 636 - OPTOMETRY

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UNOFFICIAL DOCUMENT

This is an unofficial document integrating R066-19 (2019 amendments to Nevada Administrative Code (NAC) 636) into then-existing NAC 636. The "xxx" represents a presently unknown official citation of a new section in NAC 636 found in R066-19. The titles associated with each "xxx" are provided for guidance only, and are subject to change. The present location/sequence of any new section into NAC 636 are subject to change.

PRACTICE BEFORE THE NEVADA STATE BOARD OF OPTOMETRY

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- [636.xxx](#) Board operating account.
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Parties

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- [636.670](#) Contents.
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MISCELLANEOUS PROVISIONS

- [636.710](#) Referral bureaus for optometrists.
- [636.730](#) Certification to administer and prescribe therapeutic pharmaceutical agents.

GENERAL PROVISIONS

NAC 636.010 Definitions. ([NRS 636.125](#)) As used in this chapter, unless the context otherwise requires, the words and terms defined in [NAC 636.030](#), [636.050](#) and [636.055](#) have the meanings ascribed to them in those sections. [Bd. of Optometry, part Definitions, eff. 5-26-78]—(NAC A 8-4-94; R126-99, 12-13-99)

NAC 636.030 “Board” defined. ([NRS 636.125](#)) “Board” means the Nevada State Board of Optometry. [Bd. of Optometry, Definition No. 3, eff. 5-26-78]

NAC 636.050 “Office” defined. “Office” means any office, motor vehicle or trailer operated as a mobile optometry clinic or other place for the practice of optometry. The term includes the contiguous area which the licensee owns or leases in conjunction with the practice of optometry.

NAC 636.055 “Ophthalmic products” defined. “Ophthalmic products” means any materials used for the correction or relief of or remedy for any abnormal condition or inefficiency of the eye or visual process. The term includes, but is not limited to, spectacle frames, spectacle lenses, contact lenses, devices and pharmaceutical agents.

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NAC 636.xxx “Medically underserved group” defined. (NRS 636.125) “Medically underserved group” means a population that:

- (a) Has been designated as a medically underserved population by the United States Secretary of Health and Human Services pursuant to 42 U.S.C. § 254c; or
- (b) Resides in an area that has been designated as a health professional shortage area with a score of 13 or above by the United States Secretary of Health and Human Services pursuant to 42 U.S.C. § 254e.

NAC 636.xxx “Mobile optometry clinic” defined. (NRS 636.125) “Mobile optometry clinic” means an optometrist moving optometric instruments or equipment to a location, other than a building with fixed equipment and instruments, maintained for practicing optometry under the conditions described in section 4 of Assembly Bill No. 77, chapter 568, Statutes of Nevada 2019, at page 3636. The term:

- (a) Includes, without limitation, a vehicle in which an optometrist provides optometric services.
- (b) Does not include an optometrist practicing in different buildings which each have fixed equipment and instruments maintained for practicing optometry or providing optometric services under conditions other than those described in section 4 of Assembly Bill No. 77, chapter 568, Statutes of Nevada 2019, at page 3636.

EXAMINATIONS FOR LICENSURE

NAC 636.075 Required examination: Two parts; review by Board. ([NRS 636.125](#), [636.150](#), [636.180](#))

1. The examinations required pursuant to NRS 636.150 consist of:
 - (a) The Part I, Part II and Part III examination and the Treatment and Management of Ocular Disease Examination prepared by the National Board of Examiners in Optometry or its successor organization; and
 - (b) The examination prepared by the Board which relates to the laws and regulations governing the practice of optometry in this State.
2. The Board or its designee will review the results of the examination of an applicant. If the Board determines that the results comply with the requirements of chapter 636 of NRS, the Board may approve the application for licensure of the applicant. The Board will notify the applicant whether the application is approved. Upon receiving notice of approval, the applicant must pay the fees prescribed by section 7 of this regulation and provide to the Board a list of the addresses at which he or she will practice. Not later than 60 days after receiving the fees and list, the Board will issue a license to the applicant.

PERMIT FOR EMPLOYMENT BY OR CONTRACT WITH HEALTH MAINTENANCE ORGANIZATION

NAC 636.085 Application for permit to provide services. ([NRS 636.125](#), [636.347](#)) An applicant for a permit to be employed by or contract with a health maintenance organization to provide services therefor must submit to the Board:

1. Evidence that the applicant is a licensed optometrist in this State;
2. A copy of the agreement for employment or contract and all renewals or extensions thereof;
3. A copy of the certificate of authority of the health maintenance organization issued pursuant to [chapter 695C](#) of NRS; and
4. Evidence that nothing contained in the applicant’s agreement for employment or contract requires him or her to violate any of the provisions of [chapter 636](#) of NRS or this chapter. (Added to NAC by Bd. of Optometry, eff. 3-6-86)

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ADVERTISING

NAC 636.110 “Do not meet the specifications of the American National Standards Institute” defined. ([NRS 636.125](#), [636.302](#), [636.380](#))

As used in NAC 636.120 to 636.200, inclusive, the phrase “Do not meet the specifications of the American National Standards Institute” means that the ophthalmic products:

1. Were not purchased from a manufacturer or wholesaler who warrants that they meet the most current version of those specifications, if applicable; or
2. Do not meet the most current version of those specifications, if applicable.

NAC 636.115 Manner in which optometrist who is certified to administer and prescribe therapeutic pharmaceutical agents may represent himself or herself to public. ([NRS 636.125](#), [636.287](#), [636.302](#), [636.380](#)) An optometrist who is certified to administer and prescribe pharmaceutical agents pursuant to NRS 636.288:

1. May represent himself or herself to the public as:
 - (a) Certified in the treatment of ocular disease;
 - (b) Board certified in the treatment of ocular disease;
 - (c) Board certified in the treatment and management of ocular disease; or
 - (d) Certified in the treatment and management of ocular disease.
2. May not, when referring to his or her certification, represent himself or herself to the public in any manner other than the exact designations set forth in subsection 1.

NAC 636.120 Abbreviations. ([NRS 636.125](#), [636.302](#), [636.380](#))

1. An optometrist may represent his or her professional designation as:
 - (a) Optometrist;
 - (b) O.D.;
 - (c) OD;
 - (d) Doctor of Optometry;
 - (e) Dr. of Optometry; or
 - (f) Another designation approved by the Board that the Board determines is not misleading.
2. No abbreviation may be used for any of the information required by NAC 636.130 to 636.200, inclusive, except abbreviations approved in writing by the Board.

NAC 636.130 Posting of signs. ([NRS 636.125](#), [636.302](#), [636.380](#))

1. A licensee shall post a sign at the entrance to any office that is registered with the Board as a practice location of the licensee. The sign must include, without limitation, the licensee’s last name, as it appears on his or her license, the professional designation of the licensee and the hours during which the office is open.
2. A sign posted at a location which is remote from the office must specify, without limitation, the last name of the licensee as it appears on his or her license and his or her professional designation.

NAC 636.140 Printed advertisements. ([NRS 636.125](#), [636.302](#), [636.380](#))

1. Any printed or electronic advertisement for an optometrist licensed to practice in this State or an ophthalmic product offered by an optometrist must contain:
 - (a) The last name of the optometrist, as it appears on his or her license, and his or her professional designation; or
 - (b) The assumed or fictitious name registered with the Board by the optometrist pursuant to NRS 636.350.

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2. Any disclaimer in a printed or electronic advertisement for an optometrist or an ophthalmic product offered by an optometrist must be printed in such a manner as to allow a reasonable person to read and understand it.
3. A printed or electronic advertisement for the services of an optometrist or an ophthalmic product offered by an optometrist must be presented in a manner that is clearly separate from any advertisement paid for or produced by a person who is not licensed to practice optometry.

NAC 636.142 Broadcast advertisements. ([NRS 636.125](#), [636.302](#), [636.380](#))

1. Any broadcast advertisement placed by an optometrist licensed to practice in this State must include an oral statement of:
 - (a) The last name of the optometrist as it appears on his or her license and his or her professional designation; or
 - (b) The assumed or fictitious name registered with the Board by the optometrist pursuant to NRS 636.350.
2. Any disclaimer in a broadcast advertisement placed by an optometrist must be displayed or communicated in such a manner that a reasonable person would have the opportunity to read or hear and understand it.
3. A broadcast advertisement placed by an optometrist must be clearly separate from any advertisement paid for or produced by an unlicensed entity.

NAC 636.145 Symbols for advertising. ([NRS 636.125](#), [636.302](#), [636.380](#)) A licensee may use a symbol or logo for advertising only if it is:

1. Displayed with:
 - (a) The last name of the licensee as it appears on his or her license and the professional identification of the licensee; or
 - (b) The assumed or fictitious name registered with the Board by the licensee pursuant to NRS 636.350; and
2. Printed no more prominently than the last name and professional designation or the assumed or fictitious name, as applicable, of the licensee.

NAC 636.150 Ophthalmic products. ([NRS 636.125](#), [636.302](#), [636.380](#))

1. Advertising of an ophthalmic product or device must include, without limitation:
 - (a) A statement whether the price or discounted price includes an examination of the eyes.
 - (b) A notice, "Does not meet the specifications of the American National Standards Institute" if the ophthalmic product does not meet the applicable specifications of the American National Standards Institute.
2. If advertising of an ophthalmic product or device is printed or electronic, the information described in subsection 1 must be printed as prominently as the words promoting the product.

NAC 636.160 Spectacle lenses. ([NRS 636.125](#), [636.302](#), [636.380](#)) In addition to the information required pursuant to NAC 636.150, the advertising of spectacle lenses must include the following information:

1. If applicable, a statement that the price for advertised lenses may vary depending upon the purchaser's specific prescription.
2. A statement that the advertised lenses are clear, tinted or photochromic.
3. A statement that the advertised lenses are glass or plastic, single vision, bifocal or trifocal, that they are occupational or aphakic, and if the lenses are:
 - (a) Bifocal, the advertisement must state the segment size except for executive or dualens types.

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- (b) Trifocal, the advertisement must state the segment size except for executive or dualens and variable focus types.
- (c) Occupational or aphakic, the advertisement must state that they are lenticular aspheric, lenticular nonaspheric or full-field aspheric.

NAC 636.170 Contact lenses. ([NRS 636.125](#), [636.302](#), [636.380](#)) In addition to the information required pursuant to NAC 636.150, the advertising of contact lenses must include the following information:

- (a) A statement that the advertised lenses are hard or soft, daily or extended wear, or gas permeable.
 - (b) A statement that the advertised lenses are single vision or multifocal.
 - (c) A statement whether the price or discounted price advertised includes all the required accessories and fees for any required fitting or evaluation.
2. Contact lenses received from a manufacturer in a package containing multiple lenses of the same prescription that are intended to be used as scheduled replacements or as disposable lenses may not be advertised for sale or sold as permanent lenses.

NAC 636.xxx Intraocular lens fees.

- 1. An optometrist shall not charge a patient or receive a fixed fee pursuant to NRS 636.374 for a multifocal, toric or other premium intraocular lens in an amount that exceeds the fixed fee that the optometrist charges or receives pursuant to NRS 636.374 for a standard intraocular lens.
- 2. An optometrist shall provide written notice to a patient of any fees for tests or procedures performed in connection with the implantation of a multifocal, toric or other premium intraocular lens that are not included in the fixed fee described in subsection 1. The written notice must include, without limitation, disclosure of the fair market value of the fees or tests.
- 3. An optometrist may collect any fees described in subsection 2 by:
 - (a) Directly billing the patient for those fees; or
 - (b) Requiring the patient to pay the fees to an ophthalmologist with whom the optometrist collaborates pursuant to NRS 636.374.

NAC 636.190 Optometric examinations. ([NRS 636.125](#), [636.302](#), [636.380](#)) An advertisement of an optometric examination, eye examination, vision examination, eye test or vision test must include a specific disclaimer if any of the following services are not included:

- 1. An ophthalmoscopy.
- 2. A subjective examination.
- 3. Binocularity testing.
- 4. A check of normal aided and unaided acuities.
- 5. A case history.
- 6. Tonometry.
- 7. Near-point accommodative tests.
- 8. Keratometry.
- 9. Slit-lamp biomicroscopy.
- 10. A refraction.
- 11. A dilated fundus examination.

NAC 636.200 Disclosure of dispensing fees. ([NRS 636.125](#), [636.302](#), [636.380](#)) If a dispensing fee is required for delivery of frames or lenses, whether ophthalmic or contact, the amount of the fee must be printed in type of no smaller size than is used for the advertised price. [Bd. of Optometry, § I subsec. G, eff. 5-26-78]

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PROFESSIONAL CONDUCT

NAC 636.210 Restrictions on use of name and place of practice; required display of license; representation as specialist without certification; employer responsible for unprofessional conduct of employee. (NRS 636.125, 636.360)

1. An optometrist shall not:
 - (a) Own any part of an office where optometry is practiced under any name other than the name on his or her license or a fictitious or assumed name registered with the Board pursuant to NRS 636.350.
 - (b) Represent himself or herself as a specialist in any optometric field unless he or she has been certified by a board for certifying specialties approved by the Nevada State Board of Optometry.
 - (c) Practice optometry at an office that is not registered with the Board or a mobile optometry clinic that is not certified by the Board.
2. An optometrist shall display his or her license or a duplicate of his or her license to practice optometry and a current renewal card in a conspicuous manner at each office in which he or she practices optometry or has an ownership interest.
3. Except as otherwise provided in this subsection, an optometrist may practice optometry as a substitute optometrist at an office that is not registered with the Board as a practice location of the optometrist but is registered with the Board by another licensed optometrist for:
 - (a) Not more than 28 working days during the period in between renewals of the license, as set forth in NRS 636.250, if the optometrist notifies the Board in writing of the day and place of such practice at least 24 hours before the optometrist practices optometry at any such place. If the optometrist is not able to notify the Board within the prescribed period because of an emergency, he or she shall notify the Board as soon as possible.
 - (b) More than 28 working days during the period in between renewals of the license, as set forth in NRS 636.250, if he or she obtains from the Board a certificate as a substitute optometrist. An optometrist who wishes to obtain such a certificate must apply to the Board in the form prescribed by the Board. Such a certificate must be renewed before the date by which the license of the optometrist must be renewed pursuant to NRS 636.250. A substitute optometrist shall not practice optometry for more than 28 working days during the period in between renewals of the license, as set forth in NRS 636.250, at any single location that is not registered as a practice location of the optometrist unless the substitute optometrist is practicing as part of a mobile optometry clinic certified pursuant to section 4 of Assembly Bill No. 77, chapter 568, Statutes of Nevada 2019, at page 3636.
4. An optometrist who employs another optometrist on a temporary or permanent basis may be subject to disciplinary action for any violation of this chapter or chapter 636 of NRS, including, without limitation, for unprofessional conduct, by the optometrist he or she employs which takes place during the performance of services pursuant to such employment.
5. For the purposes of this section, practicing at a location for any portion of a day constitutes practicing at that location for 1 working day.

NAC 636.215 Certificate of registration required to practice under assumed or fictitious name. (NRS 636.125, 636.350)

1. An optometrist shall not own any portion of an optometry practice under an assumed or fictitious name, including, without limitation, a name stating that he or she is “doing business as” followed by another name, unless he or she has been issued a certificate of registration by the Board to practice optometry under the assumed or fictitious name at the office where the optometrist practices pursuant to NRS 636.350.
2. Before a licensee may own any portion of an optometry practice under an assumed or fictitious name, the licensee must submit a completed application for a certificate of registration of the assumed or fictitious name on a form provided by the Board. A separate application must be submitted for each location at which the assumed or fictitious name will be used. The application must:

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- (a) List each person who holds any ownership interest in the optometry practice and the percentage of the optometry practice that he or she owns; and
 - (b) Be accompanied by documentation from each appropriate local governmental entity that issues business licenses or registers assumed or fictitious names for the county in which the optometrist proposes to own any portion of an optometry practice under the assumed or fictitious name, which verifies the local governmental entity has approved the use of the assumed or fictitious name by the licensee.
3. The Board will not approve an application for a certificate of registration to own any portion of an optometry practice under an assumed or fictitious name which:
- (a) Contains any reference to price or cost;
 - (b) Contains any reference to “superiority,” “better” or “best”;
 - (c) Contains the word “physician”; or
 - (d) Is in violation of any provision of this chapter or chapter 636 of NRS.
4. If a licensee practices under a fictitious or assumed name at a medical or surgical facility, the assumed or fictitious name must include the professional designation of the licensee.
5. Not later than 10 working days after any percentage of the ownership of an optometry practice for which a fictitious or assumed name is registered changes, the licensee to whom the fictitious or assumed name is registered must submit a new application for the registration of the assumed or fictitious name.
6. If a licensee uses or displays an assumed or fictitious name in any manner or medium before receiving a certificate of registration to practice optometry under an assumed or fictitious name from the Board, the optometrist:
- (a) Shall, upon receipt of written notice from the Board, immediately cease using the assumed or fictitious name; and
 - (b) Is subject to an administrative fine imposed pursuant to NRS 636.420.

NAC 636.220 Employment of unlicensed persons for certain services. ([NRS 636.125, 636.300](#)) Except as authorized by section 3 of Assembly Bill No. 77, chapter 568, Statutes of Nevada 2019, at page 3635, a licensee shall not employ, either directly or indirectly, an unlicensed person to perform any services for which an optometrist’s license is required by law.

NAC 636.230 Compliance with provisions of NAC and NRS relating to optometry. ([NRS 636.125, 636.295](#)) For the purposes of NRS 636.295, the Board will consider the failure of a licensee to comply with any provision of a federal, state or local law, ordinance or regulation relating to the provision of optometric services, including, without limitation, any provision of this chapter or chapter 636 of NRS, to constitute unprofessional conduct.

NAC 636.240 Agreements to lease between licensees and unlicensed persons. ([NRS 636.125, 636.372](#)) Except as otherwise provided in NRS 636.347, an agreement between a licensee and a person who is not licensed pursuant to the provisions of chapter 636 of NRS for the leasing of a building or a part thereof for use in the licensee’s practice must not include a provision that:

- 1. Authorizes the person who is not licensed to exercise control over the operation of the licensee’s practice or his or her employees in violation of the provisions of chapter 636 of NRS.
- 2. Authorizes the person who is not licensed to share in the profits of the licensee’s practice in violation of the provisions of chapter 636 of NRS.
- 3. Authorizes the person who is not licensed to have access to the medical records of the licensee’s patients.
- 4. Authorizes the licensee to locate his or her office in a part of the building where the person who is not licensed conducts business without providing a clear separation between the licensee’s office and the business of the person who is not licensed.
- 5. Prohibits the licensee from having access to his or her office, equipment or records at any time.

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6. Except as otherwise provided in NRS 636.372, authorizes or requires the amount of rent to be determined on any basis other than the fair rental value of the premises to be leased and any equipment to be leased.
7. Violates any provision of NRS or NAC which relates to the practice of optometry.

NAC 636.250 Separation between office of optometry and other businesses required. ([NRS 636.125](#), [636.300](#))

1. A licensee who locates his or her office in a part of a building where a person who is not licensed pursuant to the provisions of chapter 636 of NRS conducts business shall:
 - (a) Construct and maintain a partition or wall in such a manner as to ensure a clear separation between his or her office and the business of the person who is not licensed; and
 - (b) Maintain a separate reception area, cash drawer, scheduling system, staff, computerized system and physical space from those of the business of the person who is not licensed.
2. A licensee shall not:
 - (a) Use legal representation paid for or arranged by a person who is not licensed pursuant to the provisions of chapter 636 of NRS in any proceeding before the Board concerning the business relationship between the licensee and other person; or
 - (b) Except as otherwise authorized by NRS 636.347, serve as an employee or independent contractor of any person who is not licensed to practice optometry.

NAC 636.xxx Business relationships between optometrists and non-optometrists.

1. If an optometrist forms an association or other business relationship with a physician pursuant to NRS 636.373, the optometrist must:
 - (a) Comply with any applicable requirements of the Internal Revenue Service;
 - (b) Maintain financial and organizational independence from any person who is not licensed to practice optometry, other than the physician; and
 - (c) Ensure that any advertising, marketing and promotional materials accurately portray the position of the optometrist within the association or business relationship, including, without limitation, whether the practice of the optometrist is included within any assumed or fictitious name used by the association or other business relationship.
2. An optometrist shall not employ or be employed by a physician.
3. An optometrist may form an association or other business relationship with a person, other than a physician, who is not licensed to practice optometry to perform duties concerning the operation of the business. Such duties must be limited to duties concerning the operation of the business and may include, without limitation, performing services related to payroll, human resources, real estate, regulatory matters not related to health care, banking, accounting, administration of benefits, marketing, merchandising, occupancy, accounts payable, accounts receivable, supply chain management, business development, business administration, labor, compliance with applicable laws and regulations, purchasing and medical billing.
4. An optometrist who forms an association or other business relationship with a person who is not licensed to practice optometry pursuant to subsection 3 shall:
 - (a) Comply with any applicable requirements of the Internal Revenue Service;
 - (b) Maintain organizational and financial independence from the person who is not licensed to practice optometry and ensure that the person who is not licensed to practice optometry is not involved in:
 - (1) Clinical decisions;
 - (2) Scheduling of patients;
 - (3) Any decision concerning scope of practice or use of facilities, equipment or drugs; or
 - (4) Any other decision concerning the provision of care to a patient or the outcome of any treatment or other service provided to a patient; and

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(c) Ensure that any advertising, marketing and promotional materials accurately portray the position of the optometrist within the association or business relationship, including, without limitation, whether the practice of the optometrist is included within any assumed or fictitious name used by the association or other business relationship.

NAC 636.xxx Patient records in employer-employee setting.

If an optometrist provides services as an employee, the records relating to the patient who receives those services belong to the employer of the optometrist. In all other cases, those records belong to the optometrist.

TREATMENT OF GLAUCOMA

NAC 636.280 Requirements for certification. ([NRS 636.125](#), [636.2893](#)) To receive a certificate to treat persons diagnosed with glaucoma pursuant to NRS 636.2895, an optometrist:

1. Must be licensed and in good standing to practice optometry in the State of Nevada.
2. Must possess a valid certificate to administer and prescribe pharmaceutical agents issued pursuant to NRS 636.288.
3. Must have successfully passed the Treatment and Management of Ocular Disease Examination administered by the National Board of Examiners in Optometry or its successor organization.
4. Shall submit proof on a written form provided by the Executive Director of the Board that the optometrist has treated at least 15 persons described in subsection 3 of NRS 636.2893. The form must include:
 - (a) The name, address and license number of the optometrist;
 - (b) An identifier for each patient treated, the date on which the treatment for each patient began and a description of the treatment plan which, for each patient, must be not less than 1 year in length beginning not earlier than October 1, 1999;
 - (c) A statement that the optometrist has, in consultation with an ophthalmologist licensed in the State of Nevada, treated the patients in accordance with the provisions of this chapter and chapter 636 of NRS;
 - (d) A statement that the consulting ophthalmologist has diagnosed the patients with glaucoma or confirmed a diagnosis of glaucoma by the optometrist; and
 - (e) The signatures of the optometrist, the consulting ophthalmologist and a notary public attesting to the accuracy of the information.

NAC 636.290 Consultation with and referral to ophthalmologist; establishment of course of treatment and periodic examinations of patient required; prohibition on treatment of certain patients; records. ([NRS 636.125](#), [636.2891](#))

1. An optometrist who treats persons for glaucoma in consultation with an ophthalmologist pursuant to [NRS 636.2891](#), [636.2893](#) and [636.2895](#) shall:
 - (a) Establish a course of treatment for each patient in accordance with the provisions of this section;
 - (b) Conduct at least three optometric examinations of each patient over a period of not less than 1 year at times set forth in the course of treatment;
 - (c) Provide written records of each examination of a patient and the treatment to the consulting ophthalmologist; and
 - (d) Refer the patient to an ophthalmologist for further examination or treatment if the ophthalmologist determines, after reviewing the written records, that such a referral is necessary.
2. Within 30 days after a consulting ophthalmologist receives the records of an optometric examination and a course of treatment from an optometrist, the consulting ophthalmologist shall notify the optometrist in writing as to whether the consulting ophthalmologist agrees to the course of treatment outlined by the optometrist.

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3. During the period before an optometrist is certified to treat persons diagnosed with glaucoma, the optometrist shall not treat any patient found to have any of the conditions or complications set forth in NRS 636.2891 which require referral of such patients to an ophthalmologist.
 4. The records of each patient created as a result of treatment provided by an optometrist in accordance with the provisions of this section and NRS 636.2891:
 - (a) Must be retained by the optometrist for not less than 5 years as required by NRS 629.051; and
 - (b) Are subject to examination by the Board.
- (Added to NAC by Bd. of Optometry by R126-99, eff. 12-13-99; A by R045-15, 6-28-2016)

NAC 636.xxx Glaucoma certificate by endorsement.

In addition to meeting the requirements prescribed by section 4.5 of Assembly Bill No. 77, chapter 568, Statutes of Nevada 2019, at page 3637, an applicant for a certificate by endorsement to treat a person diagnosed with glaucoma must:

1. Be licensed and in good standing to practice optometry in the State of Nevada.
2. Possess a valid certificate to administer and prescribe pharmaceutical agents issued pursuant to NRS 636.288.

PRACTICE BEFORE THE NEVADA STATE BOARD OF OPTOMETRY

General Provisions

NAC 636.xxx Board operating account.

The Board will maintain in an account separate from its general operating account an amount of money that is sufficient to pay the operating expenses of the Board for at least 13 months.

NAC 636.xxx Accreditation Council on Optometric Education approval.

For the purposes of NRS 636.135, the Board approves the accreditation of schools by the Accreditation Council on Optometric Education, or its successor organization.

NAC 636.xxx Mobile optometry clinic requirements.

1. An application for the issuance or renewal of a certificate to own or operate a mobile optometry clinic must include, without limitation, a physical address associated with the mobile optometry clinic.
2. If a licensee provides services for a mobile optometry clinic that is not operated by the licensee, the records of the patients whom the licensee treats shall be deemed to be the records of the licensee and are not the records of the mobile optometry clinic.
3. A licensee who provides services for a mobile optometry clinic shall maintain a record of the dates and locations at which the services are provided and retain the record in accordance with NRS 629.051.

NAC 636.xxx Licensee fees.

The Board will charge and collect:

1. For an initial application for a license, a nonrefundable fee in the amount of \$75 plus \$93.75 for each calendar quarter or portion thereof remaining in the biennial licensing period until the renewal date prescribed by NRS 636.265, not to exceed a total of \$825.
2. For a certificate to own or operate a mobile optometry clinic, a nonrefundable fee in the amount of \$75 plus \$93.75 for each calendar quarter or portion thereof remaining in the biennial licensing period until the renewal date prescribed by section 4 of Assembly Bill No. 77, chapter 568, Statutes of Nevada 2019, at page 3636, not to exceed a total of \$825.
3. The following nonrefundable fees:
 - (a) Initial application for a license by endorsement\$450
 - (b) Initial application for a certificate to administer and prescribe pharmaceutical agents..\$75

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- (c) Initial application for or biennial renewal of a certificate as a substitute optometrist...\$20
- (d) Initial application for a certificate to treat a person diagnosed with glaucoma, including, without limitation, a certificate by endorsement\$175
- (e) Biennial renewal of active license with one practice location\$750
- (f) Biennial renewal of inactive license\$500
- (g) Biennial renewal of a certificate to own or operate a mobile optometry clinic.....\$600
- (h) Late fee for reinstatement of license suspended pursuant to NRS 636.275\$500
- (i) Activation of inactive license.....\$250
- (j) Addition of a practice location associated with a license\$200
- (k) Biennial renewal fee, in addition to the fee prescribed in paragraph (e), for each practice location in addition to the licensee's primary practice location\$200
- (l) Registration of assumed or fictitious name \$50 per practice location
- (m) Change of practice location or change of address\$25
- (n) Letter of good standing\$25
- (o) Replacement license or certificate\$75
- (p) Replacement renewal card issued pursuant to NRS 636.265\$25

NAC 636.xxx Continuing Education.

1. Except as otherwise provided in subsection 2, a licensee must complete at least 40 hours of continuing education during the 2 years immediately preceding the date on which a license is required to be renewed. Not more than 5 hours of the required continuing education may be in the subject of practice management.
2. A licensee who is certified to administer and prescribe pharmaceutical agents must complete at least 50 hours of continuing education during the 2 years immediately preceding the date on which a license must be renewed. At least 30 hours of the required continuing education must be related to pharmaceutical agents or disease. Not more than 10 hours of the required continuing education may be in the subject of practice management.
3. A licensee who is subject to the requirements of NRS 636.2881 may count the continuing education required by that section as part of the 30 hours of continuing education relating to pharmaceutical agents or disease required by subsection 2.
4. Continuing education may be completed in person, over the Internet or by correspondence or videoconference. For continuing education that is not completed in person, the licensee must submit proof that he or she received a score of at least 75 percent on the examination for the course.
5. Continuing education will be awarded in 15 minute increments. Instruction time must be rounded to the nearest 15 minutes, except that 50 minutes or more of instruction may be rounded up to the nearest hour. A licensee may not receive credit for more than 10 hours of continuing education during any 24-hour period.
6. The Board will approve continuing education in appropriate subjects that is provided or approved by:
 - (a) A school of optometry approved by the Accreditation Council on Optometric Education, or its successor organization;
 - (b) A regional, state or national optometric association;
 - (c) The Council on Optometric Practitioner Education, or its successor organization; or
 - (d) For continuing education completed to satisfy the requirements of NRS 636.2881 or subsection 6 of NRS 636.338, the American Medical Association, or its successor organization, as Category 1 continuing medical education.
7. The Board will approve continuing education not described in subsection 6 if:

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(a) The provider of the continuing education submits to the Board a course syllabus or program and the name of the licensee who will complete the course before the date on which the continuing education is provided or the licensee includes the continuing education on the form for proof of completion of continuing education submitted pursuant to NRS 636.260; and

(b) The Board determines that the training is appropriately rigorous, is provided by a qualified provider and concerns an appropriate subject.

8. The Board will notify a licensee if continuing education submitted for approval pursuant to subsection 7 is not approved.

9. A licensee shall not submit the form for proof of completion of continuing education pursuant to NRS 636.260 until all continuing education required by subsection 1 or 2, as applicable, has been completed.

NAC 636.xxx Application renewal form.

1. An application for the renewal of a license or certificate must be in the form prescribed by the Board. The application must be accompanied by the fees required by section 7 of this regulation.

2. The renewal of a license or certificate pursuant to NRS 636.250 or section 4 of Assembly Bill No. 77, chapter 568, Statutes of Nevada 2019, at page 3636, is effective on the date on which a complete application containing all required materials and fees is postmarked or received electronically by the Executive Director.

Parties

NAC 636.380 Service upon attorney. ([NRS 636.125](#)) Following the entry of an appearance by an attorney for a party, all notices, pleadings and orders must be served upon the attorney in the manner prescribed by NRS 636.375 and such service is effective for all purposes upon the party represented by the attorney.

NAC 636.400 Conduct before Board. ([NRS 636.125](#)) A party to a proceeding before the Board, an attorney appearing on behalf of a party or any other person in attendance at such a proceeding shall conduct himself or herself in a respectful manner.

NAC 636.xxx Licensee reporting requirements.

1. A licensee or applicant for a license shall report to the Board not later than 30 days after:

(a) Being charged with or convicted of a crime, other than a minor traffic violation, in this State, any other state, the District of Columbia, Puerto Rico, the United States Virgin Islands, any territory or insular possession subject to the jurisdiction of the United States or a foreign country or by the Federal Government or a branch of the Armed Forces of the United States;

(b) Any disciplinary action is taken against the licensee or applicant by a licensing authority in this State, any other state, the District of Columbia, Puerto Rico, the United States Virgin Islands, any territory or insular possession subject to the jurisdiction of the United States or a foreign country;

(c) A civil action relating to the practice of optometry is filed against the licensee or applicant in a federal court or court of this State, any other state, the District of Columbia, Puerto Rico, the United States Virgin Islands, any territory or insular possession subject to the jurisdiction of the United States or a foreign country; or

(d) An extended order for protection against domestic violence is issued against the licensee pursuant to NRS 33.020 or a similar statute in any other state, the District of Columbia, Puerto Rico, the United States Virgin Islands, any territory or insular possession subject to the jurisdiction of the United States or a foreign country.

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2. The Executive Director or his or her designee will review a report made pursuant to subsection 1 and conduct any investigation he or she determines is necessary to ascertain the facts concerning the incident described in the report. Such an investigation may include, without limitation, requiring the licensee or applicant to provide information concerning the incident.

Pleadings, Motions and Other Papers

NAC 636.480 Proof of service. ([NRS 636.125](#)) There will appear on all documents required to be served by the Board, other than decisions or orders, an acknowledgment of service or the following certificate:

I hereby certify that I have this day served the foregoing document upon all parties of record in this proceeding (by delivering a copy in person to) (by mailing a copy, properly addressed, with postage prepaid, to) (by sending a copy by electronic mail, properly addressed to the person at the electronic mail address on file with the Board, to)

Dated at this day of the month of of the year

..... Signature

Hearings

NAC 636.600 Official notice. ([NRS 636.125](#)) In addition to the facts mentioned in subsection 5 of NRS 233B.123, the Board may take official notice of regulations, official reports, decisions, orders, standards of records of the Board, and any regulatory agency of the State of Nevada, any other state, the District of Columbia, Puerto Rico, the United States Virgin Islands or any territory or insular possession subject to the jurisdiction of the United States or any court of record.

Miscellaneous Petitions

NAC 636.650 Petitions for declaratory orders and advisory opinions. ([NRS 636.125](#))

1. The Board will consider petitions for declaratory orders or advisory opinions relating to the applicability of any statutory provision, regulation or decision of the Board.
2. A petition for a declaratory order or advisory opinion must be in writing using the form prescribed by the Board.
3. Upon submission of a petition for a declaratory order or advisory opinion, the Board will place the matter on the agenda for discussion at the next regularly scheduled meeting of the Board. If the petition is received within 30 days before the next regularly scheduled meeting of the Board, the Board may place the matter on the agenda for discussion at the meeting immediately following that meeting.
4. If a petition for a declaratory or advisory opinion is placed on the agenda for discussion at a meeting of the Board, the Board will consider any information relevant to the petition at that meeting. Such information may include, without limitation, oral or written testimony. After considering such information, the Board will grant or deny the petition.
5. If the Board denies a petition, no further action will be taken. If the Board grants a petition, the Board will issue the declaratory order or advisory opinion at its next regular meeting. The petitioner shall comply with the declaratory order or advisory opinion.

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NAC 636.660 Petitions requesting adoption, amendment or repeal of regulations. ([NRS 636.125](#))

1. A petition requesting the adoption, amendment or repeal of any regulation must be in writing using the format of a form prescribed by the Board and must include, without limitation:
 - (a) The name and address of the petitioner;
 - (b) The reason for the petition;
 - (c) The language that the petitioner is proposing to adopt, amend or repeal;
 - (d) The statutory authority for the proposed adoption, amendment or repeal; and
 - (e) Any relevant information or argument in support of the petition.
2. The Board may refuse to act on a petition that does not include the information required by subsection 1.
3. Except as otherwise provided in subsection 2, within 30 days of the submission of the petition, the Board will:
 - (a) Notify the petitioner of its decision to grant or deny the petition; and
 - (b) If the Board grants the petition, initiate proceedings in accordance with NRS 233B.060.

NAC 636.xxx Procedures on motion decisions.

The President of the Board or, in the absence of the President, the Vice President of the Board, if any, may decide any motion listed in NRS 622A.360 or 622A.390. If the President or Vice President, as applicable, determines that it is most appropriate for the Board to decide the motion, the President or Vice President, as applicable, may decline to decide the motion. When so declined, the Board will schedule a meeting to decide the motion in a timely manner.

PRESCRIPTIONS

NAC 636.670 Contents. ([NRS 636.125](#))

1. A prescription for spectacle lenses must specify the refractive power necessary for best vision.
2. A prescription for polymethylmethacrylate (Hydrophobic) contact lenses must specify the base curve, diameter and refractive power of the lenses.
3. A prescription for rigid gas permeable contact lenses must:
 - (a) Specify the base curve, diameter and refractive power of the lenses;
 - (b) Specify the:
 - (1) Brand name or manufacturer and type of lens; or
 - (2) The actual materials desired, with their ability to transmit oxygen; and
 - (c) State whether the prescription is for daily wear or for a stated maximum number of 24- hour periods.
4. A prescription for soft contact lenses must:
 - (a) Specify the base curve or equivalent, diameter and refractive power of the lenses;
 - (b) Specify the:
 - (1) Brand name and type of lens; or
 - (2) The actual materials desired, with their percentage of water content and thickness; and
 - (c) State whether the prescription is for daily wear or for a stated maximum number of 24- hour periods.

NAC 636.680 Contact lenses. ([NRS 636.125](#))

1. A copy of a prescription for a rigid gas permeable contact lens or soft contact lens issued by an optometrist must include the date on which the prescription expires and must be:
 - (a) Provided to the patient or an authorized agent of the patient, as required by 16 C.F.R. § 315.3; or
 - (b) Verified to an authorized agent of the patient, as required by 16 C.F.R. § 315.5.

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2. An optometrist shall not release a prescription for a rigid gas permeable contact lens or soft contact lens to a patient, until the optometrist has:
 - (a) Conducted an initial evaluation of the fit of the lens on the eye of the patient;
 - (b) Conducted any follow-up examination that the optometrist deems medically necessary; and
 - (c) Determined that a successful fit has been achieved.
3. An optometrist shall not fail or refuse to provide all the information necessary to duplicate accurately a valid prescription for a rigid gas permeable contact lens or soft contact lens unless the optometrist maintains proper documentation of a sufficient clinical rationale.
4. Upon the release of a prescription for a rigid gas permeable contact lens or soft contact lens, no changes may be made in the brand or type of lens prescribed without the issuance of a new prescription. The brand name and type of the lens dispensed must be identical to the brand name and type of the lens prescribed. A new prescription to make changes in the brand or type of lens prescribed must not be issued unless an optometrist has completed any evaluations or examinations that the optometrist deems medically necessary for such changes.
5. After the release of a prescription for a rigid gas permeable contact lens or soft contact lens, the prescriber is not liable for any future changes in the fitting or dispensing of the lens by another source.

MISCELLANEOUS PROVISIONS

NAC 636.710 Referral bureaus for optometrists. (NRS 636.125)

1. A licensee shall not permit himself or herself to be listed with a referral bureau for optometrists unless the bureau complies with the provisions of this chapter and [chapter 636](#) of NRS.
2. A referral bureau shall maintain listings for at least five optometrists. None of these persons may have a business relationship with any of the others.
3. Unless there is a request for an optometrist who is located in a specific geographic area or is able to speak a certain language, all referrals by a referral bureau must be made on a rotating basis so that each optometrist listed with the bureau receives approximately the same number of referrals.
4. The telephone number of the referral bureau must not be the number of the office, residence or answering service of any optometrist listed with the bureau.
5. A record of each referral must be made by the bureau and maintained by it for at least 1 year after the referral is made. The record must include the date and time of the referral, the name and address of the person referred, and the name of the optometrist to whom the person was referred. The record must be made available upon request for inspection by any optometrist listed with the bureau or any representative of the Board. (Added to NAC by Bd. of Optometry, eff. 6-15-90)

NAC 636.730 Certification to administer and prescribe therapeutic pharmaceutical agents. (NRS 636.125, 636.287)

1. The Board shall provide a certificate to administer and prescribe pharmaceutical agents to each optometrist who:
 - (a) Is licensed to practice optometry in the State of Nevada and is in good standing.
 - (b) Has successfully completed the Treatment and Management of Ocular Disease Examination administered by the National Board of Examiners in Optometry, or its successor organization. The Board must receive verification that the person successfully completed the examination from the testing agency.
 - (c) Submits a form which meets the requirements set forth in subsection 2 and which states that the optometrist successfully completed a training program of not less than 40 hours of clinical training in administering and prescribing pharmaceutical agents which was:
 - (1) Conducted by an ophthalmologist who is licensed and in good standing in any state, territory or possession of the United States; and
 - (2) Comprehensive in nature and covered the use of all classes of pharmaceutical agents which may be administered or prescribed pursuant to chapter 636 of NRS.

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2. Upon completion by an optometrist of a training program which meets the requirements of paragraph (c) of subsection 1, the ophthalmologist who conducted the program shall, on a form provided by the Executive Director of the Board, certify under penalty of perjury that the optometrist named on the form satisfactorily completed the training program. On a separate form provided by the Executive Director, the named optometrist shall certify under penalty of perjury that he or she completed the training program and satisfies all of the other requirements for certification to administer and prescribe pharmaceutical agents. The certifying signatures of the ophthalmologist and optometrist must be notarized.

3. The forms provided by the Executive Director of the Board pursuant to subsection 2 must:

- (a) Set forth the requirements for the training program described in this section;
- (b) Contain the certifications for the ophthalmologist or optometrist, as applicable, which are required by this section; and
- (c) Provide space and appropriate designations for the notarization of the signatures of the ophthalmologist or optometrist, as applicable.

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