

Materials for Item No. 4

NEVADA STATE BOARD OF OPTOMETRY



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October 7, 2024

[Licensee name]
[Licensee address]
[Licensee email address]
via email only

Re: NSBO Complaint# 24-12
Patient: [Complainant name]

Dear [Licensee]-

This office has received information and a complaint alleging the care and treatment of the above-referenced patient may have been unprofessional as defined in Nevada Revised Statute (NRS) 636.295 and Nevada Administrative Code (NAC) 636.230. It is alleged:

1. On January 29, 2018, the patient signed a Confirmation of Co-Management Selection by Patient for purposes of Lasik surgery. The Enhancement Protocol section states that enhancements performed within 12 months costs a certain amount per eye, and performed within 2-3 years costs a certain amount per eye. This section is crossed-out. There is no mention of facility fees for any enhancement procedure.
2. On January 29, 2018, the patient also signed a "Lasik Lifetime Guarantee" on the surgeon's letterhead. It states the patient purchased a lifetime enhancement vision plan, which entitled the patient to free enhancements if deemed necessary and appropriate by the surgeon. There is no mention of any facility fees for any enhancement procedure.
3. In January 2024, the patient presented to the surgeon. It was explained to the patient that while the surgeon's services are free, the patient was to pay you/your office directly for the surgery he would perform.
4. On March 6, 2024, the patient presented to your office and obtained a vision prescription.
5. Regarding the lifetime guarantee, your office employee told the patient that there would be no charge for professional fees but the patient would still have to pay a facility fee of \$500 per eye.

6. Your office employee stated: 1) you were fully aware of what the form said but that you/your office did not sell the lifetime guarantee; and 2) you were willing to cut in half your facility fee of normally \$1,000 per eye to \$500 per eye because you are the one that buys the inventory and cards.

7. Your office employee told the patient that you and the surgeon understood the inconvenience of the surgeon now being an independent contractor, so you and the surgeon were willing to work with the patient.

8. Based upon this financial dispute, the patient did not feel comfortable proceeding any further for a revision involving you or the surgeon even if the lifetime guarantee were to be fully honored.

Pursuant to NRS 636.305(3), in order to determine whether or not there has been a violation of NRS/NAC 636, please provide a written response to each allegation noted above, as well as a full and complete copy of your healthcare records, billing, invoices, and communications to and from the aforesaid patient. Please include any further information you believe would be useful for the Board to make a determination in this matter. Your reply to director@nvoptometry.org will be due on or **by the end of business October 25, 2024**. Should the records be voluminous, usage of Dropbox or ShareFile or the like is encouraged.

Please return the healthcare records and billing with the signed Custodian of Records Declaration, enclosed herewith. If you are not the custodian of records, please indicate where the healthcare records can be obtained.

The Nevada State Board of Optometry investigates all information received concerning possible violations of NRS/NAC 636. This letter is not to be construed as a determination as to whether or not there has been a violation of such laws until a thorough investigation is completed, wherein your response should you choose to timely provide one is part of that process. This correspondence is sent pursuant to NRS 636.305(2) and NRS 636.310(3), and the accompanying subpoena is sent pursuant to NRS 636.141 and NRS 629.061(1)(g). As a licensee subject to an investigation, you are required by law to timely provide the requested information.

Please be advised that if the particular allegations referenced above did occur, and depending on the facts and circumstances, then you may have violated the law, specifically including but not limited to:

NRS 636.295(6) (disciplinary action for making false or misleading representations, by or on behalf of the licensee, with respect to optometric materials or services);

NRS 636.295(8) (perpetration of unethical conduct in the practice of optometry);

NRS 636.374(2) (in collaborating with an ophthalmologist, the fixed fee is divided between the collaborating parties in proportion to the services personally performed by each of them);

R066-19(13)(1) (shall not charge a patient or receive a fixed fee pursuant to NRS 636.374 for a 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);

R066-19(13(2) (shall provide written notice to a patient of any fees for tests or procedures performed in connection with premium intraocular lens not included in the fixed fee, and include disclosure of the fair market value of the fees or tests).

Respectfully,

/s/ Adam Schneider
Adam Schneider, Esq.
Executive Director

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED].COM

November 13, 2024

VIA ELECTRONIC MAIL: director@nvoptometry.org

Adam Schneider, Esq. Executive Director
NEVADA STATE BOARD OF OPTOMETRY
9600 Gateway Drive
Reno, Nevada 89521

RE: Client(s) : [REDACTED] O.D.
Claimant(s) : [REDACTED]
Board No. : 24-12
& File No. : 10515-4

**DR. [REDACTED], OD'S RESPONSE TO THE BOARD OF OPTOMETRY'S
CORRESPONDENCE DATED OCTOBER 7, 2024 REGARDING
PATIENT [REDACTED]**

Dear Mr. Schneider:

Please allow this correspondence to serve as [REDACTED], OD's ("Dr. [REDACTED]") Response to the above-referenced Notice of Complaint & Request for Records ("Notice & Request") from the Nevada State Board of Optometry ("Board"), dated October 7, 2024. This Response is timely submitted pursuant to an extension up through and including November 13, 2024.

In the Board's Notice & Request, the Board offered Dr. [REDACTED] the opportunity to respond to allegations set forth in a complaint submitted by [REDACTED] ("Patient"). Dr. [REDACTED] denies any and all allegations, express or implied, that her involvement in this matter fell below the standard of care in any regard or violated any provision of the Nevada Revised Statutes (NRS), Nevada Administrative Code (NAC), or any other applicable authority. Please find below a section outlining Dr. [REDACTED]'s general objections and requests for clarification, a statement of relevant facts, and Dr. [REDACTED]'s response to the allegations set forth in the Complaint.

The Board further requested a complete copy of the Patient's records. Pursuant to the Board's request, please find attached hereto a copy of the Patient's medical records from Dr. [REDACTED]'s care and treatment including any and all chart notes, health history, billing statements, treatment plans, model and radiographs in from [REDACTED]. The Patient's records, bates-labeled [REDACTED]_00001 - 00015 and attached as **Exhibit A**.

Please be advised that should the Disciplinary Screening Officer assigned to this case have any questions subsequent to review of this Response, he or she should direct any such questions to my office instead of contacting Dr. [REDACTED] directly.

OBJECTIONS AND REQUESTS FOR CLARIFICATION

Pursuant to NRS 636.342 “[e]xcept as otherwise provided in this section and NRS 239.0115, any records or information obtained during the course of an investigation by the Board or a review panel appointed pursuant to section 1 of this act and any record of the investigation or review are confidential.” See NRS 636.342 (emphasis added). Upon information and belief, it is the practice of the Board to provide the person who submitted a complaint against the Respondent with a copy of the Response thereto. Dr. ██████████ formally objects to the Board’s practice and demands that this Response remain confidential in accordance with NRS 636.342. As the plain language of NRS 636.342 requires that any record and/or information obtained during an investigation be kept confidential, and there is no basis to suggest that the prohibition on disclosure should be ignored, Dr. ██████████ objects to the Board’s practice of providing a copy of the Response to the Patient.

Dr. ██████████ formally objects that failure to provide her with notice of all allegations against her such that she may properly prepare a defense to the same violates her due process rights under the Nevada Constitution and the Constitution of the United States of America. Dr. ██████████ also formally objects to the unduly broad extension of any investigation into additional matters lacking probable cause as a violation of her right to be free from unreasonable search and seizure under the Nevada Constitution and the Constitution of the United States.

The Patient’s Complaint and the Board’s Notice & Request fail to provide the statutory or regulatory sections, if any, that the conduct generally described in Patient’s Complaint, if proven, may violate. Dr. ██████████ requests clarification as to the “specific charges” alleged against ██████████ and an enumeration of the statutes and/or regulations that may be implicated. In light of the foregoing, Dr. ██████████ reserves the right to supplement this Response upon receiving the requested, necessary clarification.

Dr. ██████████ also formally objects to the inclusion of allegations that, by their express terms, do not relate to ██████████ involvement in this case. Specifically, the Patient’s complaint and the Board’s correspondence to Dr. ██████████ refer to the findings of and treatment by previous and/or subsequent providers. Dr. ██████████ cannot speak to the actions or inactions of another healthcare professional, and cannot evaluate the veracity of the same. The inclusion of these statements relating to other individuals is entirely improper. Dr. ██████████ cannot and must not be disciplined for conduct attributable to another individual. Accordingly, Dr. ██████████ hereby requests clarification as to the specific allegations made against ██████████ *individually*, such that ██████████ may properly defend against the same in accordance with ██████████ due process rights under the Nevada Constitution and the Constitution of the United States of America.

STATEMENT OF RELEVANT FACTS

Previous history of LASIK with Dr. ██████████

Upon information and belief, Patient previously sought Lasik treatment from Dr. ██████████ in 2018. Notably, Dr. ██████████ was not involved in that care and treatment in any way and has not had any interactions with Patient outside of the examination conducted in 2024 which is subject

of the present inquiry. Dr. ██████████ did not previously co-manage Patient's Lasik treatment and has no knowledge of her medical or surgical history aside from Patient's assertion that she had previous treatment with Dr. ██████████.

Upon further information and belief, Patient reached out to Dr. ██████████' office in 2024 to advise that her vision had changed and she wanted to exercise her options under the "lifetime guarantee" that she received from Dr. ██████████ at the time of the original treatment. Patient was given a list of several optometrists, including Dr. ██████████, that were part of Patient's insurance network that could evaluate Patient's vision for potential future treatment. Here again, Dr. ██████████ did not have any involvement in these conversations.

Vision Evaluation with Dr. ██████████

On or about February 5, 2024, Patient presented to Dr. ██████████ with complaints of blurry vision. Dr. ██████████ completed a comprehensive examination and noted that Patient's eyes appeared clear and healthy without signs of symptoms of disease. Dr. ██████████ noted normal anatomy in both eyes but potential need for updated prescription. She advised Patient that she had several options moving forward. Patient could opt for glasses, contacts, or a return to her doctor for consultation for Lasik enhancement. Dr. ██████████ advised that Patient could be referred to Dr. ██████████ or ██████████. Patient advised that her previous surgery was with Dr. ██████████ and she would like to consult with Dr. ██████████ for a free touchup under her lifetime guarantee.

Dr. ██████████ provided Patient with a referral back to Dr. ██████████ and as a convenience to Patient, arranged for Dr. ██████████ to examine Patient at Dr. ██████████'s Eastside office (on ██████████ and ██████████). Dr. ██████████ had no involvement in those consultations or any procedures that were performed.

March 6, 2024 with Dr. ██████████

On or about March 6, 2024, Patient presented to Dr. ██████████ Eastside office for consultation with Dr. ██████████. See correspondence from Dr. ██████████ attached herein. Upon information and belief, Dr. ██████████ advised Patient was not eligible for Lasik touchup *under her guarantee*. However, he could provide touch up Lasik at reduced cost; while most fees (including typical surgical fees of \$4000 - \$5000) could be waived, there was a **materials fee** that would be due at the time of the procedure, as is standard in most Lasik procedures. Upon information and belief, Dr. ██████████ advised that ██████████ would waive a portion of the fee as a gesture of goodwill. This fee would be paid directly to Johnson and Johnson via Dr. ██████████. While this conversation took place at Dr. ██████████ office, there were no discussions with Dr. ██████████ and no representations that any of the fees being assessed would be payable to Dr. ██████████ or for ██████████ services.

According to ██████████, Dr. ██████████ surgical counselor (*correspondence attached herein*), Patient became upset when she was advised of this fee and demanded that treatment be provided at no cost. Patient asserted that *someone* should cover those fees on her behalf, whether it be Dr. ██████████ or Dr. ██████████. Patient was advised several times that the materials fee was non-negotiable and was a "hard cost" of the procedure that could not be waived. While Dr. ██████████ would agree to *reduce* the fees as a gesture of goodwill towards Patient, he could not waive the fees altogether. **Patient was also advised several times that Dr. ██████████ did not have any involvement in Dr. ██████████ Lasik treatment and had no influence on the cost of the same; any fees were payable directly to Dr. ██████████**

Patient continued to be upset and became belligerent with staff, **threatening legal action** if she was not provided with Lasik at no cost. While Dr. ██████████ was not present for this interaction, ██████████ was later apprised of the same by ██████████ front desk staff. ██████████ learned that Patient threatened further action if she did not receive further care and treatment at no cost. Patient was advised that was not within Dr. ██████████ control and could not be accommodated.

Dr. ██████████ did not have any further interactions with Patient.

RESPONSE TO ALLEGATIONS

As a preliminary matter, Dr. ██████████ asserts that the crux of this matter falls outside of the Board's jurisdiction, as it is more appropriately a complaint against **Dr. ██████████** relating to his alleged failure to provide LASIK services as promised and financial disputes relating to the same and should be investigated by the Nevada Board of Medical Examiners. Dr. ██████████ does not and cannot hold any opinions as to the veracity of those allegations; however, ██████████ asserts that pursuant to NRS 636.310(2), the Executive Director is obligated to refer a patient complaint outside of its jurisdiction to the appropriate regulatory board.

Ultimately, this Complaint is made by a Patient that is dissatisfied with the terms of her Lasik guarantee, which is unrelated to any care and treatment by or obligations of, Dr. ██████████. Patient is making unrealistic and unreasonable attempts to extort additional care and treatment at no cost by bringing a meritless allegation against Dr. ██████████ ostensibly in hopes that Dr. ██████████ will pay for the costs of Lasik treatment as an alternative to dealing with Board allegations. However, as Dr. ██████████ does not have any obligations to Patient as it relates to Lasik treatment, she will not be bullied into payment for the same. She implores the Board to recognize this matter for what it is – the complaint of a Patient that is lashing out at Dr. ██████████ for something that is beyond Dr. ██████████ control or scope of practice.

I. Dr. ██████████ Denies Allegations that She Was in Any Way Involved in Patient's Lasik Procedures or the "Lifetime Guarantee" Related to the Same (Allegations 1 – 3 and 6 – 8)

Dr. ██████████ formally objects to the inclusion of allegations that, by their express terms, do not relate to ██████████ involvement in this case. Specifically, the Patient's complaint and the Board's correspondence to Dr. ██████████ refer to the findings of and treatment by previous and/or subsequent providers. Dr. ██████████ cannot speak to the actions or inactions of another healthcare professional, and cannot evaluate the veracity of the same. The inclusion of these statements relating to other individuals is entirely improper. Dr. ██████████ cannot and must not be disciplined for conduct attributable to another individual.

It cannot be stressed strongly enough that Dr. ██████████ has **no involvement**, either financially or professionally, with Dr. ██████████ or his Lasik practice. Dr. ██████████ **does not provide Lasik treatment, does not co-manage Lasik patients, including Patient, with Dr. ██████████ and does not have any financial arrangements with Dr. ██████████ or his practice.** ██████████ does not own, operate, or otherwise manage Dr. ██████████ practice and does not have any opinions relating to the same. Dr. ██████████ sole involvement with Patient was the provision of a simple vision exam in February 2024 and referring Patient back to Dr. ██████████ for further evaluation, **at Patient's request.**

In her Complaint, Patient appears to believe that Dr. ██████ was a part of her original Lasik treatment in 2018 and the management and guarantees relating to the same. Dr. ██████ denies any and all such allegations. This is supported by correspondence directly from Dr. ██████ attached herein.

Dr. ██████ asserts that ██████ did not co-manage Patient's Lasik care or provide any care and treatment relating to the original Lasik procedure or the aftercare relating to the same, as Dr. ██████ first interaction with Patient was in 2024, six years after the Lasik treatment in question. Dr. ██████ certainly was not party to Patient's "lifetime guarantee" with Dr. ██████, **nor was aware of the terms of the same**; any allegations to the contrary are **completely false**. Dr. ██████ did not discuss the "lifetime guarantee" with Patient, did not give any recommendations relating to potential future Lasik surgery, and did not have any conversations with Patient regarding her provision of Lasik treatment or coordination of Lasik treatment. To the contrary, Dr. ██████ conversations with Patient were limited to the scope of a comprehensive vision examination and her referral back to a Lasik surgeon at Patient's request. There were no further conversations about Lasik surgery.

Dr. ██████ did not have **any** interactions with Patient prior to the February 2024 vision exam and **never** made any representations to Patient regarding Lasik treatment or costs of the same. When Patient advised in 2024 that she wanted touch up Lasik treatment, Dr. ██████ clearly advised that those were decisions to be made between Patient and her surgeon.

Upon information and belief, during their interactions in March 2024, Dr. ██████ advised Patient she was not eligible for Lasik touchup under her guarantee. However, while most fees, including surgical fees of up to \$5000 could be waived, there was a **materials fee** that would be due at the time of the procedure, as is standard in most Lasik procedures. Upon information and belief, Dr. ██████ advised that he would waive a portion of the fee as a gesture of goodwill. This fee would be paid directly to Johnson and Johnson via Dr. ██████. While this conversation took place at Dr. ██████ office, there were no discussions with Dr. ██████ and no representations that any of the fees being assessed would be payable to Dr. ██████ or for ██████ services.

According to ██████ Dr. ██████ surgical counselor (and an employee of Dr. ██████ Patient became upset when she was advised of this fee and demanded that treatment be provided at no cost. Patient asserted that *someone* should cover those fees on her behalf, whether it be Dr. ██████ or Dr. ██████ Patient was advised several times that the materials fee was non-negotiable and was a "hard cost" of the procedure that could not be waived. While Dr. ██████ would agree to *reduce* the fees as a gesture of goodwill towards Patient, he could not waive the fees altogether. **Patient was also advised several times that Dr. ██████ did not have any involvement in Dr. ██████ Lasik treatment and had no influence on the cost of the same; any fees were payable directly to Dr. ██████ Dr. ██████ did not set, collect, or receive any part of these fees.**

To be clear, Dr. ██████ **vehemently denies any and all allegations** of any involvement with Patient's Lasik treatment aside from a routine examination in February 2024 and referral for further evaluation by Dr. ██████ This referral was completed at Patient's request and was done without financial compensation to Dr. ██████ or ██████ practice by Dr. ██████ or his professional corporation. It cannot be stated clearly enough that Dr. ██████ had **no involvement whatsoever** in Patient's interactions with Dr. ██████ and does not have any financial interest in Dr. ██████ practice. Any financial dispute that Patient had with solely with Dr. ██████ and is not within the

scope of this Board's investigation.

Similarly, Dr. ██████████ had no influence on Patient's decision to pursue or not pursue further treatment with Dr. ██████████. It is grossly misleading to assert that further Lasik treatment would be with "[Dr. ██████████ or the surgeon" as any further treatment (Lasik) could only be with a surgeon, as Dr. ██████████ **does not provide Lasik treatment**, thus there was no option to pursue Lasik with Dr. ██████████.

As it relates to the Lasik procedures or management of the same, Dr. ██████████ asserts that any allegations relating to the same are outside the Board's jurisdiction and should be referred to the proper entity.

II. Dr. ██████████ Denies Any and All Allegations that she "Purchased" or "Took Over" Dr. ██████████ Practice or his Patients (Allegation 3)

Patient further alleged that Dr. ██████████ "purchased" or "took over" Dr. ██████████ practice and was therefore responsible for the same. As outlined in correspondence from Dr. ██████████ business attorney, provided under separate cover, **no such purchase has taken place**, and neither Dr. ██████████ nor anyone in ██████████ practice have ever made any such representations to Patient or to **anyone else**. Dr. ██████████ has no financial interest in Dr. ██████████ former practice and does not have any duty to provide continuing care to Patient or any of Dr. ██████████ patients under their individual agreements with Dr. ██████████. **Any allegations to the contrary are an improper attempt by Patient to extort the cost of additional care and treatment from Dr. ██████████ and/or Dr. ██████████**

Dr. ██████████ is uncertain why Patient has asserted that Dr. ██████████ "purchased" or "took over" Dr. ██████████ practice and cannot speculate to the same. However, neither Dr. ██████████ Dr. ██████████ or any member of Dr. ██████████ practice has made any such representations. As an OD, ██████████ recognizes the ownership of a Lasik practice is outside of ██████████ scope. ██████████ has not and would not do so. Similarly, Dr. ██████████ does not advise patients that ██████████ or ██████████ practice can or will provide Lasik treatment. ██████████ cannot and does not make any such statements. No representations were ever made to Patient or any other patient that Dr. ██████████ would provide or coordinate the completion of Lasik treatment in any form or fashion. There was no discussion between Dr. ██████████ or ██████████ practice and Patient regarding the provision of Lasik services or Patient's guarantee with Dr. ██████████. Rather, Patient was advised **several times** that she needed to have those conversations with Dr. ██████████ who was actively practicing when she consulted with him in March.

To be clear, Patient was not advised at any time that Dr. ██████████ had "taken over" Dr. ██████████ practice or would provide any services beyond a vision examination. Despite clear conversations that Dr. ██████████ was an optometrist and was only completing a comprehensive eye examination relating to her complaints of blurry vision, Patient continues to assert that Dr. ██████████ and/or her office needs to provide Lasik services. Dr. ██████████ and ██████████ staff made clear that they only provided optometric services and did not provide Lasik services. Any Lasik treatment could only be provided by and discussed with a Lasik surgeon.

Further, Dr. ██████████ does not advertise as being affiliated with Dr. ██████████ or any other Lasik surgeon in any way. To the contrary, ██████████ tells patients clearly that any physician that they

see for Lasik treatment, including but not limited to Dr. ██████████ is separate from Dr. ██████████ practice. Dr. ██████████ does not lead patients to believe that there are any affiliations beyond those which may be outlined in formal co-management agreements. In this case, there was no co-management agreement and there were no representations that Dr. ██████████ was in any way taking over the responsibility for the optometric portion of Lasik care.

To be clear, Dr. ██████████ vehemently denies any and all allegations that she made any statements, either directly or indirectly, which would lead Patient to believe that she had in any way taken over Dr. ██████████ practice or assumed responsibility for his patients. Dr. ██████████ has not done any such thing and would not make any representations, express or implied, that ██████████ was providing or responsible for the provision of Lasik treatment, or any other care and treatment, for Dr. ██████████ former patients. Dr. ██████████ asserts that Patient's complaint is a clear attempt to extort payment for additional Lasik treatment through strongarm tactics. When Dr. ██████████ refused to provide Lasik services at no cost, Patient immediately threatened legal action unless services were provided. Dr. ██████████ became caught up in this matter due to ██████████ proximity, and nothing more. Dr. ██████████ urges the Board to recognize Patient's complaint for what it is – an angry patient lashing out at anyone within arms' reach – and ██████████ demands the Board dismiss this matter without further action.

III. Dr. ██████████ Denies Any and All Allegations that she Fell Below the Standard of Care in her Care and Treatment of Patient (Allegation 4)

As it relates to her limited interactions with Patient, Dr. ██████████ asserts that ██████████ met all applicable standards of care.

On or about February 5, 2024, Patient presented to Dr. ██████████ with complaints of blurry vision. Dr. ██████████ completed a comprehensive examination and noted that Patient's eyes appeared clear and healthy without signs of symptoms of disease. Dr. ██████████ noted normal anatomy in both eyes but potential need for updated prescription. She advised Patient that she had several options moving forward. Patient could opt for glasses, contacts, or a return to her doctor for consultation for Lasik enhancement. Dr. ██████████ advised that Patient could be referred to Dr. ██████████ or ██████████. Patient advised that her previous surgery was with Dr. ██████████ and she would like to consult with Dr. ██████████ for a free touchup under her lifetime guarantee.

Dr. ██████████ provided Patient with a referral back to Dr. ██████████ and **as a convenience to Patient**, arranged for Dr. ██████████ to examine Patient at Dr. ██████████ Eastside office (on ██████████ and ██████████). Dr. ██████████ had no involvement in those consultations or any procedures that were performed. Notably, Dr. ██████████ only charged Patient a \$25 co-pay for the examination; neither Patient nor her insurance were charged any additional amounts, including the orb scan or fundus scan.

On or about March 6, 2024, Patient presented to Dr. ██████████ Eastside office for consultation with Dr. ██████████. Upon information and belief, Dr. ██████████ advised Patient was eligible for Lasik touchup under her guarantee. However, while most fees were waived, there was a **materials fee** that would be due at the time of the procedure, as is standard in most Lasik procedures. Upon information and belief, Dr. ██████████ advised that he would waive a portion of the fee as a gesture of goodwill. This fee would be paid directly to Johnson and Johnson via Dr. ██████████.

While this conversation took place at Dr. ██████████ office, there were no discussions with Dr. ██████████ and no representations that any of the fees being assessed would be payable to Dr. ██████████ or for ██████████ services.

Dr. ██████████ did not advise Patient at any time that ██████████ was co-managing, or going to co-manage Patient's Lasik care and treatment. No such conversation took place and there was no discussion between Patient and Dr. ██████████ regarding management or co-management of Lasik treatment.

Given these facts, Dr. ██████████ asserts that ██████████ met the applicable standard of care for ██████████ *involvement in this matter*. There are *absolutely no allegations* that Dr. ██████████ fell below the standard of care as it relates to the eye examination – which is the **only** service which Dr. ██████████ provided to Patient.

It is vital to recognize that the vast majority of the allegations against Dr. ██████████ assume that Dr. ██████████ was in some way involved in the provision of Lasik care. To be clear, **this is not the case**. Dr. ██████████ sole involvement in this matter was a optometric examination and referral to a physician for further evaluation. Dr. ██████████ asserts that the allegations against ██████████ are misplaced and wholly unrelated to her care and treatment of Patient; thus, the Board should dismiss this matter without further action as improperly brought against Dr. ██████████.

IV. Dr. ██████████ Denies Any and All Allegations of Unethical Conduct (Allegation 5)

The overarching allegations in Patient's complaint is that Dr. ██████████ behaved unethically and/or failed to provide services which Patient was due, specifically Lasik. Dr. ██████████ denies any and all allegations of the same.

Here again, Dr. ██████████ asserts that the allegations against ██████████ are misplaced. While Dr. ██████████ understands that Patient is frustrated that she believed she was being unfairly charged for something she believed she would receive at no cost, Dr. ██████████ had no involvement in any phase of Patient's Lasik treatment and has no obligations to provide any services relating to the same. **As Dr. ██████████ does not and cannot provide Lasik services, the allegations that ██████████ failed to provide the same are completely without merit and must be dismissed without action.**

Moreover, Dr. ██████████ had *no involvement* in the conversations between Patient and Dr. ██████████ and/or his representatives wherein payment was discussed. To be clear, any discussion of payment for Lasik care and treatment were *with Dr. ██████████* either directly or by and through his surgical consultant. Dr. ██████████ did not and does not participate in these conversations any way and did not make any representations to Patient regarding the cost or lack thereof of her desired touchup Lasik.

Dr. ██████████ cannot stress strongly enough that ██████████ did not engage in any unethical conduct as it relates to Patient. To be abundantly clear, Dr. ██████████ did not make any false representations relating to the scope of the procedures that ██████████ would provide, nor did ██████████ make any representations relating to Lasik treatment. Patient was advised **very clearly** that any and all decisions relating to Lasik treatment would take place between Patient and her physician, as Dr. ██████████ is an optometrist and does not have any involvement in Lasik procedures. Patient was also clearly advised **that Dr. ██████████ involvement in this matter was limited to the vision**

examination and Dr. ██████ and ██████ practice were not in any way involved in the provision of Lasik services.

Dr. ██████ is uncertain why Patient is asserting that Dr. ██████ “owns” Dr. ██████ former practice or has in any way assumed the guarantee provided by Dr. ██████ however it appears that these allegations are being made for the sole purpose of pressuring Dr. ██████ and/or Dr. ██████ into providing additional care and treatment at no cost. To be clear, Dr. ██████ has no involvement in the provision of Lasik services and has no influence over any fees or costs associated with the same. ██████ cannot provide Lasik service at no cost to Patient as ██████ **does not provide Lasik services**. Once again, Dr. ██████ asserts that Patient’s complaint should be directed to the appropriate licensing board as Patient’s dispute is properly with her surgeon and is within the jurisdiction of the Board of Medical Examiners rather than this Board.

V. Dr. ██████ Denies Any and All Allegations that she Violated any Provision of Nevada Revised Statute or Nevada Administrative Code

As set forth in detail above and herein, Dr. ██████ did not violate any provision of Nevada Revised Statute or Nevada Administrative Code in ██████ care and treatment of Patient. All alleged violations of the same are wholly without merit and should be dismissed without action.

Pursuant to NRS 636.295(6) a licensee may be subject to disciplinary action for “making false or misleading representations, by or on behalf of the licensee, with respect to optometric materials or services.” Dr. ██████ denies any and all allegations of false or misleading statements made by ██████ or on ██████ behalf. Patient was *never* advised that Dr. ██████ could or would provide Lasik services, or that she was in any way a party to Patient’s previous agreements with Dr. ██████ To the contrary, Patient was clearly advised that Dr. ██████ was an *optometrist* and did not and does not have any involvement in Dr. ██████ or his Lasik practice. Patient was advised several times that her Lasik needs would need to be addressed by a Lasik surgeon, whether that was Dr. ██████ or another medical doctor. Patient was not told that Dr. ██████ or ██████ office would provide Lasik services or collect any money for the same. Moreover, Dr. ██████ did not have any conversations with Patient regarding management or co-management of potential Lasik treatment. To be clear, Dr. ██████ **did not discuss Lasik treatment or management of the same** with Patient at any time. Dr. ██████ did not represent that ██████ was or would be in any way involved with Lasik treatment or that Patient needed to pay fees to Dr. ██████ or ██████ practice for Lasik treatment. Dr. ██████ **very limited interaction with Patient was limited to a vision examination and referral to Dr. ██████ for further evaluation**. No further representations were made, either express or implied, regarding vision services or Lasik treatment.

Similarly, as Dr. ██████ was not collaborating with Dr. ██████ and did not enter into a co-management agreement as it relates to Patient, there cannot be a violation of NRS 636.374(2). Dr. ██████ denies any and all allegations that there was or should have been a co-management agreement addressing division of fees, as Dr. ██████ was not co-managing Patient as it related to past or potential future Lasik treatment. Rather, Dr. ██████ role was limited to a comprehensive vision examination. The only fees collected by Dr. ██████ or billed by her office was the \$25 deductible for the vision examination. Dr. ██████ made no attempt to bill for or collect any additional fees, including but not limited to the costs of Lasik treatment. Any and all fees related to Lasik treatment were set by Dr. ██████ and payable directly to him by Patient. No fees were or

would have been billed or collected by Dr. ██████████ and ██████████ had no financial interest in any fees related to potential Lasik treatment.

Under NRS 636.295(8), a licensee may be subject to disciplinary action for unethical conduct. Dr. ██████████ asserts that this is an impermissibly vague allegation and impossible to defend without speculating as to the basis for the same. However, to the extent that the Board is referring to the allegations that Dr. ██████████ misled Patient in any way or refused to provide services under the contract between Patient and Dr. ██████████ Dr. ██████████ denies the same, as detailed above.

Dr. ██████████ further asserts that R066-19(13)(1) and (2) are wholly inapplicable in the present matter, as the regulations relating to “premium intraocular lens” are referring to **cataracts and treatment of the same**. Patient did not present and was not evaluated for treatment of cataracts or any similar condition. Thus, these regulations do not apply to the instant investigation and should be dismissed without need for further discussion as none of the allegations contained within Patient’s complaint relate to the care and treatment of cataracts.

As set forth in detail herein, Dr. ██████████ did not violate any applicable standard of care or regulation during ██████████ extremely limited involvement with Patient’s care and treatment or any interactions with the same. Once again, Dr. ██████████ urges the Board to consider the totality of the circumstances and recognize Patient’s allegations for what they are – a impermissible attempt to obtain further care and treatment from Dr. ██████████ or Dr. ██████████ *at no cost* despite clear discussions that Dr. ██████████ was wholly uninvolved in any Lasik treatment that Patient may choose to pursue. Patient’s Board correspondence is nothing more than the demands of an angry consumer unhappy with a *wholly unrelated medical provider* and hoping to obtain financial benefit from Dr. ██████████ to offset those costs.

In addition to the present Response, Dr. ██████████ has provided *herein* correspondence from both Dr. ██████████ and his surgical consultant. ██████████ has also provided correspondence from ██████████ business attorney (under separate cover) outlining the totality of the circumstances relating to Patient’s allegations. Given the facts in this matter, which objectively show Patient is making false allegations relating to Dr. ██████████ the care and treatment provided, and the objective lack of financial relationship between Dr. ██████████ and *any* Lasik practice, Dr. ██████████ demands that this matter be dismissed without further action.

CONCLUSION

As set forth in detail in this Response, Dr. [REDACTED] satisfied the standard of care at all times during her limited interactions with [REDACTED] [REDACTED] and denies any and all allegations, express or implied, that [REDACTED] violated any section of NRS or NAC Chapter 636 or any other applicable authority. As such, Dr. [REDACTED] respectfully requests that the Board close its investigation.

Thank you for your attention to this matter. Should you have any questions following your review of this Response, please do not hesitate to contact me.

Very truly yours,

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Esq.
Esq.

Encl. as stated



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Las Vegas, NV 89117

T 702.888.0000
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www.yan-kenyon.com

October 25, 2024

Via E-mail: director@nvoptometry.org

Adam Schneider, Esq., Executive Director
Nevada State Board of Optometry
P.O. Box 1824
Carson City, NV 89702

Re: No Business Relationship with [REDACTED]
Case Name : Patient, [REDACTED]
Case No. : NSBO Complaint No. 24-12
Client Name : [REDACTED], O.D.
Client No./Matter : 5017

Dear Mr. Schneider:

This law firm represents [REDACTED], O.D., in [REDACTED] capacity as the manager and sole member of the [REDACTED], which is the dba of [REDACTED] (the "Company"). I am the registered agent for [REDACTED], as well as counsel for [REDACTED] insofar as maintaining the Company's minute book and internal business documents, including the Operating Agreement and any updates thereto. The purpose of this letter is limited to clarifying the certain false allegation you make in your correspondence to Dr. [REDACTED], dated October 7, 2024 regarding the above-referenced complaint to the Nevada State Board of Optometry (the "Board"), that Dr. [REDACTED] purchased the business of a surgeon. Specifically, you state in relevant part as follows:

3. In January 2024, the patient presented to the surgeon. It was explained to the patient: 1) the surgeon was under a restrictive license; 2) ***the surgeon sold his business to you;*** and 3) while the surgeon's services are free, the patient was to pay you/ your office directly for the surgery he would perform.

(Emphasis added.)

It is our understanding that the surgeon, while not specifically mentioned in your correspondence, is [REDACTED]. Dr. [REDACTED] has no business relationship with Dr. [REDACTED] beyond referrals since Dr. [REDACTED] performs Lasik surgery and Dr. [REDACTED] does not.

Please know that neither the Company nor Dr. [REDACTED] ever purchased any part of Dr. [REDACTED]' practice. Further, Dr. [REDACTED] has no interest in the Company, and the minute book and all documents related to the Company consistently show Dr. [REDACTED] as the sole member and manager of the Company. Dr. [REDACTED] has never had any interest in the Company.

In light of the fact that Dr. [REDACTED] did not purchase Dr. [REDACTED]' practice, neither [REDACTED] nor the Company owe a duty to the patient, [REDACTED], that extends from Dr. [REDACTED]' business obligations. Rather, Dr. [REDACTED] liability and responsibility is limited to [REDACTED] own care for [REDACTED] as [REDACTED] own patient. Any financial dispute attributed to [REDACTED]' issues with Dr. [REDACTED]' business are separate from Dr. [REDACTED]. Any acknowledgement and accommodations made by Dr. [REDACTED] in her care for [REDACTED] that only ever followed the Lasik performed by Dr. [REDACTED] — and that perhaps resulted from the Lasik surgery previously provided — was strictly a discretionary customer service accommodation and should not be mistaken as a part of the “Lasik Lifetime Guarantee” offered by Dr. [REDACTED]. Again, the Company did not purchase Dr. [REDACTED]' practice, nor does Dr. [REDACTED] have any business interest in the Company.

Dr. [REDACTED] was just trying to be nice by offering [REDACTED] a discount. Other than the discount, Dr. [REDACTED] otherwise treated [REDACTED] as [REDACTED] does [REDACTED] other patients and is only liable for the care and service provided [REDACTED]. Dr. [REDACTED]' guarantee is not Dr. [REDACTED]'s responsibility, and this Complaint against Dr. [REDACTED] should be dismissed.

Sincerely,

YAN KENYON


Tina Yan

cc: [REDACTED], D.O. - via email only
Jessica Gandy, Esq. - via email only

October 18, 2024

Board of Optometry

PO Box 1824

Carson City, Nevada 89702

Dear Mr Schneider,

I hope this letter finds you well. I'm writing to bring to your attention a concerning incident involving patient [REDACTED] who purchased a lifetime guarantee LASIK contract with Dr. [REDACTED] back in 2018.

Recently, in 2024, she was referred and had a routine eye exam with Dr. [REDACTED] during which she was send back to Dr. [REDACTED] for further care since the patient had a mild regression and refused glasses or contacts. This is standard practice for busy lasik centers to send their patients after 1 year post operatively to an Optometrist for routine care (no co-mangement). The OD will provide routine care and refer the patient back if needed for any further surgical care. There is no co-mangement or payment opportunity for these enhancements or returned patients.

After the patient had their exam with Dr. [REDACTED] I made it clear to the patient that while Dr. [REDACTED] was willing to waive the professional fees due to her financial situation, she would still be responsible for the card fee necessary for the laser procedure. She had violated the terms of the contract and yet Dr. [REDACTED] was kind enough to agree to help the patient with her request. I emphasized that Dr. [REDACTED] and Dr. [REDACTED] are two separate entities, which the patient acknowledged in her complaint.

I have counseled patients for 25years for different surgical centers and I have never met a more hostile patient who had the ill intent to find an opportunity to sue. She is a compliance officer that has a predisposition to find something wrong with the system.

However, the situation escalated when the patient insisted that Dr. [REDACTED] should cover the costs since she had been send her as her new doctor. She became quite hostile, even threatening to sue immediately declaring that "someone will be paying

for this !" I believe this situation highlights some important issues regarding patient expectations and the responsibilities tied to contractual agreements.

We live in a time when patients threaten practitioners with bad reviews, lawyers and this is an example of a patient who is clearly being unfair and admits to knowing she signed a contract with a different Dr, at a different facility and was clearly told that Dr [REDACTED] is not even licensed to do her surgery.

Thank you for your attention to this matter. This case needs to be dismissed otherwise, this will open up the opportunity for patients who feel entitled to take advantage of an already burdened medical system.

R [REDACTED]
[REDACTED]

COA - surgical counselor

Hello Mr Schneider,

I am writing regarding the board complaint against Dr. [REDACTED] that was brought forth by patient [REDACTED] (NSBO Complaint # 24-12). Ms. [REDACTED] had uneventful Lasik surgery performed by me in 2018.

At the time of her surgical consultation, the patient signed a Life-time warranty with MY office.

Dr. [REDACTED] had no input into the formulation of this warranty. Importantly, she also assumed no responsibilities in regard to this warranty. It was a contract established between 2 parties only - [REDACTED] Lasik and patient [REDACTED]. There was never a payment from my office or from the patient to any OD.

To my knowledge, the patient was not seen again until 2/05/2024 when she presented to Dr. [REDACTED] for a routine eye exam for slightly decreased distance and near vision. When I had decreased to a 2 day work week schedule and moved to California. She was send back to me (her original surgeon) for further evaluation and treatment. Again, there was NO monetary connection between us regarding this referral. My evaluation revealed mild myopic regression and presbyopia. An extensive discussion concerning enhancement of her Lasik surgery ensued. She desired enhancement OD (her dominant eye) for distance vision and enhancement OS for near vision. Monovision was discussed because of her advancing age and the progressing development of presbyopia. Of great importance, her original treatment was for distance bilaterally. If you read the life-time warranty, changing vision from distance to near is NOT covered by the warranty. There is a charge (full price- \$5,000) for this type of surgery. I offered it at a significant discount simply to placate the patient. She refused even though the warranty contract is explicit and clear. This was an issue between [REDACTED] Lasik and Ms [REDACTED] only. There is absolutely no basis for involving Dr. [REDACTED] in this situation.

1. Dr [REDACTED] had nothing to do with formulating the warranty and quite honestly had no knowledge of it, [REDACTED] never co-managed this patient.
2. [REDACTED] did not establish or benefit from any monetary connection with me or the patient.
3. [REDACTED] had nothing to do with the enforcement of this warranty.
4. [REDACTED] was not involved in making any surgical choices for this patient.

5. [REDACTED] did not discuss with the patient any fees that would be associated with the enhancement surgery.

6. Dr [REDACTED] has not purchased my practice, and the patient was told that we were different entities.

7. The patient admits that she signed a contract on letterhead with my office and was told that we had different entities.

To conclude, this is a completely baseless set of allegations directed towards Dr. [REDACTED]. Honestly, I am befuddled as to how [REDACTED] is involved in this situation in any way. [REDACTED] literally has had nothing to do with this case as presented to the board. Any allegations by this patient implicating Dr [REDACTED] of improper behavior are unfounded and false. This board complaint needs to be dismissed.

Best regards,

[REDACTED]
[REDACTED]

Confirmation of Co-Management Selection by Patient

To ensure you receive the best surgical results, a team of doctors will be working together to provide you with the highest quality of care, before, during and after your surgery. A complete eye examination will be provided to you by Dr. _____, a licensed Optometrist. Following surgery a number of post-operative visits will be necessary. The first visit will be provided by Dr. _____ and the following visits will be provided by Dr. _____ of Dr. _____.

After attending college and medical school, an Ophthalmologist is then trained for three (3) or more years in surgery and diseases of the eye. An Optometrist attends Optometry school after completing college and receives four (4) years of specialized training in diagnosing and treating refractive conditions and diseases of the eye including pre and post-operative care. Your Ophthalmologist and Optometrist have each been licensed by the State of Nevada. The practice of the Ophthalmology and Optometry are, respectively, regulated by the following board of examiners:

Nevada State Board of Medical Examiners
PO Box 7238
Reno, NV 89510
775.688.2559

Nevada State Board of Optometry
PO Box 1824
Carson City, NV 89702
775.883.8362

I knowingly and willingly desire Dr. _____, a licensed Optometrist to perform my pre-operative exam and my post-operative care following my eye surgery. Should the need arise; I understand that I may request to see Dr. _____ anytime. I also understand that prescribed medication schedules after the surgery.

Patient Printed Name: _____ Date: 01 / 29 / 18
Patient's Signature: _____ Date: _____
Witness Signature: _____ Date: _____
Optometrist Signature: _____ Date: _____

Payment and Cancellation Policy for surgical procedures:

** _____ requires payment one week prior to surgery to ensure payment for the medical procedures/services being rendered. Should you need to cancel a surgical procedure all together due to any reason other than anything arising from unknown or unexpected medical complications after being examined by an Optometrist or Ophthalmologist, there will be a cancellation fee of \$300 scheduled surgery. There is no fee to reschedule an appointment.

Patient's Signature: _____ Date: _____

V. Enhancement Protocol

Less than 5% of Dr. _____ patients need enhancements. If an enhancement is deemed necessary there will be no charge from the surgeon, administration or for supplies, however, there will be a laser card fee per eye. This fee is established by the laser company and will be billed to the patient if and when an enhancement is necessary. The fee schedule is as follows:

- < Enhancements performed within 12 months of the original surgery date will be billed \$250 per eye.
- < Enhancements performed during 2-3 years after the original surgery date will be billed at \$500 per eye.

Patient's Signature: _____

Date: _____

01/29/11

VI. Facility Viewing Policy

Family and friends are always welcomed to be a part of your experience at our facility. A glass wall allows on lookers to view the surgery as it is being performed.

All laser suites are climate controlled and sanitized for optimum laser performance and patient safety.

By signing below this statement you are declaring that you understand that your surgery may be viewed by anyone located in or around the viewing area.

Patient's Signature: _____

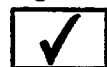
Date: _____

01/29/11

VII. Consenting to LASIK / LASEK (PRK - Photo Refractive Keratectomy)

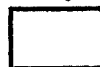
I give my consent to have

M.D. perform my:



- LASIK procedure

Patient Initials



- LASEK procedure

Patient Initials

I understand that I may be seen by a different physician during my post operative follow ups. I agree and fully understand the statement above.

Patient Printed Name: _____

Date: _____

01/29/11

Patient's Signature: _____

Date: _____

Witness Signature: _____

Date: _____

Lasik Lifetime Guarantee

Name: _____

The above patient has purchased the LIFETIME ENHANCEMENT vision plan. This entitles him/her to free enhancements if deemed necessary and appropriate by the surgeon, Dr. _____ MD.

Terms & Conditions:

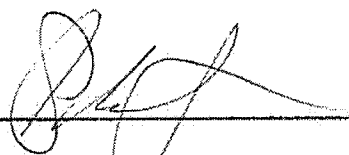
☒ This guarantee only covers Lasik surgery. Other eye procedures (such as cataract surgery) needed to correct vision will not be covered.

☒ This guarantee does not cover change in prescription from the original vision plan (such as Monovision to Distance or Distance to Monovision).

☒ A copy of this agreement must be presented at the time of enhancement. We are not responsible for records after 5 years from last visit. It is recommended to come in for a yearly exam after the post op period ends.

☒ If patient has a re-treatment by another surgeon after initial procedure, agreement is voided.

☒ No pathology of the eyes has developed in the interim period which would preclude successful enhancement surgery or put patient at unnecessary risk. Absolute corneal tissue remains to safely proceed with enhancement surgery.

 _____
Patient signature: Date: 1/29/18

Authorized employee (print): Sign & date: 01/29/18

Pupils - Size and APD Assessment

OD Bright	3.00	OS Bright	3.00
OD Dim	4.00	OS Dim	4.00
Neg	Yes		

TelaVision- Fundus/Anterior Seg**Slit Lamp**

Adnexa OD	NL	Adnexa OS	NL
Anterior Chamber OD	Deep & Quiet	Anterior Chamber OS	Deep & Quiet
Bulb Conj OD	Clear	Bulb Conj OS	Clear
Cornea OD	LASIKSupClear	Cornea OS	LASIKSupClear
Episclera OD	Clear	Episclera OS	Clear
OD Iris	Flat and Clear	OS Iris	Flat and Clear
OD Iris Color	Brown	OS Iris Color	Brown
OD Lens	Clear	OS Lens	Clear
Palpebral Conjunctiva	Clear	Palpebral Conjunctiva	Clear
Sclera OD	Clear	Sclera OS	Clear

Fundus

AV Crossing OD	Normal	AV Crossing OS	Normal
AV Ratio OD	Greater than 2/3	AV Ratio OS	Greater than 2/3
Art Reflex OD	0	Art Reflex OS	0
Fov Reflex OD	4+	Fov Reflex OS	4+
Fundus Comments OD	pt refused fundus photos	Fundus Comments OS	pt refused fundus photos
Macula OD	Clear	Macula OS	Clear
Periphery OD	Clear & Flat, No Holes/Breaks	Periphery OS	Clear & Flat, No Holes/Breaks
Post Pole OD	Clear	Post Pole OS	Clear
Vitreous OD	Clear	Vitreous OS	Clear

Optic Nerve

NR Rim OD	Clear	NR Rim OS	Clear
ONH Color OD	Pink	ONH Color OS	Pink
ONH Margins OD	Distinct 360	ONH Margins OS	Distinct 360

Refraction-Tela-Vision**Uncorrected Visual Acuity**

OD Distance VA (20/)	60	OS Distance VA (20/)	30
OD Near VA (20/)	20	OS Near VA (20/)	20
OU Distance VA (20/)	30	OU Near VA (20/)	20
VA Method	Snellen		

Contact Lens History

Current Lenses

No Contact Lens information available

Lens History

Lens Age:

Supply

None

Wearing History

Ave Daily Wearing Time:

Ave Replacement Period:

Today's Wearing Time:

Continuous Wear Period:

Care History

Solutions

Drops Used:

Other

Additional Comments:

Examination

Eye Conditions

Eye Conditions

AMD No

Cataract	No
----------	----

Conjunctivitis/Bleph. No

Diabetes No

Diabetic Retinopathy	No
----------------------	----

<i>Dry Eye</i>	No
----------------	----

<i>Floater/Flashes</i>	No
------------------------	----

<i>Glaucoma</i>	No
-----------------	----

Iritis/Uveitis	No
----------------	----

Retina No

Physical Exam-Tela-Vision

NCT

OD NCT 18

OS NCT 18

IOP NCT 01:02 PM

EOM (Motility)

OD Full Range Yes

OS Full Range Yes

Confrontation/Automated

OD Full Field Auto. Yes

OS Full Field Auto. Yes

OD Full Field Conf. Yes

OS Full Field Conf. Yes

Allergies

Medication Allergies

Comments

Aspirin

Other Allergies

Comments

Past, Family, Social History

Ocular History

Ocular: Surgery

Additional Comments:

Lasik OU on 2018

Family History

Ocular:

Medical:

Additional Comments:

Social History

Tobacco: No

Smoking: Unknown if ever smoked

Alcohol: No

Hobbies:

Family Medical History

Updated By: cguaaj

Updated On: 10/21/2024

Comments:

Created On:	Code:	Description:	Relationship:	Comment:
10/21/2024	416855002	Family history of diabetes mellitus in first degree relative (situation)	U: F,M,Bro,Sis,S,D	
10/21/2024	430089002	Family history of hyperthyroidism (situation)	N: F,M,Bro,Sis,S,D	
10/21/2024	275937001	Family history of cancer (situation)	N: F,M,Bro,Sis,S,D	
10/21/2024	430678008	Family history of diabetes mellitus type 1 (situation)	N: F,M,Bro,Sis,S,D	
10/21/2024	430679000	Family history of diabetes mellitus type 2 (situation)	N: F,M,Bro,Sis,S,D	
10/21/2024	160357008	Family history: Hypertension (situation)	N: F,M,Bro,Sis,S,D	
10/21/2024	300934004	Family history: Hypothyroidism (situation)	N: F,M,Bro,Sis,S,D	

Family Ocular History

Updated By: cguaaj

Updated On: 10/21/2024

Comments:

Created On:	Code:	Description:	Relationship:	Comment:
10/21/2024	160347007	Family history: Glaucoma (situation)	N: F,M,Bro,Sis,S,D	
10/21/2024	160348002	Family history: Cataract (situation)	N: F,M,Bro,Sis,S,D	
10/21/2024	431812006	Family history of degenerative disorder of macula (situation)	N: F,M,Bro,Sis,S,D	

Contact Lens History

Patient Encounter

Patient	Provider	Encounter
[REDACTED] [REDACTED] [REDACTED] NV [REDACTED] DOB: [REDACTED] 46 Years Sex: Female	[REDACTED] # [REDACTED] Dr. [REDACTED] O.D [REDACTED] [REDACTED] NV [REDACTED] [REDACTED]	Date: 02/05/2024 Type: New Comprehensive

History

Reason For Visit

Patient Reason:

REE
HX of Lasik OU 2018
C/O Blurry @ DV esp at night vision.

Referring

Provider Reason:

Addl Reason:

Review of Systems

Ocular:

Constitutio Cancer
ENT: Negative
Neuro: Negative
Psych: Negative
Cardio: Negative
Respirator Asthma
GI: Negative
GU: Negative
Musc/Skel: Negative
Integ: Negative
Endo: Negative
Hem/Lymp Negative
Allergy/Im Negative

Additional Comments:

Current Medications

Additional Comments

Paixl10mg
modafinil 400mg

Send payments to:
Dr. [REDACTED] O.D. [REDACTED] [REDACTED] NV [REDACTED] [REDACTED]

Invoice

Service Date	Invoice Date	Invoice #
02/05/2024	02/05/2024	238421460

Patient	Patient #
[REDACTED]	113627863

Provider	Tax ID
[REDACTED]	

Bill To
[REDACTED] [REDACTED] [REDACTED] NV [REDACTED]

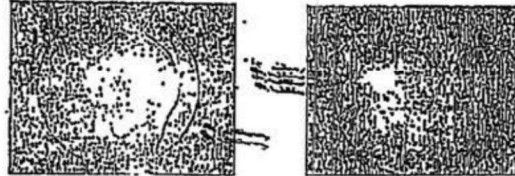
Code	Description	Price	Qty	Disc	Tax	Adjs	Paid	Balance
92004	COMP. OPHTH. SERVICE, NEW PT	\$100.00	1	\$0.00	\$0.00	-\$75.00	\$0.00	\$25.00
92015	REFRACTION	\$50.00	1	\$0.00	\$0.00	-\$50.00	\$0.00	\$0.00
	SCV FEE	\$1.00	1	\$0.00	\$0.00	\$0.00	\$0.00	\$1.00
PAYMENT	Credit Card (Visa) - 02/05/2024 - 3665							-\$26.00
Sub-Total								\$151.00
Discounts								\$0.00
Tax								\$0.00
Total Amount								\$151.00
Adjustments								-\$125.00
Payments Received								\$26.00
Credits Granted								\$0.00
Balance Due								\$0.00

Dr. [REDACTED] P.D.

Retinal Examination

The Doctor recommends a thorough retinal evaluation with digital retinal photography and dilation (see below) for everyone, especially if you have any of the following conditions:

- Diabetes, high blood pressure, high cholesterol
- Flashes, floaters, or loss of side vision
- Frequent or severe headaches, light sensitivity
- Personal or family history of eye disease
- High nearsightedness
- Over the age of 40



Digital Retinal Photography (DRP)

DRP is a high-resolution screening photograph of your retina which will help us document, review, and compare your retina over time. We will use DRP to document your retinal images, screen for eye diseases and improve our ability to view your internal retinal health at a much higher resolution than conventional methods.

The entire procedure takes less than 5 minutes to complete in most cases. There are no drops administered like those normally associated with dilation, therefore there are no side effects in this procedure such as light sensitivity and/or blurry vision. DRP is not a replacement or dilation of the eyes but is an effective screening tool for eye disease. The Doctor will be happy to address any questions you may have.

The charge for the DRP is \$59.00 in addition to the eye exam you are receiving today. In almost all cases, this is an out-of-pocket charge.

Please select one of the following choices:

☒ I AGREE to have my retinal health evaluated with digital retinal photography. I understand that it is not a replacement for dilation of the eyes and that I may also have my eyes dilated today in addition to the DRP for the most thorough eye health examination (see below).

Dilated Retinal Exam

Dilating the pupil with eye drops allows the Doctor a much better view inside the eye to detect ocular conditions and diseases. Without dilation, the doctor has a limited view of the interior of the eye and would not be able to detect tears, holes, hemorrhages, or abnormalities that occur in the periphery of the retina. Common side effects include light sensitivity for 4-6 hours and blurred vision especially at near distances. We recommend that you have a driver, although in most cases you can drive yourself. Side effects from the drops rarely occur, but you experience eye pain, headache, or nausea, please contact our office immediately. The Doctor will be happy to address any questions you may have.

Please select one of the following choices:

☐ I AGREE to have my eyes dilated today.

☒ I DO NOT AGREE to have my eyes dilated today and accept the responsibility of having an eye exam without dilation. I understand that by not dilating the eyes, there may be conditions that may go undetected, which could potentially cause partial or complete loss of vision.

Patient Signature (if the patient is under 18 years old, a guardian must sign this form)

Date

Text message string, March 7, 2024

Surgical Coordinator to Patient-

Hi [Patient], this is [surgical coordinator] from [surgery center entity]. I spoke with [Licensee] about your lifetime. [Licensee] woulda [sic] like a copy of your warranty emailed to [email address] to add to your record and [Licensee] agreed to honor the professional fees under your lifetime at no charge and give you a lower facility fee of \$500 per eye. Please call me at [phone number] if you have questions or want to move forward. Thank you!

Patient to Surgical Coordinator-

Did you send [Licensee] the enhancement protocol sheet showing under the lifetime there is NO fee?

Surgical Coordinator to Patient-

Hi, yes [Licensee] is fully aware what the forms say but [Licensee]/nor did any of [Licensee] offices sell the lifetime. [Licensee] told [OMD] his professional fee will under the lifetime n/c, [Licensee] usual fac fee is 1k per eye, but [Licensee's] cutting that in half for you, because [Licensee] buys the inventory, cards, gases [sic]. They understand the inconvenience with [OMD] closing [OMD's] office, taking 1 year off work, and now being an independent contractor, [OMD] didn't anticipate the path that took place & that's why they are both trying to work with you.

From:

Date: Thu, Mar 7, 2024 at 3:37 PM

Subject:

To:

Good afternoon Dr [Licensee],

[Surgical Coordinator] reached out to me and informed me to email you my lifetime warranty information for you to review. I also included the enhancement protocol section showing no fees. I don't see any additional fees that I would be charged. [Surgical Coordinator] was saying when she has processed these lifetime plans before there was a fee involved but she was going to ask you for clarification on it. Also I am open to either you or [OMD] doing my lasik at either location, whatever is easiest for you.

If you need anything additional please let me know.

Kind Regards,

[Patient]

From: [REDACTED]
To: [REDACTED]; [Director](#)
Subject: Fwd: Your CE Certificate (Generation KXL: Pediatric Keratoconus and Crosslinking)
Date: Sunday, November 17, 2024 6:47:35 AM
[REDACTED] [REDACTED]

Post on basecamp
Sent from my iPhone

Begin forwarded message:

From: Woo University Online <info@woou.org>
Date: November 16, 2024 at 5:09:32 AM PST
To: [REDACTED]
Subject: Your CE Certificate (Generation KXL: Pediatric Keratoconus and Crosslinking)

Woo University Online CE

Hello!

Thank you for attending Generation KXL: Pediatric Keratoconus and Crosslinking, presented by Brandon Ayres, MD and Woo University Online (COPE Course ID: 94853-TD | Activity ID: 129652).

Your CE certificate is attached for your records.

Please note: We have submitted your attendance to COPE. It may take up to 2 weeks for the COPE system to be updated and reflect your 1 hour(s) of CE credit for this activity. Should you have any questions about your credit processing, please contact ARBO directly arbo@arbo.org.

Thank you,
The Woo University Online Team

From: [REDACTED]
Subject: [REDACTED]; [Director](#)
Date: Fwd: Ohio Vision Professionals Board New CE Audit Process
Thursday, October 24, 2024 7:14:10 AM

Sent from my iPhone

Begin forwarded message:

From: Ohio Vision Professionals Board <board@vision.ohio.gov>
Date: October 24, 2024 at 6:58:06 AM PDT
To: [REDACTED]
Subject: Ohio Vision Professionals Board New CE Audit Process
Reply-To: board@vision.ohio.gov

Dear Doctor,

[REDACTED]

[REDACTED]

[REDACTED]

OHIO VISION PROFESSIONALS BOARD
77 South High Street, Suite 1670
Columbus, OH 43215-6108
614.466.9709 office
614.995.5392 fax
www.Vision.Ohio.gov
<https://eLicense.Ohio>

Have you received outstanding customer service from the

Ohio Vision Professionals Board? If so, click Customer Feedback to tell us about it. Thank you.



Ohio Vision Professionals Board | 77 South High Street, Suite 1670 |
Columbus, OH 43215 US

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Materials for Item No. 5

NEVADA STATE BOARD OF OPTOMETRY



MINUTES OF PUBLIC MEETING October 30, 2024

1. **Call to Order.** Mariah Smith, O.D. opened the live meeting at 12:04p.m.
2. **Roll Call.** Deputy Attorney General (DAG) Joseph Ostunio, Esq., and Board members Mariah Smith, O.D., Jeffrey Austin, O.D., Julieta Alamo-Leon, O.D. were present via Zoom, Meeting ID: 836 9525 4557, Passcode: 2232260, telephone 1 669 900 6833¹ and therefore quorum was established. Executive Director Adam Schneider attended in-person at Nevada Business Center, Tahoe Room, 3300 W. Sahara Ave., 4th Floor, Ste. 440, Las Vegas, NV 89102.
3. **Public Comment.** Dr. Smith invited public comment. No comments provided.
4. **Action Item. NRS 636.025(2) application to Light Adjustable Lenses.** Director Schneider noted he received a scope of practice question regarding light adjustable lenses (herein LAL) and mentioned: 1) the relevant Nevada law in the materials that distinguishes between what is allowed and what is not allowed; and 2) the compiled law from other States for the membership's edification, and that Nevada would be in the majority of States should the Board deem LAL not at least not outside the scope of practice; and 3) similar to what the Board did in June 2024 that IPL and RF are deemed not outside the scope of practice and/or within the scope of practice, all that would be needed is a vote and formal codification would not be necessary. Dr. Austin agreed with Director Schneider's statements, and stated this is clearly not outside the scope of practice, is not a laser, does not cut or burn human tissue, and is only the adjustment of the prescription of the intraocular lens using UV light, and therefore sees no reason not to allow it as within the scope of practice. Dr. Alamo-Leon stated there is no problem with deeming LAL within the statutes. Dr. Smith agreed, stating it would be within the statutes as written and not something that the statutes would need to be re-written in order to allow. Dr. Austin moved to deem adjustments of LAL is not outside the scope of practice and thereby allowed. Dr. Smith seconded. Motion passed 3-0.
5. **Action Item. Consideration and approval of Minutes for September 26, 2024 regular Board Meeting.** Dr. Smith confirmed all present Board members had an opportunity to review the draft. Dr. Austin Smith moved to accept as proposed. Dr. Smith seconded. Motion passed 3-0.

¹ Public Member Balecha not present due to scheduling conflict.

6. Executive Director report re meeting with Department of Business and Industry.

Director Schneider stated at the request for Business and Industry (B&I), he and the Board's lobbyist had a meeting with B&I administrators. Statistics were discussed including that there are 315 known Boards when originally they thought that only 220 existed, and that 33% of known Boards are of the occupational license variety. They discussed a number of Boards in non-compliance with State audits or their own statutes, and some boards only exist to collect fees, but then do not do anything proactive for its membership. B&I was clear that this Board is not one of those.

B&I is working on a bill to be posted in mid-November, where if it passes would eliminate redundancies, cut expenses by 45%-50%, and give the Executive Branch more authority over the State's Board and Commissions based upon some Boards not following B&I's recommendations.

The proposed bill would include a new Board of Vision, Speech, and Mobility Professions which would be a consolidation of Speech Language Pathology, Audiology and Hearing Aid Dispensing, Podiatry, Licensed Dispensing Opticians, and Optometry. The laws would stay separate. The employees of the Boards would be offered a job into that new Board or provided opportunities into other areas of government. The websites, accounting/bookkeeping, usage of hearing officers for formal complaint hearings would be consolidated. The new Board would consist of 11 persons inclusive of two optometrists and one dispensing optician. Director Schneider stated he raised the question about the Board desiring a fifth member to break ties, and B&I's response was essentially that that bill would be trumped by B&I's proposed bill for a consolidated board.

Director Schneider stated the bill still has to be drafted and approved, and then lobbied to get it passed in the 2025 legislative session. Then if it passes, the onboard process would take between one to two years to actually be implemented.

Director Schneider stated he will attend a meeting with other executive directors in mid-November, and this topic will be agendaized for the December meeting for additional updates.

Dr. Austin asked who was proposing the bill. Director Schneider replied his belief was it was coming from the Governor's office, using the Iowa template for more one-stop-shopping for the public for any number of licensees or Boards, and for the executive branch to give more oversight over non-compliant boards.

Dr. Smith noted a prior effort from the Governor's office to eliminate Boards which were not in the majority of other States. She stated her position as being neutral, but sees an upside to less spending and increasing efficiencies but with that comes pros and cons. She would want to continue with an effort to obtain a fifth member in the event that B&I's bill does not pass or takes years to implement and thereby the Board would have two years of votes which would not be subject to a tie. She spoke with Assemblyman Dr. Koenig about the fifth member and that he feels less strong than he did in light of B&I's proposed bill but would still be the Board's sponsoring legislator for whatever the Board decides.

Responding to Dr. Smith's question, Director Schneider stated that the Board would not be subsumed within the Medical Board, and that Chiropractors while having to do with mobility is not a part of this proposed new Board. Colloquy on how B&I chose which Boards to comprise

the new proposed Board. Director Schneider inferred it had to do with boards which were self-funded, had limited employees, and a limited number of licensees such as 600 member and under.

7. Executive Director report re licensing transactions since start of FY2025. Director Schneider listed the following numbers as stated in the Agenda:

9/20/2024 - 10/23/2024	FY2025 cumulative
New licenses: 4	8
Licenses by endorsement: 2	5
Glaucoma: 0	2
OPAC: 1	10
Fictitious Name: 2	12
Location changes: 4	18
Additional locations: 1	28
LOGS: 7	31
PRR: 5	9
Refunds: 2	3
Mobile: 0	0
Substitute location: 1	3
Public complaints: 2	7
2026-2028 CE review: 0	1

8. Public Comment. Dr. Smith invited public comment. Dr. Kopolow sees the upside to a super board in that it consolidates, but sees problems with non-optometrists speaking on legal or clinical issues of eye care and is unfortunate that convenience is being prioritized over the patients' best interests, and asked hypothetically if this Board could have a sub-board for administrative purposes.

9. Action Item. Dr. Smith moved to adjourn the regular meeting. Dr. Austin seconded. Motion passed unanimously. Meeting adjourned at 12:26p.m.

11 persons attended virtually, inclusive of Board members and Deputy Attorney General. No role call conducted or sign-in sheets provided.

1 person attended in-person, inclusive of the Executive Director. No role call conducted or sign-in sheets provided.

* * * * *

FY 2024-2025 Regular meeting schedule

Wednesday 12/11/2024 12:15p.m. (pst) Reg. Bd. Meeting- phone or Zoom

Thursday 1/23/2025 12:00p.m. (pst) Reg. Bd. Meeting- phone or Zoom

Tuesday 2/18/2025 12:00p.m. (pst) Reg. Bd. Meeting- phone or Zoom

These minutes were considered and approved by majority vote of the Nevada State Board of Optometry at its meeting on December 11, 2024.

Adam Schneider, Executive Director

Materials for Item No. 6

NEVADA STATE BOARD OF OPTOMETRY



MINUTES OF WORKSHOP RE: R066-19 SECTION (8)(4) October 30, 2024

1. **Welcome and introductions.** President Mariah Smith, O.D. opened the live meeting at 12:26p.m.¹ Deputy Attorney General (DAG) Joseph Ostunio, Esq., and Board members Mariah Smith, O.D., Jeffrey Austin, O.D., Julieta Alamo-Leon, O.D. were present via Zoom, Meeting ID: 836 9525 4557, Passcode: 2232260, telephone 1 669 900 6833² and therefore quorum was established. Executive Director Adam Schneider attended in-person at Nevada Business Center, Tahoe Room, 3300 W. Sahara Ave., 4th Floor, Ste. 440, Las Vegas, NV 89102.

2. **Public Comment.** President Smith invited public comment. No public comment received.

3. **Action Item. Workshop re proposed R066-19(8)(4).** Dr. Smith began the Workshop and discussed the purpose of the proposed revised regulation that the Board's policy was a 70% passing rate on CE tests to be more in line with national standards, but it has yet to be formally placed into regulation. Dr. Smith commented that the regulation also clarifies what it means to be an in-person CE which would address the need for clarification coming from the membership. Dr. Austin commented to accept the proposed as-is because it is clear and the Board needs to become consistent with national certifying CE groups which have it as 70%, and this would make it official within the regulation. Director Schneider described the rulemaking process and requested a motion in order to enter the next phase of the process which is the posting of a Notice of Intent to Take Action on Regulation to be conducted at the Board's next public meeting. Dr. Smith moved to approve the proposed revised regulation as stated in the Notice of Workshop. Dr. Alamo seconded. Motion passed 3-0.

Director Schneider advised the Board the next meeting on December 11, 2024 would at minimum be comprised of two Notices of Intent to Action on Regulation of R066-19(12) and R066-19(8)(4), a complaint regarding optometrist and ophthalmologist co-management, and an update on the Boards & Commission proposed bill.

4. **Action Item. Adjournment.** Dr. Smith moved to adjourn. Dr. Austin seconded. Motion passed unanimously. Workshop adjourned at 12:32p.m.

¹ This Workshop occurred immediately after the Board's regular meeting on October 30, 2024 12pm.

² Public Member Balecha not present due to scheduling conflict.

11 persons attended virtually, inclusive of Board members and Deputy Attorney General. No role call conducted or sign-in sheets provided.

1 person attended in-person, inclusive of the Executive Director. No role call conducted or sign-in sheets provided.

These minutes were considered and approved by majority vote of the Nevada State Board of Optometry at its meeting on December 11, 2024.

Adam Schneider, Executive Director

Materials for Item No. 7

**NEVADA STATE BOARD OF OPTOMETRY
FINANCIAL STATEMENTS
JUNE 30, 2024**

**NEVADA STATE BOARD OF OPTOMETRY
FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024**

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Casey Neilson, 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, 2024, 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, 2024, 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, 25, 26 - 27 and 28 - 30, 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 19, 2024, 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 19, 2024

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, 2024. 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, 2024 was \$251,657 representing an increase of 31.10% over fiscal year ended June 30, 2023.
- There was a decrease in long-term liabilities of \$11,687, which mainly includes an increase in compensated absences of \$6,525, a decrease in net pension liability of \$5,256, a decrease in other post-employment benefit liability of \$1,251, and a decrease in lease liability of \$11,705, as a result of required adjustments under GASB Statement No. 68, GASB Statement No. 75, GASB Statement No. 87, respectively.

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

The statement of activities presents information showing how the Board's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (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 24 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 25 of this report.

NEVADA STATE BOARD OF OPTOMETRY MANAGEMENT'S DISCUSSION AND ANALYSIS

Condensed Financial Statements

The Condensed Statements of Net Position are as follows:

	06/30/2024	06/30/2023
ASSETS AND DEFERRED OUTFLOWS		
Current and other assets	\$ 512,084	\$ 358,894
Deferred outflows of resources	126,009	164,689
Capital assets, net	-	23,903
Total Assets and Deferred Outflows	<u>638,093</u>	<u>547,486</u>
LIABILITIES AND DEFERRED INFLOWS		
Current liabilities	401,596	178,733
Deferred inflows of resources	33,445	40,231
Long-term liabilities	458,952	470,639
Total Liabilities and Deferred Inflows	<u>893,993</u>	<u>689,603</u>
NET ASSETS		
Net investment in capital assets	-	932
Assigned for: Board Activities	(255,900)	(143,049)
Total Net Position	<u>\$ (255,900)</u>	<u>\$ (142,117)</u>

The Condensed Statements of Activities are as follows :

	06/30/2024	06/30/2023
REVENUE		
Program revenue-services	\$ 247,352	\$ 191,065
General revenue-investments	2,835	900
General revenue-gain on capital assets and right of use assets	1,470	-
Total Revenue	<u>251,657</u>	<u>191,965</u>
EXPENSES		
Optometry Board operations	<u>365,440</u>	<u>363,587</u>
Change in Net Position	<u>\$ (113,783)</u>	<u>\$ (171,622)</u>

Government-wide Financial Analysis

Net position may serve over time as a useful indicator of a government's financial position. In the case of the Board, liabilities exceeded assets by \$255,900 and \$142,117 as of June 30, 2024 and 2023, respectively.

NEVADA STATE BOARD OF OPTOMETRY MANAGEMENT'S DISCUSSION AND ANALYSIS

Changes in Net Position

The Board's total revenues for the fiscal year ended June 30, 2024 were \$251,657. The total costs of all programs and services were \$365,440. The decrease in net position is attributable to total costs exceeding total revenue, due to the increased employee benefits such as the pension and other post-employment benefits.

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 \$110,488.

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 2023/2024. 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, 2024

	General Fund	Adjustments (Note 9)	Statement of Net Position
ASSETS			
Cash and cash equivalents	\$ 508,058	\$ -	\$ 508,058
Prepaid expenses	4,026	-	4,026
Total assets	<u>512,084</u>	<u>-</u>	<u>512,084</u>
DEFERRED OUTFLOWS OF RESOURCES			
Other post-employment benefits	-	6,052	6,052
Pension	-	119,957	119,957
Total Assets and Deferred Outflows of Resources	<u>\$ 512,084</u>	126,009	638,093
LIABILITIES			
Accounts payable	\$ 19,066	-	19,066
Employee benefits payable	197	-	197
Licensing fees received in advance	382,333	-	382,333
Accrued compensated absences	-	9,048	9,048
Net other post-employment benefits liability	-	109,799	109,799
Net pension liability	-	340,105	340,105
Total liabilities	<u>401,596</u>	<u>458,952</u>	<u>860,548</u>
DEFERRED INFLOWS OF RESOURCES			
Other post-employment benefits	-	9,039	9,039
Pension	-	24,406	24,406
Total Liabilities and Deferred Inflows of Resources	401,596	492,397	893,993
FUND BALANCE/NET POSITION			
FUND BALANCE			
Nonspendable	4,026	(4,026)	-
Assigned for:			
Board Activities	106,462	(106,462)	-
Total Fund Balance	<u>110,488</u>	<u>(110,488)</u>	<u>-</u>
Total Liabilities and Fund Balance	<u>\$ 512,084</u>		
NET POSITION			
Unrestricted		(255,900)	(255,900)
Total Net Position		<u>\$ (255,900)</u>	<u>\$ (255,900)</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, 2024

	General Fund	Adjustments (Note 9)	Statement of Activities
Expenditures/Expenses			
Optometry Board operations	\$ 348,027	\$ 17,413	\$ 365,440
Program Revenues			
Charges for services	<u>247,352</u>	<u>-</u>	<u>247,352</u>
Net program revenues	<u>(100,675)</u>	<u>(17,413)</u>	<u>(118,088)</u>
General Revenue			
Interest income	2,835	-	2,835
Sale of capital assets	850	(406)	444
Gain on early termination of right of use assets	<u>-</u>	<u>1,026</u>	<u>1,026</u>
	<u>3,685</u>	<u>620</u>	<u>4,305</u>
Excess (Deficiency) of Revenue over Expenditures	(96,990)	96,990	-
Change in net position	-	(113,783)	(113,783)
Fund Balance/Net Position			
Fund Balance/Net Position, June 30, 2023	<u>207,478</u>	<u>(349,595)</u>	<u>(142,117)</u>
Fund Balance/Net Position, June 30, 2024	<u>\$ 110,488</u>	<u>\$ (366,388)</u>	<u>\$ (255,900)</u>

See Accompanying Notes to Financial Statements

NEVADA STATE BOARD OF OPTOMETRY

Notes to Financial Statements

June 30, 2024

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, 2024

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 type.

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 position 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 investment in capital assets" 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 "Net investment in capital assets" nor as "restricted."

NEVADA STATE BOARD OF OPTOMETRY

Notes to Financial Statements

June 30, 2024

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 or 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, 2024

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, 2024, the bank balances do not exceed federally insured limits.

Capital Assets

Capital assets, which include furniture, fixtures and equipment are reported 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, 2024, is reflected in the statement of net position.

NEVADA STATE BOARD OF OPTOMETRY

Notes to Financial Statements

June 30, 2024

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Right-of-Use Assets

Right-of-Use (ROU) assets are recognized at the lease or subscription commencement date and represent the Board's right to use an underlying asset for a specified term. ROU assets are measured at the initial value of the lease or subscription liability plus any payments made to the lessor before commencement and initial direct costs.

Lease Liability

Lease liabilities represent the Board's obligation to make lease payments arising from leases other than short term leases. Lease liabilities are recognized at the lease commencement date based on the present value of future lease payments over the remaining lease term. Present value of lease payments are discounted based on a borrowing rate determined by the Board. Short term leases, those with a maximum period of 12 months, are expensed as incurred.

Memorandum Only - Total Columns

Total columns in the financial statements are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, changes in net position or cash flows in conformity with generally accepted accounting principles.

New Accounting Pronouncement - Adopted

During the year ended June 30, 2024, the Board implemented the provisions of GASB Statement No. 100, *Accounting Changes and Error Corrections*. Issued in June 2022, the primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. There is no impact to the Board for implementing this standard.

New Accounting Pronouncement – Not Yet Adopted

The following GASB pronouncements have been issued, but are not effective as of June 30, 2024:

GASB Statement No. 101, *Compensated Absences*. Issued in June 2022, Governments commonly provide benefits to employees in the form of compensated absences. The primary objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. Statement No. 101 will be effective for the Board for fiscal year ending June 30, 2025.

GASB Statement No. 102, *Certain Risk Disclosures*. Issued in December 2023, the primary objective of this Statement is to enhance the quality and completeness of financial reporting by ensuring that stakeholders are informed about significant risks that could impact the entity's financial position. Statement No. 102 will be effective for the Board for fiscal year ending June 30, 2025.

The Board will implement new GASB pronouncements no later than the required effective date. The Board is currently evaluating whether or not the above listed new GASB pronouncements will have a significant impact on the Board's financial statements.

NEVADA STATE BOARD OF OPTOMETRY

Notes to Financial Statements

June 30, 2024

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Reclassifications

Certain reclassifications have been made in the prior year financial statements in order for them to be in conformity with the current year presentation.

Subsequent Events

In preparing these financial statements, the Board has evaluated events and transactions for potential recognition or disclosure through November 19, 2024, the date the financial statements were available to be issued. Subsequent events after that date have not been evaluated.

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.

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, 2023	Increases	Decreases	Balance June 30, 2024
Capital assets, being depreciated				
Office furniture and equipment	\$ 31,701	\$ -	\$ (3,270)	\$ 28,431
Website design	6,525	-	-	6,525
Total capital assets	38,226	-	(3,270)	34,956
Less: accumulated depreciation	(36,026)	(1,794)	2,864	(34,956)
Total capital assets being depreciated	2,200	(1,794)	(406)	-
Right-of-use lease assets				
Buildings	54,259	-	(54,259)	-
Less: accumulated amortization	(32,566)	(6,330)	38,896	-
Total right-of-use assets being amortized	21,693	(6,330)	(15,363)	-
Capital assets, net	\$ 2,200	\$ (1,794)	\$ (406)	\$ -

NEVADA STATE BOARD OF OPTOMETRY

Notes to Financial Statements

June 30, 2024

NOTE 5 - LEASES

The Board leased office space in Carson City, Nevada. The existing lease was set to expire June 30, 2025, however the lease was terminated on January 31, 2024 by mutual agreement of the Board and the landlord. Lease payments were \$874 monthly. The Board implemented a remote work policy and determined that an office lease was no longer considered necessary. Accordingly, the lease asset and lease liability have been removed from the financial statements.

The lease activity during the year is as follows:

	Balance June 30, 2023	Additions	Deletions	Balance June 30, 2024	Amount due in one year
Lease liabilities:					
Buildings	\$ 22,971	\$ -	\$ (22,971)	\$ -	\$ -

The Board recognized a gain of \$1,026 on the early termination of the lease, which was reported on the Statement of Activities.

NOTE 6 - LONG-TERM LIABILITIES

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

	Balance June 30, 2023	Increases (Decreases)	Balance June 30, 2024	Due Within One Year
Accrued compensated absences	\$ 37,376	\$ (28,328)	\$ 9,048	\$ -

NEVADA STATE BOARD OF OPTOMETRY

Notes to Financial Statements

June 30, 2024

NOTE 7 - DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description

The Board contributes to the Public Employees Retirement System of Nevada (PERS), a cost-sharing multiple-employer pension plan administered by the Retirement Board of PERS. PERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Nevada Revised Statutes establish and amend benefit provisions to be administered by the Retirement Board. The Public Employees Retirement Board of the State of Nevada issues a publicly available financial report that includes financial statements and required supplementary information for PERS. That report may be obtained from the Public Employees Retirement System at 693 West Nye Lane, Carson City, Nevada, 89703.

General Information about the PERS Cost Sharing Pension Plan

PERS is a cost-sharing, multiple-employer, defined benefit public employees' retirement system, and was established by the Nevada Legislature in 1947, effective July 1, 1948. PERS is administered to provide a reasonable base income to qualified employees who have been employed by a public employer and whose earnings capacities have been removed or substantially impaired by age or disability.

Funding Policy

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. Under the employer pay contribution plan, the Board is required to contribute all amounts due under the plan. The rate for those contributions was 33.50% for regular members on all covered payroll for the year ended June 30, 2024, an increase from the prior year rate of 29.75%. The second funding mechanism for providing benefits is the employer/employee paid contribution plan. Under this method, employees are required to contribute a percentage of their compensation to the plan, while the Board is required to match that contribution. The rate for regular employees under this plan was 17.50% for the year ended June 30, 2024 an increase from the prior year rate of 15.5%. The contribution requirements of plan members and the Fund are established by NRS Chapter 286. The funding mechanism may only be amended through legislation.

PERS' 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.

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.

Benefit payments to which participants or their beneficiaries may be entitled under the plan include pension benefits, disability benefits, and survivor benefits. Monthly benefit allowances for members are computed as 2.5% of average compensation for each accredited year of service prior to July 1, 2001. For service earned on and after July 1, 2001, this multiplier is 2.67% of average compensation. For members entering PERS on or after January 1, 2010, there is a 2.5% multiplier. PERS offers several alternatives to the unmodified service retirement allowance which, in general, allow the retired employee to accept a reduced service

NEVADA STATE BOARD OF OPTOMETRY

Notes to Financial Statements

June 30, 2024

NOTE 7 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

General Information about the Pension Plan (Continued)

Benefits Provided (continued)

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.

Pension Liabilities

At June 30, 2024, the Board reported a liability of \$340,105 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023, 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, 2023. At June 30, 2023, the Board's proportion was .00186% a decrease from the prior year proportion of .00191%.

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

For the year ended June 30, 2024, the Board recognized pension expense of \$29,427 and contributions made on behalf of employees of \$26,681. Amounts totaling \$26,681, 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, 2024. For the year ended June 30, 2024, the Board contributed \$26,681, under the statutory requirements based upon covered payroll of \$161,162 which equates to 16.56% overall to the plan.

NEVADA STATE BOARD OF OPTOMETRY

Notes to Financial Statements

June 30, 2024

NOTE 7 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

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

At June 30, 2024, 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	\$ 44,331	\$ -
Net difference between projected and actual earnings on pension plan investments	-	3,184
Change in assumptions	31,874	-
Change in proportion	17,071	21,222
Board contributions subsequent to the measurement date	26,681	-
	<u>\$ 119,957</u>	<u>\$ 24,406</u>

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

Year Ending June 30	
2025	\$ 9,656
2026	11,313
2027	43,195
2028	3,203
2029	1,371
Thereafter	132
	<u>\$ 68,870</u>

The net difference between projected and actual investment earnings on pension plan investments will be recognized over five years, all the other above deferred outflows and deferred inflows will be recognized over the average expected remaining service lives, which was 5.63 years for the measurement period ending June 30, 2023.

Reconciliation of the net pension liability as June 30, 2024 is as follows:

Beginning net pension liability	\$ 345,361
Pension expense	56,108
Employer contributions	(21,570)
Net deferred (inflows)/outflows	<u>(39,794)</u>
Ending net pension liability	<u>\$ 340,105</u>

NEVADA STATE BOARD OF OPTOMETRY

Notes to Financial Statements

June 30, 2024

NOTE 7 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Actuarial Assumptions

The System's net pension liability was measured as of June 30, 2023, 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, 2023 funding actuarial valuation

Actuarial assumptions used in the June 30, 2023 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, 2023. 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, 2023.

PERS 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 actuary 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.

Mortality rates for healthy participants were based on the Pub-2010 General Healthy Retiree Amount-Weighted Above-Median Mortality Table (separate tables for males and females) with rates increased by 30% for males and 15% for females, projected generationally with the two dimensional monthly improvement scale MP-2020. For disabled participants, mortality rates were based on the Pub-2010 Non-Safety Disabled Retiree Amount-Weighted Mortality Table (separate tables for males and females) with rates increased by 20% for males and 15% for females, projected generationally with the two-dimensional mortality improvement scale MP-2020.

NEVADA STATE BOARD OF OPTOMETRY

Notes to Financial Statements

June 30, 2024

NOTE 7 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

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, 2023, PERS' long-term inflation assumption was 2.50%.

The following was the adopted policy target asset allocation as of June 30, 2023:

Asset Class	Target Allocation	Long-Term Geometric Expected Real Rate of Return
U.S. Stocks	42%	5.50%
International Stocks	18%	5.50%
U.S. Bonds	28%	0.75%
Private Markets	12%	6.65%

*As of June 30, 2023, 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, 2023 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	\$ 528,318	\$ 340,105	\$ 183,677

Discount Rate. The discount rates used to measure the total pension liability was 7.25% as of June 30, 2023, 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, 2023.

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, 2024

NOTE 8 - OTHER POST EMPLOYMENT BENEFITS (OPEB)

The Nevada Public Employees Deferred Compensation Program

The Board employees are 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, 2024.

Public Employees Benefits Program of the State of Nevada

The Board has adopted the provisions of GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions. This statement establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures. The Board recognizes the cost of post-employment healthcare in the year when the employee services are received, reports the accumulated liability from prior years, and provides information useful in assessing potential demands on the Board's future cash flows. The annual funding, if paid on an ongoing basis, is projected to cover normal costs each year and to amortize any unfunded liabilities (or funding excess) over a period not to exceed thirty years.

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, 2023, was \$4,515, 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.

NEVADA STATE BOARD OF OPTOMETRY

Notes to Financial Statements

June 30, 2024

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

At June 30, 2024, the Board reported a liability of \$109,799 for its proportional share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2023, 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, 2023, the Board's proportion was 0.0075% a decrease from the Board's prior year proportion of 0.0077%.

For the year ended June 30, 2024, the Board recognized OPEB expense of \$1,284. Amounts totaling \$4,515, 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, 2024²⁰²⁴. For the year ended June 30, 2024, the Board contributed \$4,515, under the statutory requirements based upon covered payroll of \$162,933 which equates to 2.77% overall to the plan.

At June 30, 2024, 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	\$ 1,537	\$ 6,862
Liability experience	-	2,145
Asset experience	-	32
Contributions subsequent to the measurement date	4,515	-
	<u>\$ 6,052</u>	<u>\$ 9,039</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>	
2025	\$ (3,135)
2026	(3,637)
2027	(324)
2028	(320)
2029	(86)
2030 and later	-
	<u>\$ (7,502)</u>

NEVADA STATE BOARD OF OPTOMETRY

Notes to Financial Statements

June 30, 2024

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

Actuarial Assumptions

The total OPEB liability in the June 30, 2024 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:	3.65%
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

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.

Plan fiduciary net position (plan asset) was valued as of the measurement date of June 30, 2023 and the total OPEB liability was determined from actuarial valuation using data as of measurement date June 30, 2023.

The actuarial assumptions used in the June 30, 2023 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, 2023, was 3.65% an increase from the prior year amount of 3.54%. Additional detail regarding the discount rates as of June 30, 2023, 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 (2.65%)	Current Discount Rate (3.65%)	1% Increase (4.65%)
Net OPEB liability	\$ 119,938	\$ 109,799	\$ 100,162

NEVADA STATE BOARD OF OPTOMETRY

Notes to Financial Statements

June 30, 2024

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

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	\$ 103,693	\$ 109,799	\$ 115,837

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

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 \$34,956, accumulated depreciation of \$34,956, depreciation expense of \$1,794, gain on disposal of fixed assets of \$444, termination of right-of-use lease assets of \$54,259, accumulated amortization of \$38,886, amortization expense of \$6,330, and the corresponding liability of \$22,971, gain on early termination of lease asset of \$1,026, the recognition of expense of \$9,048 for compensated absences, the recording of the Board's proportionate share of deferred outflows of resources of \$119,957, deferred inflows of resources of \$24,406 and net pension liability of \$340,105 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 \$6,052, deferred inflows of resources of \$9,039 and net other post-employment benefits liability of \$109,799 relating to the other post-employment benefits plan detailed in Note 8.

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.

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, 2024
(With Comparative Totals for The Year Ended June 30, 2023)

	2024			2023
	Original and Final Budget (<i>unaudited</i>)	Actual	Variance Favorable (Unfavorable)	Actual (Memorandum Only)
REVENUES				
License renewal	\$ 394,000	\$ 150,436	\$ (243,564)	\$ 122,998
New license application	32,000	33,084	1,084	18,481
Certifications and add location	46,000	53,384	7,384	44,286
Fines and penalties	-	1,500	1,500	5,300
Other	-	9,798	9,798	-
Interest income	534	2,835	2,301	900
Total Revenues	<u>472,534</u>	<u>251,037</u>	<u>(221,497)</u>	<u>191,965</u>
EXPENDITURES				
Operations				
Salaries	261,200	174,379	86,821	165,813
Operating expenses	38,125	42,911	(4,786)	42,858
Employee benefits	77,130	81,871	(4,741)	66,651
Professional services	36,000	43,485	(7,485)	44,042
Travel	5,000	5,381	(381)	6,560
Total Expenditures	<u>417,455</u>	<u>348,027</u>	<u>69,428</u>	<u>325,924</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 55,079</u>	<u>\$ (96,990)</u>	<u>\$ (152,069)</u>	<u>\$ (133,959)</u>

NEVADA STATE BOARD OF OPTOMETRY

Schedules of Required Supplementary Information

For the Year Ended June 30, 2024

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 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%
2023	0.00186%	\$ 340,105	\$ 132,562	256.56%	76.16%

See Accompanying Notes to Required Supplementary Information

NEVADA STATE BOARD OF OPTOMETRY
Schedules of Required Supplementary Information
For the Year Ended June 30, 2024

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 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%
2023	\$ 21,466	\$ 21,649	\$ (182)	\$ 132,562	16.33%

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, 2024

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

<u>Year Ended June 30</u>	<u>Board's proportion of the net OPEB liability (asset)</u>	<u>Board's proportionate share of the net OPEB liability (asset)</u>	<u>Board's covered payroll</u>	<u>Board's proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll</u>	<u>Plan fiduciary net position as a percentage of the total OPEB liability</u>
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%
2023	0.0075%	\$ 109,799	\$ 177,903	61.72%	-2.14%

See Accompanying Notes to Required Supplementary Information

NEVADA STATE BOARD OF OPTOMETRY
Schedules of Required Supplementary Information
For the Year Ended June 30, 2024

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

<u>Year Ended June 30</u>	<u>Actuarially Determined Contributions</u>	<u>Contributions in Relation to the Actuarially Determined Contributions</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Payroll</u>	<u>Contributions as a % of Covered Payroll</u>
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%
2023	\$ 5,207	\$ 4,414	\$ 793	\$ 177,903	2.48%

See Accompanying Notes to Required Supplementary Information

NEVADA STATE BOARD OF OPTOMETRY
Notes to Required Supplementary Information
For the Year Ended June 30, 2024

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 3.54% to 3.65% from June 30, 2023 to June 30, 2024; 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 Neilson, Inc.
Accountants and Advisors

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

To the Board of Directors of
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, 2024, 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 19, 2024.

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.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a deficiency in internal control, described in the accompanying schedule of findings and responses as item 2024-001 that we consider 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.



Reno, Nevada
November 19, 2024

AUDITOR'S COMMENTS

NEVADA STATE BOARD OF OPTOMETRY

Schedule of Prior Year Findings
For the Year Ended June 30, 2024

Financial Statement Findings

2024-001: 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. The absence of controls over the year end closing entries 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>	While the external accountant is now providing more services, they have not been engaged to calculate year end adjustments and provide year end reconciliations (other than for bank accounts). Procedures have not been implemented to ensure all accounts (other than bank accounts) are appropriately reconciled at year end.
<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 over year end closing reconciliations.
Views of Responsible Officials:	Nevada State Board of Optometry agrees with this finding.

NEVADA STATE BOARD OF OPTOMETRY

Schedule of Prior Year Findings For the Year Ended June 30, 2024

2023-002: Financial Close and Reporting – Material Weakness

Finding Summary:

The amount of accrued vacation and sick that was paid out upon the Executive Director's retirement shortly after June 30, 2023 was not calculated in accordance with the State of Nevada's Employee Handbook. Procedures were not 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.

Current Status::

The Board resolved this issue with the former Executive Director in the current year and arranged for a settlement regarding the overpayment. However, the Board has not engaged anyone to calculate the amount of compensated absences payable and this is not reviewed and monitored on an ongoing basis.

Casey Neilson, Inc.
Accountants and Advisors

November 19, 2024

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, 2024. 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 September 4, 2024. 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, the Board adopted the new Statement of Governmental Accounting Standards (GASB Statement) Statement No. 100, *Accounting Changes and Errors* in 2024. The implementation of this statement had no impact to the Board. 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:

- Adjust payroll liabilities - \$1,466
- Adjust prepaid expenses - \$1,080
- Adjust accounts payable - \$(4,303)
- Adjust security deposits - \$(1,000)
- Adjust compensated absences - \$(18,802)
- Adjust deferred revenue - \$264,574
- 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 - \$9,526
- Record depreciation/amortization expense - \$1,794
- Report change in pension accounts: deferred outflows, deferred inflows and net pension liability - \$18,427
- Report change in OPEB accounts: deferred outflows, deferred inflows and net OPEB liability - \$(4,040)
- Record change in right-of-use assets and lease liabilities - \$1,026
- Record disposal of fixed assets - \$1,256

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 19, 2024.

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 2024 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 cursive script that reads "Casey Nalor".

Reno, Nevada
November 19, 2024

Client: **21747.001 - Nevada State Board of Optometry**
Engagement: **21747 - 063024 Audit Nevada State Board of Optometry**
Period Ending: **6/30/2024**
Trial Balance: **1701 - Working Trial Balance**
Workpaper: **1800 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1				
To rollforward the opening equity in fund balance in ADJ column				
		6003		
1600	Accumulated Depreciation		30,558.00	
1650	Accumulated Amortization		1,088.00	
1710	Prepaid Expenses		625.00	
2047	Payroll Liabilities:PERS		13,479.00	
2710	Deferred Revenue		147,555.00	
2800	Deferred Inflows of Resources		68,079.00	
2810	Deferred Inflows of Resources PEBP		7,678.00	
2850	Net Pension Liability		264,954.00	
2860	PEBP Liability		109,960.00	
5060	Miscellaneous Expense		300.00	
1500	Furniture & Fixtures			31,701.00
1550	Website Design			6,525.00
1800	Deferred Outflows of Resources			121,347.00
1810	Deferred Outflows of Resources - PEBP Contributions			3,039.00
1820	Deferred Outflows of Resources PEBP			8,655.00
1850	Deferred Outflows - Contributions			20,528.00
2041	Payroll Liabilities:HSA			25.00
2046	Payroll Liabilities:PEBP			3,100.00
2050	Accounts Payable			4,303.00
2100	Fines payable to State General Fund			5,300.00
2220	Accrued Compensated Balances			1,235.00
3000	Retained Earnings			438,218.00
5060	Miscellaneous Expense			300.00
Total			644,276.00	644,276.00
Adjusting Journal Entries JE # 3				
To reverse entry "CCTAX 51R" made by bookkeeper to align with the actual PERS contribution amount				
		4502		
5105	Company Contributions		3,648.00	
2047	Payroll Liabilities:PERS			3,648.00
Total			3,648.00	3,648.00
Adjusting Journal Entries JE # 5				
To reverse the reclassification entry (CCTAX23-4) made by bookkeeper to match PY's audited final TB				
		4306		
2000	Accrued Expenses		11,719.00	
2025	Payroll Liabilities:Deferred Comp		300.00	
2031	Payroll Liabilities:Federal Unemployment (940)		84.00	
2037	Payroll Liabilities:Disability/Children/Other		316.00	
2041	Payroll Liabilities:HSA		25.00	
2035	Payroll Liabilities:Child Support Fee			32.00
2040	Payroll Liabilities:401k Employee			2,400.00
2046	Payroll Liabilities:PEBP			65.00
2047	Payroll Liabilities:PERS			9,831.00
2049	Payroll Liabilities:Vol Life & Dep Life Insurance			116.00
Total			12,444.00	12,444.00
Adjusting Journal Entries JE # 9				
To adjust prepaid expense balance to actual insurance policies and prepaid invoices				
		2502		
1710	Prepaid Expenses		1,080.00	
5060	Miscellaneous Expense		444.00	
5104	Payroll Expenses:Insurance- Workers Comp		1,063.00	
5190	Website development & upkeep		360.00	
5040	Insurance- Liability			386.00
5041	Insurance- BOND			633.00
5190	Website development & upkeep			1,928.00
Total			2,947.00	2,947.00
Adjusting Journal Entries JE # 10				
To record PEBP AEGIS+REGI to actual				
		4502		
2046	Payroll Liabilities:PEBP		3,165.00	
5120	Payroll Expenses:Payroll- Health Ins, Medicare & PERS			3,165.00
Total			3,165.00	3,165.00
Adjusting Journal Entries JE # 12				
To remove PY's A/P balance				
		4302		
2050	Accounts Payable		4,303.00	

5020	Board Pay, Travel & Per Diem		1,709.00
5050	Legal, Lobbying & Professional Fees		2,529.00
5190	Website development & upkeep		65.00
Total		4,303.00	4,303.00
Adjusting Journal Entries JE # 13			
The office lease terminates on 1/31/24, and both lessor and lessee agreed on using the security deposit to cover January 2024 rent.		3004/1115	
5160	Rent or Lease	1,000.00	
1720	Security Deposits		1,000.00
Total		1,000.00	1,000.00
Adjusting Journal Entries JE # 16			
To adjust payroll liability account to actual		4305/4306	
2040	Payroll Liabilities:401k Employee	2,400.00	
5060	Miscellaneous Expense	300.00	
5060	Miscellaneous Expense	451.00	
2025	Payroll Liabilities:Deferred Comp		300.00
2860	PEBP Liability		451.00
4090	Miscellaneous Income		2,400.00
Total		3,151.00	3,151.00
Adjusting Journal Entries JE # 17			
To reclassify the wrongly coded C Jenkins' refund of the retirement payout to the Board in FY24, and clear the "ADJ" column to \$0 due to no utilization of the liability in the susequent 60 days		4304	
2220	Accrued Compensated Balances	18,802.00	
4000	Fees- License Renewals	8,250.00	
4025	Fees- Cert/Add'l Location/Addr. Changes	155.00	
5102	Payroll Expenses:Wages		8,405.00
5102	Payroll Expenses:Wages		18,802.00
Total		27,207.00	27,207.00
Adjusting Journal Entries JE # 19			
To adjust deferred revenue balance to current year end		5602	
2710	Deferred Revenue	117,759.00	
4000	Fees- License Renewals	333,125.00	
4025	Fees- Cert/Add'l Location/Addr. Changes	37,333.00	
4040	Fees- Applications	11,875.00	
2710	Deferred Revenue		382,333.00
4000	Fees- License Renewals		81,999.00
4025	Fees- Cert/Add'l Location/Addr. Changes		24,023.00
4040	Fees- Applications		11,737.00
Total		500,092.00	500,092.00
Adjusting Journal Entries JE # 20			
To reclassify revenue account to reflect the actual status		2103	
4040	Fees- Applications	6,750.00	
4005	Endorsement application		6,750.00
Total		6,750.00	6,750.00
Total Adjusting Journal Entries		1,208,983.00	1,208,983.00
Total All Journal Entries		1,208,983.00	1,208,983.00

Client: 21747.001 - Nevada State Board of Optometry
Engagement: 21747 - 063024 Audit Nevada State Board of Optometry
Period Ending: 6/30/2024
Trial Balance: 1701 - Working Trial Balance
Worksheet: 1702 - Classified Trial Balance

Account	Description	UNADJ 6/30/2024	JE Ref #	AJE 6/30/2024	ADJ 6/30/2024	JE Ref #	RJE 6/30/2024	FINAL 6/30/2024	1st PP-FINAL 6/30/2023
Group : [4200]	Cash and Cash Equivalents								
Subgroup : None									
1020	Heritage 4251 Savings	203,090.00		0.00	203,090.00		0.00	203,090.00	201,095.00
1030	NV State Bank 1303 Savings	43,690.00		0.00	43,690.00		0.00	43,690.00	118,749.00
1031	NV State Bank Op. Reserves	2,327.00		0.00	2,327.00		0.00	2,327.00	13,970.00
1040	BofA Operating Account	58,120.00		0.00	58,120.00		0.00	58,120.00	21,134.00
1050	Western Alliance - CD	200,831.00		0.00	200,831.00		0.00	200,831.00	0.00
Subtotal : None		508,058.00		0.00	508,058.00		0.00	508,058.00	354,948.00
Total [4200]	Cash and Cash Equivalents	508,058.00		0.00	508,058.00		0.00	508,058.00	354,948.00
Group : [4410]	Prepaid expenses								
Subgroup : None									
1710	Prepaid Expenses	2,321.00		1,705.00	4,026.00		0.00	4,026.00	2,946.00
Subtotal : None		2,321.00		1,705.00	4,026.00		0.00	4,026.00	2,946.00
Total [4410]	Prepaid expenses	2,321.00		1,705.00	4,026.00		0.00	4,026.00	2,946.00
	Current Assets	510,379.00		1,705.00	512,084.00		0.00	512,084.00	357,894.00
Group : [4810]	Right of Use Assets								
Subgroup : [4811]	Right of Use Assets - Cost								
1900	Right of Use Assets	0.00		0.00	0.00		0.00	0.00	54,259.00
						RJE - 2	54,259.00		
						RJE - 15	(54,259.00)		
Subtotal [4811]	Right of Use Assets - Cost	0.00		0.00	0.00		0.00	0.00	54,259.00
Subgroup : [4812]	Accumulated Depreciation - Lease								
1660	Accumulated Depreciation - Right of Use /	0.00		0.00	0.00		0.00	0.00	(32,556.00)
						RJE - 2	(32,556.00)		
						RJE - 14	(6,330.00)		
						RJE - 15	38,886.00		
Subtotal [4812]	Accumulated Depreciation - Lease	0.00		0.00	0.00		0.00	0.00	(32,556.00)
Total [4810]	Right of Use Assets	0.00		0.00	0.00		0.00	0.00	21,703.00
Group : [4610]	Fixed assets								
Subgroup : [4611]	General fixed assets								
1500	Furniture & Fixtures	31,701.00		(31,701.00)	0.00		28,431.00	28,431.00	31,701.00
1550	Website Design	6,525.00		(6,525.00)	0.00		6,525.00	6,525.00	6,525.00
Subtotal [4611]	General fixed assets	38,226.00		(38,226.00)	0.00		34,956.00	34,956.00	38,226.00
Subgroup : [4613]	Accumulated depreciation								
1600	Accumulated Depreciation	(30,558.00)		30,558.00	0.00		(28,431.00)	(28,431.00)	(31,132.00)
			AJE - 1	30,558.00		RJE - 2	(31,132.00)		
						RJE - 7	(163.00)		
						RJE - 8	1,837.00		
						RJE - 11	1,027.00		
1650	Accumulated Amortization	(1,088.00)		1,088.00	0.00		(6,525.00)	(6,525.00)	(4,894.00)
			AJE - 1	1,088.00		RJE - 2	(4,894.00)		
						RJE - 7	(1,631.00)		
Subtotal [4613]	Accumulated depreciation	(31,646.00)		31,646.00	0.00		(34,956.00)	(34,956.00)	(36,026.00)
Total [4610]	Fixed assets	6,580.00		(6,580.00)	0.00		0.00	0.00	2,200.00
Group : [4710]	Other assets								
Subgroup : [4712]	Other assets								
1720	Security Deposits	1,000.00		(1,000.00)	0.00		0.00	0.00	1,000.00
			AJE - 13	(1,000.00)					
Subtotal [4712]	Other assets	1,000.00		(1,000.00)	0.00		0.00	0.00	1,000.00
Total [4710]	Other assets	1,000.00		(1,000.00)	0.00		0.00	0.00	1,000.00
Group : [4800]	Deferred Outflows								
Subgroup : [4801]	OPEB								
1810	Deferred Outflows of Resources - PEBP C	3,039.00		(3,039.00)	0.00		4,515.00	4,515.00	3,161.00
1820	Deferred Outflows of Resources PEBP	8,655.00		(8,655.00)	0.00		1,537.00	1,537.00	4,052.00
Subtotal [4801]	OPEB	11,694.00		(11,694.00)	0.00		6,052.00	6,052.00	7,213.00

Subgroup : [4802]		Pension																	
1800		Deferred Outflows of Resources	121,347.00		(121,347.00)	0.00		93,276.00		93,276.00			135,906.00						
1850		Deferred Outflows - Contributions	20,528.00		(20,528.00)	0.00		26,681.00		26,681.00			21,570.00						
				AJE - 1	(20,528.00)			21,570.00											
							RJE - 2	5,111.00											
							RJE - 4												
Subtotal [4802]	Pension		141,875.00		(141,875.00)	0.00		119,957.00		119,957.00			157,476.00						
Total [4800]	Deferred Outflows		153,569.00		(153,569.00)	0.00		126,009.00		126,009.00			164,689.00						
	Non-Current Assets		161,149.00		(161,149.00)	0.00		126,009.00		126,009.00			189,592.00						
	TOTAL ASSET		671,528.00		(159,444.00)	512,084.00		126,009.00		638,093.00			547,486.00						
Group : [5110]		Accounts payable																	
Subgroup : None																			
2050		Accounts Payable	(13,766.00)		0.00	(13,766.00)		0.00		(13,766.00)			(4,303.00)						
				AJE - 1	4,303.00														
				AJE - 12	4,303.00														
2100		Fines payable to State General Fund	0.00		(5,300.00)			0.00		(5,300.00)			(5,300.00)						
Subtotal : None			(13,766.00)		(5,300.00)	(19,066.00)		0.00		(19,066.00)			(9,603.00)						
Total [5110]	Accounts payable		(13,766.00)		(5,300.00)	(19,066.00)		0.00		(19,066.00)			(9,603.00)						
Group : [5210]		Accrued liabilities																	
Subgroup : [5211]		Accrued liabilities																	
2000		Accrued Expenses	(11,719.00)		11,719.00	0.00		0.00		0.00			0.00						
2220		Accrued Compensated Balances	(17,567.00)		17,567.00	0.00		(9,048.00)		(9,048.00)			(37,376.00)						
				AJE - 1	(1,235.00)			(18,574.00)											
				AJE - 17	18,802.00			28,328.00											
							RJE - 2	(18,802.00)											
							RJE - 18												
							RJE - 18												
Subtotal [5211]	Accrued liabilities		(29,286.00)		29,286.00	0.00		(9,048.00)		(9,048.00)			(37,376.00)						
Subgroup : [5212]		Payroll Liabilities																	
2031		Payroll Liabilities:Federal Unemployment (	0.00		84.00	84.00		0.00		84.00			84.00						
2035		Payroll Liabilities:Child Support Fee	0.00		(32.00)	(32.00)		0.00		(32.00)			(32.00)						
2037		Payroll Liabilities:Disability/Children/Other	0.00		316.00	316.00		0.00		316.00			377.00						
2040		Payroll Liabilities:401k Employee	0.00		0.00	0.00		0.00		0.00			(2,400.00)						
2046		Payroll Liabilities:PEBP	0.00		0.00	0.00		0.00		0.00			(3,165.00)						
				AJE - 1	(3,100.00)														
				AJE - 5	(65.00)														
				AJE - 10	3,165.00														
2049		Payroll Liabilities:Vol Life & Dep Life Insur	0.00		(116.00)	(116.00)		0.00		(116.00)			(116.00)						
Subtotal [5212]	Payroll Liabilities		0.00		252.00	252.00		0.00		252.00			(5,252.00)						
Subgroup : [5212.1]		Payroll Taxes																	
2030		Payroll Liabilities:Federal Taxes (941/944)	(361.00)		0.00	(361.00)		0.00		(361.00)			0.00						
2042		Payroll Liabilities:Medicare	(88.00)		0.00	(88.00)		0.00		(88.00)			0.00						
Subtotal [5212.1]	Payroll Taxes		(449.00)		0.00	(449.00)		0.00		(449.00)			0.00						
Subgroup : [5213]		Deferred income																	
2710		Deferred Revenue	(265,314.00)		(117,019.00)	(382,333.00)		0.00		(382,333.00)			(117,759.00)						
Subtotal [5213]	Deferred income		(265,314.00)		(117,019.00)	(382,333.00)		0.00		(382,333.00)			(117,759.00)						
Total [5210]	Accrued liabilities		(295,049.00)		(87,481.00)	(382,530.00)		(9,048.00)		(391,578.00)			(160,387.00)						
	Current Liabilities		(308,815.00)		(92,781.00)	(401,596.00)		(9,048.00)		(410,644.00)			(169,990.00)						
Group : [5510]		Employment Liabilities																	
Subgroup : [5511]		Pension																	
2850		Net Pension Liability	(264,954.00)		264,954.00	0.00		(340,105.00)		(340,105.00)			(345,361.00)		5,256.00	-1.52%		For MD&A long-term liability for Pension	
Subtotal [5511]	Pension		(264,954.00)		264,954.00	0.00		(340,105.00)		(340,105.00)			(345,361.00)						
Subgroup : [5512]		OPEB																	
2860		PEBP Liability	(109,509.00)		109,509.00	0.00		(109,799.00)		(109,799.00)			(111,050.00)		1,251.00	-1.13%		For MD&A long-term liability for PEBP	
Subtotal [5512]	OPEB		(109,509.00)		109,509.00	0.00		(109,799.00)		(109,799.00)			(111,050.00)						
Total [5510]	Employment Liabilities		(374,463.00)		374,463.00	0.00		(449,904.00)		(449,904.00)			(456,411.00)						
Group : [5800]		Deferred Inflows																	
Subgroup : [5801]		OPEB																	
2810		Deferred Inflows of Resources PEBP	(7,678.00)		7,678.00	0.00		(9,039.00)		(9,039.00)			(12,989.00)						
				AJE - 1	7,678.00			(12,989.00)											
							RJE - 2	3,950.00											
							RJE - 6												
Subtotal [5801]	OPEB		(7,678.00)		7,678.00	0.00		(9,039.00)		(9,039.00)			(12,989.00)						

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	Other Income	(10,233.00)	(2,400.00)	(12,633.00)	850.00	(11,783.00)	(900.00)			
	TOTAL REVENUE	(521,616.00)	270,579.00	(251,037.00)	850.00	(250,187.00)	(191,965.00)	(58,222.00)	30.33%	For MD&A
	Cost of Sales	0.00	0.00	0.00	0.00	0.00	0.00			
Group : [7310]	Expenditures and expenses									
Subgroup : [7311]	Salaries									
5101	Payroll Expenses:Taxes	131.00	0.00	131.00	0.00	131.00	0.00			
5102	Payroll Expenses:Wages	201,455.00	(27,207.00)	174,248.00	(9,526.00)	164,722.00	166,820.00			
Subtotal [7311]	Salaries	201,586.00	(27,207.00)	174,379.00	(9,526.00)	164,853.00	166,820.00			
Subgroup : [7312]	Operating expense									
5010	Bank Charges	1,794.00	0.00	1,794.00	0.00	1,794.00	53.00			
5025	Computer purchase incl. Software	1,103.00	0.00	1,103.00	0.00	1,103.00	886.00			
5030	Dues & Subscriptions	1,198.00	0.00	1,198.00	0.00	1,198.00	0.00			
5040	Insurance- Liability	579.00	(386.00)	193.00	0.00	193.00	(371.00)			
5041	Insurance- BOND	1,663.00	(633.00)	1,030.00	0.00	1,030.00	0.00			
5060	Miscellaneous Expense	0.00	1,195.00	1,195.00	0.00	1,195.00	(355.00)			
5071	Office Equipment	0.00	0.00	0.00	0.00	0.00	50.00			
5075	Office Expense	1,774.00	0.00	1,774.00	0.00	1,774.00	1,866.00			
5080	Other General and Admin Expenses	160.00	0.00	160.00	0.00	160.00	0.00			
5085	Other Miscellaneous Service Cost	145.00	0.00	145.00	0.00	145.00	4,808.00			
5140	Postage and delivery costs	775.00	0.00	775.00	0.00	775.00	557.00			
5145	Purchases	38.00	0.00	38.00	0.00	38.00	0.00			
5150	Printing & Copying (incl leased copier)	157.00	0.00	157.00	0.00	157.00	296.00			
5155	QuickBooks Payments Fees	14,149.00	0.00	14,149.00	0.00	14,149.00	1,641.00			
5160	Rent or Lease	7,802.00	1,000.00	8,802.00	(6,687.00)	2,115.00	4,617.00			
5175	Reimbursements	165.00	0.00	165.00	0.00	165.00	0.00			
5180	Utilities- Phone, Internet, Gas & Electric	2,357.00	0.00	2,357.00	0.00	2,357.00	6,475.00			
5190	Website development & upkeep	9,509.00	(1,633.00)	7,876.00	0.00	7,876.00	5,906.00			
5320	Fines	0.00	0.00	0.00	0.00	0.00	5,300.00			
Subtotal [7312]	Operating expense	43,368.00	(457.00)	42,911.00	(6,687.00)	36,224.00	31,729.00			
Subgroup : [7313]	Employee Benefits									
5104	Payroll Expenses:Insurance- Workers Cor	356.00	1,063.00	1,419.00	0.00	1,419.00	2,388.00			
5105	Company Contributions	49,082.00	3,648.00	52,730.00	(26,681.00)	26,049.00	18,929.00			
			AJE - 3	3,648.00	RJE - 4	(26,681.00)				
5120	Payroll Expenses:Payroll- Health Ins, Med	30,887.00	(3,165.00)	27,722.00	(5,324.00)	22,398.00	20,852.00			
			AJE - 10	(3,165.00)	RJE - 6	(5,324.00)				
5122	Payroll Expenses:Vol Life & Dep Life Insur	0.00	0.00	0.00	0.00	0.00	(538.00)			
5215	PEBP Expense	0.00	0.00	0.00	1,284.00	1,284.00	6,574.00	(5,290)	-80%	OPEB expense
					RJE - 6	1,284.00				
5220	Retirement Benefits	0.00	0.00	0.00	29,427.00	29,427.00	31,601.00	(2,174)	-7%	Pension expense
5225	Deemed Member Contributions	0.00	0.00	0.00	26,681.00	26,681.00	21,570.00			
Subtotal [7313]	Employee Benefits	80,325.00	1,546.00	81,871.00	25,387.00	107,258.00	101,376.00			
Subgroup : [7314]	Professional Services									
5005	Accounting & Bookeeping	4,921.00	0.00	4,921.00	0.00	4,921.00	15,084.00			
5050	Legal, Lobbying & Professional Fees	41,093.00	(2,529.00)	38,564.00	0.00	38,564.00	28,958.00			
Subtotal [7314]	Professional Services	46,014.00	(2,529.00)	43,485.00	0.00	43,485.00	44,042.00			
Subgroup : [7315]	Travel									
5020	Board Pay, Travel & Per Diem	6,415.00	(1,709.00)	4,706.00	0.00	4,706.00	6,002.00			
5170	Travel- In State (Staff & Board)	675.00	0.00	675.00	0.00	675.00	558.00			
Subtotal [7315]	Travel	7,090.00	(1,709.00)	5,381.00	0.00	5,381.00	6,560.00			
Subgroup : [7317]	Interest									
6010	Interest Expense	0.00	0.00	0.00	115.00	115.00	290.00			
Subtotal [7317]	Interest	0.00	0.00	0.00	115.00	115.00	290.00			
Subgroup : [7324]	Depreciation									
5400	Depreciation Expense - Fixed Assets	0.00	0.00	0.00	163.00	163.00	287.00			
5450	Amortization Expense	0.00	0.00	0.00	1,631.00	1,631.00	1,631.00			
5490	Depreciation Expense - Lease	0.00	0.00	0.00	6,330.00	6,330.00	10,852.00			
Subtotal [7324]	Depreciation	0.00	0.00	0.00	8,124.00	8,124.00	12,770.00			
Subgroup : [7325]	Gain or loss of disposal/termination									
5500	Disposal of fixed assets	0.00	0.00	0.00	(444.00)	(444.00)	0.00			
5501	Lease termination gain/loss	0.00	0.00	0.00	(1,026.00)	(1,026.00)	0.00			
Subtotal [7325]	Gain or loss of disposal/termination	0.00	0.00	0.00	(1,470.00)	(1,470.00)	0.00			
Total [7310]	Expenditures and expenses	378,383.00	(30,356.00)	348,027.00	15,943.00	363,970.00	363,587.00			

Other Expenses	<u>378,383.00</u>	<u>(30,356.00)</u>	<u>348,027.00</u>	<u>15,943.00</u>	<u>363,970.00</u>	<u>363,587.00</u>
TOTAL EXPENSE	<u>378,383.00</u>	<u>(30,356.00)</u>	<u>348,027.00</u>	<u>15,943.00</u>	<u>363,970.00</u>	<u>363,587.00</u>
NET (INCOME) LOSS	<u>(143,233.00)</u>	<u>240,223.00</u>	<u>96,990.00</u>	<u>16,793.00</u>	<u>113,783.00</u>	<u>171,622.00</u>
Sum of Account Groups*	0.00	0.00	0.00	0.00	0.00	0.00

* The Sum of Account Groups total does not include any groups assigned to the MEM classification.

NEVADA STATE BOARD OF OPTOMETRY



MARIAH SMITH, O.D.
Board President

JULIE ALAMO-LEON, O.D.
Board Member

Post Office Box 1824
Carson City, Nevada 89702
Telephone: (775) 883-8367
Facsimile: (775) 305-0105
E-Mail: admin@nvoptometry.org

ADAM SCHNEIDER, ESQ.
Executive Director

JEFFREY AUSTIN, O.D.
Board Member

SALLY BALECHA
Public Board Member

November 19, 2024

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 financial position of the governmental activities and the major fund as of June 30, 2024, and the respective changes in financial position for the year then ended, and the 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 to be 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 19, 2024, 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 September 4, 2024, 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.
- 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) The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with U.S. GAAP.

- 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) 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:
 - a) 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.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the Board from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of the board members of the Board 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 are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning litigation, claims, or assessments.
- 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 appropriately identified, recorded, and disclosed all leases in accordance with GASBS No. 87 .
- 25) 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.
- 26) 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.
- 27) 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.
- 28) 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.
- 29) 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.
- 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) 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.
- 34) 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.
- 35) Deposits and investment securities and derivative instrument transactions are properly classified as to risk and are properly disclosed.
- 36) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
- 37) 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.
- 38) We are following GASB Statement No. 54, paragraph 18, to determine the fund balance classifications for financial reporting purposes.
- 39) 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.
- 40) With respect to the Statement of Revenue and Expenditures-Budget and Actual, the Pension and OPEB information:

- a) We acknowledge our responsibility for presenting the Statement of Revenue and Expenditures-Budget and Actual, the Pension and OPEB information in accordance with accounting principles generally accepted in the United States of America, and we believe the Statement of Revenue and Expenditures-Budget and Actual, the Pension and OPEB information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the Statement of Revenue and Expenditures-Budget and Actual, the Pension and OPEB information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
- b) If the Statement of Revenue and Expenditures-Budget and Actual, the Pension and OPEB information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

41) In regard to the financial statement preparation services performed by you, we have –

- a) Assumed all management responsibilities.
- b) Designated Adam Schneider, Executive Director, who has suitable skill, knowledge, or experience to oversee the services.
- c) Evaluate the adequacy and results of the services performed.
- d) Accepted responsibility for the results of the services.
- e) Ensured that the data and records are complete, and we have sufficient information to oversee the services.

Signature: _____

Title: Executive Director

Materials for Item No. 8

TITLE 54—PROFESSIONS, OCCUPATIONS AND BUSINESSES

BOARD OF

PROFESSIONAL ENGINEERS, DESIGNERS AND ENVIRONMENTAL HEALTH SPECIALISTS

<u>Chapter 623</u>	Architects, Interior Designers and Residential Designers
<u>Chapter 623A</u>	Landscape Architects
<u>Chapter 625</u>	Professional Engineers and Land Surveyors
<u>Chapter 625A</u>	Environmental Health Specialists

NEVADA MEDICAL BOARD

<u>Chapter 630</u>	Physicians, Physician Assistants, Medical Assistants, Perfusionists, Anesthesiologist Assistants and Practitioners of Respiratory Care
<u>Chapter 633</u>	Osteopathic Medicine

BOARD OF

VISION, SPEECH, AND MOBILITY PROFESSIONS

<u>Chapter 635</u>	Podiatric Physicians and Podiatry Hygienists
<u>Chapter 636</u>	Optometry
<u>Chapter 637</u>	Dispensing Opticians
<u>Chapter 637B</u>	Audiologists, Speech-Language Pathologists and Hearing Aid Specialists

BOARD OF

HEALING AND REHABILITATIVE PRACTICES

<u>Chapter 634</u>	Chiropractic Physicians and Chiropractic Assistants
<u>Chapter 634A</u>	Doctors of Oriental Medicine
<u>Chapter 640</u>	Physical Therapists, Physical Therapist Assistants and Physical Therapist Technicians
<u>Chapter 640A</u>	Occupational Therapists and Occupational Therapy Assistants
<u>Chapter 640B</u>	Athletic Trainers
<u>Chapter 640C</u>	Massage Therapy

BEHAVIORAL HEALTH AND WELLNESS ALLIANCE BOARD

<u>Chapter 641</u>	Psychologists
<u>Chapter 641A</u>	Marriage and Family Therapists and Clinical Professional Counselors
<u>Chapter 641B</u>	Social Workers
<u>Chapter 641C</u>	Alcohol, Drug and Gambling Counselors
<u>Chapter 641D</u>	Applied Behavior Analysis

STAND-ALONE BOARDS

<u>Chapter 624</u>	Contractors
<u>Chapter 628</u>	Accountants
<u>Chapter 631</u>	Dentistry, Dental Hygiene, Dental Therapy and Expanded Function Dental Assistance
<u>Chapter 632</u>	Nursing
<u>Chapter 638</u>	Veterinary Medicine; Euthanasia Technicians
<u>Chapter 639</u>	Pharmacists and Pharmacy
<u>Chapter 642</u>	Funeral Directors, Funeral Arrangers and Embalmers; Operators of Funeral Establishments, Direct Cremation Facilities, Cemeteries and Crematories
<u>Chapter 644A</u>	Cosmetology
<u>Chapter 648</u>	Private Investigators, Private Patrol Officers, Polygraphic Examiners, Process Servers, Repossessors, Dog Handlers and Registered Employees
<u>Chapter 656</u>	Certified Court Reporters; Court Reporting Firms

UNVERIFIED BOARDS STATUS

<u>Chapter 630A</u>	Homeopathic Physicians, Advanced Practitioners of Homeopathy and Homeopathic Assistants	(unknown)
<u>Chapter 634B</u>	Naprapaths	(currently Advisory under HHS, State Board of Health)
<u>Chapter 640D</u>	Music Therapists	(currently Advisory under HHS, State Board of Health)
<u>Chapter 640E</u>	Dietitians	(currently Advisory under HHS, State Board of Health)
<u>Chapter 643</u>	Barbers and Barbering	(unknown)
<u>Chapter 654</u>	Administrators of Facilities for Long-Term Care	(currently under HHS)

SUMMARY—Revises provisions relating to boards, commissions, councils and similar bodies.

(BDR 18-301)

FISCAL NOTE: Effect on Local Government: May have Fiscal Impact.

Effect on the State: Yes.

AN ACT relating to governmental administration; revising in skeleton form the powers and duties of the Office of Nevada Boards, Commissions and Councils Standards of the Department of Business and Industry; making various changes in skeleton form to the composition and operation of various boards, commissions, councils and similar bodies; providing in skeleton form for the consolidation and termination of various boards, commissions, councils and similar bodies; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

Existing law creates the Office of Nevada Boards, Commissions and Councils Standards of the Department of Business and Industry and sets forth the powers and duties of the Office. (NRS 232.8413, 232.8415) This bill revises, in skeleton form, the powers and duties of the Office.

Existing law provides, with certain exceptions, that all professional and occupational licensing boards created by the Legislature are under the purview of the Office. (NRS 232.8415) **Section 24** of this bill adds various other boards, commissions, councils and similar bodies within the Executive Department of the State Government to the purview of the Office. **Section 11** of this



music therapy without a license. (Chapter 640D of NRS) **Section 85** of this bill removes music therapists from the definition of “provider of health care” set forth in existing law.

This bill would eliminate the Nevada Board of Homeopathic Medical Examiners and provisions providing for the licensure and regulation of persons who provide homeopathic services by the Board, thereby authorizing a person to provide such services without a license. (Chapter 630A of NRS) **Section 27** of this bill removes references to homeopathy and homeopathic physicians set forth in the general definition of “physician” set forth in existing law.

The Board of Medical Examiners and the State Board of Osteopathic Medicine would be eliminated. (NRS 630.050, 633.181) The duties of those boards would be transferred to the Nevada Medical Board created by **section 86** of this bill.

The Chiropractic Physicians’ Board of Nevada, the State Board of Oriental Medicine, the Nevada Physical Therapy Board, the Board of Occupational Therapy, the Board of Athletic Trainers and the Board of Massage Therapy would be eliminated. (NRS 634.020, 634A.030, 640.030, 640A.080, 640B.170, 640C.150) The duties of those boards would be transferred to the Nevada Board of Healing and Rehabilitative Practice created by **section 89** of this bill.

The State Board of Podiatry, the Nevada State Board of Optometry, the Board of Dispensing Opticians and the Speech-Language Pathology, Audiology and Hearing Aid Dispensing Board would be eliminated. (NRS 635.020, 636.030, 637.030, 637B.100) The duties of those boards would be transferred to the Nevada Board of Vision, Speech and Mobility Professions created by **section 91** of this bill.



and travel expenses provided for state officers and employees generally for attending a meeting of the Council or while engaged in the official business of the Council.

Sec. 23. NRS 232.8413 is hereby amended to read as follows:

232.8413 1. The Office of Nevada Boards, Commissions and Councils Standards is hereby created within the Department of Business and Industry.

2. The Director shall ~~appoint~~ :

(a) *Appoint* a Deputy Director of the Office ~~and shall retain~~ ;

(b) *Retain* the required staff ~~and adopt the necessary regulations and procedures~~ to effectively administer the responsibilities of the Office ~~and~~ , *which may include, without limitation, hearing officers, accountants and any other professional, clerical and operational employees as the operation of the Office may require; and*

(c) *Adopt the necessary regulations and procedures to effectively administer the responsibilities of the Office.*

Sec. 24. NRS 232.8415 is hereby amended to read as follows:

232.8415 1. The Office ~~of Nevada Boards, Commissions and Councils Standards~~ shall be responsible for:

(a) Centralized administration;

(b) A uniform set of standards for investigations, licensing and discipline, including, without limitation, separating the roles and responsibilities for occupational licensure from the roles and responsibilities for occupational discipline;

(c) A uniform set of standards for internal controls;



- (d) A uniform set of standards for legal representation;
- (e) A consistent set of structural standards for boards and commissions;
- (f) Transparency and consumer protection; and
- (g) Efficacy and efficiency.

2. To the extent permitted by the Nevada Constitution and federal law, all professional and occupational licensing boards created by the Legislature shall be under the purview of the Office, including, without limitation:

- (a) The Nevada State Board of Accountancy created by NRS 628.035.
- (b) The ~~Board of Examiners for Alcohol, Drug and Gambling Counselors created by NRS 641C.150.~~ *Nevada Behavioral Wellness Alliance Board created by section 93 of this act.*
- (c) The ~~State Board of Architecture, Interior Design and Residential Design created by NRS 623.050.~~ *Nevada Board of Professional Design and Environmental Specialist created by section 80 of this act.*
- (d) The ~~Board of Athletic Trainers created by NRS 640B.170.~~ *Nevada Board of Healing and Rehabilitative Practice created by section 89 of this act.*
- (e) The State Barbers' Health and Sanitation Board created by NRS 643.020.
- (f) The ~~Board of Applied Behavior Analysis created by NRS 641D.200.~~
- ~~(g) The Chiropractic Physicians' Board of Nevada created by NRS 634.020.~~
- ~~(h) The~~ State Contractors' Board created by NRS 624.040.
- ~~(f)(i)~~ *(g)* The Commission on Construction Education created by NRS 624.570.
- ~~(f)(i)~~ *(h)* The State Board of Cosmetology created by NRS 644A.200.



~~{(k)}~~ **(i)** The Certified Court Reporters' Board of Nevada created by NRS 656.040.

~~{(l)}~~ **(j)** The Board of Dental Examiners of Nevada created by NRS 631.120.

~~{(m)}~~ ~~The Committee on Dental Hygiene and Dental Therapy created by NRS 631.205.~~

~~—(n) The State Board of Professional Engineers and Land Surveyors created by NRS 625.100.~~

~~—(o)}~~ **(k)** The Nevada Funeral and Cemetery Services Board created by NRS 642.020.

~~{(p)}~~ **(l)** The Nevada *Medical* Board ~~{of Homeopathic Medical Examiners}~~ created ~~{pursuant to NRS 630A.100.~~

~~—(q) The State Board of Landscape Architecture created by NRS 623A.080.~~

~~—(r) The Board of Examiners for Marriage and Family Therapists and Clinical Professional Counselors created by NRS 641A.090.~~

~~—(s) The Board of Massage Therapy created by NRS 640C.150.~~

~~—(t) The Board of Medical Examiners created pursuant to NRS 630.050.~~

~~—(u)}~~ **by section 86 of this act.**

(m) The State Board of Nursing created by NRS 632.020.

~~{(v)}~~ ~~The Advisory Committee on Nursing Assistants and Medication Aides created by NRS 632.072.~~

~~—(w) The Board of Occupational Therapy created by NRS 640A.080.~~

~~—(x) The Board of Dispensing Opticians created by NRS 637.030.~~

~~—(y)}~~ **(n)** The Nevada ~~{State}~~ Board of ~~{Optometry}~~ *Vision, Speech and Mobility Professions* created by ~~{NRS 636.030.~~

~~—(z) The State Board of Oriental Medicine created by NRS 634A.030.~~



Materials for Item No. 9

Bill Draft Request (BDR) Information

< LEGISLATION

BDRs **Reports** ① **Links** ③

Your search matched text in the *number, name, requester(s)* or *Bill* of 1 BDR(s).

151

Assemblymember Koenig
Revises provisions relating to optometry.

7/26/2024

❗ BDR (Bill Draft Request) Naming: A bill draft request (BDR) is assigned a two-part name. The first part can be the title number of Nevada Revised Statutes (NRS) which encompasses the main subject of the request -OR- a letter denoting the type of request, as defined below:

- **C** - A joint resolution amending the Nevada Constitution
- **R** - A resolution
- **S** - A special act

The second part is a unique sequence number for a session.

Lucas Foletta
lfoletta@mcdonaldcarano.com

Reply to: Reno

November 25, 2024

Via Email

Adam Schneider, Executive Director
Nevada State Board of Optometry
P. O. Box 1824
Carson City, NV 89702
director@nvoptometry.org

Re: Engagement for Services

Dear Mr. Schneider:

We are pleased that Nevada State Board of Optometry (“NSBO” or “Client”) has decided to engage McDonald Carano LLP (“the Firm”) to provide representation. Experience has shown that the attorney client relationship works best when there is a formal, mutual understanding about fees, payment terms and the scope of services to be provided. This letter (“Agreement”) constitutes the agreement relating to the services our firm has agreed to provide. The terms and conditions of our engagement are as follows:

I. Scope of Engagement

The scope of the Firm’s engagement (the “Engagement”) will be 2025 legislative session lobbying support.

II. Personnel

I will be the primary person responsible for this matter. Additional lawyers, lobbyists and support staff may be involved as needed.

III. Fees and Expenses

The legal fees for this matter will be on a flat fee basis, payable in four (4) equal monthly installments of \$[REDACTED].00 to be billed in the months of February, March, April, and May 2025. The total flat fee is \$[REDACTED].00.

We are waiving any request for an initial retainer. We reserve the right to request a retainer in the future, if the scope of the Engagement increases. Any retainer will be held in our client trust account for application towards fees and costs billed by the Firm in connection with our work.

mcdonaldcarano.com

2300 West Sahara Avenue, Suite 1200 ■ Las Vegas, Nevada 89102 ■ 702.873.4100

100 West Liberty Street, Tenth Floor ■ Reno, Nevada 89501 ■ 775.788.2000

Mailing Address: P.O. Box 2670 ■ Reno, Nevada 89505

Our firm has always operated on the basis that we will deliver the best possible legal services in a timely fashion and at a reasonable price; in return, we request that upon receipt of our statements, Client review the statements at that time to determine if you have any questions or comments regarding them. If so, please call us.

IV. Conflict Waivers and Related Matters.

Attorneys owe duties of loyalty and of confidentiality to their clients. It is unavoidable that, from time to time, conflicts of interest develop between or among our clients, or between clients, or former clients, and prospective clients we wish to represent. In these circumstances, we are required, to disclose the conflicts to our clients, former clients and prospective clients and consult with them and to obtain the clients' or former clients' consents before we may proceed.

A. Waiver For "Permitted Adverse Representations"

The Firm represents a broad base of clients on a variety of matters. Absent an effective conflicts waiver, conflicts of interest may arise that could adversely affect Client's ability and the ability of other clients to choose the Firm as its counsel and preclude the Firm from representing Client or other clients in pending or future matters. Given that possibility, and desiring to be fair both to Client and other clients, this letter will confirm our mutual agreement that the Firm may represent other present or future clients on matters other than those for which it had been or is then engaged by Client, whether or not on a basis adverse to Client or any affiliate, including litigation, legal or other proceedings or matters so long as such is not prohibited by law or involves claims against Client in the same litigation or proceeding as the Engagement (referred to as "Permitted Adverse Representation"). Client agrees that it will not assert the Firm's representation of Client as a basis for disqualifying the Firm from representing another party in any Permitted Adverse Representation and agree that any Permitted Adverse Representation does not constitute a breach of duty.

B. Affiliates and Related Parties

Unless otherwise agreed to in writing, the Firm is only representing the Client named in this Letter, and not the Client's relatives, other affiliates, subsidiaries, partners, joint venturers, employees, directors, officers, shareholders, members, owners, agencies, departments, or divisions. Accordingly, the Firm may be adverse to these related parties or their legal interests, unless precluded by reason of the Rules of Professional Conduct. We anticipate, however, that in the course of our representation of the Client in this Engagement we may provide information or advice to the Client's directors, officers or employees in their corporate capacities.

Based upon the disclosure of the names of persons and entities potentially involved in this matter, we have not discovered any conflict which requires further action before undertaking our representation. Please advise us, at or before the time you return the signed copy of this letter, if you know of any other individuals or entities which may be involved in this matter. In addition, please inform us at once if you learn in the future of other persons or entities who may be involved so we can make a conflict of interest search with respect to them.

V. Other Terms.

The general terms and conditions of our representation are set forth in the attached schedule of General Terms and Conditions, which are incorporated into this agreement by reference.

If this letter is satisfactory, please confirm Your agreement to the terms of this engagement letter and attached schedule by signing this letter and returning it to us. A copy is also provided for Your records. If this letter does not accurately reflect Your understanding of the terms of our agreement, please call me promptly so that we may discuss it further.

We recognize that You have the opportunity to obtain services from other firms, and very much appreciate that You have chosen our Firm. We will endeavor to represent You promptly and efficiently, and look forward to the opportunity of working with You.

Sincerely yours,

McDonald Carano LLP



Lucas Foletta
Partner

Materials for Item No. 11

BOARDS AND COMMISSIONS

Board of Optometric Examiners (Amendment)

201 KAR 5:010. Application for licensure; endorsement.

RELATES TO: KRS 218A.205(3)(g), 320.220, 320.250, 320.270

STATUTORY AUTHORITY: KRS 218A.205(3)(g), 320.240(7), 320.270(4)

NECESSITY, FUNCTION, AND CONFORMITY: KRS 320.220 requires all persons who practice optometry in this state to be licensed by the Kentucky Board of Optometric Examiners. KRS 320.250 establishes criteria for an applicant to apply for a license. KRS 320.270 grants the board the discretion to admit to practice in Kentucky persons licensed to practice optometry in other states. KRS 218A.205(3)(g) requires fingerprint-supported criminal record checks and queries to the National Practitioner Data Bank on applicants. This administrative regulation prescribes the procedures to be followed in making application to the board for a license.

Section 1.

(1) A person wishing to apply for a license to practice optometry shall submit to the board, within fifteen (15) days of board review, the following items:

- (a) A completed Application for License to Practice Optometry;
- (b) Birth certificate;
- (c) A certified copy of college transcripts received directly from the registrar's office;
- (d) A certified copy of optometry school ~~transcripts~~ received directly from the registrar's office;
- (e) National board "NBEO" or Canadian OBEO written examination in lieu of Part I NBEO results;
- (f) Therapeutic Management of Ocular Disease, "TMOD" results;
- (g) Two (2) letters of recommendation, one (1) of which shall be from a licensed optometrist;
- (h) Proof of successful completion of State Law Exam results;
- (i) A ~~passport-sized,~~ recent photograph of head and shoulders, front view;
- (j) Payment ~~{A money order or cashier's check payable to the Kentucky State Treasurer}~~ in the amount of \$500 representing the non-refundable application fee; and
- (k) Payment ~~{A money order or cashier's check}~~ in the amount of twenty-five (25) dollars ~~{made payable to the Kentucky State Treasurer}~~ for the purpose of submitting a query on the applicant to the National Practitioner Data Bank of the United States Department of Health and Human Services.

(2)

- (a) Prior to approval for examination, the board shall review~~{receive}~~ and consider:

(b) "Application for License by Endorsement to Practice Optometry", June 2024~~[August 2012]~~.

(2) This material may be inspected, copied, or obtained, subject to applicable copyright law, at the Kentucky Board of Optometric Examiners, 2365 Harrodsburg Road, Suite A240, Lexington, Kentucky 40504-3333~~[2624 Research Park Drive, Suite 305, Lexington, Kentucky 40511]~~, phone (859) 246-2744, Monday through Friday, 9:00 a.m. to 4:30 p.m.~~[8:30 a.m. to 5 p.m.]~~.

JOE ELLIS, OD, President

APPROVED BY AGENCY: August 15, 2024

FILED WITH LRC: August 30, 2024 at 10:30 a.m.

PUBLIC HEARING AND COMMENT PERIOD: A public hearing on this administrative regulation shall be held on November 21, 2024, at 2:00 p.m. EST, at 2365 Harrodsburg Road, Suite A240, Lexington, Kentucky 40504. Individuals interested in being heard at this hearing shall notify this agency in writing by five workdays prior to the hearing, of their intent to attend. If no notification of intent to attend the hearing was received by that date, the hearing may be cancelled. A transcript of the public hearing will not be made unless a written request for a transcript is made. If you do not wish to be heard at the public hearing, you may submit written comments on the proposed administrative regulation. Written comments shall be accepted through November 30, 2024. Send written notification of intent to be heard at the public hearing or written comments on the proposed administrative regulation to the contact person.

CONTACT PERSON: Christi LeMay, Executive Director, 2365 Harrodsburg Road, Lexington Kentucky 40504, (859) 246-2744, email christi.lemay@ky.gov.

REGULATORY IMPACT ANALYSIS AND TIERING STATEMENT

Contact Person:Christi LeMay

(1) Provide a brief summary of:

(a) What this administrative regulation does:

This amendment will allow an additional path to secure a Kentucky license.

(b) The necessity of this administrative regulation:

Post pandemic, there were a number of optometry school students that could not pass the National boards as required in current Kentucky regulation.

(c) How this administrative regulation conforms to the content of the authorizing statutes:

KRS authorizes the Board to determine license requirements.

(d) How this administrative regulation currently assists or will assist in the effective administration of the statutes:

This amendment adds an additional path to Kentucky licensure.

(2) If this is an amendment to an existing administrative regulation, provide a brief summary of:

(a) How the amendment will change this existing administrative regulation:

This will allow an additional path to secure a Kentucky license.

(b) The necessity of the amendment to this administrative regulation:

Post pandemic, there were a number of optometry school students that could not pass the National boards as required in current Kentucky regulation.

(c) How the amendment conforms to the content of the authorizing statutes:

KRS authorizes the Board to determine license requirements.

(d) How the amendment will assist in the effective administration of the statutes:

This amendment adds an additional path to Kentucky licensure.

(3) List the type and number of individuals, businesses, organizations, or state and local governments affected by this administrative regulation:

This amendment will affect potential applicants for a Kentucky optometrist license.

(4) Provide an analysis of how the entities identified in question (3) will be impacted by either the implementation of this administrative regulation, if new, or by the change, if it is an amendment, including:

(a) List the actions that each of the regulated entities identified in question (3) will

This amendment will affect potential applicants for a Kentucky optometrist license.

(4) Provide an analysis of how the entities identified in question (3) will be impacted by either the implementation of this administrative regulation, if new, or by the change, if it is an amendment, including:

(a) List the actions that each of the regulated entities identified in question (3) will have to take to comply with this administrative regulation or amendment:

The potential applicant will need to sit for and pass the OBOE written examination that is done online.

(b) In complying with this administrative regulation or amendment, how much will it cost each of the entities identified in question (3):

This amendment will give applicants a choice, not require them to take the OBOE written exam and does not incur a cost more than the accepted NBEO Part 1 exam.

(c) As a result of compliance, what benefits will accrue to the entities identified in question (3):

This amendment will give applicants an additional path to secure a Kentucky optometrist license.

(5) Provide an estimate of how much it will cost the administrative body to implement this administrative regulation:

(a) Initially:

\$0

(b) On a continuing basis:

\$0

(6) What is the source of the funding to be used for the implementation and enforcement of this administrative regulation:

N/A

NRS 636.206 Expedited license by endorsement: Requirements; procedure for issuance.

Bold font = proposed language

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. **As used in this section, “corresponding” includes an applicant who has passed each part of the comprehensive national optometry examination administered by the National Board of Examiners in Optometry or its successor consistent with NRS 636.155(3).**

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

(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. **As used in this section, “other information” includes satisfactory proof of having passed each part of the comprehensive national optometry examination administered by the National Board of Examiners in Optometry or its successor consistent with NRS 636.155(3).**

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. **As used in this section, “denies the application for good cause” includes not having passed each part of the comprehensive national optometry examination administered by the National Board of Examiners in Optometry or its successor in manner consistent with NRS 636.155(3).**

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.