

**PUBLIC NOTICE OF A MEETING FOR
STATE OF NEVADA BOARD OF PSYCHOLOGICAL EXAMINERS**

DATE OF MEETING: Friday, October 11, 2024

Time: 8:00 a.m.

The meeting of the State of Nevada Board of Psychological Examiners (Board) will be conducted and may be attended through a remote technology system (video- or teleconference). To participate remotely, individuals are invited to enter the meeting from the Zoom website at <https://us06web.zoom.us/j/85650857079>. To access the meeting via audio only, dial 1-669-900-6833 and enter the meeting ID: **856 5085 7079**. (The Board office recommends that individuals unfamiliar with ZOOM should visit the website in advance to familiarize themselves with the format by viewing the online tutorials and reading the FAQs. To learn more about Zoom, go to <https://zoom.us>.) The meeting may also be attended at the Board office, 3080 South Durango Drive, Suite 102, Las Vegas, Nevada, 89117.

The Board will accept public comment via email. Those wishing to make public comment should email their public comments to the Board office at nbop@govmail.state.nv.us. Written public comments must be received prior to the start of the meeting and will be forwarded to the Board for their consideration. Public comments will be included in the public record (meeting minutes) but will not necessarily be read aloud during the meeting. In compliance with Nevada Revised Statutes (NRS) Chapter 241 (Open Meeting Law), the Board is precluded from taking action on items raised by public comment which are not already on the agenda.

The Board may take items out of order, combine items for consideration, and items may be pulled or removed from the agenda at any time. Public comment will be taken at the beginning and end of the meeting. The public may provide comment on any matter whether or not that matter is a specific topic on the agenda. However, prior to the commencement and conclusion of a contested case or quasi-judicial proceeding that may affect the due process rights of an individual, the Board may refuse to consider public comment on that item. (NRS 233B.126) Public comment that is willfully disruptive is prohibited, and individuals who willfully disrupt the meeting may be removed from the meeting. (NRS 241.030(5)(b)). The Board may convene in closed session to consider the character, alleged misconduct, professional competence or physical or mental health of a person (NRS 241.030). Once all items on the agenda are completed, the meeting will adjourn.

AGENDA

1. Call To Order/Roll Call to Determine the Presence of a Quorum.

2. Public Comment. Note: Public comment is welcomed by the Board and may be limited to three minutes per person at the discretion of the Board President. Public comment will be allowed at the beginning and end of the meeting, as noted on the agenda. The Board President may allow additional time to be given a speaker as time allows and in their sole discretion. Comments will not be restricted based on viewpoint. No action may be taken upon a matter raised under this item of the agenda until the matter itself has been specifically included on an agenda as an item upon which action may be taken (NRS 241.020).

3. (For Possible Action) Workshop to Solicit Comments on a Proposed Regulation (See Public Notice – Attachment A); and Possible Action to Forward the Proposed Regulation to a Hearing at a Future Meeting of the Nevada Board of Psychological Examiners in Accordance with NRS Chapter 233B.

4. Minutes. (For Possible Action) Discussion and Possible Approval of the Minutes of the State of Nevada Board of Psychological Examiners’ September 13, 2024, Meeting.

5. Financials

A. (For Possible Action) Discussion and Possible Action to Approve the Treasurer’s Report for Fiscal Year 2025 (July 1, 2024 - June 30, 2025).

B. (For Possible Action) Discussion and Possible Action to Approve Revisions to the Budget for Fiscal Year 2025 (July 1, 2024 - June 30, 2025).

6. Legislative/Regulation Update

(For Possible Action) Report, Discussion and Possible Action on Regulation Activities and Legislative Activities, including the work of Interim Committees, of the Nevada Legislature, the Legislative Counsel Bureau, and any position or action the Board may take on or in response to Bills that have been signed into Law, Legislative Bills, and Bill Draft Requests that the Board is tracking, following, or that may impact the Board and its Operations.

7. Board Needs and Operations

A. Report from the Nevada Psychological Association.

B. Report From the Board Office on Operations.

8. (For Possible Action) Discussion and Possible Action on Pending Consumer Complaints:

- A. Complaint #19-0626
- B. Complaint #23-0918
- C. Complaint #24-0103
- D. Complaint #24-0312(1)
- E. Complaint #24-0312(2)
- F. Complaint #24-0605
- G. Complaint #24-0607
- H. Complaints #24-0711
 #24-0719
 #24-0726
 #24-0823
- I. Complaint #24-0730
- J. Complaint #24-0822
- K. Complaint #24-0829
- L. Complaint #24-0903
- M. Complaint #24-0924

9. (For Possible Action) Review and Possible Action on Applications for Licensure as a Psychologist or Registration as a Psychological Assistant, Intern or Trainee. The Board May Convene in Closed Session to Receive Information Regarding Applicants, Which May Involve Considering the Character, Alleged Misconduct, Professional Competence or Physical or Mental Health of the Applicant (NRS 241.030). All Deliberation and Action Will Occur in an Open Session. *Note: Applicant names are listed on the agenda to allow the Board to discuss applicants when necessary to move the applicant through the licensure process. The listing of an applicant's name on the agenda indicates only that an application for licensure/registration has been received. It does not mean that the application has been approved or that the applicant must appear at the meeting in order for the applicant's application to move forward through the licensure process. If an applicant needs to attend the meeting for the Board to take action, the applicant will be notified in writing prior to the meeting. Please, direct questions or comments regarding licensure applications to the Board office.*

PSYCHOLOGISTS

Jeffrey Aguiar	Julie Fisher	Donald Kincaid	Tera Robison
Dalea Alawar	John Fite	John King	Eric Rogers
Robert Antonacci	Nichole Flowers	Brian Klinck	Jessica Roos
Onyinyechi Anukem	Judy Fluor Runels	Monica Larson	Eric Rosmith
Erick Arguello	Gratia Foerster	Timothy Law	Taraneh Rostami
Quintin Bailey	Amy Fox	George Lazo	David Rowe
Rachel Bangit	Stephen Francis	Robert Leach	Benjamin Rubin
Adam Barkey	Gila Frank	Tyler Lennon	Malia Sanchez
John Barona	Sylva Frock	Andrew Leone	Mary Schuberg
Cortney Beasley	Vanessa Fuentes	Liya Levanda	Bradley Schuyler
Debra Berry-Malmberg	Maiken Gale	Micol Levi-Minzi	Sarah Sexton
Jennifer Blitz	Gina Gallivan	Jessica Liberman	Shaina Shepherd
Leah Bonilla	Daniel Garrett	Vanessa Ma	Dianne Shumay
Linda Bortell	Teresa George	James Madero	Laljit Sidhu
Sarah Brennan	Matthew Gibbons	Cheryl Malinowski	Alexis Sliva
RaeLynn Brister	Kimberly Gray	James Maltzahn	Katelyn Steele
Laura Brown	Peter Grover	Alexandra Matthews	Tricia Steeves
Lauren Buchanan	Lisa Gunderson	Katherine McKenzie	Tony Strickland
Brian Burgess	Michelle Haines	Paul McLaughlin	Amy Swope
Ramona Burroughs	Nathan Hale	Linda McWhorter	Matthew Tatum
Jonathan Campos	Nathan Harris	Stacey Mizokawa	Michelle Tatum
DeAnn Cary	Tarramaz Harris	Mark Mochin	Heather Thompson
Rosy Chavez-Najera	Serina Hoover	Alexandra Montesi	Alicia Tolerico
Jerry Chen	Beverly Howze	Luzviminda Morrow	John Tsanadis
Christine Chew	Chia-Chi Hu	Jonine Nazar-Biesman	Lennon Tyler
Chad Christensen	Kelly Humphreys	Mary Nelson	Lee Underwood
Ashley Colson	Clairissa Hunter	Yuliana Nelson	Keith Valone
David Contreras	Mark Ingram	Stephanie Northington	Michael Villanueva
Candy Crawford	Rachel Irish	Beverly Paschal	Ina Von Ber
Adrienne DiFabio	Tina Jimenez	Daniel Pott-Pepperman	Michelle Vorwerk
Shannon Dillon	Deborah Johnson	Renata Pleshchuk-Kowalski	Corinne Votaw
Elizabeth Dimovski-Jackson	Margaret Jones	Daniel Pott-Pepperman	Allison Vreeland
Thuy-Phuong Do	Natalie Jones	Stephanie Procell	Bethany Walters
Anna Dolatabadi	Jorge Juarez-Asturias	Lee Rather	Michael Whitman
Christine Dozier	Carolynne Karr	Rachelle Rene	Lorraine Wong
Alana Duschane	Robin Kay	Rebecca Richey	Kayli Wrenn
Christopher Estep	Kristopher Kern	Anneli Riismaa	Elisa Youngblood
Megan Farnsworth	Kieschnick, Dustin	April Roberts	Gordon Zilberman

PSYCHOLOGICAL ASSISTANTS

Jeffrey Aguiar	Rosy Chavez-Najera	Milagro Gonzalez	Richelle Konczak
Mary Lou Ancheta	Taylor Chille	Kimberly Gray	Dimitra Kourtesi
Rachel Ballard	Althea Clark	Jennifer Grimes-Vawters	Dorota Krotkiewicz
Rosalind Banks	Althea Cook	Aeriel Halstead	Liya Levanda
Tracy Basile	Jessica Crellin	Joseph Henrich	Taylor Levine
Ramy Bassioni	Emerson Epstein	Akiko Hinds	Angela Lewis
Mark Beverly	Amelia Evans	Bernadette Hinojos	Anna Lujan-Sondgroth
Judit Brissette	Evan Fertel	Tiffany Hunter	James Maltzahn
Andrew Buchanan	Grady Gallagher	Madison Hurley	Erica Marino
Candis Carswell	Cori Gold	Courtney Hutchinson	Genna Mashinchi
		Shoshana Katz	

Alexandra Miguel
Desiree Misanko
Luzviminda Morrow
Blake Oldfield

Dylana Pierce
Amy Prescott
Eric Prince
Jacquelyn Rinaldi

Yana Ryjova
Farnaz Samavi
Coreen Schwartz Starr
Sharon Simington

Michelle Strong
Michelle Tatum
Heather Thompson
Andre Wielemaker

PSYCHOLOGICAL INTERNS

Shannon Colon
Mario De Souza
Jacqueline Friar
Sussan Fung
Paola Garcia Betancourt

Michelle Gaston
Daniel Gonzalez
Tiffany Hunter
Jessica Jensen
Lauren Johnson

Shalini Kabeer
Erica Marino
Michael McNamara
Ruby Sharma
Megan Tedrow

Candice Thomas
Miriam Vela-Sanchez
Richard Warmke

PSYCHOLOGICAL TRAINEES

Hoor Ul Ain
Marissa Alvarez
Vanni Arcaina
Linnea Bacon
Adaeze Chike-Okoli
Kieffer Christianson
Anna Cole
Delaney Collins
Regine Deguzman
Aimee D'Errico
Monica Done

Ashley Dorsey
Erin Dunn
Kinsey Ellis
Michael Fensken
Kaelyn Griffin
Michelle Harden
Brandon Hunley
Bianca Islas
Sierra Ann Jarvis
Chiante' Jemison
Todd Jennings

Cynthia Johnston
Jordan Kaye
Julia Maranville
Nicole Martinez
Maegan Nation
Sara Moore
Karisa Deandra Odrunia
Ananda Peixoto-Couto
Mattea Pezza
Sherley Pierre
Bianca Reaves

Melanie Rede
Shannon Sagert
Christine Salva
Madison Thomasson
Angelos Tsalafof
Teresa Walker
Jessica Woodyatt
Lidia Wossen

10. (For Possible Action) Discussion and Possible Action to Approve the Draft Audit Report for FY2024.

11. (For Possible Action) Discussion and Possible Action to Approve Proposed Supervisor Handbook for Supervisors of Psychological Assistants, Psychological Interns, and Psychological Trainees.

12. (For Possible Action) Schedule of Future Board Meetings, Hearings, and Workshops. The Board May Discuss and Decide Future Meeting Dates, Hearing Dates, and Workshop Dates.

- The next regular meeting of the Nevada Board of Psychological Examiners is currently scheduled for Friday, December 6, 2024, beginning at 8:00 a.m. The regular meeting will be followed by the Annual Strategic Planning Meeting.

13. Requests for Future Board Meeting Agenda Items (No Discussion Among the Members will Take Place on this Item)

14. Public Comment - Public comment is welcomed by the Board and may be limited to three minutes per person at the discretion of the Board President. Public comment will be allowed at the beginning and end of the meeting, as noted on the

agenda. The Board President may allow additional time to be given a speaker as time allows and in their sole discretion. Comments will not be restricted based on viewpoint. No action may be taken upon a matter raised under this item of the agenda until the matter itself has been specifically included on an agenda as an item upon which action may be taken (NRS 241.020)

15. (For Possible Action) Adjournment

The Board may recess for lunch for approximately one hour, at a time to be determined.

The Board is pleased to make reasonable accommodations for members of the public who are disabled and wish to participate in the meeting. If such arrangements are necessary, please contact the board office at (702) 276-0926 no later than 4 p.m. on Thursday, October 10, 2024.

For supporting materials, visit the Board's website at <https://psyexam.nv.gov/> or contact the Board office by telephone (702-276-0926), e-mail (nbop@govmail.state.nv.us), or in writing at Board of Psychological Examiners, 3080 South Durango Drive, Suite 102, Las Vegas, Nevada 89117.

In accordance with NRS 241.020, this public meeting notice was properly posted at or before 8 a.m. on Tuesday, October 8, 2024, at the following locations:

- Board office located at 3080 South Durango Drive, Suite 102, Las Vegas, NV 89117;
- Nevada Public Notice website: <https://notice.nv.gov/>; and
- Board's website at https://psyexam.nv.gov/Board/2024/2024_BOARD_MEETINGS/.

In addition, this public meeting notice has been sent to all persons on the Board's meeting notice list, pursuant to NRS 241.020(3)(c).

Attachment A

STATE OF NEVADA BOARD OF PSYCHOLOGICAL EXAMINERS
NOTICE OF WORKSHOP TO SOLICIT COMMENTS
ON PROPOSED REGULATIONS

DATE OF MEETING: Friday, October 11, 2024

Time: 8:05 a.m.

The Nevada State Board of Psychological Examiners is proposing the amendment of certain regulations in Chapter 641 of the Nevada Administrative Code.

A workshop has been scheduled for Friday, October 11, 2024, at 8:05 a.m. The workshop will be conducted and may be attended through a remote technology system (video- or teleconference). To participate remotely, individuals are invited to enter the meeting from the Zoom website at: <https://us06web.zoom.us/j/85650857079>. To access the meeting via audio only, dial 1-669-900-6833 and enter the meeting ID: **856 5085 7079**. (The Board office recommends that individuals unfamiliar with ZOOM should visit the website in advance to familiarize themselves with the format by viewing the online tutorials and reading the FAQs. To learn more about Zoom, go to <https://zoom.us>.) The meeting may also be attended at 3080 South Durango Drive, Suite 102, Las Vegas, NV 89117.

The purpose of the workshop is to solicit comments from interested persons on the following general topics that are addressed in the proposed regulation revisions:

- NAC 641.136 – Revision to include Continuing Professional Development in Continuing Education Requirements

Language has been developed outside of the workshop and will be discussed during the workshop. If you are unable to attend the workshop but wish to submit any questions, concerns or general input, please submit them in writing to the Board office State of Nevada Board of Psychological Examiners, 3080 South Durango Drive, Suite 102, Las Vegas, NV 89117 or NBOP@govmail.state.nv.us not later than Thursday, October 10, 2024, at 5 p.m. All statements received will be provided to the Board during the workshop. Please contact the Board office if you are interested in reviewing the language that will be presented to the Legislative Counsel Bureau (LCB).

This Notice of Workshop to Solicit Comments on Proposed Regulation has been properly posted on or before 8:00 a.m. on Thursday, September 26, 2024, at:

- the Board office located at 3080 South Durango Drive, Suite 102 in Las Vegas, NV,
- the Nevada Public Notice website (notice.nv.gov),
- the Board's website (https://psyexam.nv.gov/Board/2024/2024_BOARD_MEETINGS/), and
- the Nevada Legislature's notice website (<https://www.leg.state.nv.us/App/Notice/A/Submit>)

Notice has also been sent to all licensees and persons on the agency's mailing list for administrative regulations.

Date: September 25, 2024

Nevada Board of Psychological Examiners
Board Meeting Staff Report

DATE: October 11, 2024

ITEM:

- 3 - (For Possible Action) Workshop to Solicit Comments on a Proposed Regulation (See Public Notice – Attachment A); and Possible Action to Forward the Proposed Regulation to a Hearing at a Future Meeting of the Nevada Board of Psychological Examiners in Accordance with NRS Chapter 233B.

During its June 7, 2024, meeting, the Board approved beginning a process of including Continuing Professional Development in continuing education requirements. The proposal was to shift into a model that would provide more allowance for additional credits obtained by licensees that would include a range of activities and would also reduce the financial burden on the licensees to obtain CE credits.

During the July 12 and August 9, 2024, meetings, the Board discussed proposed language and ideas around what continuing professional development might look like, limitations that may apply, and breaking down the proposed categories a little differently in developing regulation language. The Board also heard from Vanessa Aponte from the Legal Aid Center of Southern Nevada regarding a proposal to offer CE credits for pro bono services.

At the end of the discussion on this topic, the Board approved moving forward in developing regulation language, working out what the limitations might look like, and categorizing what else they might add. During its September 13, 2024, Meeting, the Board considered, discussed, and approved moving proposed regulation language to a workshop.

Proposed Revised NAC 641.136

NAC 641.136 Continuing education: Requirements for renewal of license as a psychologist; acceptance or approval of courses and programs by Board. ([NRS 641.100](#), [641.110](#), [641.220](#))

1. To renew his or her license, a psychologist must certify to the Board that during the 2 years immediately preceding the date he or she submits an application for renewal, he or she has completed 30 hours of continuing education ~~in courses~~ approved by the Board pursuant to subsection 2 or [NAC 641.138](#). *For continuing education courses:*

- (a) At least 6 hours must include instruction in scientific and professional ethics and standards, and common areas of professional misconduct;
- (b) At least 2 hours must include instruction in evidence-based suicide prevention and awareness;
- (c) At least 6 hours must include instruction relating to cultural competency and diversity, equity and inclusion; and
- (d) Not more than 15 hours may be obtained from an approved distance education course.

Psychologists who satisfy continuing education requirements by engaging in continuing professional development are limited to a total of 15 hours toward their continuing education requirements, with the remaining continuing education hours to be satisfied with continuing education courses. A licensee may not receive credit for continuing education for a course in which he or she is the instructor.

2. Except as otherwise provided in subsection 3, the Board will accept the following ~~types of~~ *as satisfying the continuing education requirements of subsection 1:*

- (a) ~~e~~Continuing education courses or programs, *as follows:*
 - (~~a-1~~) Formally organized workshops, seminars or classes which maintain an attendance roster and are conducted by or under the auspices of an accredited institution of higher education offering graduate instruction.
 - (~~b-2~~) Workshops, seminars or classes which maintain an attendance roster and are certified or recognized by a state, national or international accrediting agency, including, but not limited to:
 - (~~1~~) The American Psychological Association;
 - (~~2~~) The American Psychiatric Association;
 - (~~3~~) The American Medical Association;
 - (~~4~~) The American Association for Marriage and Family Therapy;
 - (~~5~~) The American Counseling Association;
 - (~~6~~) The International Congress of Psychology; or
 - (~~7~~) The National Association of Social Workers.
 - (~~e-3~~) Other workshops, classes, seminars and training sessions in psychology or a closely related discipline which have a formal curriculum and attendance roster and receive approval by the Board.
 - (~~d-4~~) Distance education courses in psychology or a closely related discipline that are approved by the Board.

(b) Subject to the 15 hour total limitation stated in subsection (1), continuing professional development, as follows:

(1) Professional Activity and services, limited to no more than 3 hours in each of the following categories:

(I) Peer case consultation, where one hour of peer consultation would equal one hour of continuing professional development;

(II) Professional services, including serving on a psychological association board or committee, in a leadership position for a psychological association, an editorial board, or a scientific grant review team, where one hour of time spent in providing professional services would equal one hour of continuing professional development;

(III) Providing uncompensated psychological treatment to low-income individuals referred by a local nonprofit organization where three hours of uncompensated psychological treatment provided would equal one hour of continuing professional development; and

*(IV) Attending a Psychology related conference or convention, where one full day of attendance would equal **three hours** of continuing professional development, except that if continuing education credits are offered as part of attendance at a conference of convention, the continuing education credits would supersede any continuing professional development hours such that the licensee would not be permitted to count both continuing education and continuing professional development credits.*

(2) Academic Activities, as follows:

*(I) Completing and earning credit for a doctoral-level psychology course **where the hours of continuing professional development would be equivalent to the number of course credits;***

(II) Teaching an approved continuing education course where one continuing education course would equal one hour of continuing professional development;

(III) Teaching a doctoral-level clinical psychology course at an APA-accredited institution where a one semester course would equal 6 hours of continuing professional development; and

(IV) Acceptance of a book, a peer-reviewed manuscript, or a book chapter where one publication would equal 6 hours of continuing professional development.

3. Before a licensee may receive credit for continuing education for a course in scientific and professional ethics and standards and common areas of professional misconduct or a course in evidence-based suicide prevention and awareness, the licensee must submit information concerning the course to the Board for approval of the course unless the Board has previously approved the course. The Board will make available at its office a list of courses and programs that are currently approved by the Board.

**PUBLIC NOTICE OF A MEETING FOR
STATE OF NEVADA BOARD OF PSYCHOLOGICAL EXAMINERS
MEETING MINUTES**

September 13, 2024

1. Call To Order/Roll Call to Determine the Presence of a Quorum.

The meeting of the Nevada State Board of Psychological Examiners was called to order by President Lorraine Benuto, PhD, at 8:02 a.m. on September 13, 2024, online via "Zoom" and physically at the office of the Board of Psychological Examiners, 3080 S. Durango Drive, Suite 102, Las Vegas, Nevada 89117.

Roll Call: Board President, Lorraine Benuto, Ph.D., Secretary/Treasurer Stephanie Woodard, Psy.D., and members Stephanie Holland, Psy.D. and Catherine Pearson, Ph.D., were present at roll call. Members Monique Abarca and Soseh Esmaeili, Psy.D. were absent. There was a quorum of the Board members.

Also present were Deputy Attorney General (DAG) Harry Ward; Board Investigators Dr. Gary Lenkeit, Dr. Sheila Young, and Dr. Whitney Owens; Executive Director Laura Arnold; Administrative Director Sarah Restori; members of the public: Kaylor Cladwell, Donald Hoier, Tina Jimenez, Mary Marcu, Claudia Mejia, Christine Moninghoff, Vanessa Murphy, Kaitlin Newberg, Kelly Robertson, and Andre Wielemaker.

2. Public Comment. The Board wants to remind those who participate in public comment that you are limited to three minutes per person, and that public comment is reserved for comment only. It will not be used as a platform for questions and answers. If you have a statement that is longer than three minutes, please submit your statement in writing and the Board will include it in the written materials that are posted. If you have questions for which you would like answers, please email the Board office at nbop@govmail.state.nv.us.

DAG Ward shared information regarding public comment. He informed under the Open Meeting Law, members of the public may give public comment on any topic at the beginning or end of the meeting. He went on to state, if someone is here to comment on a pending complaint matter, he requested not making a public comment. He stated if someone is a complainant or a witness, he requests not sharing public comment on a pending matter as it can taint the Board members. He went on to state that everything during the meetings is recorded, so what is said during public comment can be used against you on a deposition or a hearing. He recommended that complainants on a pending matter contact the Executive Director and she will provide them with DAG Ward's contact information and information can be discussed privately outside of open meetings.

Andre Wielemaker shared public comment about the EPPP Part 2. He first thanked the Board for being granted a fourth attempt at taking the EPPP Part 2. He informed he is a licensed clinical psychologist in Tennessee and he had plans to move to Nevada, and he's been unable to pass this test. He questioned why the date of November 1, 2020 was put into place as a requirement for those who are applying for licensure, and why Nevada chose to require this test now as Arizona removed the requirement. He understands all states may require it, but it's ultimately a barrier.

3. (For Possible Action) Workshop to Solicit Comments on a Proposed Regulation (See Public Notice – Attachment A); and Possible Action to Forward the Proposed Regulation to a Hearing at a Future Meeting of the Nevada Board of Psychological Examiners in Accordance with NRS Chapter 233B.

Dr. Benuto informed that during its August 9, 2024, meeting, the Board conducted a regulation workshop on the proposed version of NAC 641.120 (National Examination regulation) to resurrect it in that version from the version that had previously been repealed. While the Board approved moving the proposed regulation to a hearing, subsequent public comment from Dr. Michelle Paul addressed a concern about the proposed regulation language having unintended consequences based upon the distinction between when the EPPP1 and the EPPP2 can be taken. Concerned that the proposed regulation, as drafted, could cause confusion regarding and the unintended consequences Dr. Paul addressed, the executive director further revised the regulation and sought input from Dr. Paul.

Dr. Benuto went on to state, based on the executive director's revision and Dr. Paul's additional input, the revised proposed regulation is again before the Board for a workshop to confirm the regulation language that will move forward to a hearing. On August 28, 2024, the Regulation Workshop was properly and timely noticed for the September 13, 2024, meeting. The revised proposed version of NAC 641.120 is provided for public comment and for the Board to approve submitting the regulation to the LCB for a regulation draft so that it can move forward to a Regulation Hearing.

There was no public comment on the proposed regulation.

On motion by Stephanie Holland, second by Stephanie Woodard, the Nevada State Board of Psychological Examiners approved moving the regulation to a regulation hearing at a future Board meeting. (Yea: Lorraine Benuto, Stephanie Holland, Catherine Pearson, and Stephanie Woodard.) Motion Carried: 4-0.

4. Minutes. (For Possible Action) Discussion and Possible Approval of the Minutes of the State of Nevada Board of Psychological Examiners' August 9, 2024, Meeting.

There were no comments or changes suggested for the minutes of the August 9, 2024, meeting.

On motion by Catherine Pearson, second by Stephanie Woodard, the Nevada State Board of Psychological Examiners approved the meeting minutes of the Regular Meeting of the Board held on August 9, 2024. (Yea: Lorraine Benuto, Stephanie Holland, Catherine Pearson, and Stephanie Woodard.) Motion Carried: 4-0.

5. Financials

5A. (For Possible Action) Discussion and Possible Action to Approve the Treasurer's Report for Fiscal Year 2025 (July 1, 2024, through June 30, 2025).

The Executive Director presented the Treasurer's Report. She informed as of August 31, 2024, the checking account balance was \$176,431.19. That balance will soon begin increasing as the Board has entered renewals and those fees will be allocated to the four 2025-2026 biennium quarters. She stated the Board is in the first half of FY2025 and in the fourth 2023-2024 biennium quarter. For the first half of the fiscal year/fourth biennium quarter, the Board is currently operating on the \$80,730.33 in net deferred revenue that was distributed to the fourth biennium quarter from the 2023-2024 biennium renewals, and the approximately \$38,300 from the other deferred revenue distributions that were allocated to this 4th biennium quarter and first half of the new fiscal year, those being late renewals, new licensures, and registrations. The Board has received more than \$3,700 for those 4th quarter registration and licensure fees, which is 208% of what was projected. She stated the savings account balance, which is the Board's reserve account, was \$105,098.05

The Executive Director went on to state with the end of August being the second month of FY2025, the Board is just under 16% of budgeted expenditures and a little over 38% of expected revenue, most of that being from the deferred revenue allocated to this biennium quarter. She noted she will be making a small adjustment to the print-copy expense at a later time.

The Executive Director further informed that the Board office opened the renewal period at the end of August and have begun receiving that renewal income, which is noted in the second half of FY2025, and the \$1,535 number is ¼ of what they have received so far in renewals, that being the amount that is being cast forward for each of the 2025-2026 biennium quarters.

The Executive Director stated that the Board's bookkeeper, Michelle Fox, had verified and validated the information being provided in the Treasurer's report.

On motion by Stephanie Holland, second by Catherine Pearson, the Nevada State Board of Psychological Examiners approved the Treasurer's Report for Fiscal Year 2025. (Yea: Lorraine Benuto, Stephanie Holland, Catherine Pearson, and Stephanie Woodard.) Motion Carried: 4-0.

- 5B.** For Possible Action) Discussion and Possible Action to designate Board Members and/or Staff to Attend the Association of State and Provincial Psychology Boards (ASPPB) annual meeting, October 30-November 3, 2024, in Dallas, Texas for a combined total expenditure of approximately \$3,250.

The Executive Director informed she reached out to Board members to determine who wanted to attend the ASPPB Conference in October. She registered herself and Dr. Woodard prior to this meeting to take advantage of early bird discounts. She requested retroactive approval for herself and Dr. Woodard to attend the ASPPB annual meeting in Dallas.

On motion by Catherine Pearson, second by Stephanie Holland, the Nevada State Board of Psychological Examiners approved sending Stephanie Woodard and Laura Arnold to the ASPPB Conference from October 30 to November 3 for a total expense of approximately \$3,250. (Yea: Lorraine Benuto, Stephanie Holland, Catherine Pearson, and Stephanie Woodard.) Motion Carried: 4-0.

6. Legislative/Regulation Update

The Executive Director shared regulation and legislation updates. She informed she will be attending the Legislative Commission meeting later that afternoon and expects the Board's pending regulations to be approved and become official. She went on to state she is currently monitoring 92 Bill Draft Requests. She believes there are about 12 that appear specific to psychology.

The Executive Director informed that the Joint Interim Standing Committee approved moving forward with drafting a BDR that would establish a Behavioral Health Board and advisory committees that would consolidate Nevada's behavioral health boards, which includes the psychology board.

7. Board Needs and Operations

- a. Report from the Nevada Psychological Association.

There were no updates from the Nevada Psychological Association.

- b. Report From the Board Office on Operations.

The Administrative Director presented the Board's office statistic spreadsheet. She shared that in August 2024, the Board licensed 7 new psychologists, and noted they had relatively high activity in licensure applications, psychological assistant registrations, and state exams administered. As of September 6, the Board had 730 active licensees and 142 active applications for licensure. They also opened the license renewal period in late August and have received a total of 23 renewals under the categories noted under Renewals. She went on to share, as for those the Board registers, the psychological assistants, psychological interns, and psychological trainees, there were a total of 74 that are registered and 32 active applications.

The Executive Director presented information she's gathered on applicant and licensee data. The first data picture showed the percentage of applicants based on their application type. The next graphic she presented showed the time in months for application to licensure with data starting from January 1, 2020, and informed the data shows an average of 6.84 months to licensure. She informed that if the applicant immediately provides all requested information to the Board, the fastest an applicant can get licensed is about 6-8 weeks as this is how long it takes for the Department of Public Safety to process background checks. She informed that she with the Administrative Director are working to decrease the time to licensure below the 5-month mark.

Lastly, the Executive Director presented a data picture on application results. She informed that since January 1, 2020, 72% of those who applied were licensed. Of the 28% that were not licensed, 80% didn't complete their application, 11% withdrew their application, and 9% of the applications were denied. She stated that she and the Administrative Director continue implement proactive strategies to improve licensure data. She will continue to add to the data to show comparisons from year to year.

Dr. Owens shared that while 6-8 weeks can sound like a long time, some of those elements are out of the Board's control. She informed that for elements that are in the Board's control, the Board has worked to reduce barriers over the past four years.

Dr. Woodard added that it is important to recognize the difference between those that are licensed by endorsement and those that have to go through the full application process. She also wanted to note that the time in months is not necessarily reflective of the time it takes the Board to review the applications, but more reflective of how long it takes applicants to gather the requested information for the Board to review.

The Executive Director does believe that these numbers will go down in time as it applies to licensure, as there was a period in 2020 and 2022 when the Board office was not adequately staffed.

8. (For Possible Action) Review and Possible Action on Applications for Licensure as a Psychologist or Registration as a Psychological Assistant,

Intern or Trainee. The Board May Convene in Closed Session to Receive Information Regarding Applicants, Which May Involve Considering the Character, Alleged Misconduct, Professional Competence or Physical or Mental Health of the Applicant (NRS 241.030). All Deliberation and Action Will Occur in an Open Session.

The following applicants are recommended for approval of licensure contingent upon completion of licensure requirements: Anneli Riisma, Liya Levanda, Thuy-Phuong Do, Jorge Juarez-Asturias, David Rowe, Katherine Stypulkowski, Lisa Talerico, Sylva Frock, Nathan Harris, Heather Thompson, Linda McWhorter, Robin Kay, and Stephanie Procell.

On motion by Catherine Pearson, second by Stephanie Woodard, the Nevada State Board of Psychological Examiners approved the following applicants for licensure contingent upon completion of licensure requirements: Anneli Riisma, Liya Levanda, Thuy-Phuong Do, Jorge Juarez-Asturias, David Rowe, Katherine Stypulkowski, Lisa Talerico, Sylva Frock, Nathan Harris, Heather Thompson, Linda McWhorter, Robin Kay, and Stephanie Procell. (Yea: Lorraine Benuto, Stephanie Holland, Catherine Pearson, and Stephanie Woodard.) Motion Carried: 4-0.

- (For Possible Action) Discussion and Possible Action to Approve Dr. Tina Jimenez's application to retake the EPPP-2 a fourth time.

President Dr. Benuto informed that Dr. Tina Jimenez, who is an applicant for licensure, has applied to retake the EPPP-2 a fourth time. She has taken and passed the EPPP-1 and the Nevada State Exam. She has technically taken the EPPP-2 in May, July, and August 2024 and did not receive a passing score on those attempts.

She went on to state there was a documented irregularity in Dr. Jimenez's first EPPP-2 attempt, which is more fully explained in the meeting materials provided to the Board. Due to that irregularity, ASPPB representatives offered for her to retake the exam at no charge. Dr. Jimenez had requested that the ASPPB remove that first attempt from the record in Certemy due to the irregularity that had occurred. In response, ASPPB representatives stated that they had no way to remove the score from Certemy, and that it would be up to the Board to determine whether it would count the first attempt. ASPPB representatives also stated that if the need arises for Dr. Jimenez to take the exam more than four times, they have made exceptions in the past if there is an available exam form that Dr. Jimenez has not seen.

Dr. Benuto stated based on what occurred with her first EPPP-2 exam, Dr. Jimenez requested that the Board not count the first exam attempt, consider the next attempt to be her third attempt, and to permit her to take it again after that if the next attempt is not successful and if the ASPPB has an exam that she has not seen. Dr. Jimenez's application to retake the EPPP-2 includes her statements of how she intends to

approach her study schedule, study program, practice tests, coaching, study groups, and areas of focus.

Dr. Benuto informed she finds this a reasonable request.

On motion by Stephanie Holland, second by Stephanie Woodard, the Nevada State Board of Psychological Examiners approved the request to retake the EPPP-2, not counting Dr. Tina Jimenez first EPPP-2 attempt, and permitting her to retake it again if the next attempt is not successful. (Yea: Lorraine Benuto, Stephanie Holland, Catherine Pearson, and Stephanie Woodard.) Motion Carried: 4-0.

9. (For Possible Action) Discussion and Possible Action on Pending Consumer Complaints:

A. Complaint #19-0626

DAG Ward informed the Board has approved a contract for a hearing officer. The contract has been signed and they are just waiting for the Board of Examiners approval and from there they will proceed with the case.

B. Complaint #23-0612

DAG Ward stated this matter is in response to a cease-and-desist letter DAG Ward sent out regarding problematic language. It has been confirmed that the problematic language has been removed and DAG Ward recommended dismissal of this case.

On motion by Catherine Pearson, second by Stephanie Holland, the Nevada State Board of Psychological Examiners approved dismissing Complaint #23-0612. (Yea: Lorraine Benuto, Stephanie Holland, Catherine Pearson, and Stephanie Woodard.) Motion Carried: 4-0.

C. Complaint #23-0801

DAG Ward informed they were monitoring the problematic language online, and respondent has complied and removed language. DAG Ward recommended dismissal of this case.

On motion by Stephanie Woodard, second by Catherine Pearson, the Nevada State Board of Psychological Examiners approved dismissing Complaint #23-0801. (Yea: Lorraine Benuto, Stephanie Holland, Catherine Pearson, and Stephanie Woodard.) Motion Carried: 4-0.

D. Complaint #23-0918

DAG Ward informed that two investigators and DAG Ward have reviewed two large boxes of documents regarding this complaint. A complaint has been drafted and reviewed and they are in the process of filing a notice of hearing and hoping to have this filed in the next coming weeks.

E. Complaint #24-0103

DAG Ward informed the Board has approved a contract for a hearing officer. The contract has been signed and they are just waiting for the Board of Examiners approval and from there they will proceed with the case.

F. Complaint #24-0312(1)

DAG Ward informed this matter has been referred to the MFT Board and he is in the process of preparing a cease-and-desist letter. The New York and the California Boards will be copied on the cease-and-desist letter with the possibility of contacting the Department of Justice for wire fraud. This matter is still ongoing.

G. Complaint #24-0312(2)

DAG Ward informed he finalized the complaint and notice of hearing. A notice of hearing and a complaint will be filed shortly.

H. Complaint #24-0313

DAG Ward informed that the investigator had contacted the complainant for additional information, but the complainant had not responded. Due to there being no response, DAG Ward and the investigators agreed the matter should be dismissed. DAG Ward informed if the complainant came back, they could reopen the complaint. But since the complainant is not cooperating or communicating, he recommended it be dismissed.

On motion by Stephanie Holland, second by Catherine Pearson, the Nevada State Board of Psychological Examiners approved dismissing Complaint #24-0313. (Yea: Lorraine Benuto, Stephanie Holland, Catherine Pearson, and Stephanie Woodard.) Motion Carried: 4-0.

I. Complaint #24-0605

DAG Ward informed this complaint was received regarding misrepresentation of credentials and practicing without a license. The Board investigators have requested additional information from the complainant and are continuing to review additional information and the investigation is still ongoing. DAG Ward noted that his interpretation of the regulations and statutes allows them to provide cease-and-desist letters to individuals that misrepresent themselves as this deceives the public.

J. Complaint #24-0607

DAG Ward informed this was a self-report from a licensee regarding two misdemeanor convictions. The Board is in the process of discussing the matter with the respondent and the respondent does have an attorney. It is his understanding that the respondent's attorney has informed the Board he is in the process of going back and asking that the two misdemeanor convictions be reopened. They will continue to monitor this case.

K. Complaints #24-0711

#24-0719

#24-0726

#24-0823

DAG Ward informed these four complaints are against the same psychologist. He reminded that witnesses sharing public comment on this matter can hurt the prosecution. All complaints were forwarded to the Office of Inspector General which were forwarded back to the Board informing they do not have jurisdiction in reference to this matter. The Board has also notified the Federal Agency the respondent has been working with. They are still in the process of communicating with respondent's counsel in regard to making a response. He reminded if someone is a witness or complainant, they can bring their concerns the Executive Director and they can discuss this with DAG Ward outside of Open Meeting.

L. Complaint #24-0730

DAG Ward informed the investigator sent out a recommendation to prepare a cease-and-desist letter to be issued in this matter. DAG Ward is in the process of preparing a cease-and-desist letter.

M. Complaint #24-0822

DAG Ward informed this was received and forwarded to an investigator for review. Per the investigator's request, the complaint was forwarded to the respondent for a response which is due for a response by September 30, 2024.

N. Complaint #24-0829

DAG Ward informed this was received and forwarded to an investigator for review. The investigator has requested documentation to support the allegations made by the complainant. The complainant is in the process of gathering the requested information.

O. Complaint #24-0903

DAG Ward informed this was received and forwarded to an investigator for review. He is in the process of preparing a cease-and-desist letter for this matter.

10. (For Possible Action) Discussion and Possible Action on Soliciting and Developing a List of Licensees to Provide Disciplinary Supervision.

Dr. Young shared that she wanted to formalize the process of Disciplinary Supervision. She stated that currently in the Board policy, those individuals are required to find their own supervisor on their own and this has been difficult. She believes a more formal approach to disciplinary supervision protects the public. She noted the supervisor is paid by the supervisee and is agreed upon in advance. She also stated the Board would provide training to supervisors.

Dr. Lenkeit informed the Board needs to start by getting a list of licensees that are willing to provide disciplinary supervision.

Dr. Owens clarified that the type of supervision that is done during disciplinary supervision is different than other types of supervision and having specialized training in this specifically is important.

The Executive Director addressed Dr. Benuto's question regarding the process for moving forward by explaining it will be a tiered process of establishing a list of licensees interested in providing disciplinary supervision, preparing forms for use in disciplinary supervision, and providing training. The recommendation was to begin by approving establishing a list of interested licensees and preparing the information and forms for the disciplinary supervision process, and come back to the Board when there is a plan for training disciplinary supervisors.

Dr. Holland and Dr. Woodard expressed their support towards developing a formal process and list of disciplinary supervisors.

On motion by Stephanie Woodard, second by Stephanie Holland, the Nevada State Board of Psychological Examiners approved sending an email to the Board's licensees to develop a list of disciplinary supervisors and for the Board office to prepare the related information and forms . (Yea: Lorraine Benuto, Stephanie Holland, Catherine Pearson, and Stephanie Woodard.) Motion Carried: 4-0.

11. (For Possible Action) Discussion and Possible Action on the Inclusion of Continuing Professional Development in Continuing Education Requirements.

President Dr. Benuto shared that during its June 7, 2024, meeting, the Board approved beginning a process of including Continuing Professional Development in continuing education requirements. The proposal was to shift into a model that would provide more allowance for additional credits obtained by licensees that would include a range of activities and would also reduce the financial burden on the licensees to obtain CE credits.

She went on to share that during the July 12 and August 9, 2024, meetings, the Board discussed proposed language and ideas around what continuing professional development might look like, limitations that may apply, and breaking down the proposed categories a little differently in developing regulation language. The Board also heard from Vanessa Aponte from the Legal Aid Center of Southern Nevada regarding a proposal to offer CE credits for pro bono services. She shared that proposed regulation language has been drafted and is before the Board for consideration and approval to move the regulation to a workshop.

The Executive Director explained the proposed revisions. She asked the Board to consider and address whether the 15 CPDs equate to the required 15 live/face-to-face and if the language needs changed to reflect that, and whether to include specific limits to the categories that do not currently have them (proposed (2)(b)(2)(I) in Academic Activities and (2)(b)(3) sponsored continuing education.

The Executive Director suggested making 2(I) in Academic Activities add up what to the number of credits the course provides.

Dr. Lenkeit inquired how one would document peer consultation in peer case consultation and professional services. The Executive Director informed there were proposed ways to document these activities. Dr. Benuto informed there is a log providers can use.

Dr. Woodard recommended "Attending a Psychology related conference..." align with what is currently allowed as it relates to the approval with the CE credits for attending conferences that do not already come with the CEU's.

Dr. Owens recommended the Board consider the how many credits should be allowed for attending non-APA accredited psychology related conferences. She suggested someone could submit the CE to the CE Chair to review if they believe it is worth more than 1 credit.

Dr. Woodard recommended raising the limit to 3 credits for psychology related conferences with allowing the CE to be reviewed by the CE committee to determine if additional credits would be allowed.

Dr. Benuto informed Sponsored continuing education is a professional body such as the APA. Dr. Benuto confirmed that subsection 3, Sponsored continuing education, is redundant and this should be removed.

On motion by Stephanie Woodard, second by Stephanie Holland, the Nevada State Board of Psychological Examiners approved moving the proposed regulation language forward to a regulation workshop. (Yea: Lorraine Benuto, Stephanie Holland, Catherine Pearson, and Stephanie Woodard.) Motion Carried: 4-0.

12. Discussion and Possible Action regarding the supervision of Community Health Workers by Psychologists.

President Dr. Benuto informed that during last month's meeting, Jay Kolbet-Clausell with the Nevada Community Health Workers Association made a presentation to the Board with information about Community Health Workers, and there was some discussion regarding how to go about advising the Board's licensees on utilizing Community Health Workers and accessing informational resources that are available.

Dr. Owens informed that psychologists are approved to supervise community health workers and it would be important to have the Board office notify its licensees on how they can effectively and legally use community health workers in their practice.

On motion by Stephanie Holland, second by Catherine Pearson, the Nevada State Board of Psychological Examiners approved sending an informational email to the Board's licensees regarding Community Healthcare Workers. (Yea: Lorraine Benuto, Stephanie Holland, Catherine Pearson, and Stephanie Woodard.) Motion Carried: 4-0.

13. (For Possible Action) Discussion and Possible Action to Approve Revisions to the Board's Finance: Budgeting Procedures Policy.

The Executive Director shared revisions to the Board's Budget Policy. She reviewed the Board's Budgeting Procedures Policy that the Board adopted in May's 2023 meeting. She informed that among the revisions were some grammatical corrections, stylistic changes, and aligning certain dates with dates that were changed when the Board approved revisions to the Renewal Policy during its August 9, 2024, meeting.

On motion by Stephanie Woodard, second by Stephanie Holland, the Nevada State Board of Psychological Examiners approved revisions to the Board's Finance Budgeting Procedures Policy. (Yea: Lorraine Benuto, Stephanie Holland, Catherine Pearson, and Stephanie Woodard.) Motion Carried: 4-0.

14. (For Possible Action) Discussion and Possible Action to Reschedule the November 1, 2024 meeting to November 15, 2024, and/or consolidate the November 1, 2024, and December 13, 2024, meetings either on December 6, 2024 or December 13, 2024.

The Executive Director informed that she will be unable to attend the November 1, 2024 Board meeting as she will be in Dallas with other Board members for the ASPPB conference. She suggested moving the meeting to another date in November, or consolidating the November meeting with the December meeting on December 6th or December 13th.

Dr. Benuto expressed wanting to consolidate the meeting for December 6th. Dr. Holland recommended consolidating the meeting for December 6th.

On motion by Catherine Pearson, second by Stephanie Woodard, the Nevada State Board of Psychological Examiners approved consolidating the November and December 2024 Board meeting to December 6, 2024. (Yea: Lorraine Benuto, Stephanie Holland, Catherine Pearson, and Stephanie Woodard.) Motion Carried: 4-0.

15. (For Possible Action) Schedule of Future Board Meetings, Hearings, and Workshops. The Board May Discuss and Decide Future Meeting Dates, Hearing Dates, and Workshop Dates.

The next regular meeting of the Nevada Board of Psychological Examiners is currently scheduled for Friday, October 11, 2024, beginning at 8:00 a.m.

16. Requests for Future Board Meeting Agenda Items (No Discussion Among the Members will Take Place on this Item)

There were no requests for future agenda items.

17. Public Comment. The Board wants to remind those who participate in public comment that you are limited to three minutes per person, and that public comment is reserved for comment only. It will not be used as a platform for questions and answers. If you have a statement that is longer than three minutes, please submit your statement in writing and the Board will include it in the written materials that are posted. If you have questions for which you would like answers, please email the Board office at nbop@govmail.state.nv.us.

Dr. Benuto wanted to remind members of the public of Deputy Attorney General Harry Ward's request that no public comment be made on any pending complaints.

There was no public comment.

18. (For Possible Action) Adjournment

There being no further business before the Board, President Dr. Benuto adjourned the meeting at 9:59 a.m.

**Nevada Board of Psychological Examiners
Board Meeting Staff Report**

DATE: October 11, 2024

ITEM:

5A - (For Possible Action) Discussion and Possible Action to Approve the Treasurer's Report for Fiscal Year 2025 (July 1, 2024, through June 30, 2025).

SUMMARY:

As of September 30, 2024, the checking account balance was \$180,220.38. The Board is in the first half of FY2025 and the fourth biennium quarter. For this portion of the fiscal year, the Board is operating on the \$80,730.33 in net deferred revenue that was distributed to the fourth biennium quarter from the 2023-2024 biennium renewals, and the approximately \$38,300 from the other deferred revenue distributions that were allocated to this 4th biennium quarter and first half of the new fiscal year (those are late renewals, new licensures, and registrations). Continuing to be notable during this final biennium quarter is the income from new licensures and registrations that comes in during this quarter, but is no longer considered deferred income due to its receipt during the fourth biennium quarter. That was projected to be \$1,800 for this quarter. As of the end of the third month of the sixth month biennium quarter, the Board has received more than \$5,300.00, which is nearly 300% of what was initially projected.

The savings account balance, which is the Board's reserve account, was \$105,101.50. With the end of September being the third month of FY2025, the Board is at just over 22% of budgeted expenditures and little over 40% of expected revenue.

The Board's bookkeeper, Michelle Fox, has verified and validated the information being provided in this Treasurer's report.

NV State Board of Psychological Examiners
Budget to Actual - Fiscal Year 2025

9/30/24

		FY25 Budgeted Amount	FY25 Actual	% actual to budget			FY25-1 Biennial-Q4 July 2024-December 2024	FY25-2 Biennial-Q1 January 2025-June 2025	FY26-1 Biennial-Q2 July 2025-December 2025	FY26-2 Biennial-Q3 January 2026-June 2026	FY27-1 Biennial-Q4 July 2026-December 2026
							Budgeted	Budgeted	Budgeted	Budgeted	Budgeted
INCOME											
Money on hand (Checking)		89,031.85					\$89,031.85				
Carry Over		10,313.01					\$10,313.01	\$71,630.15	\$17,650.15		
Deferred Revenue											
2600	Renewals - 7/1/24 and 1/1/25	170,105.33	80,730.33	47.46%	2600	Renewals 25-26 biennium (1/1/25)	80,730.33	92,00.000 (7,470.08)	92,000.00 (7,470.08)	92,000.00 (7,470.08)	92,000.00 (7,470.08)
2600	Late Renewals - 1Q 23-24	15,819.98	15,819.98	100.00%	2600	26 biennium (7/1/25)	15,819.98		31,225.00	31,225.00	31,225.00
40201 40281-3 40203	New Licensure, Registrations, Reinstatements	22,489.98	22,489.98	100.00%	40201 40281-3 40203	New Licensure, Registrations, Reinstatements	22,489.98		7,205.00	7,205.00	7,205.00
	Deferred PP fees					Deferred PP fees	N/A	2,625.00 (165.88)	3,725.00 (165.87)	3,725.00 (165.88)	3,725.00 (165.87)
	NET Deferred Income					NET Deferred Income	119,040.29	89,375.00	126,705.00	126,705.00	126,705.00
Regular Revenue	23-24 Biennium Q4 New Licensure and Registrations	1,800.00	5,323.14	295.73%			1,800.00				2,000.00
	Applications										
40100	Psychologist Application	16,250.00	8,155.08	50.19%			8,125.00	8,125.00			
40101	PA Application	3,000.00	1,700.83	56.69%			1,500.00	1,500.00			
40102	Intern Application	1,200.00	155.90	12.99%			600.00	600.00			
40103	Trainee Application	900.00	622.60	69.18%			450.00	450.00			
4010	Reinstatement/Reactivation	500.00		0.00%			250.00	250.00			
4015	Psychologist State Exam	15,000.00	6,118.00	40.79%			7,500.00	7,500.00			
4030	Non-Resident Consultant	900.00	200.00	22.22%			450.00	450.00			
4040	CE App Fee	900.00	331.46	36.83%			450.00	450.00			
	Other										
4025	Late and License Restoration Fees	4,000.00					0.00	4,000.00			
40251/40252	New and Duplicate License	1,250.00	680.74	54.46%			625.00	625.00			
4045	Verification of Licensure	400.00	61.18	15.30%			200.00	200.00			
4075	Cost Recovered (Disciplinary)						0.00	0.00			
4999	Interest, Misc	40.00	10.57	26.43%			20.00	20.00			
Total Income		\$353,900.15	\$142,399.79	40.24%		Income	\$ 240,355.15	\$ 185,175.15			

Payroll Expenses		FY25 Budgeted Amount	FY25 Actual	% actual to budget			FY25-1 Biennial-Q4 July 2024-December 2024 Budgeted	FY25-2 Biennial-Q1 January 2025-June 2025 Budgeted			
5100	Board Salary/Per Diem	10,000.00	1,950.00	19.50%			5,000.00	5,000.00			
2700	Executive Director (net)	50,000.00	13,959.25	27.92%			25,000.00	25,000.00			
2700	Administrative Director (net)	45,000.00	11,767.90	26.15%			22,500.00	22,500.00			
2700	Staff Salary (Part-Time)	10,000.00					5,000.00	5,000.00			
9110	Staff Benefits	12,000.00	4,006.04	33.38%			6,000.00	6,000.00			
2700	Investigator Salary	15,000.00	2,272.88	15.15%			7,500.00	7,500.00			
5250	Workers Compensation	1,000.00	176.23	17.62%			500.00	500.00			
2108/5300	PERS	45,000.00	13,192.08	29.32%			22,500.00	22,500.00			
2100	Federal Payroll Taxes	24,000.00	2,893.64	12.06%			12,000.00	12,000.00			
9100	Other Payroll Expenses	1,000.00	219.00	21.90%			500.00	500.00			
	Total Payroll	213,000.00	50,437.02	23.68%			106,500.00	106,500.00			
Operating Expenses		FY25 Budgeted Amount	FY25 Actual	% actual to budget			FY25-1 Biennial-Q4 July 2024-December 2024 Budgeted	FY25-2 Biennial-Q1 January 2025-June 2025 Budgeted			
6100	Out of State	6,500.00		0.00%			3,250.00	3,250.00			
6200	In-State Travel	1,500.00		0.00%			750.00	750.00			
7015	Office Supplies/furniture	3,250.00	227.24	6.99%			1,625.00	1,625.00			
	Office expenses:										
7040	- Print-Copy	50.00	227.98	455.96%			25.00	25.00			
7050	- Rent	20,000.00	4,500.00	22.50%			10,000.00	10,000.00			
7100	- Postage	1,000.00	457.07	45.71%			500.00	500.00			
7210	- Dolt Web SV	1,200.00	187.72	15.64%			600.00	600.00			
7290/72902	- Telephone/Internet & Utilities	1,500.00	469.52	31.30%			750.00	750.00			
7500	- Copy Lease	1,500.00	339.75	22.65%			750.00	750.00			
7770/7777	Software & Database	4,500.00	459.81	10.22%			2,250.00	2,250.00			
8010	Legal & Professional Fees	40,000.00	3,721.81	9.30%			20,000.00	20,000.00			
8015	Tort Claim	1,200.00	1,164.30	97.03%			1,200.00	0.00			
8050/8055	Professional Services (Auditor, Bookkeeper, Lobbyist)	32,500.00	9,736.50	29.96%			16,250.00	16,250.00			
8250	Dues & Reg (ASPPB, Conf, Continuing Ed)	5,000.00	560.00	11.20%			2,500.00	2,500.00			
8520	Admin Services (LCB)	1,350.00	1,200.00	88.89%			675.00	675.00			
9001	Banking Fees	100.00	10.00	10.00%			50.00	50.00			
	PayPal Fees (against regular revenue)	1,250.00	801.36	64.11%			625.00	625.00			
90100	Miscellaneous Expense	500.00		0.00%			250.00	250.00			
	Uncategorized Expense	250.00					125.00	125.00			
	Total Expenses	\$123,150.00	\$24,063.06	19.54%			\$62,225.00	\$61,025.00			
	Total Expenses + Payroll	\$336,150.00	\$74,500.08	22.16%			\$168,725.00	\$167,525.00			
	Total Income	\$ 353,900.15	\$142,399.79	40.24%			\$240,355.15	\$185,175.15			
	Final Balance	\$17,750.15	\$67,899.71			Final Balance	\$71,630.15	\$17,650.15			

October 04, 2024

Statement of Financial Position

As September 30, 2024

Nevada Board of Psychological Examiners

As verified by Michelle Fox .

The following accounts have been reconciled for the month of September 30, 2024, and all transactions reviewed for accuracy.

Main Checking Account per bank statement dated 09/30/2024 -\$180,220.38

Savings Account per bank statement dated 09/30/2024 -\$105,101.50

A handwritten signature in black ink that reads "Michelle Fox". The script is cursive and fluid.

Michelle Fox

NV State Board of Psychological Examiners

Balance Sheet

As of September 30, 2024

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1100 Cash in Bank	180,220.38
3309 Savings	105,101.50
Total Bank Accounts	\$285,321.88
Accounts Receivable	
1200 Accounts Receivable	0.00
Total Accounts Receivable	\$0.00
Other Current Assets	
12000 Undeposited Funds	0.00
12100 Inventory Asset	0.00
1400 Prepaid Expenses	1,108.00
Uncategorized Asset	0.00
Total Other Current Assets	\$1,108.00
Total Current Assets	\$286,429.88
Other Assets	
1300 Deferred outflows of resources	0.00
Total Other Assets	\$0.00
TOTAL ASSETS	\$286,429.88
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
1106 Accounts Payable	0.00
Total Accounts Payable	\$0.00
Other Current Liabilities	
2100 Federal Income Withholding	1,999.37
2100 Payroll Liabilities	1,992.06
2107 Federal Taxes (941/944)	142.53
2108 PERS	50,596.34
Health Insurance	495.52
NV Unemployment Tax	0.00

NV State Board of Psychological Examiners

Balance Sheet

As of September 30, 2024

	TOTAL
Total 2100 Payroll Liabilities	53,226.45
2101 Federal FICA Withholding	0.00
2102 Federal Medicare Withhold	0.00
2105 Employment Security	0.00
2110 Direct Deposit Liabilities	0.00
2200 Unearned Revenue	0.00
2300 Liability	-971.08
2301 Payroll Liabilities-Pers	0.00
2302 Accrued PTO	0.00
2450 Deferred inflow-pension	0.00
2455 Net pension liability	0.00
2600 Deferred Revenue	-174,671.71
2700 Direct Deposit Payable	0.00
Total Other Current Liabilities	\$ -120,416.97
Total Current Liabilities	\$ -120,416.97
Total Liabilities	\$ -120,416.97
Equity	
3000 Opening Bal Equity	1,315.04
3900 2550 Fund Balance	391,966.30
Net Income	13,565.51
Total Equity	\$406,846.85
TOTAL LIABILITIES AND EQUITY	\$286,429.88

NV State Board of Psychological Examiners

Profit and Loss

July - September, 2024

	TOTAL
Income	
4010 Psychologist Application	
40100 Psychologist Application	8,155.08
40101 PA Application	1,700.83
40102 Intern Application	155.90
40103 Trainee Application	622.60
Total 4010 Psychologist Application	10,634.41
4015 Psychologist State Exam	6,118.00
4020 Psych Biennial	83,480.00
40201 Prorated Psych Biennial	2,967.45
Total 4020 Psych Biennial	86,447.45
4025 Psychologist Licensing Fee	
40251 New License	625.00
40252 Change/Duplicate/Reinstatement	55.74
Total 4025 Psychologist Licensing Fee	680.74
4028 Registration Fee	
40281 Psych Asst fee	2,157.59
40282 Psych Intern Fee	77.21
40283 Psych Trainee	120.89
Total 4028 Registration Fee	2,355.69
4030 Non-Resident Consultant	200.00
4040 CE App Fee	331.46
4045 Verification of Licensure	61.18
4050 Renewal Late Fee	0.00
4999 Interest	10.57
Total Income	\$106,839.50
GROSS PROFIT	\$106,839.50
Expenses	
307910 7210 Dolt Web SVb	187.72
5100 Board Sal	1,950.00
5175 Board Staf	
51753 Investigator Salary	2,470.50
Total 5175 Board Staf	2,470.50
5250 Workers Compensation	176.23
5300 PERS	13,192.08
7015 Supplies	227.24
7020 Office Expense	0.00
7040 Print-Copy	227.98
7050 Rent	4,500.00
Total 7020 Office Expense	4,727.98
7100 Postage	457.07

NV State Board of Psychological Examiners

Profit and Loss

July - September, 2024

	TOTAL
7200 Utilities	182.81
7290 Telephone	
72902 Internet	286.71
Total 7290 Telephone	286.71
Total 7200 Utilities	469.52
7500 Copy Lease	339.75
7770 Software	459.81
8000 Legal & Professional Fees	
8010 Legal	3,721.81
8015 Tort Claim	1,164.30
Total 8000 Legal & Professional Fees	4,886.11
8050 Prof Servs	6,611.25
8055 Lobbyist	3,125.25
Total 8050 Prof Servs	9,736.50
8250 Dues & Reg	560.00
8500 Admin Serv	
8520 LCB	1,200.00
Total 8500 Admin Serv	1,200.00
9001 Banking Fees	
9002 Bank Crgs	10.00
Total 9001 Banking Fees	10.00
9100 Payroll Expenses	219.00
9110 Company Contributions	
Health Insurance	4,006.04
Retirement	6,134.66
Total 9110 Company Contributions	10,140.70
9130 Wages	35,354.88
Taxes	
9111 Federal Taxes (941/944)	2,893.64
NV Unemployment Tax	0.00
Total Taxes	2,893.64
Total 9100 Payroll Expenses	48,608.22
PayPal Fees	1,464.86
Reimbursements	2,150.40
Total Expenses	\$93,273.99
NET OPERATING INCOME	\$13,565.51
NET INCOME	\$13,565.51

NV State Board of Psychological Examiners

General Ledger
September 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
3309 Savings							
	Beginning Balance						105,098.05
09/30/2024	Deposit		Interest		4999 Interest	3.45	105,101.50
Total for 3309 Savings						\$3.45	
1100 Cash in Bank							
	Beginning Balance						176,431.19
09/03/2024	Expense		Information Technology		307910 7210 Dolt Web SVb	-69.50	176,361.69
09/03/2024	Expense		Michelle Fox	Bookkeeper	8050 Prof Servs	-150.00	176,211.69
09/03/2024	Expense		Bank of America Credit Card		-Split-	-2,677.86	173,533.83
09/05/2024	Expense		Amazon	Envelopes	7015 Supplies	-45.48	173,488.35
09/06/2024	Expense		Information Technology		307910 7210 Dolt Web SVb	-16.24	173,472.11
09/06/2024	Deposit				-Split-	4,138.26	177,610.37
09/09/2024	Deposit				-Split-	1,980.42	179,590.79
09/09/2024	Expense		PERS		5300 PERS	-5,580.80	174,009.99
09/10/2024	Expense				9001 Banking Fees:9002 Bank Crgs	-1.00	174,008.99
09/11/2024	Expense		Michelle Fox		8050 Prof Servs	-25.00	173,983.99
09/12/2024	Deposit				-Split-	4,254.87	178,238.86
09/13/2024	Payroll Check	DD	Whitney E Koch Owens	Pay Period: 08/30/2024-09/12/2024	2700 Direct Deposit Payable	-277.05	177,961.81
09/13/2024	Payroll Check	DD	Sarah J. Restori	Pay Period: 08/30/2024-09/12/2024	2700 Direct Deposit Payable	-1,678.88	176,282.93
09/13/2024	Payroll Check	DD	Sheila G. Young	Pay Period: 08/30/2024-09/12/2024	2700 Direct Deposit Payable	-448.82	175,834.11
09/13/2024	Payroll Check	DD	Laura M. Arnold	Pay Period: 08/30/2024-09/12/2024	2700 Direct Deposit Payable	-1,994.18	173,839.93
09/13/2024	Tax Payment		IRS	Tax Payment for Period: 08/01/2024-08/31/2024	2100 Federal Income Withholding	-3,811.62	170,028.31
09/17/2024	Expense		QuickBooks Payroll Service		9100 Payroll Expenses	-75.00	169,953.31
09/17/2024	Expense		Public Employees' Benefits Program (PEBP)		Payroll Expenses:Company Contributions:Health Insurance	-1,078.06	168,875.25
09/17/2024	Deposit				-Split-	4,399.01	173,274.26
09/18/2024	Deposit				-Split-	2,850.00	176,124.26
09/18/2024	Expense				9001 Banking Fees:9002 Bank Crgs	-1.00	176,123.26
09/18/2024	Expense		U S Post Office	Service of Complaint 24-0829 - Certified Mail	7100 Postage	-15.76	176,107.50
09/19/2024	Deposit				-Split-	3,097.39	179,204.89
09/19/2024	Expense		Canon Financial Services, Inc.		7500 Copy Lease	-113.25	179,091.64
09/20/2024	Expense		Stephanie Holland, Psy.D.		5100 Board Sal	-450.00	178,641.64
09/20/2024	Expense		Soseh Esmaeili		5100 Board Sal	-150.00	178,491.64
09/20/2024	Expense		NV Energy		7200 Utilities	-54.03	178,437.61
09/20/2024	Expense		Monique Abarca		5100 Board Sal	-300.00	178,137.61
09/20/2024	Expense		Whitney Owens		5100 Board Sal	-150.00	177,987.61
09/20/2024	Expense				5100 Board Sal	-450.00	177,537.61
09/20/2024	Expense		Catherine Choi-Pearson Ph. D.		5100 Board Sal	-450.00	177,087.61
09/23/2024	Deposit				-Split-	2,141.15	179,228.76
09/23/2024	Expense		Kathleen Laxalt		8050 Prof Servs:8055 Lobbyist	-1,041.75	178,187.01
09/24/2024	Expense		Target		7015 Supplies	-14.07	178,172.94
09/25/2024	Deposit				-Split-	2,886.86	181,059.80
09/25/2024	Expense		Information Technology		307910 7210 Dolt Web SVb	-16.24	181,043.56

NV State Board of Psychological Examiners

General Ledger
September 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
09/26/2024	Expense		Cox Communications		7200 Utilities:7290 Telephone:72902 Internet	-158.18	180,885.38
09/27/2024	Payroll Check	DD	Sarah J. Restori	Pay Period: 09/13/2024-09/26/2024	2700 Direct Deposit Payable	-1,678.87	179,206.51
09/27/2024	Deposit				-Split-	3,030.00	182,236.51
09/27/2024	Payroll Check	DD	Laura M. Arnold	Pay Period: 09/13/2024-09/26/2024	2700 Direct Deposit Payable	-1,994.18	180,242.33
09/27/2024	Expense		Mihata Holdings, LP		7020 Office Expense:7050 Rent	-1,500.00	178,742.33
09/30/2024	Expense				9001 Banking Fees:9002 Bank Crgs	-1.00	178,741.33
09/30/2024	Deposit				-Split-	1,479.05	180,220.38
Total for 1100 Cash in Bank						\$3,789.19	
1400 Prepaid Expenses							
Beginning Balance							1,108.00
Total for 1400 Prepaid Expenses							
2100 Payroll Liabilities							
Beginning Balance							1,992.06
Total for 2100 Payroll Liabilities							
2107 Federal Taxes (941/944)							
Beginning Balance							142.53
Total for 2107 Federal Taxes (941/944)							
2108 PERS							
Beginning Balance							47,090.82
09/13/2024	Payroll Check	DD	Laura M. Arnold	PERS	2700 Direct Deposit Payable	472.53	47,563.35
09/13/2024	Payroll Check	DD	Sarah J. Restori	PERS - Company Contribution	2700 Direct Deposit Payable	403.85	47,967.20
09/13/2024	Payroll Check	DD	Sarah J. Restori	PERS	2700 Direct Deposit Payable	403.85	48,371.05
09/13/2024	Payroll Check	DD	Laura M. Arnold	PERS - Company Contribution	2700 Direct Deposit Payable	472.53	48,843.58
09/27/2024	Payroll Check	DD	Sarah J. Restori	PERS	2700 Direct Deposit Payable	403.85	49,247.43
09/27/2024	Payroll Check	DD	Laura M. Arnold	PERS - Company Contribution	2700 Direct Deposit Payable	472.53	49,719.96
09/27/2024	Payroll Check	DD	Laura M. Arnold	PERS	2700 Direct Deposit Payable	472.53	50,192.49
09/27/2024	Payroll Check	DD	Sarah J. Restori	PERS - Company Contribution	2700 Direct Deposit Payable	403.85	50,596.34
Total for 2108 PERS						\$3,505.52	
Health Insurance							
Beginning Balance							416.82
09/13/2024	Payroll Check	DD	Sarah J. Restori	Health Insurance	2700 Direct Deposit Payable	39.35	456.17
09/27/2024	Payroll Check	DD	Sarah J. Restori	Health Insurance	2700 Direct Deposit Payable	39.35	495.52
Total for Health Insurance						\$78.70	
NV Unemployment Tax							
09/13/2024	Payroll Check	DD	Whitney E Koch Owens	NV Unemployment Tax	2700 Direct Deposit Payable	0.00	0.00
09/13/2024	Payroll Check	DD	Sarah J. Restori	NV Unemployment Tax	2700 Direct Deposit Payable	0.00	0.00
09/13/2024	Payroll Check	DD	Laura M. Arnold	NV Unemployment Tax	2700 Direct Deposit Payable	0.00	0.00
09/13/2024	Payroll Check	DD	Sheila G. Young	NV Unemployment Tax	2700 Direct Deposit	0.00	0.00

NV State Board of Psychological Examiners

General Ledger

September 2024

Item 5A

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
09/27/2024	Payroll Check	DD	Laura M. Arnold	NV Unemployment Tax	Payable 2700 Direct Deposit	0.00	0.00
09/27/2024	Payroll Check	DD	Sarah J. Restori	NV Unemployment Tax	Payable 2700 Direct Deposit	0.00	0.00
Total for NV Unemployment Tax						\$0.00	
Total for 2100 Payroll Liabilities with subs						\$3,584.22	
2600 Deferred Revenue							
Beginning Balance							-
							198,410.21
09/06/2024	Deposit			Active License Renewal	1100 Cash in Bank	669.98	-
							197,740.23
09/06/2024	Deposit			Inactive License Renewal	1100 Cash in Bank	103.00	-
							197,637.23
09/06/2024	Deposit			Active License Renewal	1100 Cash in Bank	669.98	-
							196,967.25
09/06/2024	Deposit			Active License Renewal	1100 Cash in Bank	669.98	-
							196,297.27
09/06/2024	Deposit			Inactive License Renewal	1100 Cash in Bank	103.00	-
							196,194.27
09/06/2024	Deposit			Inactive License Renewal	1100 Cash in Bank	103.00	-
							196,091.27
09/06/2024	Deposit			Active License Renewal - Refund Duplicate	1100 Cash in Bank	-672.98	-
							196,764.25
09/06/2024	Deposit			Active License Renewal - Duplicate	1100 Cash in Bank	672.98	-
							196,091.27
09/06/2024	Deposit			Active License Renewal	1100 Cash in Bank	672.98	-
							195,418.29
09/06/2024	Deposit			Active License Renewal	1100 Cash in Bank	669.98	-
							194,748.31
09/09/2024	Deposit			Inactive License Renewal	1100 Cash in Bank	100.00	-
							194,648.31
09/09/2024	Deposit			Active License Renewal	1100 Cash in Bank	650.00	-
							193,998.31
09/09/2024	Deposit			Active License Renewal	1100 Cash in Bank	650.00	-
							193,348.31
09/12/2024	Deposit			Inactive License Renewal	1100 Cash in Bank	103.00	-
							193,245.31
09/12/2024	Deposit			Inactive License Renewal	1100 Cash in Bank	103.00	-
							193,142.31
09/12/2024	Deposit			Active License Renewal	1100 Cash in Bank	672.98	-
							192,469.33
09/12/2024	Deposit			Active License Renewal	1100 Cash in Bank	669.98	-
							191,799.35
09/12/2024	Deposit			Active License Renewal	1100 Cash in Bank	669.98	-
							191,129.37
09/12/2024	Deposit			Inactive License Renewal	1100 Cash in Bank	103.00	-
							191,026.37
09/17/2024	Deposit			Inactive License Renewal	1100 Cash in Bank	103.00	-
							190,923.37
09/17/2024	Deposit			Inactive License Renewal	1100 Cash in Bank	103.00	-
							190,820.37
09/17/2024	Deposit			Active License Renewal	1100 Cash in Bank	669.98	-
							190,150.39
09/17/2024	Deposit			Active License Renewal	1100 Cash in Bank	669.98	-
							189,480.41
09/17/2024	Deposit			Active License Renewal	1100 Cash in Bank	669.98	-
							188,810.43
09/17/2024	Deposit			Active License Renewal	1100 Cash in Bank	669.98	-
							188,140.45
09/17/2024	Deposit			Active License Renewal	1100 Cash in Bank	669.98	-
							187,470.47
09/17/2024	Deposit			Active License Renewal	1100 Cash in Bank	669.98	-

NV State Board of Psychological Examiners

General Ledger
September 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
							186,800.49
09/18/2024	Deposit			Active License Renewal	1100 Cash in Bank	650.00	-
							186,150.49
09/18/2024	Deposit			Active License Renewal	1100 Cash in Bank	650.00	-
							185,500.49
09/18/2024	Deposit			Inactive License Renewal	1100 Cash in Bank	100.00	-
							185,400.49
09/18/2024	Deposit			Active License Renewal	1100 Cash in Bank	650.00	-
							184,750.49
09/18/2024	Deposit			Inactive License Renewal	1100 Cash in Bank	100.00	-
							184,650.49
09/19/2024	Deposit			Active License Renewal	1100 Cash in Bank	672.98	-
							183,977.51
09/19/2024	Deposit			Active License Renewal	1100 Cash in Bank	669.98	-
							183,307.53
09/19/2024	Deposit			Active License Renewal	1100 Cash in Bank	669.98	-
							182,637.55
09/23/2024	Deposit			Active License Renewal - Duplicate fee	1100 Cash in Bank	669.98	-
							181,967.57
09/23/2024	Deposit			Active License Renewal	1100 Cash in Bank	669.98	-
							181,297.59
09/23/2024	Deposit			Active License Renewal	1100 Cash in Bank	672.98	-
							180,624.61
09/23/2024	Deposit			Active License Renewal - Refund Duplicate fee	1100 Cash in Bank	-669.98	-
							181,294.59
09/25/2024	Deposit			Active License Renewal - Refund Duplicate	1100 Cash in Bank	-669.98	-
							181,964.57
09/25/2024	Deposit			Active License Renewal	1100 Cash in Bank	669.98	-
							181,294.59
09/25/2024	Deposit			Active License Renewal	1100 Cash in Bank	669.98	-
							180,624.61
09/25/2024	Deposit			Active License Renewal	1100 Cash in Bank	672.98	-
							179,951.63
09/25/2024	Deposit			Active License Renewal - Duplicate	1100 Cash in Bank	669.98	-
							179,281.65
09/25/2024	Deposit			Active License Renewal	1100 Cash in Bank	669.98	-
							178,611.67
09/27/2024	Deposit			Active License Renewal	1100 Cash in Bank	650.00	-
							177,961.67
09/27/2024	Deposit			Active License Renewal	1100 Cash in Bank	650.00	-
							177,311.67
09/27/2024	Deposit			Active License Renewal	1100 Cash in Bank	650.00	-
							176,661.67
09/27/2024	Deposit			Active License Renewal	1100 Cash in Bank	650.00	-
							176,011.67
09/30/2024	Deposit			Active License Renewal	1100 Cash in Bank	669.98	-
							175,341.69
09/30/2024	Deposit			Active License Renewal	1100 Cash in Bank	669.98	-
							174,671.71
Total for 2600 Deferred Revenue						\$23,738.50	
2700 Direct Deposit Payable							
09/13/2024	Payroll Check	DD	Sheila G. Young	Direct Deposit	1100 Cash in Bank	-448.82	-448.82
09/13/2024	Payroll Check	DD	Whitney E Koch	Direct Deposit	1100 Cash in Bank	-277.05	-725.87
			Owens				
09/13/2024	Payroll Check	DD	Sheila G. Young	Pay Period: 08/30/2024-09/12/2024	-Split-	448.82	-277.05
09/13/2024	Payroll Check	DD	Laura M. Arnold	Direct Deposit	1100 Cash in Bank	-1,994.18	-2,271.23
09/13/2024	Payroll Check	DD	Whitney E Koch	Pay Period: 08/30/2024-09/12/2024	-Split-	277.05	-1,994.18
			Owens				
09/13/2024	Payroll Check	DD	Laura M. Arnold	Pay Period: 08/30/2024-09/12/2024	-Split-	1,994.18	0.00
09/13/2024	Payroll Check	DD	Sarah J. Restori	Direct Deposit	1100 Cash in Bank	-1,678.88	-1,678.88
09/13/2024	Payroll Check	DD	Sarah J. Restori	Pay Period: 08/30/2024-09/12/2024	-Split-	1,678.88	0.00
09/27/2024	Payroll Check	DD	Sarah J. Restori	Direct Deposit	1100 Cash in Bank	-1,678.87	-1,678.87
09/27/2024	Payroll Check	DD	Laura M. Arnold	Direct Deposit	1100 Cash in Bank	-1,994.18	-3,673.05

NV State Board of Psychological Examiners

General Ledger
September 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
09/27/2024	Payroll Check	DD	Sarah J. Restori	Pay Period: 09/13/2024-09/26/2024	-Split-	1,678.87	-1,994.18
09/27/2024	Payroll Check	DD	Laura M. Arnold	Pay Period: 09/13/2024-09/26/2024	-Split-	1,994.18	0.00
Total for 2700 Direct Deposit Payable						\$0.00	
2100 Federal Income Withholding							
Beginning Balance							3,472.03
09/13/2024	Payroll Check	DD	Sarah J. Restori	Federal Taxes (941/943/944)	2700 Direct Deposit Payable	505.21	3,977.24
09/13/2024	Payroll Check	DD	Whitney E Koch Owens	Federal Taxes (941/943/944)	2700 Direct Deposit Payable	45.90	4,023.14
09/13/2024	Tax Payment		IRS	Federal Taxes (941/943/944)	1100 Cash in Bank	-3,811.62	211.52
09/13/2024	Payroll Check	DD	Laura M. Arnold	Federal Taxes (941/943/944)	2700 Direct Deposit Payable	604.13	815.65
09/13/2024	Payroll Check	DD	Sheila G. Young	Federal Taxes (941/943/944)	2700 Direct Deposit Payable	74.36	890.01
09/27/2024	Payroll Check	DD	Sarah J. Restori	Federal Taxes (941/943/944)	2700 Direct Deposit Payable	505.23	1,395.24
09/27/2024	Payroll Check	DD	Laura M. Arnold	Federal Taxes (941/943/944)	2700 Direct Deposit Payable	604.13	1,999.37
Total for 2100 Federal Income Withholding						\$ - 1,472.66	
2300 Liability							
Beginning Balance							-971.08
Total for 2300 Liability							
3000 Opening Bal Equity							
Beginning Balance							1,315.04
Total for 3000 Opening Bal Equity							
3900 2550 Fund Balance							
Beginning Balance							391,966.30
Total for 3900 2550 Fund Balance							
4010 Psychologist Application							
40100 Psychologist Application							
Beginning Balance							5,240.79
09/06/2024	Deposit			Psych App fee	1100 Cash in Bank	155.10	5,395.89
09/09/2024	Deposit			Psych App fee	1100 Cash in Bank	150.00	5,545.89
09/09/2024	Deposit			Psych App fee	1100 Cash in Bank	150.00	5,695.89
09/12/2024	Deposit			Psych App fee	1100 Cash in Bank	155.10	5,850.99
09/12/2024	Deposit			Psych App fee	1100 Cash in Bank	155.10	6,006.09
09/12/2024	Deposit			Psych App fee	1100 Cash in Bank	155.10	6,161.19
09/12/2024	Deposit			Psych App fee	1100 Cash in Bank	154.43	6,315.62
09/12/2024	Deposit			Psych App fee	1100 Cash in Bank	155.10	6,470.72
09/17/2024	Deposit			Psych App fee	1100 Cash in Bank	155.10	6,625.82
09/18/2024	Deposit			Psych App fee	1100 Cash in Bank	150.00	6,775.82
09/18/2024	Deposit			Psych App fee	1100 Cash in Bank	150.00	6,925.82
09/19/2024	Deposit			Psych App fee	1100 Cash in Bank	155.10	7,080.92
09/19/2024	Deposit			Psych App fee	1100 Cash in Bank	155.10	7,236.02
09/19/2024	Deposit			Psych App fee	1100 Cash in Bank	154.43	7,390.45
09/23/2024	Deposit			Psych App fee	1100 Cash in Bank	155.10	7,545.55
09/23/2024	Deposit			Psych App fee	1100 Cash in Bank	154.43	7,699.98
09/27/2024	Deposit			Psych App fee	1100 Cash in Bank	150.00	7,849.98
09/27/2024	Deposit			Psych App fee	1100 Cash in Bank	150.00	7,999.98
09/30/2024	Deposit			Psych App	1100 Cash in Bank	155.10	8,155.08
Total for 40100 Psychologist Application						\$2,914.29	
40101 PA Application							
Beginning Balance							1,078.70
09/06/2024	Deposit			PA App fee	1100 Cash in Bank	154.43	1,233.13

NV State Board of Psychological Examiners

General Ledger
September 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
09/06/2024	Deposit			PA App fee	1100 Cash in Bank	155.90	1,389.03
09/12/2024	Deposit			PA App fee	1100 Cash in Bank	155.90	1,544.93
09/23/2024	Deposit			PA App fee	1100 Cash in Bank	155.90	1,700.83
Total for 40101 PA Application						\$622.13	
40102 Intern Application							
09/17/2024	Deposit			PI App fee	1100 Cash in Bank	155.90	155.90
Total for 40102 Intern Application						\$155.90	
40103 Trainee Application							
Beginning Balance							622.60
Total for 40103 Trainee Application							
Total for 4010 Psychologist Application						\$3,692.32	
4015 Psychologist State Exam							
Beginning Balance							4,482.60
09/12/2024	Deposit			SE App fee	1100 Cash in Bank	205.90	4,688.50
09/12/2024	Deposit			SE App fee	1100 Cash in Bank	205.90	4,894.40
09/18/2024	Deposit			SE App Fee	1100 Cash in Bank	200.00	5,094.40
09/18/2024	Deposit			SE App fee	1100 Cash in Bank	200.00	5,294.40
09/19/2024	Deposit			SE App fee	1100 Cash in Bank	205.90	5,500.30
09/19/2024	Deposit			SE App fee	1100 Cash in Bank	205.90	5,706.20
09/23/2024	Deposit			SE App fee	1100 Cash in Bank	205.90	5,912.10
09/25/2024	Deposit			SE App fee	1100 Cash in Bank	205.90	6,118.00
Total for 4015 Psychologist State Exam						\$1,635.40	
4020 Psych Biennial							
Beginning Balance							83,480.00
Total for 4020 Psych Biennial							
40201 Prorated Psych Biennial							
Beginning Balance							2,193.69
09/06/2024	Deposit			New licensure	1100 Cash in Bank	98.32	2,292.01
09/09/2024	Deposit			New licensure	1100 Cash in Bank	123.82	2,415.83
09/09/2024	Deposit			New licensure	1100 Cash in Bank	106.60	2,522.43
09/12/2024	Deposit			New Licensure	1100 Cash in Bank	96.68	2,619.11
09/12/2024	Deposit			New Licensure	1100 Cash in Bank	96.68	2,715.79
09/23/2024	Deposit			New Licensure	1100 Cash in Bank	84.46	2,800.25
09/23/2024	Deposit			New Licensure	1100 Cash in Bank	84.46	2,884.71
09/25/2024	Deposit			New licensure	1100 Cash in Bank	82.74	2,967.45
Total for 40201 Prorated Psych Biennial						\$773.76	
Total for 4020 Psych Biennial with subs						\$773.76	
4025 Psychologist Licensing Fee							
40251 New License							
Beginning Balance							425.00
09/06/2024	Deposit			New license	1100 Cash in Bank	25.00	450.00
09/09/2024	Deposit			New license	1100 Cash in Bank	25.00	475.00
09/09/2024	Deposit			New license	1100 Cash in Bank	25.00	500.00
09/12/2024	Deposit			New License	1100 Cash in Bank	25.00	525.00
09/12/2024	Deposit			New License	1100 Cash in Bank	25.00	550.00
09/23/2024	Deposit			New License	1100 Cash in Bank	25.00	575.00
09/23/2024	Deposit			New License	1100 Cash in Bank	25.00	600.00
09/25/2024	Deposit			New License	1100 Cash in Bank	25.00	625.00
Total for 40251 New License						\$200.00	
40252 Change/Duplicate/Reinstatement							
Beginning Balance							25.74
09/27/2024	Deposit			Duplicate License	1100 Cash in Bank	30.00	55.74
Total for 40252 Change/Duplicate/Reinstatement						\$30.00	

NV State Board of Psychological Examiners

General Ledger

September 2024

Item 5A

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
Total for 4025 Psychologist Licensing Fee						\$230.00	
4028 Registration Fee							
40281 Psych Asst fee							
Beginning Balance							1,385.44
09/12/2024	Deposit			PA Reg extension fee	1100 Cash in Bank	154.43	1,539.87
09/12/2024	Deposit			PA Reg Extension fee	1100 Cash in Bank	154.43	1,694.30
09/12/2024	Deposit			PA Reg fee	1100 Cash in Bank	154.43	1,848.73
09/19/2024	Deposit			PA Registration fee	1100 Cash in Bank	154.43	2,003.16
09/19/2024	Deposit			PA Registration fee	1100 Cash in Bank	154.43	2,157.59
Total for 40281 Psych Asst fee						\$772.15	
40282 Psych Intern Fee							
Beginning Balance							77.21
Total for 40282 Psych Intern Fee							
40283 Psych Trainee							
Beginning Balance							90.89
09/12/2024	Deposit			PT Reg fee	1100 Cash in Bank	30.00	120.89
Total for 40283 Psych Trainee						\$30.00	
Total for 4028 Registration Fee						\$802.15	
4030 Non-Resident Consultant							
Beginning Balance							100.00
09/27/2024	Deposit			NRC App Fee	1100 Cash in Bank	100.00	200.00
Total for 4030 Non-Resident Consultant						\$100.00	
4040 CE App Fee							
Beginning Balance							237.95
09/06/2024	Deposit			CE App fee	1100 Cash in Bank	31.17	269.12
09/06/2024	Deposit			CE App fee	1100 Cash in Bank	31.17	300.29
09/30/2024	Deposit			CE App fee	1100 Cash in Bank	31.17	331.46
Total for 4040 CE App Fee						\$93.51	
4045 Verification of Licensure							
Beginning Balance							61.18
Total for 4045 Verification of Licensure							
4999 Interest							
Beginning Balance							7.12
09/30/2024	Deposit		Interest	Interest Earned	3309 Savings	3.45	10.57
Total for 4999 Interest						\$3.45	
307910 7210 Dolt Web SVb							
Beginning Balance							85.74
09/03/2024	Expense		Information Technology	NV Information Technology Bill Payment	1100 Cash in Bank	69.50	155.24
09/06/2024	Expense		Information Technology	NV Information Technology Bill Payment	1100 Cash in Bank	16.24	171.48
09/25/2024	Expense		Information Technology	NV Information Technology Bill Payment	1100 Cash in Bank	16.24	187.72
Total for 307910 7210 Dolt Web SVb						\$101.98	
9100 Payroll Expenses							
Beginning Balance							144.00
09/17/2024	Expense		QuickBooks Payroll Service	INTUIT * DES:QBooks Pay ID:8149227 BOARD OF PSYCHOLGIC CO ID:XXXXX56346 CCD	INDN:NV 1100 Cash in Bank	75.00	219.00
Total for 9100 Payroll Expenses						\$75.00	
9110 Company Contributions							
Health Insurance							

NV State Board of Psychological Examiners

General Ledger
September 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
Beginning Balance							2,927.98
09/17/2024	Expense		Public Employees' Benefits Program (PEBP)	TRANSFER NV BOARD OF PSYCHOLO:State of Nevada Trea Confirmation# XXXXX97710	1100 Cash in Bank	1,078.06	4,006.04
Total for Health Insurance						\$1,078.06	
Retirement Beginning Balance							4,381.90
09/13/2024	Payroll Check	DD	Sarah J. Restori	Employer Retirement Contribution	2700 Direct Deposit Payable	403.85	4,785.75
09/13/2024	Payroll Check	DD	Laura M. Arnold	Employer Retirement Contribution	2700 Direct Deposit Payable	472.53	5,258.28
09/27/2024	Payroll Check	DD	Sarah J. Restori	Employer Retirement Contribution	2700 Direct Deposit Payable	403.85	5,662.13
09/27/2024	Payroll Check	DD	Laura M. Arnold	Employer Retirement Contribution	2700 Direct Deposit Payable	472.53	6,134.66
Total for Retirement						\$1,752.76	
Total for 9110 Company Contributions						\$2,830.82	
9130 Wages Beginning Balance							25,039.20
09/13/2024	Payroll Check	DD	Whitney E Koch Owens	Gross Pay - This is not a legal pay stub	2700 Direct Deposit Payable	300.00	25,339.20
09/13/2024	Payroll Check	DD	Laura M. Arnold	Gross Pay - This is not a legal pay stub	2700 Direct Deposit Payable	2,700.15	28,039.35
09/13/2024	Payroll Check	DD	Sarah J. Restori	Gross Pay - This is not a legal pay stub	2700 Direct Deposit Payable	2,307.69	30,347.04
09/27/2024	Payroll Check	DD	Sarah J. Restori	Gross Pay - This is not a legal pay stub	2700 Direct Deposit Payable	2,307.69	32,654.73
09/27/2024	Payroll Check	DD	Laura M. Arnold	Gross Pay - This is not a legal pay stub	2700 Direct Deposit Payable	2,700.15	35,354.88
Total for 9130 Wages						\$10,315.68	
Taxes 9111 Federal Taxes (941/944) Beginning Balance							2,067.32
09/13/2024	Payroll Check	DD	Sarah J. Restori	Medicare Employer	2700 Direct Deposit Payable	33.46	2,100.78
09/13/2024	Payroll Check	DD	Sheila G. Young	Social Security Employer	2700 Direct Deposit Payable	30.13	2,130.91
09/13/2024	Payroll Check	DD	Sheila G. Young	Medicare Employer	2700 Direct Deposit Payable	7.05	2,137.96
09/13/2024	Payroll Check	DD	Laura M. Arnold	Medicare Employer	2700 Direct Deposit Payable	39.15	2,177.11
09/13/2024	Payroll Check	DD	Sarah J. Restori	Social Security Employer	2700 Direct Deposit Payable	143.07	2,320.18
09/13/2024	Payroll Check	DD	Whitney E Koch Owens	Social Security Employer	2700 Direct Deposit Payable	18.60	2,338.78
09/13/2024	Payroll Check	DD	Whitney E Koch Owens	Medicare Employer	2700 Direct Deposit Payable	4.35	2,343.13
09/13/2024	Payroll Check	DD	Laura M. Arnold	Social Security Employer	2700 Direct Deposit Payable	167.41	2,510.54
09/27/2024	Payroll Check	DD	Laura M. Arnold	Social Security Employer	2700 Direct Deposit Payable	167.41	2,677.95
09/27/2024	Payroll Check	DD	Sarah J. Restori	Medicare Employer	2700 Direct Deposit Payable	33.46	2,711.41
09/27/2024	Payroll Check	DD	Sarah J. Restori	Social Security Employer	2700 Direct Deposit Payable	143.08	2,854.49
09/27/2024	Payroll Check	DD	Laura M. Arnold	Medicare Employer	2700 Direct Deposit Payable	39.15	2,893.64

NV State Board of Psychological Examiners

Item 5A

General Ledger
September 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
Total for 9111 Federal Taxes (941/944)						\$826.32	
NV Unemployment Tax							
09/13/2024	Payroll Check	DD	Sarah J. Restori	NV SUI Employer	2700 Direct Deposit Payable	0.00	0.00
09/13/2024	Payroll Check	DD	Laura M. Arnold	NV Career Enhancement Program	2700 Direct Deposit Payable	0.00	0.00
09/13/2024	Payroll Check	DD	Laura M. Arnold	NV SUI Employer	2700 Direct Deposit Payable	0.00	0.00
09/13/2024	Payroll Check	DD	Sarah J. Restori	NV Career Enhancement Program	2700 Direct Deposit Payable	0.00	0.00
09/13/2024	Payroll Check	DD	Sheila G. Young	NV Career Enhancement Program	2700 Direct Deposit Payable	0.00	0.00
09/13/2024	Payroll Check	DD	Sheila G. Young	NV SUI Employer	2700 Direct Deposit Payable	0.00	0.00
09/13/2024	Payroll Check	DD	Whitney E Koch Owens	NV Career Enhancement Program	2700 Direct Deposit Payable	0.00	0.00
09/13/2024	Payroll Check	DD	Whitney E Koch Owens	NV SUI Employer	2700 Direct Deposit Payable	0.00	0.00
09/27/2024	Payroll Check	DD	Sarah J. Restori	NV Career Enhancement Program	2700 Direct Deposit Payable	0.00	0.00
09/27/2024	Payroll Check	DD	Laura M. Arnold	NV SUI Employer	2700 Direct Deposit Payable	0.00	0.00
09/27/2024	Payroll Check	DD	Sarah J. Restori	NV SUI Employer	2700 Direct Deposit Payable	0.00	0.00
09/27/2024	Payroll Check	DD	Laura M. Arnold	NV Career Enhancement Program	2700 Direct Deposit Payable	0.00	0.00
Total for NV Unemployment Tax						\$0.00	
Total for Taxes						\$826.32	
Total for 9100 Payroll Expenses with subs						\$14,047.82	
5100 Board Sal							
09/20/2024	Expense		Stephanie Holland, Psy.D.	Stephanie Holland Bill Payment	1100 Cash in Bank	450.00	450.00
09/20/2024	Expense			Stephanie Woodard Bill Payment	1100 Cash in Bank	450.00	900.00
09/20/2024	Expense		Whitney Owens	Whitney Owens Bill Payment	1100 Cash in Bank	150.00	1,050.00
09/20/2024	Expense		Monique Abarca	Monique Abarca Bill Payment	1100 Cash in Bank	300.00	1,350.00
09/20/2024	Expense		Catherine Choi-Pearson Ph. D.	Catherine Pearson Bill Payment	1100 Cash in Bank	450.00	1,800.00
09/20/2024	Expense		Soseh Esmaeili	Soseh Esmaeili Bill Payment	1100 Cash in Bank	150.00	1,950.00
Total for 5100 Board Sal						\$1,950.00	
5175 Board Staf							
51753 Investigator Salary							
Beginning Balance							1,984.50
09/13/2024	Payroll Check	DD	Sheila G. Young	Gross Pay - This is not a legal pay stub	2700 Direct Deposit Payable	486.00	2,470.50
Total for 51753 Investigator Salary						\$486.00	
Total for 5175 Board Staf						\$486.00	
5250 Workers Compensation							
Beginning Balance							176.23
Total for 5250 Workers Compensation							
5300 PERS							
Beginning Balance							7,611.28
09/09/2024	Expense		PERS	TRANSFER NV BOARD OF PSYCHOLO:Public Employee's Re Confirmation# XXXXX79015	1100 Cash in Bank	5,580.80	13,192.08
Total for 5300 PERS						\$5,580.80	
7015 Supplies							
Beginning Balance							167.69
09/05/2024	Expense		Amazon	Envelopes	1100 Cash in Bank	45.48	213.17

NV State Board of Psychological Examiners

General Ledger
September 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
09/24/2024	Expense		Target	TARGET T- 4155 09/24 #XXXXXX4225 PURCHASE TARGET T- 4155 S Las Vegas NV CKCD 5411 XXXXXXXXXX238587	1100 Cash in Bank	14.07	227.24
Total for 7015 Supplies						\$59.55	
7020 Office Expense							
7040 Print-Copy							
Beginning Balance							227.98
Total for 7040 Print-Copy							
7050 Rent							
Beginning Balance							3,000.00
09/27/2024	Expense		Mihata Holdings, LP	TRANSFER NV BOARD OF PSYCHOLO:Mihata Holdings Confirmation# XXXXX02237	1100 Cash in Bank	1,500.00	4,500.00
Total for 7050 Rent						\$1,500.00	
Total for 7020 Office Expense						\$1,500.00	
7100 Postage							
Beginning Balance							441.31
09/18/2024	Expense		U S Post Office	Service of Complaint 24-0829 - Certified Mail	1100 Cash in Bank	15.76	457.07
Total for 7100 Postage						\$15.76	
7200 Utilities							
Beginning Balance							128.78
09/20/2024	Expense		NV Energy	NV ENERGY SOUTH DES:NPC PYMT ID:XXXXXXXXXX12081 INDN:NEVADA BOARD OF PSYCHO CO ID:XXXXX45330 CCD	1100 Cash in Bank	54.03	182.81
Total for 7200 Utilities						\$54.03	
7290 Telephone							
72902 Internet							
Beginning Balance							128.53
09/26/2024	Expense		Cox Communications	CHECKCARD 0925 COX LAS VEGAS COMM SV 234-3993 NV XXXXX1642XXXXXXXXXX7700 4899 XXXXXXXXXXXX484434	800-CKCD 1100 Cash in Bank	158.18	286.71
Total for 72902 Internet						\$158.18	
Total for 7290 Telephone						\$158.18	
Total for 7200 Utilities with subs						\$212.21	
7500 Copy Lease							
Beginning Balance							226.50
09/19/2024	Expense		Canon Financial Services, Inc.	Canon Financial Services Bill Payment	1100 Cash in Bank	113.25	339.75
Total for 7500 Copy Lease						\$113.25	
7770 Software							
Beginning Balance							261.96
09/03/2024	Expense		Bank of America Credit Card	Google	1100 Cash in Bank	85.93	347.89
09/03/2024	Expense		Bank of America Credit Card	Adobe Acrobat	1100 Cash in Bank	19.99	367.88
09/03/2024	Expense		Bank of America Credit Card	Norton	1100 Cash in Bank	52.94	420.82
09/03/2024	Expense		Bank of America Credit Card	Jotform	1100 Cash in Bank	19.00	439.82
09/06/2024	Deposit			Adobe	1100 Cash in Bank	19.99	459.81
Total for 7770 Software						\$197.85	
8000 Legal & Professional Fees							
8010 Legal							
Beginning Balance							3,721.81

NV State Board of Psychological Examiners

General Ledger

September 2024

Item 5A

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
Total for 8010 Legal							
8015 Tort Claim							
Beginning Balance							1,164.30
Total for 8015 Tort Claim							
Total for 8000 Legal & Professional Fees							
8050 Prof Servs							
Beginning Balance							3,936.25
09/03/2024	Expense		Michelle Fox	Bookkeeper	1100 Cash in Bank	150.00	4,086.25
09/03/2024	Expense		Bank of America	Campbell Jones Cohen - Audit	1100 Cash in Bank	2,500.00	6,586.25
			Credit Card				
09/11/2024	Expense		Michelle Fox	Zelle payment to for Conf# tt2mpx01g	Michelle Fox "Invoice # 417 9-10-2024"; 1100 Cash in Bank	25.00	6,611.25
Total for 8050 Prof Servs						\$2,675.00	
8055 Lobbyist							
Beginning Balance							2,083.50
09/23/2024	Expense		Kathleen Laxalt	Kathleen Laxalt Bill Payment	1100 Cash in Bank	1,041.75	3,125.25
Total for 8055 Lobbyist						\$1,041.75	
Total for 8050 Prof Servs with subs						\$3,716.75	
8250 Dues & Reg							
Beginning Balance							560.00
Total for 8250 Dues & Reg							
8500 Admin Serv							
8520 LCB							
Beginning Balance							1,200.00
Total for 8520 LCB							
Total for 8500 Admin Serv							
9001 Banking Fees							
9002 Bank Crgs							
Beginning Balance							7.00
09/10/2024	Expense			External transfer fee - 3 Day - XXXXX3318	09/09/2024 Confirmation: 1100 Cash in Bank	1.00	8.00
09/18/2024	Expense			External transfer fee - 3 Day - XXXXX6522	09/17/2024 Confirmation: 1100 Cash in Bank	1.00	9.00
09/30/2024	Expense			External transfer fee - 3 Day - XXXXX3566	09/27/2024 Confirmation: 1100 Cash in Bank	1.00	10.00
Total for 9002 Bank Crgs						\$3.00	
Total for 9001 Banking Fees						\$3.00	
PayPal Fees							
Beginning Balance							676.22
09/06/2024	Deposit			Deferred PP fee	1100 Cash in Bank	3.47	679.69
09/06/2024	Deposit			Deferred PP fee	1100 Cash in Bank	19.85	699.54
09/06/2024	Deposit			Deferred PP fee	1100 Cash in Bank	19.85	719.39
09/06/2024	Deposit			4Q Regular PP fee	1100 Cash in Bank	4.18	723.57
09/06/2024	Deposit			Deferred PP fee	1100 Cash in Bank	19.85	743.42
09/06/2024	Deposit			Deferred PP fee	1100 Cash in Bank	19.85	763.27
09/06/2024	Deposit			Deferred PP fee	1100 Cash in Bank	3.47	766.74
09/06/2024	Deposit			Deferred PP fee	1100 Cash in Bank	3.47	770.21
09/06/2024	Deposit			Regular PP fee	1100 Cash in Bank	1.58	771.79
09/06/2024	Deposit			Regular PP fee	1100 Cash in Bank	5.93	777.72
09/06/2024	Deposit			Deferred PP fee	1100 Cash in Bank	19.94	797.66
09/06/2024	Deposit			Deferred PP fee	1100 Cash in Bank	19.94	817.60
09/06/2024	Deposit			Regular PP fee	1100 Cash in Bank	5.90	823.50

NV State Board of Psychological Examiners

General Ledger
September 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
09/06/2024	Deposit			Regular PP fee	1100 Cash in Bank	5.88	829.38
09/06/2024	Deposit			Regular PP fee	1100 Cash in Bank	1.58	830.96
09/12/2024	Deposit			Deferred PP fee	1100 Cash in Bank	19.85	850.81
09/12/2024	Deposit			Regular PP fee	1100 Cash in Bank	5.90	856.71
09/12/2024	Deposit			Regular PP fee	1100 Cash in Bank	5.90	862.61
09/12/2024	Deposit			4Q Regular PP fee	1100 Cash in Bank	4.74	867.35
09/12/2024	Deposit			Regular PP fee	1100 Cash in Bank	5.11	872.46
09/12/2024	Deposit			Deferred PP fee	1100 Cash in Bank	19.94	892.40
09/12/2024	Deposit			4Q Regular PP fee	1100 Cash in Bank	5.11	897.51
09/12/2024	Deposit			Deferred PP fee	1100 Cash in Bank	3.47	900.98
09/12/2024	Deposit			Regular PP fee	1100 Cash in Bank	5.90	906.88
09/12/2024	Deposit			Regular PP fee	1100 Cash in Bank	7.68	914.56
09/12/2024	Deposit			Regular PP fee	1100 Cash in Bank	7.68	922.24
09/12/2024	Deposit			Regular PP fee	1100 Cash in Bank	5.93	928.17
09/12/2024	Deposit			4Q Regular PP fee	1100 Cash in Bank	4.74	932.91
09/12/2024	Deposit			Deferred PP fee	1100 Cash in Bank	19.85	952.76
09/12/2024	Deposit			4Q Regular PP fee	1100 Cash in Bank	5.11	957.87
09/12/2024	Deposit			4Q Regular PP fee	1100 Cash in Bank	5.11	962.98
09/12/2024	Deposit			4Q Regular PP fee	1100 Cash in Bank	1.39	964.37
09/12/2024	Deposit			Deferred PP fee	1100 Cash in Bank	3.47	967.84
09/12/2024	Deposit			Regular PP fee	1100 Cash in Bank	5.90	973.74
09/12/2024	Deposit			Deferred PP fee	1100 Cash in Bank	3.47	977.21
09/17/2024	Deposit			Deferred PP fee	1100 Cash in Bank	3.47	980.68
09/17/2024	Deposit			Regular PP fee	1100 Cash in Bank	5.90	986.58
09/17/2024	Deposit			Deferred PP fee	1100 Cash in Bank	19.85	1,006.43
09/17/2024	Deposit			Deferred PP fee	1100 Cash in Bank	19.85	1,026.28
09/17/2024	Deposit			Deferred PP fee	1100 Cash in Bank	19.85	1,046.13
09/17/2024	Deposit			Deferred PP fee	1100 Cash in Bank	19.85	1,065.98
09/17/2024	Deposit			Deferred PP fee	1100 Cash in Bank	3.47	1,069.45
09/17/2024	Deposit			Deferred PP fee	1100 Cash in Bank	19.85	1,089.30
09/17/2024	Deposit			Regular PP fee	1100 Cash in Bank	5.93	1,095.23
09/17/2024	Deposit			Deferred PP fee	1100 Cash in Bank	19.85	1,115.08
09/19/2024	Deposit			Regular PP fee	1100 Cash in Bank	5.90	1,120.98
09/19/2024	Deposit			Regular PP fee	1100 Cash in Bank	6.65	1,127.63
09/19/2024	Deposit			Regular PP fee	1100 Cash in Bank	5.11	1,132.74
09/19/2024	Deposit			Deferred PP fee	1100 Cash in Bank	19.85	1,152.59
09/19/2024	Deposit			4Q Regular PP fee	1100 Cash in Bank	5.88	1,158.47
09/19/2024	Deposit			Deferred PP fee	1100 Cash in Bank	19.85	1,178.32
09/19/2024	Deposit			4Q Regular PP fee	1100 Cash in Bank	5.11	1,183.43
09/19/2024	Deposit			Regular PP fee	1100 Cash in Bank	5.90	1,189.33
09/19/2024	Deposit			Regular PP fee	1100 Cash in Bank	6.65	1,195.98
09/19/2024	Deposit			Deferred PP fee	1100 Cash in Bank	19.94	1,215.92
09/23/2024	Deposit			Deferred PP fee	1100 Cash in Bank	19.85	1,235.77
09/23/2024	Deposit			Regular PP fee	1100 Cash in Bank	13.07	1,248.84
09/23/2024	Deposit			Deferred PP fee	1100 Cash in Bank	19.94	1,268.78
09/23/2024	Deposit			Deferred PP fee	1100 Cash in Bank	19.85	1,288.63
09/23/2024	Deposit			Regular PP fee	1100 Cash in Bank	5.90	1,294.53
09/23/2024	Deposit			4Q Regular PP fee	1100 Cash in Bank	3.76	1,298.29
09/23/2024	Deposit			4Q Regular PP fee	1100 Cash in Bank	3.76	1,302.05
09/23/2024	Deposit			Regular PP fee	1100 Cash in Bank	5.93	1,307.98
09/25/2024	Deposit			Deferred PP fee	1100 Cash in Bank	19.85	1,327.83
09/25/2024	Deposit			Deferred PP fee	1100 Cash in Bank	19.85	1,347.68
09/25/2024	Deposit			Deferred PP fee	1100 Cash in Bank	19.94	1,367.62
09/25/2024	Deposit			Deferred PP fee	1100 Cash in Bank	19.85	1,387.47
09/25/2024	Deposit			Deferred PP fee	1100 Cash in Bank	19.85	1,407.32
09/25/2024	Deposit			4Q Regular PP fee	1100 Cash in Bank	3.71	1,411.03
09/25/2024	Deposit			Regular PP fee	1100 Cash in Bank	6.65	1,417.68
09/30/2024	Deposit			Deferred PP fee	1100 Cash in Bank	19.85	1,437.53
09/30/2024	Deposit			Regular PP fee	1100 Cash in Bank	1.58	1,439.11
09/30/2024	Deposit			Regular PP fee	1100 Cash in Bank	5.90	1,445.01
09/30/2024	Deposit			Deferred PP fee	1100 Cash in Bank	19.85	1,464.86

NV State Board of Psychological Examiners

General Ledger

September 2024

Item 5A

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
Total for PayPal Fees						\$788.64	
Reimbursements							
Beginning Balance							1,536.00
09/13/2024	Payroll Check	DD	Laura M. Arnold	Reimbursement	2700 Direct Deposit Payable	164.13	1,700.13
09/13/2024	Payroll Check	DD	Sarah J. Restori	Reimbursement	2700 Direct Deposit Payable	143.07	1,843.20
09/27/2024	Payroll Check	DD	Laura M. Arnold	Reimbursement	2700 Direct Deposit Payable	164.13	2,007.33
09/27/2024	Payroll Check	DD	Sarah J. Restori	Reimbursement	2700 Direct Deposit Payable	143.07	2,150.40
Total for Reimbursements						\$614.40	

**Nevada Board of Psychological Examiners
Board Meeting Staff Report**

DATE: October 11, 2024

ITEM:

5B - (For Possible Action) Discussion and Possible Action to Approve Revisions to the Budget for Fiscal Year 2024 (July 1, 2024, through June 30, 2025).

SUMMARY:

With the close of the first quarter of the fiscal year, there are two minor revisions to the FY 2025 Budget:

- An upward adjustment to the expected revenue from 2023-2024 fourth quarter revenue from new licensures and registrations to align with better than projected performance; and
- An upward adjustment to the budgeted amount for print-copy expenses to account for printing that was required for the renewal period.

The revisions and adjustments reflect a projected FY 2025 budget that remains balanced overall, and that leaves the Board with financials that are projected to do better than budgeted.

**NV State Board of Psychological Examiners
Budget - Fiscal Year 2025**

9/30/24

		FY25 Budgeted Amount	FY25 Actual	% actual to budget			FY25-1 Biennial-Q4 July 2024-December 2024	FY25-2 Biennial-Q1 January 2025-June 2025	FY26-1 Biennial-Q2 July 2025-December 2025	FY26-2 Biennial-Q3 January 2026-June 2026	FY27-1 Biennial-Q4 July 2026-December 2026
							Budgeted	Budgeted	Budgeted	Budgeted	Budgeted
INCOME											
Money on hand (Checking)		89,031.85					\$89,031.85				
Carry Over		10,313.01					\$10,313.01	\$71,630.15	\$17,625.15		
Deferred Revenue											
2600	Renewals - 7/1/24 and 1/1/25	170,105.33	80,730.33	47.46%	2600	Renewals 25-26 biennium (1/1/25)	80,730.33	92,00.000 (7,470.08)	92,000.00 (7,470.08)	92,000.00 (7,470.08)	92,000.00 (7,470.08)
2600	Late Renewals - 1Q 23-24	15,819.98	15,819.98	100.00%	2600	26 biennium (7/1/25)	15,819.98		31,225.00	31,225.00	31,225.00
40201 40281-3 40203	New Licensure, Registrations, Reinstatements	22,489.98	22,489.98	100.00%	40201 40281-3 40203	New Licensure, Registrations, Reinstatements	22,489.98		7,205.00	7,205.00	7,205.00
	Deferred PP fees					Deferred PP fees	N/A	2,625.00 (165.88)	3,725.00 (165.87)	3,725.00 (165.88)	3,725.00 (165.87)
	NET Deferred Income					NET Deferred Income	119,040.29	89,375.00	126,705.00	126,705.00	126,705.00
Regular Revenue	23-24 Biennium Q4 New Licensure and Registrations	5,250.00	5,323.14	101.39%			5,250.00				2,000.00
	Applications										
40100	Psychologist Application	16,250.00	8,155.08	50.19%			8,125.00	8,125.00			
40101	PA Application	3,000.00	1,700.83	56.69%			1,500.00	1,500.00			
40102	Intern Application	1,200.00	155.90	12.99%			600.00	600.00			
40103	Trainee Application	900.00	622.60	69.18%			450.00	450.00			
4010	Reinstatement/Reactivation	500.00		0.00%			250.00	250.00			
4015	Psychologist State Exam	15,000.00	6,118.00	40.79%			7,500.00	7,500.00			
4030	Non-Resident Consultant	900.00	200.00	22.22%			450.00	450.00			
4040	CE App Fee	900.00	331.46	36.83%			450.00	450.00			
	Other										
4025	Late and License Restoration Fees	4,000.00					0.00	4,000.00			
40251/40252	New and Duplicate License	1,250.00	680.74	54.46%			625.00	625.00			
4045	Verification of Licensure	400.00	61.18	15.30%			200.00	200.00			
4075	Cost Recovered (Disciplinary)						0.00	0.00			
4999	Interest, Misc	40.00	10.57	26.43%			20.00	20.00			
Total Income		\$357,350.15	\$142,399.79	39.85%		Income	\$ 243,805.15	\$ 185,175.15			

Payroll Expenses		FY25 Budgeted Amount	FY25 Actual	% actual to budget			FY25-1 Biennial-Q4 July 2024-December 2024 Budgeted	FY25-2 Biennial-Q1 January 2025-June 2025 Budgeted			
5100	Board Salary/Per Diem	10,000.00	1,950.00	19.50%			5,000.00	5,000.00			
2700	Executive Director (net)	50,000.00	13,959.25	27.92%			25,000.00	25,000.00			
2700	Administrative Director (net)	45,000.00	11,767.90	26.15%			22,500.00	22,500.00			
2700	Staff Salary (Part-Time)	10,000.00					5,000.00	5,000.00			
9110	Staff Benefits	12,000.00	4,006.04	33.38%			6,000.00	6,000.00			
2700	Investigator Salary	15,000.00	2,272.88	15.15%			7,500.00	7,500.00			
5250	Workers Compensation	1,000.00	176.23	17.62%			500.00	500.00			
2108/5300	PERS	45,000.00	13,192.08	29.32%			22,500.00	22,500.00			
2100	Federal Payroll Taxes	24,000.00	2,893.64	12.06%			12,000.00	12,000.00			
9100	Other Payroll Expenses	1,000.00	219.00	21.90%			500.00	500.00			
	Total Payroll	213,000.00	50,437.02	23.68%			106,500.00	106,500.00			
Operating Expenses		FY25 Budgeted Amount	FY25 Actual	% actual to budget			FY25-1 Biennial-Q4 July 2024-December 2024 Budgeted	FY25-2 Biennial-Q1 January 2025-June 2025 Budgeted			
6100	Out of State	6,500.00		0.00%			3,250.00	3,250.00			
6200	In-State Travel	1,500.00		0.00%			750.00	750.00			
7015	Office Supplies/furniture	3,250.00	227.24	6.99%			1,625.00	1,625.00			
	Office expenses:										
7040	- Print-Copy	300.00	227.98	75.99%			250.00	50.00			
7050	- Rent	20,000.00	4,500.00	22.50%			10,000.00	10,000.00			
7100	- Postage	1,000.00	457.07	45.71%			500.00	500.00			
7210	- Dolt Web SV	1,200.00	187.72	15.64%			600.00	600.00			
7290/72902	- Telephone/Internet & Utilities	1,500.00	469.52	31.30%			750.00	750.00			
7500	- Copy Lease	1,500.00	339.75	22.65%			750.00	750.00			
7770/7777	Software & Database	4,500.00	459.81	10.22%			2,250.00	2,250.00			
8010	Legal & Professional Fees	40,000.00	3,721.81	9.30%			20,000.00	20,000.00			
8015	Tort Claim	1,200.00	1,164.30	97.03%			1,200.00	0.00			
8050/8055	Professional Services (Auditor, Bookkeeper, Lobbyist)	32,500.00	9,736.50	29.96%			16,250.00	16,250.00			
8250	Dues & Reg (ASPPB, Conf, Continuing Ed)	5,000.00	560.00	11.20%			2,500.00	2,500.00			
8520	Admin Services (LCB)	1,350.00	1,200.00	88.89%			675.00	675.00			
9001	Banking Fees	100.00	10.00	10.00%			50.00	50.00			
	PayPal Fees (against regular revenue)	1,250.00	801.36	64.11%			625.00	625.00			
90100	Miscellaneous Expense	500.00		0.00%			250.00	250.00			
	Uncategorized Expense	250.00					125.00	125.00			
	Total Expenses	\$123,400.00	\$24,063.06	19.50%			\$62,450.00	\$61,050.00			
	Total Expenses + Payroll	\$336,400.00	\$74,500.08	22.15%			\$168,950.00	\$167,550.00			
	Total Income	\$ 357,350.15	\$142,399.79	39.85%			\$243,805.15	\$185,175.15			
	Final Balance	\$20,950.15	\$67,899.71			Final Balance	\$74,855.15	\$17,625.15			

Regulation Revisions Table

<u>Legislative File No.</u>	<u>Description</u>	<u>Status</u>
R095-23	AB244 Response	Approved during Legislative Commission meeting September 13, 2024 – filed with Secretary of State
R002-24	Supervision	Approved during Legislative Commission meeting September 13, 2024 – filed with Secretary of State
R084-24	Biennial Renewal Fee Increase	Approved during Legislative Commission meeting September 13, 2024 – filed with Secretary of State
R192-24	National Exam Regulation	LCB has issued a regulation number; awaiting an LCB Draft to be able to have a Regulation hearing

Board Office Statistics

Item 7

Fiscal Year 25

		7/24	8/24	9/24	10/24	11/24	12/24	1/25	2/25	3/25	4/25	5/25	6/25	FY25 Totals
Psychologists	Licenses Issued	10	7	8										25
	Applications Received	16	13	18										47
Psychological Assistants	Registrations Issued	1	7	3										11
	Applications Received	4	3	4										11
Psychological Interns	Registrations Issued	1	0	0										1
	Applications Received	0	0	1										1
Psychological Trainees	Registrations Issued	0	1	1										2
	Applications Received	0	2	8										10
Non-Resident Consultants	Registrations Issued	0	1	1										2
Background Checks	Reviewed	1	0	0										1
Continuing Education	Applications Reviewed	7	0	4										11
State Exams	Administered	11	12	13										36
Complaints	Received	4	3	2										9
Totals		55	49	63	0	0	0	0	0	0	0	0	0	167

As of 10/7/2024:

Licenses:

Active	734
Inactive	61
Expired	296

Renewals:

Active --> Active
66

Active --> Inactive
3

Inactive --> Inactive
12

Current Applications and Registrations:

	APP	REG
Psychologists	147	
Psychological Assistants	15	39
Psychological Interns	10	7
Psychological Trainees	13	29

NEVADA STATE BOARD OF PSYCHOLOGICAL EXAMINERS

ANNUAL REPORT

JUNE 30, 2024

DRAFT

NEVADA STATE BOARD OF PSYCHOLOGICAL EXAMINERS

Table of Contents

	<u>Page</u>
Management's Discussion and Analysis	1 - 3
Independent Auditor's Report	4 - 6
Basic Financial Statements:	
Governmental Fund Balance Sheet and Statement of Net Position	7
Governmental Fund Revenue, Expenditures, and Changes in Fund Balance and Statement of Activities	8
Notes to the Financial Statements	9 - 18
Required Supplementary Information:	
Statements of Revenue and Expenditures – Budget and Actual – June 30, 2024	19
Supplementary Pension Information	20
Report on Internal Control and Compliance:	
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	21 - 22
Schedule of Findings and Responses	23

MANAGEMENT'S DISCUSSION AND ANALYSIS

The Board members' and management's discussion and analysis of the Nevada State Board of Psychological Examiners' (Board) financial condition and activities for the fiscal year ended June 30, 2024, is presented in conjunction with the audited financial statements.

Financial Highlights

- The Board's net position decreased \$82,948 during the current fiscal year.
- Program revenue for the fiscal year ended June 30, 2024, was \$187,444, representing a \$68,920 decrease from the fiscal year ended June 30, 2023.

Overview of Annual Financial Report

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

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

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

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

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

The financial statements were audited during the independent external audit process.

Financial Analysis

The basic financial statements, as well as the required supplementary information, the Statement of

Revenue and Expenditures - Budget and Actual, serve as the key financial data for the Board members' and management's monitoring and planning. The Budget is now being presented as a biennial budget representing the term of the licenses issued. Therefore, the previous fiscal year-end of June 30, 2023, is also presented, as is the current fiscal year end of June 30, 2024. Variances are based on the two-year actual.

Statements of Net Position

As of June 30,	2024	2023	Variance
Cash	\$ 313,163	\$ 493,946	\$ (180,783)
Accounts receivable	-	350	(350)
Payroll tax overpayment receivable	3,099	-	3,099
Prepaid expenses	60	2,150	(2,090)
Lease asset, net of accumulated amortization	80,981	30,231	50,750
Deposits	1,500	-	1,500
Total assets	398,803	526,677	(127,874)
Deferred outflow of resources	72,235	63,055	9,180
Total assets and deferred outflow of resources	471,038	589,732	(118,694)
Liabilities	319,094	345,710	(26,616)
Deferred inflow of resources	32,102	41,232	(9,130)
Total liabilities and deferred inflow of resources	351,196	386,942	(35,746)
Net position	\$ 119,842	\$ 202,790	\$ (82,948)

The Board's net position remains strong at year end with adequate liquid assets to fulfill its responsibilities. The Board members and management believe the current financial condition and staff capabilities are sufficient to meet anticipated operating expenses and operational objectives.

Statements of Activities

Years Ended June 30,	2024	2023	Variance
Program revenue	\$ 187,444	\$ 256,364	\$ (68,920)
Expenditures	(270,392)	(219,494)	(50,898)
Net program revenue	\$ (82,948)	\$ 36,870	\$ (119,818)

Revenue: The program revenue received by the Board is generated through the registration, renewal and licensure of Psychological Examiners. Total revenue received by the Board for fiscal year ended June 30, 2024, was \$187,444, representing a \$68,920 decrease from the fiscal year ended June 30, 2023.

Expenses: Operating expenses for the fiscal year ended June 30, 2024, were \$270,392, representing an increase over the fiscal year ended June 30, 2022, of \$50,898. The increase primarily relates to increased payroll expenses.

General Fund Budgetary Highlights

Total revenue received for the biennial period ended June 30, 2024, was less than the budgeted amount by \$5,581.

Total expenses were greater than the budgeted biennial amounts by \$40,951. The primary area where expenses were higher was retirement expense, classified as personnel services.

Economic Factors and Next Year's Budgets and Rates

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

To this end, the Board has implemented a variety of changes that include continued software development to automate various job functions which provides cost savings in personnel services. Staff has been directed to continue seeking areas in which operating expenses can be reduced without jeopardizing the high level of customer service the licensees and public have come to know.

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

DRAFT

NEVADA STATE BOARD OF PSYCHOLOGICAL EXAMINERS

FINANCIAL STATEMENTS

JUNE 30, 2024

DRAFT

INDEPENDENT AUDITOR'S REPORT

To the Members of the Board
Nevada State Board of Psychological Examiners

Opinion

We have audited the accompanying financial statements of the Nevada State Board of Psychological Examiners (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 financial position 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 Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) 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 opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Board's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, and *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 GAAS 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 and pension information on pages 1-3 and 20, 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 management's discussion and analysis and pension 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Nevada State Board of Psychological Examiners' basic financial statements. The budgetary comparison information on page 19 is presented for the purpose of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial

statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the budgetary comparison information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated **October XX, 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 Nevada State Board of Psychological Examiners internal control over financial reporting and compliance.

Campbell Jones Cohen CPAs

Las Vegas, Nevada

October XX, 2024

NEVADA STATE BOARD OF PSYCHOLOGICAL EXAMINERS

GOVERNMENTAL FUND BALANCE SHEET AND STATEMENT OF NET POSITION
JUNE 30, 2024

	General Fund	Adjustments (Note 7)	Government Wide
Assets:			
Cash and cash equivalents	\$ 313,163	\$ -	\$ 313,163
Payroll tax overpayment receivable	3,099	-	3,099
Prepaid expenses	60	-	60
Lease asset, net of accumulated amortization	-	80,981	80,981
Deposits	1,500	-	1,500
Total assets	317,822	80,981	398,803
Deferred Outflows of Resources - Pension Requirement	-	72,235	72,235
Total assets and deferred outflows of resources	\$ 317,822	\$ 153,216	\$ 471,038
Liabilities:			
Current Liabilities:			
Accounts payable	\$ 3,904	\$ -	\$ 3,904
Accrued interest payable	-	272	272
Payroll liabilities	17,197	-	17,197
Lease liability	-	14,820	14,820
Licensing fees received in advance	71,731	-	71,731
Net pension liability	-	145,660	145,660
Total current liabilities	92,832	160,752	253,584
Non-current Liabilities:			
Lease liability, non-current	-	65,510	65,510
Total liabilities	92,832	226,262	319,094
Deferred Inflows of Resources - Pension Requirement	-	32,102	32,102
Total liabilities and deferred inflows of resources	92,832	258,364	351,196
Fund Balance/Net Position:			
Fund balance:			
Unassigned	224,990	(224,990)	-
Total liabilities and fund balance	\$ 317,822		
Net position:			
Net investment in capital assets		80,981	80,981
Unrestricted		38,861	38,861
Total net position		\$ 119,842	\$ 119,842

The accompanying notes to the financial statements are an integral part of these financial statements.

NEVADA STATE BOARD OF PSYCHOLOGICAL EXAMINERS

**GOVERNMENTAL FUND REVENUE, EXPENDITURES, AND CHANGES
IN FUND BALANCE AND STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2024**

	<u>General Fund</u>	<u>Adjustments (Note 7)</u>	<u>Government Wide</u>
Expenditures/Expenses:			
Board operations	\$ 252,969	\$ 17,423	\$ 270,392
Total expenditures/expenses	<u>252,969</u>	<u>17,423</u>	<u>270,392</u>
Program Revenue:			
Charges for services, licensing revenue	<u>187,444</u>	<u>-</u>	<u>187,444</u>
Net program revenue	<u>(65,525)</u>	<u>(17,423)</u>	<u>(82,948)</u>
Fund Balance/Net Position:			
Beginning of year	<u>290,515</u>	<u>(87,725)</u>	<u>202,790</u>
End of year	<u><u>\$ 224,990</u></u>	<u><u>\$ (105,148)</u></u>	<u><u>\$ 119,842</u></u>

NEVADA STATE BOARD OF PSYCHOLOGICAL EXAMINERS**NOTES TO THE FINANCIAL STATEMENTS****NOTE 1 - REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Nevada State Board of Psychological Examiners (Board), created in 1963, is the licensing and regulatory agency for the practice of Psychologists in the State of Nevada. The Board was created pursuant to and is regulated by Nevada Revised Statutes (NRS) Chapter 641.

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

REPORTING ENTITY

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

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

BASIS OF PRESENTATION

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

BASIS OF ACCOUNTING

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

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

NEVADA STATE BOARD OF PSYCHOLOGICAL EXAMINERS**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****NOTE 1 - REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)****FUND ACCOUNTING**

Under Chapter 628.140 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 the Nevada State Board of Psychological Examiners does not revert to the State of Nevada's general fund. The net assets of the general fund are restricted solely to be used by the Board to meet its obligation of licensing and regulating the practice of psychology in the state of Nevada.

BUDGET DATA

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

CASH AND CASH EQUIVALENTS

The Board may only invest in the types of securities specified in NRS 355.140. Eligible investments include bonds and certificates of the United States and its agencies; bonds of any state, county, or municipality; bonds of Nevada school Boards and certain general improvement Boards; negotiable certificates of deposits issued by commercial banks or insured savings and loans associations; and with certain restrictions, repurchase agreements and bankers' acceptances.

CAPITAL ASSETS

Capital assets, which include furniture, fixtures, equipment, and right-of-use lease assets are reported in the government-wide financial statements. Capital assets are defined by the Board as assets with an initial, individual cost of \$2,500 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. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are expensed as incurred. Capital assets are depreciated using the straight-line method over 3 to 20 years.

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

LICENSING FEES RECEIVED IN ADVANCE

By provisions of statute, the Board administers its licensing registration on a biennial period, due on the first day of January of each odd-numbered year. Licensing fees received in advance represent revenue from license renewals that relate to each annual period over two fiscal years. The current biennial period ends December 31, 2024, therefore revenue amounts received and to be recognized during the final six months of the current biennial period are included as deferred revenue at June 30, 2024, per the Board's revenue recognition policy.

In May 2023, the Board adopted a revised revenue recognition policy intended to allow for more precise matching of current revenues with current expenditures. The fiscal year ending June 30, 2024, is the first financial reporting period for which the new revenue recognition policy has been followed.

NEVADA STATE BOARD OF PSYCHOLOGICAL EXAMINERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

NOTE 1 - REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES

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

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

FUND EQUITY AND NET POSITION

As defined in GASB 54, in the government-wide financial statements, equity is classified as net position and displayed as follows:

Unrestricted net position - all other net assets that do not meet the definition of "invested in capital assets" or "restricted."

Non-spendable - represents amounts that are either not in a spendable form or are legally or contractually required to remain intact. The Board includes fund balances that have been prepaid for expenses in this category.

Restricted - represents amounts which can be spent only for specific purposes because of state or federal law, or externally imposed conditions. The Board has no items that are considered to be restricted net assets.

Committed - represents amounts which can be used only for specific purposes determined by the members of the governing Board's formal action through a resolution or action. The Board has no committed funds.

Assigned - represents amounts that are intended by the Board for specific purposes but do not require formal resolution or action and include a policy statement to ensure the ongoing financial integrity of the Nevada State Board of Psychological Examiners.

The policy statement established an operating contingency equal to one year's operating expenses based on the preceding year's budget and established certain other reserves for specific purposes as detailed in the accompanying financial statements.

Unassigned - represents all amounts not included in other classifications.

NEVADA STATE BOARD OF PSYCHOLOGICAL EXAMINERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

NOTE 1 - REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

FUND EQUITY AND NET POSITION (CONTINUED)

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

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

- Net investment in capital assets – amount of capital assets, net of accumulated depreciation and any related debt.
- Restricted net position – consists of net position with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- Unrestricted net position – amounts not included in other classifications.

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

PENSIONS

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

USE OF ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States 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 reported amount of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 2 - COMPLIANCE WITH NEVADA REVISED STATUTES AND NEVADA ADMINISTRATIVE CODE

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

NOTE 3 - CASH AND CASH EQUIVALENTS

The Board maintains its checking accounts in one major commercial bank. The account is insured by the Federal Deposit Insurance Corporation up to \$250,000.

NEVADA STATE BOARD OF PSYCHOLOGICAL EXAMINERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

NOTE 3 - CASH AND CASH EQUIVALENTS (CONTINUED)

The bank balance at June 30, 2024, totaled \$313,163. At June 30, 2024, approximately \$63,163 of funds exceeded FDIC Insurance.

By provisions of statutes, the Board is required to deposit all money in banks or savings and loan associations located in the State of Nevada.

NOTE 4 - CAPITAL ASSETS

The Board has custodial responsibility to the State of Nevada for right-of-use assets acquired with resources of the Board. The capital asset activity during the years ended June 30, 2023 and 2024 are as follows:

	<u>2023</u>	<u>Increases</u>	<u>Decreases</u>	<u>2024</u>
Lease asset, restated	\$ 53,636	\$ 89,212	\$ (53,636)	\$ 89,212
Less: accumulated amortization	(23,405)	(16,047)	31,221	(8,231)
	<u>\$ 30,231</u>	<u>\$ 73,165</u>	<u>\$ (22,415)</u>	<u>\$ 80,981</u>

NOTE 5 - LEASES

The Board currently leases office space in Las Vegas, Nevada. The initial lease term began February 1, 2024, and expires January 31, 2029. Payments are due monthly in the amount of \$1,500 with an annual escalation based upon the Consumer Price Index, not to exceed a 3.0% escalation per annum. The Board's prior office space leasing arrangement in Reno, Nevada was terminated.

In addition, the Board leases a copy machine, with monthly payments due in the amount of \$89, and a lease expiration date of January 31, 2026.

The lease assets consist of the following at June 30, 2024:

Lease assets, office	\$ 86,589
Lease assets, copy machine	2,623
Accumulated amortization	(8,231)
	<u>\$ 80,981</u>

Future minimum lease payments are required as follows during the years ended June 30:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 14,820	\$ 2,971	\$ 19,291
2026	17,093	2,301	19,394
2027	17,722	1,613	19,335
2028	19,033	882	19,915
2029	11,662	156	11,818
	<u>\$ 80,330</u>	<u>\$ 7,923</u>	<u>\$ 89,753</u>

NEVADA STATE BOARD OF PSYCHOLOGICAL EXAMINERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

NOTE 5 - LEASES (CONTINUED)

Lease liability activity is as follows:

2023	Increases	Decreases	2024	Current Portion
\$ 32,909	\$ 73,931	\$ (26,510)	\$ 80,330	\$ 14,820

NOTE 6 - PENSIONS

GENERAL INFORMATION ABOUT THE PENSION PLAN**Plan Description**

PERS (System) administers a cost-sharing, multiple-employer, defined benefit public employees' retirement system which includes both Regular and Police/Fire members. The System was established by the Nevada Legislature in 1947, effective July 1, 1948.

The System is administered to provide a reasonable base income to qualified employees who have been employed by a public employer and whose earnings capacities have been removed or substantially impaired by age or disability.

Benefits Provided

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

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

- b) The System offers several alternatives to the unmodified service retirement allowance which, in general, allow the retired employee to accept a reduced service retirement allowance payable monthly during his or her lifetime and various optional monthly payments to a named beneficiary after his or her death.

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

Vesting

- a) Regular members entering the System prior to January 1, 2010, are eligible for retirement at age 65 with five years services, at age 60 with 10 years of service, or at any age with thirty years of service. Regular members entering the System on or after January 1, 2010, are eligible for retirement at age 65 with 5 years of service or age 62 with 10 years of service, or at 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 5 years of service, or at

NEVADA STATE BOARD OF PSYCHOLOGICAL EXAMINERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

NOTE 6 - PENSIONS (CONTINUED)

age 62 with 10 years of service, or at age 55 with 30 years of service, or at any age with 33 1/3 years of service.

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

Contributions

a) 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.

b) In one plan, contributions are shared equally by employer and employee. In the other plan, employees can take a reduced salary and have contributions made by the employer (EPC).

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

d) The System receives an actuarial valuation on an annual basis indicating the contribution rates required to fund the System on an actuarial reserve basis. Contributions 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.

e) The actuary funding method used is the Entry Age Normal Cost Method. It is intended to meet the funding objective and results in a relatively level long-term contribution requirement as a percentage of salary.

f) For the fiscal year ended June 30, 2024, the Statutory Employer/employee matching rate was 17.50% for Regular employees and the Employer-pay contribution (EPC) rate was 33.50% for Regular employees.

PENSION LIABILITIES, PENSION EXPENSE, AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO PENSIONS

At June 30, 2024, the Board reported a liability of \$145,660 for their proportionate share of the net pension liability. The net pension liability for the plan in total was measured at June 30, 2023, and determined by an actuarial valuation as of that date. The Board's proportionate share of the total net pension liability was based on the ratio of actual contributions of \$9,238 paid to PERS for the year ended June 30, 2023, relative to the actual contributions of \$1,157,649,798 from all participating employers. At June 30, 2023, the Board's proportionate share was .00080%.

For the year ended June 30, 2024, the Board recognized pension expense of \$29,675. Amounts totaling \$7,419 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. At June 30, 2024, the Board reported

NEVADA STATE BOARD OF PSYCHOLOGICAL EXAMINERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

NOTE 6 - PENSIONS (CONTINUED)

PENSION LIABILITIES, PENSION EXPENSE, AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO PENSIONS (CONTINUED)

deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Balance of Deferred Outflows and Inflows Due to:		
Differences between expected and actual experience	\$ 18,986	\$ -
Changes of assumptions	13,651	-
Net difference between projected and actual earnings on pension plan investments	-	1,363
Changes in proportion and differences between employer contributions and proportionate share of contributions	32,179	30,739
Contributions subsequent to the measurement date	7,419	-
Total	<u>\$ 72,235</u>	<u>\$ 32,102</u>

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

Year ending June 30:	
2025	\$ 5,094
2026	4,487
2027	19,001
2028	2,079
2029	691
And thereafter	-

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 by an actuarial valuation as of that date.

NEVADA STATE BOARD OF PSYCHOLOGICAL EXAMINERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

NOTE 6 - PENSIONS (CONTINUED)

Actuarial Assumptions (continued)

The total pension liability was determined using the following actuarial assumption, applied to all periods included in the measurement:

Inflation rate	2.50%
Productivity pay increase	0.50%
Projected salary increases	4.20% to 9.10%, depending on service Rates including inflation and productivity increases
Investment rate of return	7.25%
Consumer price index	2.75%
Other assumptions	Same as those used in the June 30, 2023, funding actuarial valuation

Actuarial assumptions used in the June 30, 2024, 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, 2024. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rate specified in statute. Based on that assumption, the pension plan's fiduciary net position at June 30, 2024, was projected to be available to make all projected future benefit payments of 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, 2024.

Investment Policy

The System's policies which determine the investment portfolio target asset allocation are established by the Retirement Board. The asset allocation is reviewed annually and is designed to meet the future risk and return needs of the System. The following was the Retirement Board's adopted policy target asset allocation as of June 30, 2024:

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

*As of June 30, 2024, PERS' long-term inflation assumption was 2.50%.

NEVADA STATE BOARD OF PSYCHOLOGICAL EXAMINERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

NOTE 6 - PENSIONS (CONTINUED)

Discount Rate and Pension Liability Discount Rate Sensitivity

The following presents the net pension liability of the PERS as of June 30, 2024, calculated using the discount rate of 7.50%, as well as what the PERS net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (6.50%) or 1 percentage-point higher (8.50%) than the current discount rate:

<u>Discount Rate</u>	<u>1% Decrease (6.50%)</u>	<u>Current Rate (7.50%)</u>	<u>1% Increase (8.50%)</u>
Proportionate share of the Net Pension Liability / (Asset)	\$ 227,234	\$ 146,023	\$ 79,001

Pension Plan Fiduciary Net Position

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

NOTE 7 - CONVERSION TO GOVERNMENT-WIDE FINANCIAL STATEMENTS

Adjustments on the face of the financial statements were made to the fund balance sheet and statement of revenue, expenditures, and changes in fund balance in order to reconcile the fund financial statements to the government-wide statements of net position and activities. These adjustments detail the effect of the deferred inflows and outflows of resources due to the pension requirements that net to \$40,133 and net pension liability of \$145,660. Additionally, the adjustments detail the capitalization of the lease assets of \$89,212, and accumulated amortization of \$8,231, and related lease liability, which totals \$80,330. The change to fund balance for the fiscal year is a decrease of \$17,423, with the cumulative change as of June 30, 2024, amounting to a decrease of \$105,148.

NOTE 8 - CONTINGENCIES

The Board, in the normal course of its activities, is involved in various claims and litigation. The Board currently has no known claims or lawsuits pending.

NOTE 9 - DATE OF MANAGEMENT'S REVIEW

The Organization has evaluated subsequent events through **October XX, 2024**, which is the date the financial statements were available to be issued.

NEVADA STATE BOARD OF PSYCHOLOGICAL EXAMINERS

**STATEMENTS OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR THE YEAR ENDED JUNE 30, 2023)**

	Original and Final Budget	Actual Amounts Budgetary Basis 2024	Actual Amounts Budgetary Basis 2023	Total	Variance to Final Budget Favorable (Unfavorable)
Revenue:					
Application fees	\$ 33,600	\$ 23,027	\$ 24,254	\$ 47,281	\$ 13,681
Examination fees	20,000	15,527	12,085	27,612	7,612
License fees	388,904	141,597	207,697	349,294	(39,610)
Other operating fees	6,800	7,251	12,286	19,537	12,737
Investment income	85	42	42	84	(1)
Total revenue	449,389	187,444	256,364	443,808	(5,581)
Expenditures:					
Operating					
Amortization	\$ -	\$ 15,281	\$ 11,703	\$ 26,984	\$ (26,984)
Attorney fees	60,000	36,064	16,891	52,955	7,045
Bank fees	350	93	152	245	105
Dues and registration	9,000	4,159	5,008	9,167	(167)
Information technology	11,200	4,838	8,474	13,312	(2,112)
Interest	-	1,578	2,431	4,009	(4,009)
Miscellaneous	2,050	614	279	893	1,157
Office	6,750	3,176	3,148	6,324	426
Operating expenses	1,100	1,945	11,753	13,698	(12,598)
Postage and shipping	500	197	581	778	(278)
Printing and copying	3,550	343	2,032	2,375	1,175
Professional fees	54,850	25,676	21,929	47,605	7,245
Rent	34,000	-	-	-	34,000
Supplies	1,250	458	-	458	792
Telephone and internet	2,950	1,349	1,596	2,945	5
Tort Claim	2,200	-	-	-	2,200
Total operating	189,750	95,771	85,977	181,748	8,002
Personnel services					
Board per diem	18,000	7,500	7,850	15,350	2,650
Health insurance	-	2,825	-	2,825	(2,825)
Other	1,125	1,783	1,449	3,232	(2,107)
Payroll taxes	19,000	5,340	2,954	8,294	10,706
Retirement	47,500	50,155	35,774	85,929	(38,429)
Staff benefits reserve	5,500	3,964	2,914	6,878	(1,378)
Staff salaries	154,560	95,236	76,226	171,462	(16,902)
Workers compensation	2,000	705	926	1,631	369
Total personnel services	247,685	167,508	128,093	295,601	(47,916)
Travel					
In state	2,000	1,045	578	1,623	377
Out of state	9,500	6,068	4,846	10,914	(1,414)
Total travel	11,500	7,113	5,424	12,537	(1,037)
Total expenditures	448,935	270,392	219,494	489,886	(40,951)
Excess (deficiency) of revenue over (under) expenditures	\$ 454	\$ (82,948)	\$ 36,870	\$ (46,078)	\$ (46,532)

See accompanying independent auditor's report.

NEVADA STATE BOARD OF PSYCHOLOGICAL EXAMINERS

SUPPLEMENTARY PENSION INFORMATION

SCHEDULE OF CHANGES IN NET PENSION LIABILITY
LAST TEN FISCAL YEARS

	Measurement Dates						
	2023	2022	2021	2020	2019	2018	2017
Portion of the net pension liability (asset)	0.00080%	0.00059%	0.00084%	0.00073%	0.00095%	0.00095%	0.00051%
Proportionate share of the net pension liability (asset)	\$ 145,660	\$ 106,870	\$ 76,463	\$ 101,563	\$ 129,905	\$ 129,645	\$ 67,952
Covered payroll	84,786	67,263	50,850	60,466	60,739	63,250	63,827
Proportionate share of the net pension liability (asset) as a percentage of its covered payroll	171.80%	158.88%	150.37%	167.97%	213.87%	204.97%	106.46%
Plan fiduciary net position as a percentage of the total pension liability	50.00%	47.50%	63.80%	84.75%	76.46%	75.24%	74.42%

SCHEDULE OF CONTRIBUTIONS
LAST TEN FISCAL YEARS

	2024	2023	2022	2021	2020	2019	2018
Contractually required contributions	14,837	\$ 21,534	\$ 15,128	\$ 17,686	\$ 9,183	\$ 9,171	\$ 9,255
Contributions in relation to contractually required contributions	(15,430)	(21,534)	(14,500)	(17,552)	(9,183)	(9,171)	(9,255)
Contribution deficiency (excess)	<u>\$ (593)</u>	<u>\$ -</u>	<u>\$ 628</u>	<u>\$ 134</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Board's covered payroll	\$ 84,786	\$ 67,263	\$ 50,850	\$ 60,466	\$ 60,739	\$ 63,250	\$ 63,827
Contributions as a percentage of covered payroll	17.50%	29.75%	28.52%	29.03%	15.12%	14.50%	14.50%

Note: GASB Statement No. 68 requires ten years of information to be presented in this table. However, until ten years of data is available, the Board will present information only for those years for which information is available.

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

To the Members of the Board
Nevada State Board of Psychological Examiners

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 fund information of the Nevada State Board of Psychological Examiners (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 **October XX, 2024**.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Nevada State Board of Psychological Examiner'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 Nevada State Board of Psychological Examiner'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. We did identify a certain deficiency in internal control, described in the accompanying Schedule of Findings and Responses as item 2024-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Nevada State Board of Psychological Examiner'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 Psychological Examiner's Response to Finding

Nevada State Board of Psychological Examiner's response to the finding identified in our audit is described in the Schedule of Findings and Responses. The Board's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of This Report

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

Campbell Jones Cohen CPAs

Las Vegas, Nevada

October XX, 2024

NEVADA STATE BOARD OF PSYCHOLOGICAL EXAMINERS
SCHEDULE OF FINDINGS AND RESPONSES

2024-001: PERS Expenditures Material Weakness

Criteria: Management is responsible for establishing and maintaining an effective system of internal control over financial statement reporting. One of the components of an effective system of internal control over financial reporting is oversight over expenditures.

Condition: The PERS monthly payments were recorded as expense, rather than reductions to the PERS liability account.

Cause: Procedures have not been implemented to ensure Board personnel have the proper training regarding recording PERS payments.

Effect: Liabilities were overstated, expenses may be overstated, and ending fund balance was understated.

Recommendation: At the beginning of the audit period, the Board was recording the expense and liability correctly but discontinued doing so during the fiscal year. The auditors will work with the management and contract bookkeeper to assist them in correcting this finding.

Views of Responsible Officials:

Nevada State Board of Psychological Examiners agrees with this finding.

Nevada Board of Psychological Examiners Board Meeting Staff Report

DATE: October 11, 2024

ITEM:

- 11 - (For Possible Action) Discussion and Possible Action to Approve Proposed Supervisor Handbook for Supervisors of Psychological Assistants, Psychological Interns, and Psychological Trainees.

SUMMARY:

During its November 3, 2023, and December 15, 2023, meetings, the Board conducted workshops to consider proposed language that revises some of the Board's regulations regarding the supervision of psychological assistants, psychological interns and psychological trainees.

After the Legislative Counsel Bureau (LCB) provided a draft of those proposed changes in LCB file number R002-24, the Board conducted a regulation hearing on April 12, 2024, during which the Board approved the regulation revisions. The Legislative Commission approved R002-24 during its September 13, 2024, meeting, after which the regulation was filed with the Secretary of State and went into effect.

During the Course of the 2023 meetings of what became known as the "Supervision Subcommittee," which developed the revised language that became R002-24, the Subcommittee proposed creating a Supervisor Handbook that encompassed the relevant provisions of NAC Chapter 641, including those in R002-24. Now that R002-24 has been adopted and is in effect, the executive director has prepared a proposed Supervisor Handbook for Supervisors of Psychological Assistants, Psychological Interns, and Psychological Trainees aligned with NAC 641.1506 - 641.168 (as revised) for the Board's review, consideration, and approval.



STATE OF NEVADA
BOARD OF PSYCHOLOGICAL EXAMINERS
Supervisor Handbook

Purpose

The State of Nevada Board of Psychological Examiners (the Board) has created this Supervisor Handbook as a guide for Supervisors of Psychological Assistants, Psychological Interns, and Psychological Trainees.

Supervisor Qualifications – [NAC 641.1519](#)

A psychologist is qualified to supervise a Psychological Assistant, Psychological Intern, and/or Psychological Trainee if that Psychologist:

- Is licensed by the Board to practice Psychology.
- Has appropriate and sufficient training that provides the ability to provide competent supervision, including:
 - 15 Continuing Education Credits in supervision, half of which may be obtained via self-study, from an approved accrediting agency.
 - One semester of supervised supervisory experience.

A Psychological Assistant, Psychological Intern, or Psychological Trainee may provide clinical supervision to a junior Psychological Assistant, Psychological Intern, or Psychological Trainee under the supervision of a qualified supervisor as part of a graduate-level supervision course or other formal training plan to develop supervision competencies.
 - A formal graduate course in supervision.
 - A combination of the above that are equivalent to any one of the above.

A supervisor who has not had training as provided above may submit the training experience that supervisor has had for the Board's equivalency evaluation review.

Supervision Requirements – NAC 641.15195, 641.152, 641.154, 641.157

Psychological Assistants and Psychological Interns must be employed by: (1) the supervisor; or (2) the agency or institution with which the supervisor is affiliated.

- Psychological Assistants and Psychological Interns must be paid a salary/stipend in equal amounts on a fixed schedule over the course of the training. The amounts paid to a Psychological Assistant or Psychological Intern may not be based on the number of clients treated or assessed, the amount of money reimbursed by an insurance plan, or a percentage of fees received.¹
- If a Psychological Assistant or Psychological Intern is employed by an agency or institution with which the supervisor is affiliated, the supervisor must provide the Board with evidence of the supervisor's affiliation with the agency or institution.
- Psychological Assistants and Psychological Interns are not permitted to be independent contractors of the supervisor or agency for whom/which they work.
- Supervisors are not permitted to accept compensation for supervision from a Psychological Assistant, Psychological Intern, or Psychological Trainee.

A supervisor is required to:

- Employ methods and modes of proper and diligent oversight of a Psychological Assistant, Psychological Intern, and/or Psychological Trainee who is under that supervisor's supervision to meet the applicable ethical and legal responsibilities. The methods of proper and diligent oversight must include the implementation of policies and procedures that ensure the accessibility of the supervisor to the Psychological Assistant, Psychological Intern, and/or Psychological Trainee commensurate with the professional developmental level of the particular supervisee.
- Maintain primary responsibility for the treatment plan of each client and patient that the Psychological Assistant, Psychological Intern, or Psychological Trainee treats or assesses.
- Review and sign all clinical documentation, including but not limited to reports, treatment plans, and progress notes, for all services the Psychological Assistant, Psychological Intern, and/or Psychological Trainee provides, and including services for which reimbursement will be sought under the State Plan for Medicaid.

¹ Psychological Trainees who are paid are subject to the same salary/stipend requirements.

- Be available to the Psychological Assistant, Psychological Intern, and/or Psychological Trainee while the supervisee is providing services to a client or patient. A supervisor shall arrange for the availability of another appropriate licensed medical or behavioral health provider in the case of the absence of the supervisor.
- Provide the following:
 - For a full-time Psychological Assistant, at least 1 hour of individual supervision for each 40 hours worked in a week or, if the Psychological Assistant works less than 40 hours in a week or a proportional level of supervision for a Psychological Assistant who works less than 40 hours in a week.
 - For a Psychological Intern, at least 4 hours of supervision each week, at least 2 hours of which must be face-to-face individual supervision by the licensed psychologist supervisor(s) with primary professional responsibility for the cases on which face-to-face individual supervision is provided. A proportional level of supervision may be provided to a Psychological Intern who works less than 40 hours in a week.
 - For a Psychological Trainee, at least 1 hour per week of individual supervision for every 10 hours of service delivery (activities that involve direct contact with a client) per week. At least one-half of the individual supervision each week must be provided by the supervisor, and not more than 1 hour of supervision each week may be provided by a Psychological Assistant or Psychological Intern.

Supervision Types and Limitations – [NAC 641.152](#), [641.158](#)

Supervision Types. In addition to providing direct supervision, a supervisor may use a nested supervision model and may provide for specific skill training:

- ***Nested Supervision Model:*** A supervisor may use a nested supervision model, such as supervision of a Psychological Trainee or Psychological Intern by a Psychological Intern or Psychological Assistant, so long as the supervisor's case supervision responsibility does not exceed a total of 4 full time equivalent supervisees (up to 40 hours per work week). A supervisor who uses a nested model of supervision must, at least once a week, engage in supervision activities with a Psychological Assistant or Psychological Intern who is providing supervision.

- *Specific Skill Training:* a supervisor of a Psychological Assistant, Psychological Intern, or Psychological Trainee may assign the supervisee to a specialist, including a person licensed/certified in Nevada as a Psychiatrist, Behavior Analyst, Social Worker, Marriage and Family Therapist, Clinical Professional Counselor, or Alcohol and Drug Counselor; provided, however, that not more than one-quarter (25%) of the number of supervised hours needed to fulfill the required year of postdoctoral experience may be accrued under the direction of specialists.

Supervision Limitations. A supervisor may only supervise the number of supervisees for which adequate supervision can be provided.

- A supervisor may supervise a combination of *not more than* four full-time equivalent Psychological Assistants, Psychological Interns, Psychological Trainees, or other interns licensed, registered or certified, as applicable, under NRS Chapter 641A, 641B, or 641C at the same time.
- A supervisor shall not supervise anyone with whom the psychologist has a familial or other multiple relationship.

Appendix A

Application and Registration Process and Checklists
Psychological Assistants, Psychological Interns, and Psychological Trainees

Appendix B

NAC Chapter 641 – Supervision Provisions

APPENDIX A

Application and Registration Process Psychological Assistants, Psychological Interns, and Psychological Trainees

All who apply to register with the Board for supervised training – Psychological Assistants, Psychological Interns, and Psychological Trainees – are required to provide to the Board:

- ☐ A \$150 application fee;
- ☐ A Fingerprint submission verification and a signed Fingerprinting / Background Check Waiver;
- ☐ A signed Open Meeting Law Waiver;
- ☐ A Supervised Practice Plan (SPP);
- ☐ An Employment Agreement;
- ☐ A registration fee; and
- ☐ Any other documents or information the Board deems necessary to make a determination of eligibility for registration.

Upon applying for registration with the Board, each applicant will receive from the Board a “Welcome Packet” with an explanation and instructions for the registration requirements, as well as any forms that the applicant is required to complete and return to the Board office.²

Psychological Assistants .

A Psychological Assistant is one who is obtaining postdoctoral supervised experience that is required for licensure. Psychological Assistants must be registered with the Board under the supervision of a psychologist who meets the qualifications required for supervisors.

A Psychological Assistant may apply to register with the Board once all requirements for the applicant's doctoral degree have been met and, preferably, after finding a supervisor. In addition to the requirements for registration listed above, an applicant for registration as a Psychological Assistant must:

² When an applicant identifies a supervisor, the Board office generally copies the supervisor on its communications with the applicant for the purpose of keeping the supervisor informed on the applicant's progress through the application and registration process.

- ☐ Complete a PLUS application / report³; and
- ☐ Pay a \$150 registration fee (a fee that is separate from and in addition to the application fee).

A Psychological Assistant's registration is valid for one (1) year, unless the application, SPP, and employment agreement indicate that the term of postdoctoral employment is for two (2) years. Registration as a Psychological Assistant may be renewed for an additional year upon written request to the Board and payment of a \$150 registration extension fee; however, registrations that extend beyond three (3) years require Board approval.

Psychological Interns.

A Psychological Intern is one who is in a doctoral training program in psychology approved by the Board in both subject matter and extent of training, and who wishes to engage in a predoctoral internship pursuant to the training program's requirements. A Psychological Intern may register with the Board as a Psychological Intern, unless the Psychological Intern's services will be billed to Medicaid, in which case the Psychological Intern must register with the Board. Psychological Interns who are registered with the Board must be under the supervision of a psychologist who meets the qualifications required for supervisors.

In addition to the requirements for registration listed above for all applicants, an applicant for registration as a Psychological Intern must:

- ☐ Provide an Applicant and Training Program Verification Form completed by the applicant's Director of Clinical Training;
- ☐ Complete a PLUS application / report⁴; and
- ☐ Pay a \$75 registration fee (a fee that is separate from and in addition to the application fee).

³ PLUS is an acronym for the Psychology Licensure Universal System, which is administered by the Association of State and Provincial Psychology Boards (ASPPB), and through which a Psychological Assistant applicant's educational program, internship, and professional references are verified.

⁴ A Psychological Intern applicant's educational program and professional references are verified through his or her PLUS report.

A Psychological Intern's registration is valid for two (2) years unless otherwise approved by the Board, and may be renewed for an additional year upon written request to the Board and payment of a \$75 registration extension fee.

Psychological Trainees.

A Psychological Trainee is one who is in a doctoral training program in psychology approved by the Board in both subject matter and extent of training, and who wishes to perform professional activities or services under the supervision of a Nevada-licensed psychologist. A Psychological Trainee may register with the Board as a Psychological Trainee, but is **not required** to register with the Board as a Psychological Trainee unless the Psychological Trainee's services will be billed to Medicaid, in which case the Psychological Trainee must register with the Board. Psychological Trainees who are registered with the Board must be under the supervision of a psychologist who meets the psychologist who meets the qualifications required for supervisors.

In addition to the requirements for registration listed above for all applicants, an applicant for registration as a Psychological Trainee must:

- ☐ Provide an Applicant and Training Program Verification Form completed by the applicant's Director of Clinical Training; and
- ☐ Pay a \$30 registration fee (a fee that is separate from and in addition to the application fee).

A Psychological Trainee's registration is valid for two (2) years, and upon written request to the Board, may, upon written request to the Board and payment of the \$30 registration extension fee, be renewed once for a two (2) year period and a second time for one (1) year.

APPENDIX B

For Informational Purposes Only

The following is an unofficial recitation of NAC Chapter 641's Provisions regarding Supervision that integrates the approved revisions of [R002-24](#) with the version of NAC Chapter 641 that is [currently published and publicly available](#). The Nevada Board of Psychological Examiners offers this version of the select provisions of NAC Chapter 641 that concern supervision for informational purposes only pending the Legislative Counsel Bureau's publication of NAC Chapter 641 with the approved amendments in R002-24 integrated and codified.

NAC Chapter 641 – Supervision Provisions (NAC 641.1506 – 641.168)

PSYCHOLOGICAL ASSISTANTS, INTERNS AND TRAINEES; UNLICENSED PERSONNEL

General Provisions

- [641.1506](#) Definitions.
- [641.15065](#) Face-to-face” defined.
- [641.1507](#) “Supervisor” defined.

Psychological Assistants, Interns and Trainees

- [641.151](#) Psychological assistants: Registration.
- [641.1515](#) Psychological interns: Registration.
- [641.1516](#) Psychological trainees: Registration.
- [641.15165](#) Psychological assistants, interns and trainees: Application for registration deemed withdrawn; reapplication.
- [641.1517](#) Psychological interns and trainees: Agreement between supervisor and doctoral training program.
- [641.1519](#) Qualifications of supervisor.
- [641.15195](#) Powers and duties of supervisor.
- [641.152](#) Psychological assistants, interns and trainees: Requirements for supervision and control of work; assignment to specialist for specific skill training.
- [641.153](#) Agreement regarding employment.
- [641.154](#) Requirements for payment of stipend, wages or fees; compensation of supervisor; emphasis of supervision.
- [641.1565](#) Supervision involving potential conflict of interest prohibited.
- [641.1567](#) Duties of supervisor regarding preparation and maintenance of records and notification of Board.

- [641.157](#) Duties of supervisor regarding meetings and face-to-face individual supervision; documentation; grounds for discipline of supervisor for failure to comply.
- [641.158](#) Limitations on number of assistants, interns, trainees and supervisors; limitation on number of training sites for psychological trainees.
- [641.159](#) Log of supervised experience.
- [641.161](#) Responsibility to inform clients of status of assistant, intern or trainee; ethical and legal responsibility of supervisor for professional activities of assistant, intern or trainee; restrictions on advertising or listing.

Unlicensed Personnel

- [641.168](#) Psychological testing.

PSYCHOLOGICAL ASSISTANTS, INTERNS AND TRAINEES; UNLICENSED PERSONNEL

General Provisions

NAC 641.1506 Definitions. ([NRS 641.100](#)) As used in [NAC 641.1506](#) to [641.168](#), inclusive, the words and terms defined in [NAC 641.15065](#) and [641.1507](#) have the meanings ascribed to them in those sections.

(Added to NAC by Bd. of Psychological Exam'rs by R074-18, eff. 1-30-2019)

NAC 641.15065 “Face-to-face” defined. ([NRS 641.100](#)) “Face-to-face” means an in-person interaction or an interaction through the use of audiovisual communication technology, not including standard telephone, facsimile or electronic mail.

(Added to NAC by Bd. of Psychological Exam'rs by R074-18, eff. 1-30-2019)

NAC 641.1507 “Supervisor” defined. ([NRS 641.100](#)) “Supervisor” means a psychologist who supervises a psychological assistant, psychological intern or psychological trainee pursuant to this chapter, whether or not he or she seeks reimbursement under the State Plan for Medicaid for the services rendered under the authorized scope of practice of the psychological assistant, psychological intern or psychological trainee pursuant to [NRS 422.27239](#).

(Added to NAC by Bd. of Psychological Exam'rs by R089-03, eff. 1-18-2005; A by R209-09, 10-15-2010; R111-13, 10-24-2014; R074-18, 1-30-2019)—(Substituted in revision for NAC 641.017)

Psychological Assistants, Interns and Trainees

NAC 641.151 Psychological assistants: Registration. ([NRS 641.100](#), [641.110](#), [641.170](#))

1. A person must register with the Board as a psychological assistant if the person wishes to obtain any postdoctoral supervised experience that is required pursuant to paragraph (b) of

subsection 2 of [NAC 641.080](#) or paragraph (c) of subsection 3 of [NAC 641.080](#) for licensure as a psychologist by submitting the appropriate application to the Board.

2. Unless otherwise approved by the Board, a person may apply to the Board for registration as a psychological assistant only after he or she graduates with a doctoral degree from:

(a) A training program which is accredited by the American Psychological Association or a program which meets the requirements of:

(1) [NAC 641.061](#) if the applicant graduated before January 1, 2018; or

(2) [NAC 641.062](#) if the applicant graduated on or after January 1, 2018; or

(b) An institution which meets the requirements of subsection 3 of [NAC 641.050](#).

3. Initial registration as a psychological assistant is valid for 1 year. Except as otherwise provided in subsection 4, a psychological assistant may not renew his or her registration if it would cause the psychological assistant to be registered as a psychological assistant for more than 3 years unless otherwise approved by the Board.

4. A person who has obtained the amount of postdoctoral supervised experience required pursuant to paragraph (b) of subsection 2 of [NAC 641.080](#) or paragraph (c) of subsection 3 of [NAC 641.080](#) in the District of Columbia or another state or territory of the United States, but has not completed the other requirements for licensure as a psychologist, must register as a psychological assistant. A psychological assistant may not renew his or her registration pursuant to this subsection if it would cause the psychological assistant to be registered as a psychological assistant for more than 2 years unless otherwise approved by the Board.

(Added to NAC by Bd. of Psychological Exam'rs, eff. 8-3-88; A 8-24-90; 1-24-94; 12-28-95; R089-03, 1-18-2005; R117-08, 12-17-2008; R209-09, 10-15-2010; R038-16, 12-21-2016; R074-18, 1-30-2019)

NAC 641.1515 Psychological interns: Registration. ([NRS 641.100](#), [641.170](#))

1. Unless the person is participating in a federally-regulated internship program, a person may register with the Board as a psychological intern by submitting the appropriate application to the Board if the person wishes to obtain any predoctoral supervised experience that is required pursuant to paragraph (a) of subsection 2 of [NAC 641.080](#) or paragraph (b) of subsection 3 of [NAC 641.080](#).

2. Unless otherwise approved by the Board, a person may apply to the Board for registration as a psychological intern only after he or she has provided to the Board proof that he or she is currently enrolled on at least a part-time basis to obtain a doctoral degree from:

(a) A program which is accredited by the American Psychological Association or meets the requirements of [NAC 641.061](#) or [641.062](#), as applicable; or

(b) An institution which meets the requirements of subsection 3 of [NAC 641.050](#).

3. Registration as a psychological intern is valid for 2 years unless otherwise approved by the Board.

4. After a psychological intern has obtained the amount of predoctoral supervised experience required pursuant to paragraph (a) of subsection 2 of [NAC 641.080](#) or paragraph (b) of subsection 3 of [NAC 641.080](#), he or she may not apply for renewal of his or her registration as a psychological intern.

(Added to NAC by Bd. of Psychological Exam'rs by R111-13, eff. 10-24-2014; A by R038-16, 12-21-2016; R074-18, 1-30-2019)

NAC 641.1516 Psychological trainees: Registration. ([NRS 641.100](#), [641.110](#), [641.170](#))

1. Unless otherwise approved by the Board, a person may apply to the Board for registration as a psychological trainee only after he or she has provided to the Board proof that he or she is currently enrolled on at least a part-time basis to obtain a doctoral degree from:

(a) A program which is accredited by the American Psychological Association or meets the requirements of [NAC 641.062](#); or

(b) An institution which meets the requirements of subsection 3 of [NAC 641.050](#).

2. Initial registration as a psychological trainee is valid for 2 years.

3. Registration as a psychological trainee may be renewed once for 2 years and for a second renewal period of 1 year unless otherwise approved by the Board.

(Added to NAC by Bd. of Psychological Exam'rs by R074-18, eff. 1-30-2019)

NAC 641.15165 Psychological assistants, interns and trainees: Application for registration deemed withdrawn; reapplication. ([NRS 641.100](#), [641.110](#), [641.170](#))

1. An application for registration as a psychological assistant, psychological intern or psychological trainee shall be deemed withdrawn if the application is not completed within 2 years after the date on which the Board first received the application materials.

2. If an application is deemed withdrawn pursuant to this section, the applicant may reapply for such registration and must pay any application fees in effect at the time of the reapplication.

(Added to NAC by Bd. of Psychological Exam'rs by R074-18, eff. 1-30-2019)

NAC 641.1517 Psychological interns and trainees: Agreement between supervisor and doctoral training program. ([NRS 641.100](#), [641.110](#), [641.170](#))

1. A supervisor shall provide to the Board a copy of a written agreement between the supervisor and the doctoral training program of each psychological intern or psychological trainee whom he or she supervises. The agreement must include, without limitation:

(a) An outline of the skill level of the psychological intern or psychological trainee at the beginning of the supervised experience.

(b) The goals for the supervised experience of the psychological intern or psychological trainee.

(c) A format and procedure for reporting to the doctoral training program the following information concerning the psychological intern or psychological trainee:

- (1) His or her progress in building skills;
- (2) His or her progress toward meeting the goals specified in paragraph (b); and
- (3) Any areas requiring continued growth.

(d) An acknowledgment that the written agreement must be in place in order for the psychological intern or psychological trainee to:

- (1) Have lawful and ethical access to clients and the protected health information of clients; and
- (2) Use his or her supervised experience to make progress toward a degree, certification or license.

(e) The schedule of meetings between the supervisor and the psychological intern or psychological trainee relating to the supervision of the psychological intern or psychological trainee.

2. If a psychological intern or psychological trainee has multiple supervisors, the schedule of meetings included in the written agreement pursuant to paragraph (e) of subsection 1 must include the name of each supervisor of the psychological intern or psychological trainee who is scheduled to attend each meeting.

(Added to NAC by Bd. of Psychological Exam'rs by R038-16, eff. 12-21-2016; A by R074-18, 1-30-2019)

REVISER'S NOTE.

The regulation of the Board of Psychological Examiners filed with the Secretary of State on December 21, 2016 (LCB File No. R038-16), which amended this section, contains the following provision not included in NAC:

“Sec. 18. 1. A person who engages in activities as a psychological intern in this State on December 21, 2016, or has engaged in such activities before that date, is exempt from the amendatory requirements of [NAC 641.080](#) until his or her internship is completed or terminated.

2. A person who supervises a psychological intern in this State on December 21, 2016, is exempt from the amendatory requirements of [NAC 641.080](#), [641.1567](#), [641.158](#) and section 2 of this regulation [[NAC 641.1517](#)] until his or her supervision of the psychological intern is completed or terminated.

3. A person who supervises a psychological assistant in this State on December 21, 2016, is exempt from the amendatory requirements of [NAC 641.156](#) and [641.158](#) until his or her supervision of the psychological assistant is completed or terminated.”

NAC 641.1519 Qualifications of supervisor. ([NRS 641.100](#), [641.170](#))

1. A psychologist who wishes to serve as a supervisor of a psychological assistant, psychological intern or psychological trainee must:

- (a) Except as otherwise approved by the Board, be licensed by the Board to practice psychology; and
- (b) Have successfully completed the training in clinical supervision described in subsection 2.

2. Training in clinical supervision pursuant to paragraph (b) of subsection 1 may consist of any of the following:

- (a) Fifteen hours of continuing education concerning the supervision of psychological assistants, psychological interns and psychological trainees provided by an accrediting agency described in paragraph (b) of subsection 2 of NAC 641.136. Not more than one-half of those hours of continuing education may be obtained through self-study performed through such an accrediting agency.
- (b) One semester, or its equivalent as determined by the Board, of supervised supervisory experience as a psychological assistant, psychological intern or psychological trainee in a nested model of supervision as described in NAC 641.152
- (c) A formal graduate-level course in supervision.
- (d) Any combination of the training described in paragraphs (a), (b) and (c) that is determined by the Board pursuant to subsection 3 to be equivalent to the training described in paragraph (a), (b) or (c).

3. A psychologist who wishes to serve as a supervisor but has not successfully completed the training described in paragraph (a), (b) or (c) of subsection 2 may submit any combination of the training described in those paragraphs to the Board for review. The Board will approve the combination of training if it determines that the combination of training is equivalent to the training described in paragraph (a), (b) or (c) of subsection 2.

(Added to NAC by Bd. of Psychological Exam'rs by R089-03, eff. 1-18-2005; A by R117-08, 12-17-2008; R038-16, 12-21-2016; R074-18, 1-30-2019)—(Substituted in revision for NAC 641.1563); _____)

NAC 641.15195 Powers and duties of supervisor. ([NRS 641.100](#), [641.170](#))

1. A supervisor shall employ methods of proper and diligent oversight of a psychological assistant, psychological intern or psychological trainee who is under his or her supervision to meet his or her ethical and legal responsibilities set forth in subsection 2 of [NAC 641.161](#). Such methods must include the implementation of policies and procedures that ensure the accessibility of the supervisor to the psychological assistant, psychological intern or psychological trainee commensurate with the professional developmental level of the psychological assistant,

psychological intern or psychological trainee as required by the agreement submitted to the Board pursuant to [NAC 641.1517](#) or [641.153](#), as applicable. Such methods may include:

- (a) The physical presence of the supervisor;
- (b) Availability of or observation by the supervisor electronically or by fiber optics; and
- (c) Availability of another licensed medical or behavioral health provider affiliated with the site at which the psychological assistant, psychological intern or psychological trainee is providing services.

2. To ensure compliance with subsection 1, a supervisor may employ various modes and methods of supervision of a psychological assistant, psychological intern or psychological trainee under his or her supervision, including, without limitation:

- (a) Individual supervision;
- (b) Group supervision;
- (c) Tracking the progress of clients and patients treated or assessed by the psychological assistant, psychological intern or psychological trainee;
- (d) Conducting therapy or an assessment with the psychological assistant, psychological intern or psychological trainee;
- (e) Discussing the cases of clients and patients with the psychological assistant, psychological intern or psychological trainee;
- (f) Directly observing the delivery of services by the psychological assistant, psychological intern or psychological trainee, either in person or through the use of a remote technology system which uses electronic, digital or other similar technology; or
- (g) Reviewing audio or video recordings of the delivery of services by the psychological assistant, psychological intern or psychological trainee.

3. A supervisor shall:

- (a) Maintain primary responsibility for the care plan of each client and patient treated or assessed by a psychological assistant, psychological intern or psychological trainee under his or her supervision; and
- (b) Review and sign all clinical documentation, including, without limitation, reports, treatment plans and progress notes, for all services provided by a psychological assistant, psychological intern or psychological trainee under his or her supervision, including, without limitation, those services for which he or she is seeking reimbursement under the State Plan for Medicaid that were rendered under the authorized scope of practice of the psychological assistant, psychological intern or psychological trainee pursuant to [NRS 422.27239](#), as applicable.

4. Except as otherwise provided in this subsection, a supervisor shall be available to a psychological assistant, psychological intern or psychological trainee whom he or she supervises while the psychological assistant, psychological intern or psychological trainee is providing

services to a client or patient. A supervisor shall arrange for the availability of another appropriate licensed medical or behavioral health provider in the case of the absence of the supervisor.

5. A supervisor shall provide to the Board:

- (a) Evidence of the manner in which he or she meets his or her supervisory duties as outlined in subsections 1 and 2.
- (b) Upon the registration of a psychological assistant, psychological intern or psychological trainee, a training plan that includes, without limitation, the policies the supervisor will put in place to ensure the availability of the supervisor or a designee thereof and the modes, methods, procedures or policies the supervisor intends to employ to ensure compliance with this section and [NAC 641.161](#).

(Added to NAC by Bd. of Psychological Exam'rs by R074-18, eff. 1-30-2019; A by R121-21, 9-28-2022; *R002-24, 9/16/2024*)

NAC 641.152 Psychological assistants, interns and trainees: Requirements for supervision and control of work; assignment to specialist for specific skill training. ([NRS 641.100](#), [641.170](#))

1. Except as otherwise provided in subsection 9, a psychological assistant or psychological intern may work only under the supervision and control of a psychologist who satisfies the requirements of [NAC 641.1519](#).
2. The Board hereby adopts by reference the following publications:
 - (a) The Standards of Accreditation for Health Service Psychology, as approved by the American Psychological Association in February 2015, which is available, free of charge, at the Internet address <https://www.apa.org/ed/accreditation/standards-of-accreditation.pdf>, or, if that Internet address ceases to exist, from the Board.
 - (b) Section C of the Implementing Regulations of the Commission on Accreditation of the American Psychological Association, as revised most recently by the Commission in February 2024, which is available, free of charge, at the Internet address <https://accreditation.apa.org/policies>, or, if that Internet address ceases to exist, from the Board.
3. If a publication adopted by reference in subsection 2 is revised, the Board will review the revision to determine its suitability for this State. If the Board determines that the revision is not suitable for this State, the Board will hold a public hearing to review its determination and give notice of that hearing within 90 days after the date of the publication of the revision. If, after the hearing, the Board does not revise its determination, the Board will give notice that the revision is not suitable for this State within 90 days after the hearing. If the Board does not give such notice, the revision becomes part of the publication adopted by reference pursuant to subsection 2.

4. Except as otherwise provided in subsection 9, a psychological trainee may work only under the supervision and control of a supervisor who is formally assigned by his or her home doctoral training program in compliance with required practicum training elements set forth in the publications adopted by reference in subsection 2.

5. Subject to the conditions set forth in this section and [NAC 641.161](#), a supervisor may use a nested model of supervision wherein:

- (a) A psychological assistant who is under the supervision of the supervisor supervises a psychological intern or psychological trainee; or
- (b) A psychological intern who is under the supervision of the supervisor supervises a psychological trainee.

6. A supervisor who uses a nested model of supervision described in subsection 5 shall, at least once each week, engage in supervision activities with a psychological assistant or psychological intern who is providing supervisions pursuant to paragraph (a) or (b) of subsection 5, as applicable. Such supervision activities:

- (a) May occur at a time other than when the psychological assistant or psychological intern is actively providing supervision; and
- (b) May include, without limitation:
 - (1) One-on-one or group supervision;
 - (2) Face-to-face supervision; and
 - (3) Didactic teaching.

7. The supervisor of a psychological assistant, psychological intern or psychological trainee is responsible for:

- (a) The adequate supervision of the psychological assistant, psychological intern or psychological trainee; and
- (b) The care plan of each client and patient treated or assessed by a psychological intern or psychological trainee under the supervision of the psychological assistant or psychological intern, as applicable, pursuant to subsection 5.

8. A supervisor shall ensure that:

- (a) A psychological trainee receives at least 1 hour of individual supervision for each 10 hours of service delivery per week. At least one-half of such individual supervision each week must be performed by the supervisor. Not more than 1 hour of such supervision each week may be performed by a psychological assistant or psychological intern in accordance with subsection 5. As used in this paragraph, "service delivery" means activities that involve direct contact with a client in person or through telehealth, as defined in NRS 629.515, as amended by section 1 of Assembly Bill No. 276, chapter 19, Statutes of Nevada 2023, at page 78.
- (b) A psychological intern receives at least 4 hours of supervision each week. At least 2 hours each week of such supervision must be face-to-face individual supervision by one

or more psychologists who have an ongoing supervisory relationship with the psychological intern and primary responsibility for the cases on which the supervision is provided. The remainder of the supervision required by this paragraph may be provided in an individual or group setting by:

(1) A psychologist; or

(2) A psychological assistant in accordance with subsection 5.

(c) A psychological assistant receives at least 1 hour of individual supervision for each 40 hours worked in a week or, if the psychological assistant works less than 40 hours in a week, an amount of individual supervision that is proportionate to the amount of supervision that would be required if the psychological assistant worked 40 hours in the week.

9. For specific skill training, the supervisor of a psychological assistant, psychological intern or psychological trainee may assign the psychological assistant, psychological intern or psychological trainee to a specialist, including, without limitation, a person who is licensed in this State as a psychiatrist, behavior analyst, social worker, marriage and family therapist or clinical professional counselor or a person who is licensed or certified in this State as an alcohol and drug counselor. The specialist must have clearly established practice and teaching skills that are demonstrable to the satisfaction of the Board. Not more than one-quarter of the number of supervised hours needed to fulfill the required year of postdoctoral experience may be accrued under the direction of specialists. Any services submitted by a supervisor for reimbursement under the State Plan for Medicaid that were rendered under the authorized scope of practice of a psychological assistant, psychological intern or psychological trainee pursuant to [NRS 422.27239](#) while under the supervision of a specialist pursuant to this subsection must also be supervised by the supervisor.

10. A psychological assistant or psychological intern must be:

(a) An employee of the supervisor; or

(b) If the psychological assistant or psychological intern is not employed by the supervisor and the supervisor is not employed by the agency at which the psychological assistant or psychological intern is based, a party to a written agreement with the supervisor and agency specifying payment terms and the role of the supervisor or training committee over the training of the psychological assistant or psychological intern, including, without limitation, acknowledgement by all parties that:

(1) The supervisor or training committee will have access to all patient medical records and full oversight and responsibility for the work and training plan of the psychological assistant or psychological intern; and

(2) The psychological assistant or psychological intern may not be an independent contractor of the supervisor or agency during the term of the contract.

(Added to NAC by Bd. of Psychological Exam'rs, eff. 8-3-88; A 8-24-90; R089-03, 1-18-2005; R111-13, 10-24-2014; R133-17, 12-19-2018; R074-18, 1-30-2019; R115-19, 2-28-2022; *R002-24, 9-16-2024*)

NAC 641.153 Agreement regarding employment. ([NRS 641.100](#), [641.170](#)) An employment agreement which is proposed to be entered into by a psychological assistant or psychological intern and his or her employing supervisor or agency must:

1. Acknowledge that such employment complies with regulations adopted by the Board relating to the practice of psychological assistants or psychological interns, as applicable; and
2. Be submitted in writing to and approved by the Board.

(Added to NAC by Bd. of Psychological Exam'rs, eff. 8-3-88; A by R111-13, 10-24-2014; R074-18, 1-30-2019)

NAC 641.154 Requirements for payment of stipend, wages or fees; compensation of supervisor; emphasis of supervision. ([NRS 641.100](#), [641.170](#))

1. Except as otherwise provided in this subsection, a psychological assistant or psychological intern is entitled to be paid a stipend in equal amounts on a fixed schedule over the course of his or her training. The stipend may not be paid based on the number of clients treated or assessed, the amount of money reimbursed by an insurance plan or a percentage of the fees received. An employment agreement which is proposed to be entered into by a psychological assistant or psychological intern and does not provide for the payment of a stipend may be approved by the Board pursuant to [NAC 641.153](#) if the Board determines that the agreement is in the best interest of the psychological assistant or psychological intern.

2. If a psychological trainee is paid, he or she must be paid a fixed wage on a periodic basis, and may not be paid based on the number of clients treated or assessed, the amount of money reimbursed by an insurance plan or a percentage of the fees received.

3. A psychological assistant, psychological intern or psychological trainee may not receive fees for professional services except as the agent of his or her employing supervisor or agency.

4. Except as otherwise provided in this subsection, a supervisor may not accept compensation from a psychological assistant, psychological intern or psychological trainee for his or her supervision. In extenuating circumstances, the Board may approve the acceptance of such compensation by a supervisor. Any agreement concerning compensation of a supervisor by a psychological assistant, psychological intern or psychological trainee for his or her supervision must:

(a) Clearly establish which licensed mental health or behavioral health professional accepts responsibility for the practice of the psychological assistant, psychological intern or psychological trainee pursuant to subsection 2 of [NAC 641.161](#); and

(b) Be approved by the Board before it becomes effective.

5. A supervisor shall ensure that the emphasis of the supervised experience of a psychological assistant, psychological intern or psychological trainee whom he or she supervises is on training the psychological assistant, psychological intern or psychological trainee, as

applicable, rather than on the raising of revenue by the psychological assistant, psychological intern or psychological trainee, as applicable.

(Added to NAC by Bd. of Psychological Exam'rs, eff. 8-3-88; A by R089-03, 1-18-2005; R111-13, 10-24-2014; R074-18, 1-30-2019; R115-19, 2-28-2022)

NAC 641.1565 Supervision involving potential conflict of interest prohibited. ([NRS 641.100](#), [641.170](#))

1. A supervisor shall not supervise a psychological assistant, psychological intern or psychological trainee if that supervision involves a potential conflict of interest, including, without limitation, supervision of a psychological assistant, psychological intern or psychological trainee:

- (a) Who is a member of the supervisor's household;
- (b) Who is related to the supervisor by blood, adoption or marriage, within the third degree of consanguinity or affinity;
- (c) With whom the supervisor has had or is having a dating relationship;
- (d) With whom the supervisor has a financial or business relationship, including, without limitation, an agreement concerning compensation of the supervisor by the psychological assistant, psychological intern or psychological trainee for his or her supervision, unless the financial or business relationship is approved by the Board or authorized by [NAC 641.154](#); and
- (e) With whom the supervisor has a psychologist-patient relationship.

2. As used in this section, "dating relationship" means frequent, intimate associations primarily characterized by the expectation of affectional or sexual involvement. The term does not include a casual relationship or an ordinary association between persons in a business or social context.

(Added to NAC by Bd. of Psychological Exam'rs by R089-03, eff. 1-18-2005; A by R111-13, 10-24-2014; R074-18, 1-30-2019)

NAC 641.1567 Duties of supervisor regarding preparation and maintenance of records and notification of Board. ([NRS 641.100](#), [641.170](#))

- 1. A supervisor shall prepare records that will enable him or her to:
 - (a) Effectively train and evaluate each psychological assistant, psychological intern or psychological trainee whom he or she supervises; and
 - (b) Accurately determine the number of hours of supervised experience obtained by each psychological assistant, psychological intern or psychological trainee whom he or she supervises.

2. A supervisor shall maintain all records relating to the supervision of a psychological assistant, psychological intern or psychological trainee, including, without limitation, the records required to be maintained pursuant to [NAC 641.1517](#), [641.157](#), [641.159](#) and [641.219](#), for not less than 5 years after the last date of supervision. Upon request, such records must be available for inspection by the Board.

3. A supervisor shall notify the Board within 10 days after his or her supervision of a psychological assistant, psychological intern or psychological trainee is completed or terminated.

4. A supervisor shall notify the Board of any change in his or her residential address or business address within 30 days after the change.

(Added to NAC by Bd. of Psychological Exam'rs by R089-03, eff. 1-18-2005; A by R111-13, 10-24-2014; R038-16, 12-21-2016; R074-18, 1-30-2019)

REVISER'S NOTE.

The regulation of the Board of Psychological Examiners filed with the Secretary of State on December 21, 2016 (LCB File No. R038-16), which amended this section, contains the following provision not included in NAC:

“Sec. 18. 1. A person who engages in activities as a psychological intern in this State on December 21, 2016, or has engaged in such activities before that date, is exempt from the amendatory requirements of [NAC 641.080](#) until his or her internship is completed or terminated.

2. A person who supervises a psychological intern in this State on December 21, 2016, is exempt from the amendatory requirements of [NAC 641.080](#), [641.1567](#), [641.158](#) and section 2 of this regulation [[NAC 641.1517](#)] until his or her supervision of the psychological intern is completed or terminated.

3. A person who supervises a psychological assistant in this State on December 21, 2016, is exempt from the amendatory requirements of [NAC 641.156](#) and [641.158](#) until his or her supervision of the psychological assistant is completed or terminated.”

NAC 641.157 Duties of supervisor regarding meetings and face-to-face individual supervision; documentation; grounds for discipline of supervisor for failure to comply. ([NRS 641.100](#), [641.170](#))

1. A supervisor shall meet individually with the psychological assistant, psychological intern or psychological trainee whom he or she supervises commensurate with the professional development level of the psychological assistant, psychological intern or psychological trainee.

2. A supervisor shall provide a full-time psychological assistant whom he or she supervises with at least 1 hour of face-to-face individual supervision each week or a proportional level of supervision for a part-time psychological assistant.

3. A supervisor shall provide a full-time psychological intern whom he or she supervises with at least the number of hours of face-to-face individual supervision each week required pursuant to subparagraph (2) of paragraph (q) of subsection 5 of [NAC 641.080](#) or a proportional level of supervision for a part-time psychological intern.

4. A supervisor shall provide a psychological trainee whom he or she supervises with at least 1 hour of face-to-face individual supervision each week for every 10 hours of placement of the psychological trainee at his or her assigned training site.

5. The supervisor shall document the hours of face-to-face individual supervision provided pursuant to subsections 2, 3 and 4, as applicable.

6. A supervisor who does not adequately supervise a psychological assistant, psychological intern or psychological trainee is subject to disciplinary action by the Board for committing an unethical practice contrary to the interest of the public.

(Added to NAC by Bd. of Psychological Exam'rs, eff. 7-7-82; A 8-3-88; R089-03, 1-18-2005; R111-13, 10-24-2014; R038-16, 12-21-2016; R074-18, 1-30-2019)

NAC 641.158 Limitations on number of assistants, interns, trainees and supervisors; limitation on number of training sites for psychological trainees. ([NRS 641.100](#), [641.170](#))

1. A psychologist may serve as a supervisor to a combination of not more than four full-time equivalent psychological assistants, psychological interns, psychological trainees or other interns licensed, registered or certified, as applicable, under the provisions of [chapter 641A](#), [641B](#) or [641C](#) of NRS at the same time.

2. A psychologist shall not supervise:

- (a) A person described in subsection 1 with whom the psychologist has a familial or other multiple relationship; or
- (b) More persons described in subsection 1 than the psychologist is capable of ensuring adequate supervision.

3. A psychological assistant or psychological intern may not be employed by more than two supervisors at the same time.

4. A psychological trainee may not be assigned to more than two training sites at the same time.

5. As used in this section, "multiple relationship" means a professional relationship between a psychologist and another person where:

- (a) The psychologist and the other person currently have another type of relationship;
- (b) The psychologist is currently in a relationship with a person closely associated with or related to the person with whom the psychologist has the professional relationship; or
- (c) The psychologist plans to enter into another relationship in the future with the person with whom the psychologist is in a professional relationship or a person closely associated with or related to that person.

(Added to NAC by Bd. of Psychological Exam'rs, eff. 8-3-88; A by R089-03, 1-18-2005; R111-13, 10-24-2014; R038-16, 12-21-2016; R074-18, 1-30-2019; [R002-24, 9-16-2024](#))

REVISER'S NOTE.

The regulation of the Board of Psychological Examiners filed with the Secretary of State on December 21, 2016 (LCB File No. R038-16), which amended this section, contains the following provision not included in NAC:

“Sec. 18. 1. A person who engages in activities as a psychological intern in this State on December 21, 2016, or has engaged in such activities before that date, is exempt from the amendatory requirements of [NAC 641.080](#) until his or her internship is completed or terminated.

2. A person who supervises a psychological intern in this State on December 21, 2016, is exempt from the amendatory requirements of [NAC 641.080](#), [641.1567](#), [641.158](#) and section 2 of this regulation [[NAC 641.1517](#)] until his or her supervision of the psychological intern is completed or terminated.

3. A person who supervises a psychological assistant in this State on December 21, 2016, is exempt from the amendatory requirements of [NAC 641.156](#) and [641.158](#) until his or her supervision of the psychological assistant is completed or terminated.”

NAC 641.159 Log of supervised experience. ([NRS 641.100](#), [641.170](#))

1. A supervisor and his or her psychological assistant, psychological intern or psychological trainee shall keep a regular log of supervised professional experience intended to meet the requirements of paragraph (d) of subsection 1 of [NRS 641.170](#).

2. The log must show:

- (a) The nature of the professional activities and services rendered by the psychological assistant, psychological intern or psychological trainee;
- (b) The population or clients served; and
- (c) Any supervisory contacts.

3. Entries to the log must be verified by the supervisor and the psychological assistant, psychological intern or psychological trainee.

(Added to NAC by Bd. of Psychological Exam'rs, eff. 8-3-88; A by R089-03, 1-18-2005; R111-13, 10-24-2014; R074-18, 1-30-2019; R115-19, 2-28-2022)

NAC 641.161 Responsibility to inform clients of status of assistant, intern or trainee; ethical and legal responsibility of supervisor for professional activities of assistant, intern or trainee; restrictions on advertising or listing. ([NRS 641.100](#), [641.170](#))

1. A supervisor and his or her psychological assistant, psychological intern or psychological trainee are responsible for informing clients of the status of the psychological assistant, psychological intern or psychological trainee.

2. The supervisor is ethically and legally responsible for:

- (a) All professional activities undertaken by the psychological assistant, psychological intern or psychological trainee;
- (b) The welfare of the patients and clients treated by a psychological assistant, psychological intern or psychological trainee under his or her supervision; and
- (c) The development in competency of any psychological assistant, psychological intern or psychological trainee under his or her supervision.

3. A psychological assistant, psychological intern or psychological trainee may not independently advertise or misrepresent himself or herself as independently licensed. When listed on any roster, panel or directory or named in any professional materials or correspondence, a psychological assistant, psychological intern or psychological trainee must indicate his or her title and status as a psychological assistant, psychological intern or psychological trainee and the name of his or her supervisor.

(Added to NAC by Bd. of Psychological Exam'rs, eff. 8-3-88; A by R111-13, 10-24-2014; R074-18, 1-30-2019)

Unlicensed Personnel

NAC 641.168 Psychological testing. ([NRS 641.100](#))

1. A licensed psychologist may have personnel who are not licensed pursuant to [chapter 641](#) of NRS perform the following types of psychological testing under the psychologist's direct supervision and periodic observation:

- (a) Objective written psychological tests may be administered and scored only by a person who has successfully completed training to administer and score such tests.
- (b) Objective tests that require a response other than in writing may be administered and scored only by a school psychologist or a person who has completed the training in psychometrics that is required for a master's degree.
- (c) Projective tests may be administered and scored only by a psychological assistant, a psychological intern or a psychological trainee who has successfully completed training to administer and score such tests.

2. The results of a psychological test may be interpreted only by a psychological assistant, a psychological intern or a psychological trainee who has successfully completed training to interpret such a test.

3. The supervising psychologist is responsible at all times for the actions of the personnel who administer, score and interpret such psychological tests.

(Added to NAC by Bd. of Psychological Exam'rs, eff. 7-11-94; [REDACTED])