



**NOTICE OF PUBLIC MEETING
APPLIED BEHAVIOR ANALYSIS BOARD MEETING**

Date of Posting: November 15, 2023
Date and Time of Meeting: November 21, 2023, 10:00 AM
Name of Organization: Nevada Applied Behavior Analysis Board
Place of Meeting: Teleconference and NV ABA Office-
6170 Mae Anne Ave. #1 Reno, NV

Please place your phone or your computer microphone on mute unless providing public comment.

Join Zoom Meeting

<https://zoom.us/j/6844172502?pwd=WlhJUWUrcKvVvYXRBSHlaZmJpT3JRdz09>

Meeting ID: 684 417 2502

Passcode: 780115

One tap mobile

+12532050468,,6844172502#,,,,*780115# US

Dial by your location

• +1 253 205 0468 US

• +1 253 215 8782 US (Tacoma)

Meeting ID: 684 417 2502

Passcode: 780115

Find your local number: <https://zoom.us/u/adJWgmYxhx>

Please Note: The Applied Behavior Analysis Board (ABAB) may (1) address agenda items out of sequence to accommodate persons appearing before the Board or to aid the efficiency or effectiveness of the meeting; (2) combine items for consideration by the public body; and (3) pull or remove items from the agenda at any time. The Board may convene in closed session to consider the character, alleged misconduct, professional competence or physical or mental health of a person. See NRS 241.030. Prior to the commencement and conclusion of a contested case or a quasi-judicial proceeding that may affect the due process rights of an individual the board may refuse to consider public comment. See NRS 233B.126. At the discretion of the Chair, public comment is welcomed by the Board, but will be limited to three (3) minutes per person. A public comment time will be available at the beginning of the meeting and then once again prior to adjournment of the meeting. The Chair may allow additional time to be given a speaker as time allows and in his/her sole discretion. Once all items on the agenda are completed the meeting will adjourn.



Nevada Applied Behavior Analysis Board ABA Board Meeting Agenda November 21, 2023

1. Call to Order, Roll Call of Members, and Establish Quorum
2. Public Comment
(No action may be taken upon a matter raised under public comment period unless the matter itself has been specifically included on the agenda as an item. Comments will be limited to three minutes per person. People making comments will be asked to begin by stating their name for the record and to spell their last name and provide the secretary with written comments. Persons wanting to make comments during public comment period, now or in a later public comment period, can participate via the Zoom link or by telephone by calling **1 253 205 0468**. Please note these links and numbers change for each meeting.)
3. Approval of October 17, 2023 Board Meeting Minutes (For possible Action) (attachment)
4. Executive Director's Report (For Possible Action)
 - Certemy revisions/ LiveScan Background Process
 - BACB/APBA conference/meeting coordination
 - Complaint Update
 - CE Broker presentation
 - Thenia Platform presentation
 - Review Board Mission Statement- attachment
5. Legislative Update (For Possible Action)
 - New Business & Industry Director appointed – Dr. Kris Sanchez -attachment
6. Review, Discussion, and Possible Approval of Board Activities (For Possible Action)
 - Background Clearance – proposed process for those licensed during "temporary" process
 - Performance/Merit consideration for Executive Director
7. Financial Update (For Possible Action)
 - Financial reports October 2023
 - October 2023 Bank statement
 - 23-24 FY Budget Review/Approve
 - Financial Audit- Christensen Accounting Network - attachment
 - Numbers, Inc contract renewal – slight increase of fees \$600 to \$700 monthly/paid quarterly- attachment
8. Discussion of Current Status of Applications and other Licensing Activities (For Possible Action)
 - Licenses/Registrations/Renewals issued
 - NRS/NAC review/revision - timeline and requirements
9. Determine Future Agenda Items (For Possible Action)
10. Public Comment
(No action may be taken upon a matter raised under public comment period unless the matter itself has been specifically included on an agenda as an action item. Comments will be limited to three minutes per person. Persons making comment will be asked to begin by stating their name for the record and to spell their last name and provide the secretary with written comments.)
11. Adjournment

NOTE: We are pleased to make reasonable accommodations for members of the public who have disabilities and wish to attend the meeting. If special arrangements for the meeting are necessary, please notify Wendy Knorr at (775-746-9429) as soon as possible and at least one **business** day in advance of the meeting. If you wish, you may e-mail her at executivedirector@nvababoard.org. Supporting materials for this meeting are available at 6170 MaeAnne Ave., Suite 1, Reno, NV 89523 or by contacting Wendy Knorr at 775-746-9429, or by email executivedirector@nvababoard.org. **Agenda and supporting materials posted at these locations and online on the following sites:** <https://notice.nv.gov/> www.nvababoard.org and NVABA Office.



Nevada Applied Behavior Analysis Board

ABA Board Meeting DRAFT Minutes October 17, 2023

1. Meeting was called to order by Courtney LoMonaco at 10:03 a.m.
Members in attendance: Christy Fuller, Lynda Tache, Stephanie Huff, Courtney LoMonaco, Dr. Fronapfel joined at 10:05 a.m. DAG, Henna Rasul and ED, Wendy Knorr also in attendance.
2. Public Comment
None
3. Approval of October 6, 2023, Board Meeting Minutes
Christy Fuller made the motion to approve the minutes as presented; Stephanie Huff seconded the motion. The motion passed.
4. Executive Director's Report
CLEAR Conference- Wendy, Stephanie and Christy attended the conference in Salt Lake City the last week of September. Wendy also attended the 3-day leadership training. Meeting information is available through CLEAR and the ABA office if anyone is interested in something specific.

Christy Fuller reported that one of the biggest takeaways for her was that we are very fortunate that our training and education requirements are consistent. Working through BACB that is not a factor in licensing for us. Other states and countries have issues related to inconsistencies and differing requirements which can complicate licensing. While state licensure is still relatively new and we have room to grow, we are in good shape. The Keynote address supported that while a profession needs clear regulations, most professionals do not. Clear regulations with a preventative focus and communication with licensees goes along way in supporting quality services. He stressed taking care when adding regulations that they are truly necessary and focus on quality vs quantity. While we were there, we were able to meet with BACB staff and participated in an investigators roundtable discussion. Her takeaway for the complaint process was that we develop clear timelines and more formal processes – helpful tools for Wendy, as currently it all falls to Wendy. There were good discussions about testing and continuing education and NV ABA is in a good place with this right now. Data was a big focus – how and what to gather and how to use the information – could help with identifying educational needs for professionals.

Stephanie Huff agreed with Christy's review – quality vs quantity when it comes to adding new regulations. She feels our reporting process for complaints could be improved – many organizations use online forms which reduces the barrier to making a complaint and providing that information to the public. She also agrees to clarifying timelines and processes. The big takeaway for her was the use of data. Information gathered by sending surveys to licensees providing detailed demographic information, caseload information, salaries, job satisfaction, etc. which is provided to the public and professionals. We should consider sending out more surveys to our licensees.

Wendy Knorr appreciated the variety of organizations represented at the meeting. Organizations varied to vary small to large, complex organizations, all with information to contribute to the betterment regardless of size. Provided a good perspective of potential opportunities for our operation as we evolve. The Leadership training was presented by three Canadian professionals. The information was relevant and valuable connections were made. Met with BACB staff- renewing those connections and reviewing resources available to us. The vendors at the conference included several data base/licensing platform providers.

After two years of working with our current company, it is nice to have information about other options for consideration.

Certemy/Background process revisions are currently underway. DPS notified us the Friday before the CLEAR conference that NVABA was finally approved for LiveScan processing. Between the conference and then Certemy staff out with COVID, the review of both Certemy applications and updating the background process is finally happening. All three applications will be updated to include LiveScan and online payment. The goal is Nov. 1 to have new applicants using the new forms and process. We will be streamlining the process where we can. Dr. Fronapfel asked about the current DPS timeline. We are seeing results within 4-6 weeks. LiveScan may not change that, but the time and effort required to get the information gathered and submitted to DPS for processing is where we will see the benefit and reduce the number of rejected requests. Christy Fuller mentioned that there was at one time a list of LiveScan providers and we made available. Wendy will look into this information. As related to the specifics of the new process, it will differ for those instate vs. out of state, which will be delineated. Also, as a reminder, the process we've been using the past two years has only included Nevada clearance information. The new process will include Federal background information as required by statute. We will need to review how to address those licensed/registered with NV only clearance. Next meeting we can discuss a plan to address those licensees/registrants.

NABA Conference was held in Reno and NVABA had a table. It was nice to meet personally many of the individuals we've been interacting with during the past two years. We provided basic information about NVABA. Christy Fuller thanked Wendy for preparing the information presented. Appreciated the support and making the idea happen.

5. Legislative Update- B&I requested copies of all board policies and procedures. Nothing more regarding hiring of director or any more organizational updates.
6. Review, Discussion, and Possible Approval of Board Activities

Executive Director's evaluation: Courtney LoMonaco thanked the board members for their participation and feedback in the evaluation process. Wendy completed a self- evaluation and the board members completed evaluations which were compiled, resulting in the final evaluation and scores along with comments. Wendy reviewed the self-evaluation and provided personal comments on how she felt her performance for the year went. This review is 9-10 months after the last one, our timelines are a bit off, but we are making progress to keeping deadlines in mind and eliminating the crossover between budget and evaluation discussions taking place at the same time. Many of the priorities from last year remain priorities this year as well. Having Annette as a support is going to be a game changer. With her support other efforts can be undertaken and move forward. Policies and procedures, complaint processes, etc. will be formalized and publicized. The review of NRS/NAC are of highest priority. Expressed appreciation to all the board members for their support and sharing expertise this last year. Courtney LoMonaco thanked Wendy for her feedback and continuing efforts. The Final Review was presented. Each category was reviewed and comments were shared from board members. Motion was made to accept the evaluation as presented by Christy Fuller and was seconded by Stephanie Huff. Motion passed unanimously.

Participation in BACB Regulators Meeting- Stephanie Huff, Dr. Fronapfel and Christy Fuller are interested in participating. We will coordinate with BACB and provide additional information as it is available. Christy Fuller asked if we could investigate covering the cost of the third interested board member while they initially supported 2. Could the Board cover that cost if not an option through BACB?

7. Financial Update-
September reports were provided for review. No questions from the members.

23-24 FY Budget – proposed without employee compensation. This will assist in delineating the two separate conversations. Made some adjustments after discussions from last meeting.

Christy Fuller made the motion to cover the travel costs for a third participant if BACB can accommodate third participant and will not cover the cost. Courtney LoMonaco seconded the motion and it passed.

Executive Director/Staff compensation – information was reviewed with options to consider for possible compensation adjustments. Courtney LoMonaco reviewed information presented to the board previously. This is a general compensation discussion, not to be related to the evaluation, but general overall compensation. Specific impact to overall budget was reviewed -several options presented. This information is based on the State of Nevada's recent compensation adjustments across the board. Christy Fuller asked about the static PTO budgeted amount which didn't change with the various increase illustrations. Courtney added as a reminder that the board agreed to tie the ED compensation to similar positions within the state. This request is related to the recent adjustments by the state – the board can address a more structured plan when we develop the policy and procedures to include evaluation/performance related adjustments. This discussion is strictly considering the base compensation. Performance/merit increase can be for a later discussion. Dr. Fronapfel suggested that we align with the state's scale and then have separate discussion for performance-based compensation at a later date. Getting an approved budget is important. Other discussions can take place in the future regarding specifics as determined by the board. Christy Fuller made the motion to approve a budget that is in line and commensurate with the state's increases in wages up to 12%. Stephanie Huff seconded the motion and the motion passed unanimously.

8. Discussion of Current Status of Applications and other Licensing Activities

RBT's registered in Sept: 56	to date in October: 41	Total in the state: 2040
LaBA's licensed in Sept: 0	to date in October: 1	Total in the state: 34
LBA's licensed in Sept: 9	to date in October: 6	Total in the state: 542

NAC/NRS review- will coordinate with Loretta Ponton for assistance with process and timeline.

9. Determine Future Agenda Items

In addition to standard items:

Complaint Process – general information about numbers of active, open/closed, etc.

Henna added information regarding clarification of what complaints would come before the board. Only disciplinary actions would come to the board for discussion/review. Other administrative complaints would not come before the board. This would include cases that have an investigation initiated. No details provided other than general info- open, closed, new, etc. Dismissals come to board, sometimes for approval with minimal explanation.

Compensation discussion related to performance/evaluation

Review our Mission statement before adding as a standing item.

APBA approvals related to this event.

Christy Fuller made the motion to include these items on the next agenda. Stephanie Huff seconded the motion and the motion passed.

10. Public Comment - None

11. Adjournment

Dr. Fronapfel adjourned the meeting at 11:42 a.m.

Previously proposed Mission Statement

The mission of the Board is to safeguard the health, safety, and welfare of Nevadans by requiring those who practice ABA within this state to be qualified. The Board shall oversee the practice of ABA in Nevada through facilitation of legally mandated regulations for practitioners and ensure the prevention of harm towards consumers. The Board is guided by the values ethics, integrity, an adherence to best practices, collaboration, protection, and transparency, to the best of its ability as pertains to law. The Board functions to serve consumers, practitioners, and the community.

Lombardo appoints longtime GOED administrator as Business and Industry director

Former Governor's Office of Economic Development (GOED) Deputy Director Kris Sanchez was named the new director of the Nevada Department of Business and Industry by Gov. Joe Lombardo on Monday.

Sanchez is taking over the role of former Director Terry Reynolds, who retired earlier this month. Reynolds was appointed as director by then-Gov. Steve Sisolak in 2019.

For more than a decade, Sanchez held several leadership roles in GOED where he helped to diversify Nevada's economy, including reviving a Nevada Department of Transportation freight plan.

The Department of Business and Industry is a cabinet-level agency that enforces the legal operation of small businesses and promotes growth and development. The department encompasses 11 state agencies, including the Nevada Housing Division, and oversees 25 commissions, advisory boards and committees.

Jannelle Calderon 18 hours ago

5:48 AM

11/10/23

Accrual Basis

State of Nevada Applied Behavior Analysis Board

Balance Sheet

As of October 31, 2023

	<u>Oct 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
Heritage Bank	637,925.28
Total Checking/Savings	<u>637,925.28</u>
Other Current Assets	
Prepaid Expenses	12,726.76
Total Other Current Assets	<u>12,726.76</u>
Total Current Assets	<u>650,652.04</u>
TOTAL ASSETS	<u><u>650,652.04</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Deferred Revenue	212,746.26
Paid Time Off	3,141.82
Payroll Liabilities	45.61
Total Other Current Liabilities	<u>215,933.69</u>
Total Current Liabilities	<u>215,933.69</u>
Total Liabilities	215,933.69
Equity	
Opening Balance Equity	300,468.19
Retained Earnings	107,378.83
Net Income	26,871.33
Total Equity	<u>434,718.35</u>
TOTAL LIABILITIES & EQUITY	<u><u>650,652.04</u></u>

5:48 AM

State of Nevada Applied Behavior Analysis Board
Profit & Loss Budget vs. Actual
July through October 2023

11/10/23

Accrual Basis

	Jul - Oct 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Application Fee	4,730.00	4,500.00	230.00	105.1%
Exam Fees	4,689.24	6,750.00	-2,060.76	69.5%
License Fee	40,631.08	38,493.12	2,137.96	105.6%
Other Fees	195.00			
RBT Registration	37,752.16	31,494.36	6,257.80	119.9%
Total Income	87,997.48	81,237.48	6,760.00	108.3%
Expense				
Bank Service Charges	782.80	3,333.32	-2,550.52	23.5%
Board Compensation	5,529.06	3,000.00	2,529.06	184.3%
Computer and Internet Expenses	902.70	666.68	236.02	135.4%
Insurance Expense	200.00	233.32	-33.32	85.7%
Licensing System	1,950.00	3,000.00	-1,050.00	65.0%
Office Supplies	375.34	666.68	-291.34	56.3%
Payroll Expenses				
Deferred Compensation	2,582.59	3,396.68	-814.09	76.0%
Employer Taxes	2,583.10	3,791.00	-1,207.90	68.1%
Hourly Wages	6,086.25	9,632.00	-3,545.75	63.2%
Medical Benefits	3,914.53	4,154.32	-239.79	94.2%
PTO Expense	-1,990.26	1,666.68	-3,656.94	-119.4%
Salaries	22,854.95	30,058.32	-7,203.37	76.0%
Total Payroll Expenses	36,031.16	52,699.00	-16,667.84	68.4%
Postage	156.33	200.00	-43.67	78.2%
Professional Fees	6,121.24	12,900.00	-6,778.76	47.5%
Rent Expense	2,463.32	2,466.68	-3.36	99.9%
Telephone Expense	101.40	283.32	-181.92	35.8%
Training and Conferences	2,905.00	4,000.00	-1,095.00	72.6%
Travel Expense	3,607.80			
Total Expense	61,126.15	83,449.00	-22,322.85	73.2%
Net Ordinary Income	26,871.33	-2,211.52	29,082.85	-1,215.1%
Net Income	26,871.33	-2,211.52	29,082.85	-1,215.1%

5:49 AM
 11/10/23
 Accrual Basis

State of Nevada Applied Behavior Analysis Board
Transactions by Account
 As of October 31, 2023

Type	Date	Num	Name	Memo	Split	Amount
Heritage Bank						
Check	10/02/2023	1170	Miquela Rabb	Refund overpayment	RBT Registration	-70.00
Check	10/02/2023	1171	Wendy Knorr	Hotel and food for CLEAR conf...	Travel Expense	-1,811.66
Check	10/03/2023	1173	Christy Fuller		Board Compensation	-1,629.06
Check	10/03/2023	1172	Numbers Inc.		Prepaid Expenses	-1,800.00
Check	10/03/2023			Service Charge	Bank Service Charges	-59.78
Check	10/04/2023	Debit	Classmarker		-SPLIT-	-25.20
Check	10/04/2023	Debit	Staples		Office Supplies	-90.39
Check	10/04/2023	Debit	Staples		Office Supplies	-79.57
Liability Check	10/05/2023		QuickBooks Payroll Service	Created by Payroll Service on ...	-SPLIT-	-3,471.02
Check	10/05/2023	1175	Occupational Therapy Board	Reimbursement	Postage	-158.33
Check	10/05/2023	1177	Amy Ogans	refund duplicate	RBT Registration	-70.00
Check	10/05/2023	1176	Wendy Knorr		Travel Expense	-96.80
Check	10/05/2023	1174	Stephanie Huff		Travel Expense	-1,109.63
Check	10/06/2023	ACH	Voya		Def Comp Liabilities	-349.92
Check	10/09/2023	1178	AT&T		Telephone Expense	-25.35
Check	10/12/2023		QuickBooks Payroll Service	Created by Direct Deposit Serv...	Bank Service Charges	-1.75
Check	10/13/2023	ACH	Nevada Public Employees' ...	Account #174	Medical Benefits	-1,042.07
Check	10/16/2023		Staples		Office Supplies	-12.42
Check	10/16/2023		Staples		Office Supplies	-27.09
Check	10/16/2023		SaveMart		Office Supplies	-27.98
Check	10/17/2023	1183	Brightld Fronapfel		Board Compensation	-600.00
Check	10/17/2023	1182	Courtney Lamonaco		Board Compensation	-750.00
Check	10/17/2023	1180	Stephanie Huff		Board Compensation	-1,050.00
Check	10/17/2023	1179	Christy Fuller		Board Compensation	-1,050.00
Check	10/17/2023	1184	Christina C Ramos	Refund	RBT Registration	-70.00
Check	10/17/2023	1181	Lynda Tasche		Board Compensation	-450.00
Check	10/17/2023		Amazon		Office Supplies	-7.42
Liability Check	10/19/2023		QuickBooks Payroll Service	Created by Payroll Service on ...	-SPLIT-	-3,240.15
Liability Check	10/20/2023	E-pay	United States Treasury	88-3445270 QB Tracking # -21...	-SPLIT-	-1,746.50
Check	10/20/2023	ACH	Voya		Def Comp Liabilities	-349.92
Liability Check	10/23/2023		Nevada Employment Securit...		-SPLIT-	-139.63
Check	10/25/2023	Debit	Dreamhost		Computer and Internet ...	-59.00
Check	10/25/2023	Debit	Microsoft		Computer and Internet ...	-16.00
Check	10/25/2023	Debit	Microsoft		Computer and Internet ...	-32.20
Bill Pmt -Check	10/30/2023	1187	Office of the Attorney Genera		Accounts Payable	-4,080.90
Total Heritage Bank						-25,607.54
TOTAL						-25,607.54



Member
FDIC

Date 10/31/23 Page 1
Primary Account XXXXXXXXXXXXX2966

NEVADA APPLIED BEHAVIOR ANALYSIS BOARD
6170 MAE ANNE AVE SUITE 1
RENO NV 89523-4705

***** CHECKING ACCOUNTS *****

Account Title: NEVADA APPLIED BEHAVIOR ANALYSIS BOARD

TOTALLY FREE BUSINESS CHECKING	Number of Enclosures	16
Account Number XXXXXXXXXXXXX2966	Statement Dates	10/02/23 thru 10/31/23
Previous Balance 649,039.56	Days in the statement period	30
28 Deposits/Credits 13,067.89	Average Ledger	642,878.05
34 Checks/Debits 20,996.64	Average Collected	642,878.05
Service Charge .00		
Interest Paid .00		
Ending Balance 641,110.81		

ACTIVITY IN DATE ORDER					
Date	Description	Withdrawals	Deposits	Balance	
10/02	CYBERSRC BKCD DEPST CCD 8640000843506 091000017915393	.00	135.94	649,175.50	
10/02	CYBERSRC BKCD DEPST CCD 8640000843506 091000017858930	.00	475.79	649,651.29	
10/02	CYBERSRC BKCD M DSC CCD 8640000843506 091000013327123	29.78-	.00	649,621.51	
10/03	AUTHNET GATEWAY BILLING CCD 131143822 104000017115608	30.00-	.00	649,591.51	
10/04	CYBERSRC BKCD DEPST CCD 8640000843506 091000018328295	.00	407.82	649,999.33	
10/05	CYBERSRC BKCD DEPST CCD 8640000843506 091000010838643	.00	67.97	650,067.30	
10/05	CYBERSRC BKCD DEPST CCD 8640000843506 091000010838645	.00	67.97	650,135.27	
10/05	CYBERSRC BKCD DEPST CCD 8640000843506	.00	135.94	650,271.21	



Member
FDIC

Date 10/31/23 Page 2
Primary Account XXXXXXXXXXXXX2966

TOTALLY FREE BUSINESS CHECKING XXXXXXXXXXXXX2966 (Continued)

ACTIVITY IN DATE ORDER				
Date	Description	Withdrawals	Deposits	Balance
10/05	091000010838644 Int Fee 1053 10/05/23 54455313 CLASSMARKER.COM	.20-	.00	650,271.01
10/05	MEREWETHER 00 C# 3245 DBT CRD 1053 10/05/23 54455313 CLASSMARKER.COM	25.00-	.00	650,246.01
10/05	MEREWETHER 00 C# 3245 INTUIT PAYROLL S QUICKBOOKS CCD 863445270 021000028582651	3,471.02-	.00	646,774.99
10/05	CHECK 1175	156.33-	.00	646,618.66
10/06	CYBERSRC BKCD DEPST CCD 8640000843506 091000013467240	.00	135.94	646,754.60
10/10	CYBERSRC BKCD DEPST CCD 8640000843506 091000017277736	.00	67.97	646,822.57
10/10	CYBERSRC BKCD DEPST CCD 8640000843506 091000017019697	.00	203.91	647,026.48
10/10	NEVADA DEFERRED ACH DEBITS PPD	349.92-	.00	646,676.56
10/10	STATE OF NEVADA DEF CO CHECK 1171	1,811.66-	.00	644,864.90
10/10	CHECK 1173	1,629.06-	.00	643,235.84
10/10	CHECK 1174	1,109.63-	.00	642,126.21
10/10	CHECK 1176	96.60-	.00	642,029.61
10/12	CYBERSRC BKCD DEPST CCD 8640000843506 091000018763519	.00	67.97	642,097.58
10/12	INTUIT PAYROLL S QUICKBOOKS CCD 863445270 021000020250580	1.75-	.00	642,095.83
10/12	INTUIT PAYROLL S QUICKBOOKS CCD 863445270 021000020250581	1,042.07-	.00	641,053.76
10/13	CYBERSRC BKCD DEPST CCD 8640000843506 091000014974821	.00	67.97	641,121.73
10/13	CYBERSRC BKCD DEPST CCD 8640000843506 091000014974822	.00	67.97	641,189.70



Member
FDIC

Date 10/31/23 Page 3
Primary Account XXXXXXXXXXXXX2966

TOTALLY FREE BUSINESS CHECKING XXXXXXXXXXXXX2966 (Continued)

ACTIVITY IN DATE ORDER				
Date	Description	Withdrawals	Deposits	Balance
10/13	CYBERSRC BKCD DEPST CCD 8640000843506 091000014974823	.00	67.97	641,257.67
10/13	CYBERSRC BKCD DEPST CCD 8640000843506 091000014974824	.00	135.94	641,393.61
10/16	CYBERSRC BKCD DEPST CCD 8640000843506 091000017078491	.00	271.88	641,665.49
10/16	DBT CRD 1245 10/15/23 44294330 STAPLES 00114702	12.42-	.00	641,653.07
10/16	DBT CRD 1245 10/15/23 31878811 STAPLES 00114702	27.09-	.00	641,625.98
10/16	DBT CRD 1245 10/15/23 58516046 SAVEMART #555 RENO	27.98-	.00	641,598.00
10/16	DBT CRD 1245 10/15/23 21150932 STAPLES 00114702	79.57-	.00	641,518.43
10/16	DBT CRD 1245 10/15/23 29523186 Staples Inc	90.39-	.00	641,428.04
10/16	staples.com MA C# 3245 CHECK 1172	1,800.00-	.00	639,628.04
10/18	CYBERSRC BKCD DEPST CCD 8640000843506 091000017108031	.00	203.91	639,831.95
10/18	CHECK 1178	25.35-	.00	639,806.60
10/19	CYBERSRC BKCD DEPST CCD 8640000843506 091000018357107	.00	67.97	639,874.57
10/19	CYBERSRC BKCD DEPST CCD 8640000843506 091000018357108	.00	135.94	640,010.51
10/19	DBT CRD 1034 10/19/23 77642411 Amazon.com*TD2LJ53K0	7.42-	.00	640,003.09
	Amzn.com/billWA C# 3245			



Member
FDIC

Date 10/31/23 Page 4
Primary Account XXXXXXXXXXXXX2966

TOTALLY FREE BUSINESS CHECKING XXXXXXXXXXXXX2966 (Continued)

ACTIVITY IN DATE ORDER					
Date	Description	Withdrawals	Deposits	Balance	
10/19	IRS USATAXPYMT CCD 225369263952442 061036010011212	1,746.50-	.00	638,256.59	
10/19	INTUIT PAYROLL S QUICKBOOKS CCD 863445270 021000024575536	3,240.15-	.00	635,016.44	
10/20	DDA Regular Deposit	.00	2,608.32	637,624.76	
10/20	DDA Regular Deposit	.00	2,961.33	640,586.09	
10/20	DDA Regular Deposit	.00	3,031.65	643,617.74	
10/20	CYBERSRC BKCD DEPST CCD 8640000843506 091000013377004	.00	135.94	643,753.68	
10/20	CHECK 1179	1,050.00-	.00	642,703.68	
10/23	CYBERSRC BKCD DEPST CCD 8640000843506 091000015550610	.00	203.90	642,907.58	
10/23	NV UI PAYMENTS NV UI PMT CCD 40086952 091000015018278	139.63-	.00	642,767.95	
10/23	NEVADA DEFERRED ACH DEBITS PPD	349.92-	.00	642,418.03	
10/24	STATE OF NEVADA DEF CO DBT CRD 1025 10/24/23 21601759 DREAMHOST	59.00-	.00	642,359.03	
10/24	DH-FEE.COM CA C# 3245 CHECK 1177	70.00-	.00	642,289.03	
10/24	CHECK 1184	70.00-	.00	642,219.03	
10/25	CYBERSRC BKCD DEPST CCD 8640000843506 091000017297114	.00	135.94	642,354.97	
10/25	DDA B/P 1818 10/24/23 37521994 MSFT *<E0200PEFON> One Microsoft Way MSBILL.INFO WA C# 3245	16.00-	.00	642,338.97	
10/25	DDA B/P 1818 10/24/23 18774523 MSFT *<E0200PE3KA> One Microsoft Way MSBILL.INFO WA C# 3245	32.20-	.00	642,306.77	
10/26	CYBERSRC BKCD DEPST CCD 8640000843506 091000017905345	.00	67.97	642,374.74	
10/26	CYBERSRC BKCD DEPST CCD 8640000843506	.00	135.94	642,510.68	



Member
FDIC

Date 10/31/23 Page 5
Primary Account XXXXXXXXXXXXX2966

TOTALLY FREE BUSINESS CHECKING XXXXXXXXXXXXX2966 (Continued)

ACTIVITY IN DATE ORDER				
Date	Description	Withdrawals	Deposits	Balance
	091000017905344			
10/26	CHECK 1180	1,050.00-	.00	641,460.68
10/26	CHECK 1182	750.00-	.00	640,710.68
10/30	CYBERSRC BKCD DEPST CCD 8640000843506	.00	339.85	641,050.53
	091000014638620			
10/30	CYBERSRC BKCD DEPST CCD 8640000843506	.00	660.28	641,710.81
	091000015815415			
10/30	CHECK 1183	600.00-	.00	641,110.81

SUMMARY BY CHECK NUMBER					
Date	Check No	Amount	Date	Check No	Amount
10/10	1171	1,811.66	10/18	1178	25.35
10/16	1172	1,800.00	10/20	1179	1,050.00
10/10	1173	1,629.06	10/26	1180	1,050.00
10/10	1174	1,109.63	10/26	1182*	750.00
10/05	1175	156.33	10/30	1183	600.00
10/10	1176	96.60	10/24	1184	70.00
10/24	1177	70.00			

* Denotes missing check numbers

DEPOSIT TICKET
 NV Applied Behavior Analysis Board
 6170 MacAnne Ave, Suite 1
 Reno, NV 89523-4705

DATE: 10-20-23

Heritage Bank of Nevada
 1101 Corporate Blvd.
 Reno, NV 89502

NO	324.33
NO	451.33
	1,832.66
	2,608.32

⑆ 1 2 1 20 18 14 ⑆ 2 20000438 2966 ⑆

DDA Regular Deposit Date: 10/20 Amount: \$2,608.32

DEPOSIT TICKET
 NV Applied Behavior Analysis Board
 6170 MacAnne Ave, Suite 1
 Reno, NV 89523-4705

DATE: 10-20-23

Heritage Bank of Nevada
 1101 Corporate Blvd.
 Reno, NV 89502

84-13	840.00
84-13	560.00
	1,561.33
	2,961.33

⑆ 1 2 1 20 18 14 ⑆ 2 20000438 2966 ⑆

DDA Regular Deposit Date: 10/20 Amount: \$2,961.33

DEPOSIT TICKET
 NV Applied Behavior Analysis Board
 6170 MacAnne Ave, Suite 1
 Reno, NV 89523-4705

DATE: 10-20-2023

Heritage Bank of Nevada
 1101 Corporate Blvd.
 Reno, NV 89502

154531	100.00
253101	401.33
	2,530.32
	3,031.65

⑆ 1 2 1 20 18 14 ⑆ 2 20000438 2966 ⑆

DDA Regular Deposit Date: 10/20 Amount: \$3,031.65

DEPOSIT TICKET
 NV Applied Behavior Analysis Board
 6170 MacAnne Ave, Suite 1
 Reno, NV 89523-4705

DATE: 10-2-23

Heritage Bank of Nevada
 1101 Corporate Blvd.
 Reno, NV

Pay to the Order of: Wendy Kharr \$1,811.66

One thousand eight hundred eleven and ⁶⁶/₁₀₀ Dollars

For: CLEAR Exp Hotel Food

⑆ 1 2 1 20 18 14 ⑆ 2 20000438 2966 ⑆

CHECK 1171 Date: 10/10 Amount: \$1,811.66

DEPOSIT TICKET
 NV Applied Behavior Analysis Board
 6170 MacAnne Ave, Suite 1
 Reno, NV 89523-4705

DATE: 10-3-22

Heritage Bank of Nevada
 1101 Corporate Blvd.
 Reno, NV

Pay to the Order of: Numbers Inc \$1800⁰⁰

One thousand eight hundred and ⁰⁰/₁₀₀ Dollars

For: Atty services

⑆ 1 2 1 20 18 14 ⑆ 2 20000438 2966 ⑆

CHECK 1172 Date: 10/16 Amount: \$1,800.00

DEPOSIT TICKET
 NV Applied Behavior Analysis Board
 6170 MacAnne Ave, Suite 1
 Reno, NV 89523-4705

DATE: 10-3-23

Heritage Bank of Nevada
 1101 Corporate Blvd.
 Reno, NV

Pay to the Order of: Christy Fuller \$1629⁰⁰

One thousand six hundred twenty nine and ⁰⁰/₁₀₀ Dollars

For: CLEAR Expenses

⑆ 1 2 1 20 18 14 ⑆ 2 20000438 2966 ⑆

CHECK 1173 Date: 10/10 Amount: \$1,629.06

DEPOSIT TICKET
 NV Applied Behavior Analysis Board
 6170 MacAnne Ave, Suite 1
 Reno, NV 89523-4705

DATE: 10-5-23

Heritage Bank of Nevada
 1101 Corporate Blvd.
 Reno, NV

Pay to the Order of: Stephanie Huff \$1109⁴³

one thousand one hundred nine and ⁴³/₁₀₀ Dollars

For: CLEAR expense

⑆ 1 2 1 20 18 14 ⑆ 2 20000438 2966 ⑆

CHECK 1174 Date: 10/10 Amount: \$1,109.63

DEPOSIT TICKET
 NV Applied Behavior Analysis Board
 6170 MacAnne Ave, Suite 1
 Reno, NV 89523-4705

DATE: 10-5-23

Heritage Bank of Nevada
 1101 Corporate Blvd.
 Reno, NV

Pay to the Order of: NV OT \$156³³

one hundred fifty six dollars and ³³/₁₀₀ Dollars

For: Postage July-Sept

⑆ 1 2 1 20 18 14 ⑆ 2 20000438 2966 ⑆

CHECK 1175 Date: 10/05 Amount: \$156.33

DEPOSIT TICKET
 NV Applied Behavior Analysis Board
 6170 MacAnne Ave, Suite 1
 Reno, NV 89523-4705

DATE: 10-5-23

Heritage Bank of Nevada
 1101 Corporate Blvd.
 Reno, NV

Pay to the Order of: Wendy Kharr \$96⁶⁰

ninety six dollars and ⁶⁰/₁₀₀ Dollars

For: CLEAR exp

⑆ 1 2 1 20 18 14 ⑆ 2 20000438 2966 ⑆

CHECK 1176 Date: 10/10 Amount: \$96.60

DEPOSIT TICKET
 NV Applied Behavior Analysis Board
 6170 MacAnne Ave, Suite 1
 Reno, NV 89523-4705

DATE: 10-5-23

Heritage Bank of Nevada
 1101 Corporate Blvd.
 Reno, NV

Pay to the Order of: Amy Ogans \$70⁰⁰

Seventy dollars and ⁰⁰/₁₀₀ Dollars

For: Refund - Dip pmt

⑆ 1 2 1 20 18 14 ⑆ 2 20000438 2966 ⑆

CHECK 1177 Date: 10/24 Amount: \$70.00

DEPOSIT TICKET
 NV Applied Behavior Analysis Board
 6170 MacAnne Ave, Suite 1
 Reno, NV 89523-4705

DATE: 10-9-23

Heritage Bank of Nevada
 1101 Corporate Blvd.
 Reno, NV

Pay to the Order of: AT+T \$25⁵²

Twenty five and ⁵²/₁₀₀ Dollars

For: 7574429020x

⑆ 1 2 1 20 18 14 ⑆ 2 20000438 2966 ⑆

CHECK 1178 Date: 10/18 Amount: \$25.52

DEPOSIT TICKET
 NV Applied Behavior Analysis Board
 6170 MacAnne Ave, Suite 1
 Reno, NV 89523-4705

DATE: 10-17-23

Heritage Bank of Nevada
 1101 Corporate Blvd.
 Reno, NV

Pay to the Order of: Christy Fuller \$1050⁰⁰

one thousand fifty dollars and ⁰⁰/₁₀₀ Dollars

For: J.S.O. mtg / 3 CLEAR

⑆ 1 2 1 20 18 14 ⑆ 2 20000438 2966 ⑆

CHECK 1179 Date: 10/20 Amount: \$1,050.00

NV Applied Behavior Analysis Board
6170 MaeAnne Ave. Suite 1
Reno, NV 89523-4705

1180
84-61817212

Date 10-17-23

Pay to the Order of Stephanie Huff \$ 1050⁰⁰
One thousand fifty dollars and ⁰⁰/₁₀₀ Dollars

Heritage Bank of Nevada
1101 Corporate Blvd.
Reno, NV

For Hdmtgs + 3 CLAs U. Jensen

⑆ 1 2 1 2 0 1 8 1 4 ⑆ 2 2 0 0 0 0 4 3 8 2 9 5 5 ⑆ 1 1 8 0

CHECK 1180 Date: 10/26 Amount: \$1,050.00

NV Applied Behavior Analysis Board
6170 MaeAnne Ave. Suite 1
Reno, NV 89523-4705

1182
84-61817212

Date 10-17-23

Pay to the Order of Courtney Lomax \$ 750⁰⁰
Seven hundred fifty dollars and ⁰⁰/₁₀₀ Dollars

Heritage Bank of Nevada
1101 Corporate Blvd.
Reno, NV

For 3 hdmts + 2 budget U. Jensen

⑆ 1 2 1 2 0 1 8 1 4 ⑆ 2 2 0 0 0 0 4 3 8 2 9 5 5 ⑆ 1 1 8 2

CHECK 1182 Date: 10/26 Amount: \$750.00

NV Applied Behavior Analysis Board
6170 MaeAnne Ave. Suite 1
Reno, NV 89523-4705

1183
84-61817212

Date 10-17-23

Pay to the Order of Brigid Fronapfel \$ 600⁰⁰
Six hundred dollars

Heritage Bank of Nevada
1101 Corporate Blvd.
Reno, NV

For July/Sept/Oct x 2 U. Jensen

⑆ 1 2 1 2 0 1 8 1 4 ⑆ 2 2 0 0 0 0 4 3 8 2 9 5 5 ⑆ 1 1 8 3

CHECK 1183 Date: 10/30 Amount: \$600.00

NV Applied Behavior Analysis Board
6170 MaeAnne Ave. Suite 1
Reno, NV 89523-4705

1184
84-61817212

Date 10-17-23

Pay to the Order of Christina Ramos \$ 70⁰⁰
Seventy dollars and ⁰⁰/₁₀₀ Dollars

Heritage Bank of Nevada
1101 Corporate Blvd.
Reno, NV

For overpayment U. Jensen

⑆ 1 2 1 2 0 1 8 1 4 ⑆ 2 2 0 0 0 0 4 3 8 2 9 5 5 ⑆ 1 1 8 4

CHECK 1184 Date: 10/24 Amount: \$70.00

**State of Nevada Applied Behavior Analysis Board
Proposed Budget FY24**

	FY23		FY24
	Actuals	Budget	Budget
Ordinary Income/Expense			
Income			
Application Fee	13,100	6,750	13,500
Exam Fees	11,654	10,125	20,250
License Fee	104,262	99,909	115,479
Other Fees	350		
RBT Registration	86,178	74,375	94,483
Total Income	215,544	191,159	243,712
Expense			
Payroll Expenses			
Salaries	70,857	72,757	90,175
Hourly Wages	4,755	7,200	28,896
Deferred Compensation	4,591	4,549	10,190
Employer Taxes	7,658	8,515	11,373
Medical Benefits	10,925	7,200	12,463
PTO Expense	4,335	1,400	5,000
Total Payroll Expenses	103,120	101,621	158,097
Bank Service Charges	7,895	4,500	10,000
Board Compensation	10,950	9,000	9,000
Computer and Internet Expenses	1,346	550	2,000
Insurance Expense	690	650	700
Licensing System	7,150	9,000	9,000
Office Supplies	3,117	1,000	2,000
Postage	594	300	600
Printing	482		
Professional Fees	14,411	38,700	38,700
Rent Expense	5,977	6,000	7,400
Repairs and Maintenance	286		
Telephone Expense	380	850	850
Training and Conferences	3,089	3,500	12,000
Travel Expense	3,112		
Total Expense	162,601	175,671	250,347
Net Ordinary Income	52,944	15,488	(6,634)
Net Income without personnel costs	52,944	15,488	(6,634)

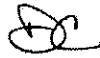
STATE OF NEVADA
LEGISLATIVE COUNSEL BUREAU

CARSON CITY OFFICE
LEGISLATIVE BUILDING
401 S. CARSON STREET
CARSON CITY, NEVADA 89701
(775) 684-6800



LAS VEGAS OFFICE
GRANT SAWYER STATE OFFICE BUILDING
555 E. WASHINGTON AVENUE, SUITE 4400
LAS VEGAS, NEVADA 89101
(702) 486-2800

MEMORANDUM

DATE: July 25, 2023
TO: State Licensing Boards
FROM: Daniel L. Crossman, CPA, Legislative Auditor 
SUBJECT: Reminder of Board Audit Requirements

This memorandum is to advise you of the provisions of NRS 218G.400, which requires audits of certain boards. We request your assistance to help ensure these audit requirements are fulfilled.

NRS 218G.400 requires your Board to be audited annually or biennially by a certified public accountant (CPA) or public accountant. However, if the revenue of the board from all sources is less than \$200,000 for any fiscal year, a balance sheet shall be prepared for that fiscal year on the form provided by the Legislative Auditor. The audit report or balance sheet must be filed with the Legislative Auditor and the Chief of the Budget Division by December 1 of each year in which an audit is conducted, or balance sheet is prepared.

Your Board has elected to file an annual audit, due December 1, 2023.

As a reminder, boards must also comply with the quarterly disciplinary and regulatory reporting requirements in NRS 622.100.

If there have been any board member changes during the past year, please provide an updated member list.

Please be aware of relevant Governmental Accounting Standards Board (GASB) standards to ensure your Board's financial statements are fairly presented. Examples of recently issued standards include GASB 68 (Pensions), GASB 75 (Other Postemployment Benefits), GASB 87 (Leases), and GASB 96 (Subscription-Based Information Technology Arrangements).

If you have any questions regarding this memorandum, please contact Laura Harwood, Deputy Legislative Auditor, at (775) 684-6815 or by email at Laura.Harwood@lcb.state.nv.us.

DLC:da

NRS 218G.400 Certain regulatory boards required to prepare balance sheets or have professional audit conducted; payment of cost of audit; audits by Legislative Auditor; remedies and penalties for violations.

1. Except as otherwise provided in subsection 2, each board created by the provisions of NRS 590.485 and chapters 623 to 625A, inclusive, 628, 630 to 644A, inclusive, 648, 654 and 656 of NRS shall:

(a) If the revenue of the board from all sources is less than \$200,000 for any fiscal year and, if the board is a regulatory body pursuant to NRS 622.060, the board has submitted to the Director of the Legislative Counsel Bureau for each quarter of that fiscal year the information required by NRS 622.100, prepare a balance sheet for that fiscal year on the form provided by the Legislative Auditor and file the balance sheet with the Legislative Auditor and the Chief of the Budget Division of the Office of Finance on or before December 1 following the end of that fiscal year. The Legislative Auditor shall prepare and make available a form that must be used by a board to prepare such a balance sheet.

(b) If the revenue of the board from all sources is \$200,000 or more for any fiscal year, or if the board is a regulatory body pursuant to NRS 622.060 and has failed to submit to the Director of the Legislative Counsel Bureau for each quarter of that fiscal year the information required by NRS 622.100, engage the services of a certified public accountant or public accountant, or firm of either of such accountants, to audit all its fiscal records for that fiscal year and file a report of the audit with the Legislative Auditor and the Chief of the Budget Division of the Office of Finance on or before December 1 following the end of that fiscal year.

2. **In lieu of preparing a balance sheet or having an audit conducted for a single fiscal year, a board may engage the services of a certified public accountant or public accountant, or firm of either of such accountants, to audit all its fiscal records for a period covering two successive fiscal years. If such an audit is conducted, the board shall file the report of the audit with the Legislative Auditor and the Chief of the Budget Division of the Office of Finance on or before December 1 following the end of the second fiscal year.**

3. The cost of each audit conducted pursuant to subsection 1 or 2 must be paid by the board that is audited. Each such audit must be conducted in accordance with generally accepted auditing standards, and all financial statements must be prepared in accordance with generally accepted principles of accounting for special revenue funds.

4. Whether or not a board is required to have its fiscal records audited pursuant to subsection 1 or 2, the Legislative Auditor shall audit the fiscal records of any such board whenever directed to do so by the Legislative Commission. When the Legislative Commission directs such an audit, the Legislative Commission shall also determine who is to pay the cost of the audit.

5. A person who is a state officer or employee of a board is guilty of nonfeasance if the person:

(a) Is responsible for preparing a balance sheet or having an audit conducted pursuant to this section or is responsible for preparing or maintaining the fiscal records that are necessary to prepare a balance sheet or have an audit conducted pursuant to this section; and

(b) Knowingly fails to prepare the balance sheet or have the audit conducted pursuant to this section or knowingly fails to prepare or maintain the fiscal records that are necessary to prepare a balance sheet or have an audit conducted pursuant to this section.

6. In addition to any other remedy or penalty, a person who is guilty of nonfeasance pursuant to this section forfeits the person's state office or employment and may not be appointed to a state office or position of state employment for a period of 2 years following the forfeiture. The provisions of this subsection do not apply to a state officer who may be removed from office only by impeachment pursuant to Article 7 of the Nevada Constitution.

(Added to NRS by 1963, 143; A 1963, 1009; 1967, 931; 1969, 133; 1973, 1663; 1975, 113, 1470; 1977, 130, 1178; 1983, 192, 1492; 1985, 853; 1987, 1161; 1991, 992; 1999, 3063; 2003, 907, 1200, 2078; 2005, 1133; 2013, 73; 2017, 2851)



CHRISTIANSEN ACCOUNTING NETWORK

November 1, 2023

Nevada Applied Behavior Analysis Board
6170 MaeAnne Avenue #1
Reno, NV 89523

The following represents my understanding of the services I will provide to Nevada Applied Behavior Analysis Board (Board).

You have requested that I audit the governmental activities and major fund of Nevada Applied Behavior Analysis Board, as of June 30, 2023 and 2022, and for the year ended June 30, 2023 and period of inception (October 2021) through June 30, 2022 and the related notes, which collectively comprise Nevada Applied Behavior Analysis Board's basic financial statements as listed in the table of contents. I am pleased to confirm my acceptance and my understanding of this audit engagement by means of this letter.

The objectives of my audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) and *Government Auditing Standards*, will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and 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.

Accounting principles generally accepted in the United States of America, (U.S. GAAP,) as promulgated by the Governmental Accounting Standards Board (GASB) require that the management's discussion and analysis and budgetary comparison information, and pension information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB, 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. It is understood that the Board does not participate in PERS or another pension plan. As part of my engagement, I will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America, (U.S. GAAS). These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation and comparing the information for consistency with management's responses to my inquiries. I will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by U.S. GAAP. This RSI will be subjected to certain limited procedures but will not be audited:

- Management's Discussion and Analysis
- Statements of Revenue and Expenditures – Budget to Actual

Auditor Responsibilities

I will conduct my audit in accordance with GAAS and *Government Auditing Standards*. As part of an audit in accordance with GAAS and *Government Auditing Standards*, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. 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.
- 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 entity's internal control. However, I will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that I have identified during the audit.
- 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, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, 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 a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*.

My responsibility as auditor is limited to the periods covered by my audit and does not extend to any other periods.

Compliance with Laws and Regulations

As previously discussed, as part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, I will perform tests of the Board's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of my audit will not be to provide an opinion on overall compliance, and I will not express such an opinion.

Management Responsibilities

My audit will be conducted on the basis that management and those charged with governance acknowledge and understand that they have responsibility:

- a. For the preparation and fair presentation of the basic financial statements in accordance with accounting principles generally accepted in the United States of America.

- b. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements; and
- c. To provide me with:
 - i. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the basic financial statements such as records, documentation, and other matters;
 - ii. Additional information that I may request from management for the purpose of the audit;
 - iii. Unrestricted access to persons within the entity from whom I determine it necessary to obtain audit evidence.
 - iv. A written acknowledgement of all the documents that management expects to issue, if any, that will be included in an annual report and the planned timing and method of issuance of that annual report.
- d. For including the auditor's report in any document containing basic financial statements that indicates that such basic financial statements have been audited by me;
- e. For identifying and ensuring that the entity complies with the laws and regulations applicable to its activities;
- f. For adjusting the basic financial statements to correct material misstatements and confirming to me in the management representation letter that the effects of any uncorrected misstatements aggregated by me during the current engagement and pertaining to the current year periods under audit are immaterial, both individually and in the aggregate, to the basic financial statements as a whole; and
- g. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
- h. For maintaining adequate records, selecting, and applying accounting principles, and safeguarding assets;
- i. For informing me of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on the financials; and
- j. For the accuracy and completeness of all information provided.

With regard to the required supplementary information referred to above, you acknowledge and understand your responsibility: (a) for the preparation of the required supplementary information in accordance with the applicable criteria; (b) to provide me with the appropriate written representations regarding required supplementary information; (c) to include my report on the required supplementary information in any document that contains the required supplementary information and that indicates that I have reported on such required supplementary information; and (d) to present the required

supplementary information with the audited basic financial statements, or if the required supplementary information will not be presented with the audited basic financial statements, to make the audited basic financial statements readily available to the intended users of the required supplementary information no later than the date of issuance by you of the required supplementary information and my report thereon.

As part of my audit process, I will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to me in connection with the audit.

Nonattest Services

With respect to any nonattest services I perform, such as:

- Maintenance of depreciation schedules based on information provided by management
- Drafting of financial statements and related notes
- Assistance with journal entries to convert from the governmental financial statements to the government-wide financial statements based on information provided by you and approved by you

I will not assume management responsibilities on behalf of the Board. However, I will provide advice and recommendations to assist management of the Board in performing its responsibilities.

The Board's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

My responsibilities and limitations of the nonattest services are as follows:

I will perform the services in accordance with applicable professional standards.

The nonattest services are limited to the services previously outlined. My firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries. My firm will advise the Board with regard to accounting matters, but the Board must make all decisions with regard to those matters.

I will issue a written report upon completion of my audits of the Board's basic financial statements. My report will be addressed to the governing body of the Nevada Applied Behavior Analysis Board. Circumstances may arise in which my report may differ from its expected form and content based on the results of my audits. Depending on the nature of these circumstances, it may be necessary for me to modify my opinions, add an emphasis-of-matter or other-matter paragraph(s) to my auditor's report, or if necessary, withdraw from the engagement. If my opinions on the basic financial statements are other than unmodified, I will discuss the reasons with you in advance. If, for any reason, I am unable to complete the audit or are unable to form or have not formed opinions, I may decline to express opinions or to issue a report as a result of this engagement.

I also will issue a written 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* upon completion of my audit.

Other

I understand that your employees will prepare all confirmations I request and will locate any documents or support for any other transactions I select for testing.

If you intend to publish or otherwise reproduce the basic financial statements and make reference to my firm, you agree to provide me with printers' proofs or masters for my review and approval before printing. You also agree to provide me with a copy of the final reproduced material for my approval before it is distributed.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, I am not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Professional standards prohibit me from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and I cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

Provisions of Engagement Administration, Timing and Fees

During the course of the engagement, I may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications. Any documents with personally identifiable information should only be transferred via encryption and use of the secure portal assigned to you.

The timing of my audit will be schedule for performance to begin in December 2023 for planning and fieldwork and completion by January 31, 2024.

Connie Christiansen is the engagement partner for the audit services specified in this letter. Her responsibilities include supervising Christiansen Accounting Network's services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

My fees are based on the amount of time required at various levels of responsibility, plus actual out-of-pocket expenses. Invoices will be rendered every two weeks and are payable upon presentation. I estimate that my fee for the audit will not exceed \$12,000. I will notify you immediately of any circumstances I encounter that could significantly affect this initial fee estimate. Whenever possible, I will attempt to use the Board's personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce my time requirements and facilitate the timely conclusion of the audit. Further, I will be available during the year to consult with you on financial management and accounting matters of a routine nature.

During the course of the audit, I may observe opportunities for economy in, or improved controls over, your operations. I will bring such matters to the attention of the appropriate level of management, either orally or in writing.

You agree to inform me of facts that may affect the basic financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

I agree to retain my audit documentation or work papers for a period of at least five years from the date of my report.

At the conclusion of my audit engagement, I will communicate to the governing body the following significant findings from the audit:

- My view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those I believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in my professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of my audit procedures;
- Representations I requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

The audit documentation for this engagement is the property of Christiansen Accounting Network and constitutes confidential information. However, I may be requested to make certain audit documentation available to the State of Nevada or U.S. Government Accountability Office pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of Christiansen Accounting Network's personnel.

Limitation of Damages and No Punitive Damages

The exclusive remedy available to you in any adjudication proceeding shall be the right to pursue claims for actual damages that are directly caused by acts or omissions that are breaches by me of my duties under this agreement and/or under applicable professional standards, such damages will be limited to no more than the fees paid under this agreement. In no event shall I be liable to you for any punitive or exemplary damages, or for attorneys' fees.

Time Limitation

The nature of my services makes it difficult, with the passage of time, to gather and present evidence that fully and fairly establishes the facts underlying any Dispute. I both agree that, notwithstanding any statute of limitations that might otherwise apply to a Dispute, it is reasonable that you may not bring any legal proceeding against me unless it is commenced within twenty-four (24) months ("Limitation Period") after the date when I deliver my report or other deliverable under this agreement to you, regardless of whether I do other services for you or that may relate to the audit.

The Limitations Period applies and begins to run even if you have not suffered any damage or loss or have not become aware of the existence or possible existence of a Dispute.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for my audit of the basic financial statements including my respective responsibilities.

I appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.

Respectfully,



Connie Christiansen, CPA
Christiansen Accounting Network

RESPONSE:

This letter correctly sets forth our understanding. Acknowledged and agreed on behalf of Nevada Applied Behavior Analysis Board. by:

Wendy Knorr, Executive Director

Dr. Bridghid Fronapfel, PhD, BCBA, LBA, Board President



NUMBERS, INC.

October 26, 2023

Wendy Larson
Nevada ABA Board
Via email: executivedirector@nvababoard.org

Dear Wendy,

Thank you for the opportunity to provide this proposal for bookkeeping and payroll services for the ABA Board.

Proposed Services:

Based on our discussion, I believe the following services are needed:

- Manage bi-weekly payroll process for all employees, to ensure staff are appropriately paid and government tax deposits / reports are done as required.
- Manage Voya and PEBP deductions and reporting.
- File and pay quarterly and annual reports on your behalf, including 941s, Nevada 3795s, and W-2s.
- Data entry of transactions into QuickBooks – bills, checks, deposits, credit card transactions, etc.
- Review and reconcile all cash accounts monthly.
- Produce monthly financial reports for management and board review.
- Adjust financials quarterly in accordance with GAAP / GASB – including accruals and deferred revenue adjustments.
- Assist in annual budget production as needed.
- Work with auditors and provide backup for all activity as requested.
- Manage annual compliance requirements as needed – including calculating and printing of year end 1099-MISC and NEC forms for board independent contractors.

Pricing for the above services including use of my payroll and accounting software and work done would be \$700; paid quarterly and due by the end of the first month of the quarter.

Please let me know if you have any questions!

Sincerely,

Carol Woods

Carol Woods, President