

NEVADA STATE BOARD of DENTAL EXAMINERS



BOARD TELECONFERENCE MEETING

WEDNESDAY, FEBRUARY 1, 2023

6:00 P.M.

PUBLIC BOOK

Agenda Item 4(a):
Consideration, Discussion, and Selection of
Review Panel Members for Term Beginning
January 1, 2023 through December 31, 2023
– NRS 631.190; NRS 631.3635

NRS 631.190 Powers and duties. [Effective January 1, 2020.] In addition to the powers and duties provided in this chapter, the Board shall:

1. Adopt rules and regulations necessary to carry out the provisions of this chapter.
2. Appoint such committees, review panels, examiners, officers, employees, agents, attorneys, investigators and other professional consultants and define their duties and incur such expense as it may deem proper or necessary to carry out the provisions of this chapter, the expense to be paid as provided in this chapter.
3. Fix the time and place for and conduct examinations for the granting of licenses to practice dentistry, dental hygiene and dental therapy.
4. Examine applicants for licenses to practice dentistry, dental hygiene and dental therapy.
5. Collect and apply fees as provided in this chapter.
6. Keep a register of all dentists, dental hygienists and dental therapists licensed in this State, together with their addresses, license numbers and renewal certificate numbers.
7. Have and use a common seal.
8. Keep such records as may be necessary to report the acts and proceedings of the Board. Except as otherwise provided in [NRS 631.368](#), the records must be open to public inspection.
9. Maintain offices in as many localities in the State as it finds necessary to carry out the provisions of this chapter.
10. Have discretion to examine work authorizations in dental offices or dental laboratories.

[Part 4:152:1951; A [1953, 363](#)] — (NRS A [1963, 150](#); [1967, 865](#); [1993, 2743](#); [2009, 3002](#); [2017, 989](#), [2848](#); [2019, 3205](#), effective January 1, 2020)

NRS 631.3635 Appointment of panel to review investigation or informal hearing; members; requirements of review; findings and recommendation.

1. The Board shall appoint a panel to review an investigation or informal hearing conducted pursuant to [NRS 631.363](#). Such a panel must consist of:

(a) If the subject of the investigation or informal hearing is a holder of a license to practice dental hygiene, one member of the Board who is a holder of a license to practice dentistry, one member of the Board who is a holder of a license to practice dental hygiene and one holder of a license to practice dental hygiene who is not a member of the Board and is not the subject of the investigation or informal hearing.

(b) If the subject of the investigation or informal hearing is a holder of a license to practice dentistry or any other person not described in paragraph (a), one member of the Board who is a holder of a license to practice dentistry, one member of the Board who is a holder of a license to practice dental hygiene and one holder of a license to practice dentistry who is not a member of the Board and is not the subject of the investigation or informal hearing.

2. A review panel appointed pursuant to subsection 1 shall, in conducting a review of an investigation or informal hearing conducted pursuant to [NRS 631.363](#), review and consider, without limitation:

(a) All files and records collected or produced by the investigator;

(b) Any written findings of fact and conclusions prepared by the investigator; and

(c) Any other information deemed necessary by the review panel.

3. The investigator who conducted the investigation or informal hearing pursuant to [NRS 631.363](#) shall not participate in a review conducted pursuant to subsection 1.

4. Before the Board takes any action or makes any disposition relating to a complaint, the review panel appointed pursuant to subsection 1 to conduct a review of the investigation or informal hearing relating to the complaint shall present to the Board its findings and recommendation relating to the investigation or informal hearing, and the Board shall review and consider those findings and recommendations.

5. Meetings held by a review panel appointed pursuant to subsection 1 are not subject to the provisions of [chapter 241](#) of NRS.

(Added to NRS by [2017, 988](#))

Agenda Item 4(a):
Proposed Review Panel

PROPOSED REVIEW PANEL

REVIEW PANEL	
DENTAL	DENTAL HYGIENE
Dr. Lee	Dr. Johl
Ms. McIntyre	Ms. Kimberly Petrilla
Dr. Kevin Moore	Ms. Nichelle Venable

ALTERNATE REVIEW PANEL	
DENTAL	DENTAL HYGIENE
Dr. West	Dr. Branco
Dr. Joan Landron	Ms. Arias
Ms. Arias	Samantha Sturges, RDH

Applicants for Dental Hygiene Review Panel:

1. Kelly Taylor, RDH

NEVADA STATE BOARD OF DENTAL EXAMINERS

2651 N. Green Valley Parkway, Suite 104

Las Vegas, NV 891014

(702) 486-7044 (Telephone) / (702) 486-7046 (FAX)

FULL NAME (please print)

Kelly J. Taylor RPH

FULL MAILING ADDRESS

TELEPHONE

EMAIL

LICENSE NO: 4380

APPLICATION FOR REVIEW PANEL MEMBER

Pursuant to NRS 631.3635, I hereby make application for the position of Review Panel Member:

REQUIREMENTS:

1. Must be licensed and practicing as a dentist or dental hygienist in Nevada for the 5 years preceding the submission of this application;
2. Nevada dental or dental hygiene license must be active and in good standing;
3. Submit a curriculum vitae and any other information you may want considered

1. List ALL states you hold, or have held (regardless of license status), a license to practice dentistry (attach additional sheet if necessary):

CA NV

2. List of all office addresses in the State of Nevada in which you are currently practicing dentistry (attach additional sheet if necessary):

Office (1) name:

Moore Family Dentistry

Office (1) address:

8409 W. Lake Mead Blvd, Las Vegas NV 89128

Office (1) telephone:

(702) 254-6700

Office (2) name:

Office (2) address:

Office (2) telephone:

SIGNATURE OF LICENSEE

Kelly J. Taylor RPH

DATE

01/20/2023

KELLY J. TAYLOR, RDH

Qualifications Profile

Patient-focused and dedicated **dental professional** with proven strengths in clinical practice, public health, and community involvement. Interested in serving on the Nevada State Board of Dental Examiners Review Panel for Dental Hygiene; to impartially review and consider information pertinent to claims against registered dental hygienists to advise the Board of Dental Examiners as to an appropriate course of action to protect the general public from harm.

Professional Licenses

- 2003 Nevada Dental Hygiene License
- 2002 California Dental Hygiene License

Professional Awards/ Certifications

- 2019 Installed into Phi Theta Kappa Honor Society
- 2017 Chair Advisory Committee for Oral Health
- 2010 Laser Certification Course- Standard Proficiency
- 2007 President Southern Nevada Dental Hygienists Association
- 2005 President San Diego County Dental Hygienists Association
- 2002 Southwestern College Student of Distinction Award
- 2002 Southwestern College Dental Hygiene Leadership / Community Involvement Award

Educational Background

2002 Associates Degree in Applied Science- Dental Hygiene
Southwestern College- Chula Vista, California

2020 Bachelors of Science- Dental Hygiene
College of Southern Nevada- Las Vegas, Nevada

Professional Experience:

- 06/2012 - Current** **Moore Family Dentistry**
8409 West Lake Mead Boulevard • Las Vegas, Nevada 89128 • (702) 254-6700
- 02/2010 - 06/2017** **Future Smiles**
3074 Arville Street • Las Vegas, Nevada 89103 • (702) 889-3763
- 07/2009 - 06/2011** **Kevin Khorshid, DDS**
1725 South Rainbow Boulevard, Suite 18 • Las Vegas, Nevada 89146 • (702) 228-1700
- 2010 - 2012** **Gregory Po, DDS**
4825 South Rainbow Boulevard, Suite 201 • Las Vegas, Nevada 89103 • (702) 871-1000
- 2008 - 2010** **Seal Nevada South- UNLV School of Dental Medicine**
Christina A. Demopolous, DDS, MPH- Director in Residence
1001 Shadow Lane, M/S 7425 • Las Vegas, Nevada 89106 • (702) 774-2545
- 2002 - 2006** **Richard J. Hagstrom, DDS**
8923 La Mesa Boulevard • La Mesa, California 91941 • (619) 434-0028
- 2001-2006** **Share the Care- San Diego County Health District**
8923 La Mesa Boulevard • San Diego, California 91941 • (619) 434-0028

Kelly J. Taylor, RDH

January 20, 2023

To Whom It May Concern:

I would like to be considered for the position of review panel member for the Nevada State Board of Dental Examiners. It is my belief that each licentiate has the right to have claims against them heard by an impartial panel composed of their peers. I myself have always practiced to or above the standard of care for dental hygiene. Not only have I practiced in general dentistry but also Public Health which has made me very knowledgeable in the practice of dental hygiene and aware of the quality of care that should be provided by dental hygiene professionals to protect the health and well-being of the general public.

Please feel free to contact me should you require any references or further information.

Sincerely,

A handwritten signature in black ink, appearing to read 'Kelly J. Taylor RDH', with a stylized flourish at the end.

Kelly J. Taylor, RDH

Agenda Item 4(c):
Consideration, Discussion, and Possible Action
Regarding Board Audit and CPA Selection and
Contract Approval

Agenda Item 4(c)(1):
Casey Neilon, Inc.



CASEY NEILON

Tax Services, Captive Insurance,
Business Services, Trusts & Estates
Audit & Assurance

PROPOSAL TO PROVIDE PROFESSIONAL AUDITING SERVICES

Nevada State Board of Dental Examiners

January 12, 2023

Contact Person

Suzanne Olsen

503 N. Division Street

Carson City, NV 89703

solsen@caseyneilon.com

(775)283-5555 ext. 106

503 N. Division St. • Carson City, NV • 89703
6770 S. McCarran Blvd, Ste. 200 • Reno, NV • 89509
775.283.5555



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January 12, 2023

Nevada State Board of Dental Examiners
Courtney Lee, Executive Director
2651 N. Green Valley Parkway, Suite 104
Henderson, Nevada 89014

Dear Ms. Lee:

We appreciate the opportunity to propose on the annual audit of the Nevada State Board of Dental Examiners for the year ended June 30, 2022. The following brief summary offers key information needed to evaluate our firm against other firms that respond to your proposal. We believe that we are a good choice to perform your audit for the following reasons:

Experience - Our team has been providing auditing services to local governments, special districts, boards and commissions since 1997. We take the time to get to know your organization, from internal controls, to operations and reporting systems; this in-depth knowledge allows us to complete your audit efficiently and effectively, and to provide a high-quality product with on time delivery.

Value - Our experience, combined with the extensive use of technology allows us to provide high quality audit services at a reasonable cost. Our proposed fee for the June 30, 2022 audit is \$18,000. This fee includes \$1,000 for the implementation of GASB 87 as well as all out of pocket costs, and all state reporting requirements.

Continuity of staffing - We recognize that learning about your organization takes time, and that continual changes in engagement team members can be frustrating and inefficient. Our commitment to you is that we will keep our key engagement team members working on your audit for the length of the contract.

Education - We commit to the education of our staff, and all staff working on your audit will have extensive auditing and governmental continuing education.

Quality - We commit to high standards of quality. This is demonstrated by our commitment to an internal quality control review of your audit prior to report issuance, and by our participation in the AICPA's peer review program.

We look forward to the opportunity to work with you.

Sincerely,

Suzanne Olsen
Suzanne Olsen, CPA



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About Us

Casey Neilon, Inc. is a Nevada public accounting firm, with offices located in Reno and Carson City. The staff in each office work cooperatively, and the engagement would be staffed from employees of both the Reno and Carson City offices. The Company can provide service statewide. The Company was formed in 2006 as the result of a demerger from a large regional accounting firm. From our inception, the Company has grown in size and experience and we currently have 25 staff members.

Women and minority owned – We are committed to a diverse workplace that values all employees. We actively seek to recruit, employee and promote top talent.

Education - The Company is committed to the education and technical growth of our staff, and all staff that would be assigned to your engagement have had significant accounting and auditing education in the form of in-house seminars, self-study, and attendance at local and national conferences. This dedication to continuing education is a focal point of our firm. All members of our proposed engagement team receive more than the minimum required education under professional standards, and all of our professional staff (including non-licensed staff) receive in excess of 40 hours per year in total continuing education, which exceeds our requirements under state law and professional standards. We encourage our staff to obtain continuing professional education in fields appropriate to the type of accounting work that they are providing; therefore our senior staff have governmental and non-profit specific education.

National resources - We provide national firm resources and capabilities through our affiliation with Alliot Group North America, an association of over 100 public accounting and legal firms worldwide. The Alliot Group is an exclusive worldwide association of independent accounting, legal and consulting firms founded to pursue excellence and quality in accounting and business consulting services. Management and staff from these firms work with us to provide the requisite industry and service expertise when required. These resources differentiate us from other proposers as we can provide the staffing and price of a local firm, but also have the resources of a national organization to assist with technical issues.

Independence - We are independent of the Board, and have no professional relationships that would constitute a conflict of interest. Additionally, we have no client relationships that may have a financial interest in the outcome of the audit, and we commit to provide you with written notice of any professional relationships entered into during the period of this engagement that may cause a conflict of interest.

Licensing - The firm and all key professional staff are properly licensed to provide accounting and auditing services in the State of Nevada.

Insurance - We carry the following coverage:

Commercial general liability \$2,000,000 each occurrence, \$4,000,000 aggregate

Workers' compensation statutory

Professional liability \$2,000,000 per claim, \$4,000,000 policy aggregate



Record retention - All records related to the engagement will be maintained in accordance with the Company's record retention policy of seven years and will be available to you or your designees for examination upon request.

Key performance parameters - We focus on the following key performance parameters:

- *Provide the most beneficial management comments possible* – The training provided to our upper level staff in management advisory skills is unique and valuable.
- *Provide excellent client service* – We are dedicated to the ongoing needs of our clients. We go to great lengths to customize our services to fit our client's specific needs.
- *Develop strong client relationships* – We have an excellent client retention record and our reputation in the State of Nevada is excellent.
- *Maintain efficiency* – We continue to strive to train our audit staff on audit efficiency principles.
- *Maximize partner involvement* – Our partners are involved in all aspects of our engagements, from planning to fieldwork and final review.

Firm Principals and Key Personnel

Darsi Casey, CPA, MST

Nicola Neilon, CPA, GGMA

Suzanne Olsen, CPA

Lucas Gonzalez, CPA

Leslie Kidd, CPA

Debra Vaughan



Scope of Services

Scope of Work

- The primary purpose of our audit is to express an opinion on the fairness of presentation of your financial statements for the year ended June 30, 2022.
- Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America, as included in Statements on Auditing Standards published by the American Institute of Certified Public Accountants; the standards for financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, and any other applicable rules, regulations, or accounting standards.

Deliverables

- The auditors' report on the financial statements, required supplementary information and supplementary information, government wide and fund financial statements, including required disclosures and compliance reports.
- Written communication to those charged with governance as required by AU-C Section 260 that details the significant audit findings.

Timeline

- Final reports would be available as soon as possible (generally 6 weeks from start of fieldwork). A preliminary draft of the audit would be presented or available to be presented at the next scheduled Board meeting.



Audit Approach





Cost Proposal

Due to the cost to onboard an audit client for a one year period, it is not normally cost effective to propose on a one year term. These one- time costs include communication with the predecessor auditor, review of their audit files in accordance with professional standards, developing an understanding of the policies and procedures of the Board and developing an understanding of internal controls. If the contract term is for a period of two to five years, we can spread those costs in a more budget friendly manner for the Board.

One Year Contract

June 30, 2022	Not to exceed fee	\$20,000

Two Year Contract

June 30, 2022 Audit	Not to exceed fee	\$17,000 + \$1,000 for implementation of GASB 87
June 30, 2023 Audit	Not to exceed fee	\$17,850

We guarantee that this fee will not change unless the scope of the work changes, significant new accounting pronouncements need to be implemented, or additional time for special projects is required. The increase each year is to ensure that we can continue to keep staffing consistent and not have to rotate less experienced staff into the engagement.

The contract would include an option to extend for an additional three years at an increase equal to the consumer price index limited to 5% in any year.

If the need arises for additional projects outside of the scope proposed, the following hourly rates would apply:

Shareholder	\$240 - \$375
Manager	\$160 - \$175
Senior	\$150 - \$155
Staff	\$ 80 - \$130

We understand that many clients need assistance throughout the year, and we encourage our audit clients to meet with us during the year to identify if there are new topics, issues or standards that need to be implemented. This meeting is considered part of the audit fee and is not separately billed. In addition, all phone calls during the year are included in our fixed price unless there is additional research or reporting required.



Engagement Team



SUZANNE OLSEN, CPA

Engagement Shareholder

solsen@caseyneilon.com

Suzanne is a shareholder and audit principal for Casey Neilon, she has over 15 years of experience in public accounting, and her areas of specialty include captive insurance companies and insurance funds, and local governments.

Licensure: NV CPA License 5221 1/17/2012

Suzanne is a graduate of the University of Phoenix and completed the accounting licensure program at the University of Nevada, Reno.

Suzanne has served on the Board of the Nevada Society of Certified Public Accountants.



NICOLA (NIKI) NEILON, CPA, CGMA

Compliance Shareholder

nneilon@caseyneilon.com

Niki is a founding shareholder and audit principal for Casey Neilon, she has over 21 years of experience in public accounting, and her areas of specialty include captive insurance companies and insurance funds, not for profits and local governments.

Licensure: NV CPA License 3279 6/30/1999

Niki is a graduate of the University of Nevada, Reno and has a graduate certificate in taxation from Golden Gate University.

Niki serves on the Board of Directors of the National Association of State Boards of Accountancy, and the Board of Examiners of the American Institute of Certified Public Accountants.

**OLLIS BROWN, CPA**

Engagement Lead

obrown@caseyneilon.com

Ollis is a senior accountant and has three years of experience in public accounting and has worked on the audits of multiple state licensing boards and special districts.

Licensure: NV CPA License 6705 9/13/2021

Ollis is a graduate of the University of Nevada, Reno, with a Bachelors in Business Administration



References

Nevada State Board of Podiatry	
Address	1325 Airmotive Way, Ste. 175-I Reno, NV 89502
Contact	Carolyn J. Cramer, Esq. Executive Director
Phone	(775) 789-2605
Email	nvpodiatry@bop.nv.gov
Nevada State Board of Accountancy	
Address	1325 Airmotive Way, Ste. 220 Reno, NV 89502
Contact	Viki A. Windfeldt Executive Director
Phone	(775) 786-0231
Email	viki@nvaccountancy.com
Nevada State Board of Medical Examiners	
Address	9600 Gateway Drive Reno, NV 89521
Contact	Donya Jenkins Finance Manager
Phone	(775) 324-9354
Email	djnsbme@medboard.nv.gov
Nevada State Board of Optometry	
Address	937 Mica Dr #17, Carson City, NV 89705
Contact	Caren Jenkins, Esq. Executive Director
Phone	(775) 883-8367
Email	cjenkins@nvoptometry.org



CASEY NEILON

Peer Review Report

Grant Bennett Associates

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Report on the Firm's System of Quality Control

August 30, 2021

To the Owners of Casey Neilon, Inc., and the Peer Review Committee of the Nevada Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Casey Neilon, Inc. (the firm) in effect for the year ended March 31, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included an engagement performed under *Government Auditing Standards*.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Casey Neilon, Inc. in effect for the year ended March 31, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Casey Neilon, Inc. has received a peer review rating of *pass*.

Grant Bennett Associates

GRANT BENNETT ASSOCIATES
A PROFESSIONAL CORPORATION
Certified Public Accountants



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Together as One. Grant Bennett Associates is a Member of the Alliott Global Alliance of independent professional firms.

Agenda Item 4(c)(2):
Rich Wightman & Company, CPAs, LLC



1301 SOUTH JONES BOULEVARD
LAS VEGAS, NV 89146

PHONE: (702) 878-0959
FAX: (702) 878-1325

January 12, 2023

Board of Directors
Nevada State Board of Dental Examiners
Las Vegas, Nevada

This letter is to explain our understanding of the arrangements for the audit of the financial statements of Nevada State Board of Dental Examiners for the year ended June 30, 2022. We ask that you confirm or amend that understanding.

Audit Scope and Objectives

We will audit the financial statements of Nevada State Board of Dental Examiners, which comprise the balance sheet as of June 30, 2022, and the related statements of revenue, expenses, fund balances, and cash flows for the year then ended, and the disclosures to the financial statements (the financial statements). Also, the supplementary information accompanying the financial statements, which will be subjected to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, in accordance with auditing standards generally accepted in the United States of America (GAAS), and our auditor's report will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements.

The objectives of our 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 issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. 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 GAAS 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 judgement of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinion. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

Nevada State Board of Dental Examiners
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We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Company or to acts by management or employees acting on behalf of the Company.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will obtain an understanding of the Company and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our 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, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to you and those charged with governance internal control related matters that are required to be communicated under professional standards.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Company's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

Other Services

We will prepare the financial statements of the Company in conformity with U.S. generally accepted accounting principles based on the information provided by you.

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We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Responsibilities of Management Responsibilities for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America. You are also responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the Company from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Company involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Company received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the Company complies with applicable laws and regulations. You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon.

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You agree to assume all management responsibilities for the financial statement preparation services, and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

We will advise you about the appropriate accounting principles and their application and will assist you in the preparation of your financial statements, but the responsibility for the financial statements remains with you. As part of our engagement, we may propose standard, adjusting, or correcting journal entries to your financial statements. You are responsible for reviewing the entries and understanding the nature of the entries and the effect they have on the financial statements.

Reporting

We will issue a written report upon completion of our audit of Nevada State Board of Dental Examiners financial statements. Our report will be addressed to the Board of Directors of Nevada State Board of Dental Examiners. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or withdraw from this engagement.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Engagement Administration, Fees, and Other

We will try to initiate ideas or make observations that we believe will help achieve objectives of the Company. We will also be pleased to respond to inquiries you might have about financial or other business matters.

Assistance to be supplied by your employees in the preparation of schedules and analyses has been discussed and coordinated with you. Timely completion of this work will assist us in achieving an efficient performance of our work. The Company will indemnify Rich, Wightman & Company, CPAs, LLC (Rich, Wightman & Company) and its partners, principals, and employees and hold them harmless for any claims, liabilities, losses, and costs arising in circumstances where there has been a knowing misrepresentation by a member of the Company's management, regardless of whether such a person was acting in the Company's best interest.

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It is agreed the working papers for this engagement are the sole property of Rich, Wightman & Company and constitute confidential information. Except for firm peer review participation, any requests for access to our working papers will be discussed and mutually agreed upon before making them available to requesting parties. Our firm, as well as other accounting firms, participates in a peer review program covering our audit and accounting practices. This program requires that once every three years we subject our system of quality control to an examination by another accounting firm. As part of this process, the other firm will review a sample of our work. It is possible that the work we perform for you may be selected for review. If it is, the other firm is bound by professional standards to keep all information confidential.

If you intend to publish or otherwise reproduce the financial statements in whole or in part, you agree to provide us with the printer's proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

With regard to electronic dissemination of audited financial statements, including financial statements published electronically on your internet website, you understand that electronic sites are a means of distributing information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information in the electronic site with the original document.

Should we receive any request for the disclosure of privileged information from any third party, including a subpoena or IRS summons, we will notify you. In the event you direct us not to make the disclosure, you agree to hold us harmless from any expenses incurred in defending the privilege, including, by way of illustration only, our attorney's fees, court costs, outsider adviser's costs, or penalties or fines imposed as a result of your asserting the privilege or your direction to us to assert the privilege. Certain communications involving tax advice may be privileged and not subject to disclosure to the IRS. By disclosing the contents of those communications to anyone, or by turning over information about those communications to the government, you, your employees, or agents may be waiving this privilege. To protect this right to privileged communication, please consult with us or your attorney prior to disclosing any information about our tax advice. Should you decide it is appropriate for us to disclose any potentially privileged communication, you agree to provide us with written, advance authority to make that disclosure.

Our fees are based on the time required, plus direct expenses. Interim billings will be submitted as services are rendered and as expenses are incurred. Our professional staff rates vary depending upon the level of experience required and are adjusted periodically without notice. Billings are due upon submission. Our fee for this engagement will be \$31,500, +/- 10%. Our hourly rates are presently as follows:

Partner	\$ 400
Manager and supervisor	\$ 210-250
Senior	\$ 140-190
Professional Staff	\$ 90-130

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A 1.5% monthly, 18% annual finance charge will be assessed on accounts over thirty days old. In accordance with our firm policies, work may be suspended if your account becomes overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment our engagement will be deemed to have been completed. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

John B. Wightman, CPA, CGMA is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

In recognition of the relative risks and benefits of this agreement to you and our accounting firm, we have discussed and have agreed on the fair allocation of risk between us. As such, you agree, to the fullest extent permitted by law, to limit the liability of our accounting firm to you for any and all claims, losses, costs, damages of any nature whatsoever or claims expenses from any cause or causes, including attorney's fees and all costs of litigation, so that the total aggregate liability of our accounting firm to you shall not exceed our total fee for services rendered under this agreement. It is mutually intended and agreed that this limitation apply to any and all liability or cause of action against our accounting firm, however alleged or arising, unless otherwise prohibited by law. In the event of any disagreement or dispute regarding our engagement, you agree not to directly or indirectly author and upload any negative or disparaging comment on any internet site or social media platform. Such negative or disparaging posting(s) will constitute a breach of this agreement. You agree to pay the sum of \$1,000 as liquidated damages for each negative or disparaging comment authored and uploaded to each internet site and social media platform.

You also hereby acknowledge that there is no actual conflict of interest pertaining to the joint representation by our firm of you, other entities in which you have an ownership interest and other owners of those entities ("Related Clients"). A duty of loyalty and confidentiality extends equally to each of you, which means that while no matters may be shared to outside parties (unless expressly authorized), matters that are clearly of great consequence to each other will not be withheld from each other by our firm. Nonetheless, to the extent that there may be a potential or actual conflict of interest, you hereby waive any such conflict and consent to the firm's joint representation of the Related Clients. Notwithstanding this waiver, if in our opinion an actual conflict of interest arises, by signing this agreement you also acknowledge that our firm may, but is not required to, withdraw from its representation of one or more of the Related Clients. If that occurs, we will fully cooperate with any transition to another accounting firm.

Rich, Wightman & Company, CPAs, LLC is a Nevada limited liability company that has elected to be organized under and governed by the Nevada Revised Statutes Title 7. Our agreement will be interpreted under the laws of the State of Nevada. Venue for any cause of action arising out of or relating to this agreement shall lie in the Eighth Judicial District Court, County of Clark, Nevada.

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This letter defines the entire agreement between you and our accounting firm. It supersedes all prior communications, understandings and agreements, whether oral or written, in connection with this audit. Amendments to this agreement must be in writing and signed by both you and our accounting firm. If this letter defines the arrangements as you understand them, please sign and date the enclosed copy and return it to us.

Rich, Wightman & Company, CPAs, LLC

John B. Wightman, CPA, CGMA
Engagement Partner

Accepted and agreed to:

By: _____

Title: _____

Date: _____

Agenda Item 4(e):
Discussion, Evaluation, and Potential Actions
Regarding Courtney Lee, Executive Director -
NRS 631.190; NRS 241.031(1)

NRS 631.190 Powers and duties. [Effective January 1, 2020.] In addition to the powers and duties provided in this chapter, the Board shall:

1. Adopt rules and regulations necessary to carry out the provisions of this chapter.
2. Appoint such committees, review panels, examiners, officers, employees, agents, attorneys, investigators and other professional consultants and define their duties and incur such expense as it may deem proper or necessary to carry out the provisions of this chapter, the expense to be paid as provided in this chapter.
3. Fix the time and place for and conduct examinations for the granting of licenses to practice dentistry, dental hygiene and dental therapy.
4. Examine applicants for licenses to practice dentistry, dental hygiene and dental therapy.
5. Collect and apply fees as provided in this chapter.
6. Keep a register of all dentists, dental hygienists and dental therapists licensed in this State, together with their addresses, license numbers and renewal certificate numbers.
7. Have and use a common seal.
8. Keep such records as may be necessary to report the acts and proceedings of the Board. Except as otherwise provided in [NRS 631.368](#), the records must be open to public inspection.
9. Maintain offices in as many localities in the State as it finds necessary to carry out the provisions of this chapter.
10. Have discretion to examine work authorizations in dental offices or dental laboratories.

[Part 4:152:1951; A [1953, 363](#)] — (NRS A [1963, 150](#); [1967, 865](#); [1993, 2743](#); [2009, 3002](#); [2017, 989](#), [2848](#); [2019, 3205](#), effective January 1, 2020)

NRS 241.031 Meeting to consider character, misconduct or competence of elected member of public body or certain public officers.

1. Except as otherwise provided in subsection 2, a public body shall not hold a closed meeting to consider the character, alleged misconduct or professional competence of:

(a) An elected member of a public body; or

(b) A person who is an appointed public officer or who serves at the pleasure of a public body as a chief executive or administrative officer or in a comparable position, including, without limitation, a president of a university, state college or community college within the Nevada System of Higher Education, a superintendent of a county school district, a county manager and a city manager.

2. The prohibition set forth in subsection 1 does not apply if the consideration of the character, alleged misconduct or professional competence of the person does not pertain to his or her role as an elected member of a public body or an appointed public officer or other officer described in paragraph (b) of subsection 1, as applicable.

(Added to NRS by [1993, 2636](#); A [2005, 2245](#))

Agenda Item 4(f):
Discussion, Consideration, and Possible
Selection and Appointment of Part-Time
Interim Executive Director - NRS 631.160;
NRS 631.190

NRS 631.160 Officers and Executive Director.

1. At the first regular meeting of each year, the Board shall elect from its membership one of its members as President and one of its members as Secretary-Treasurer, each of whom shall hold office for 1 year and until a successor is elected and qualified.

2. The Board shall define the duties of the President, the Secretary-Treasurer and the Executive Director.

3. The Executive Director shall receive such compensation as determined by the Board, and the Board shall fix the amount of the bond to be furnished by the Secretary-Treasurer and the Executive Director.

[Part 4:152:1951; A [1953, 363](#)] — (NRS A [1995, 275](#))

NRS 631.190 Powers and duties. [Effective January 1, 2020.] In addition to the powers and duties provided in this chapter, the Board shall:

1. Adopt rules and regulations necessary to carry out the provisions of this chapter.
2. Appoint such committees, review panels, examiners, officers, employees, agents, attorneys, investigators and other professional consultants and define their duties and incur such expense as it may deem proper or necessary to carry out the provisions of this chapter, the expense to be paid as provided in this chapter.
3. Fix the time and place for and conduct examinations for the granting of licenses to practice dentistry, dental hygiene and dental therapy.
4. Examine applicants for licenses to practice dentistry, dental hygiene and dental therapy.
5. Collect and apply fees as provided in this chapter.
6. Keep a register of all dentists, dental hygienists and dental therapists licensed in this State, together with their addresses, license numbers and renewal certificate numbers.
7. Have and use a common seal.
8. Keep such records as may be necessary to report the acts and proceedings of the Board. Except as otherwise provided in [NRS 631.368](#), the records must be open to public inspection.
9. Maintain offices in as many localities in the State as it finds necessary to carry out the provisions of this chapter.
10. Have discretion to examine work authorizations in dental offices or dental laboratories.

[Part 4:152:1951; A [1953, 363](#)] — (NRS A [1963, 150](#); [1967, 865](#); [1993, 2743](#); [2009, 3002](#); [2017, 989](#), [2848](#); [2019, 3205](#), effective January 1, 2020)