

EXHIBIT 2

Case No. 19-257-PH-N

ROLA MSEEH, RPH.



Complaint Form

Date: 10/15/2019
 Complainant Name: [REDACTED]
 Address: [REDACTED] City, State, Zip: RENO, Nev. 89523
 Telephone Numbers: Home [REDACTED] Business [REDACTED]
 Patient Name: [REDACTED] Date of Birth: [REDACTED]
 Physician Name: DR. RAM CHALAPALLI Telephone Number: 775-688-8000
 Address: 10085 DOUBLER BLVD City, State, Zip: RENO, NV 89521
 Drug Prescribed: XANEX Prescription Number: ?
 Pharmacy Name & Address: CVS - ROBB DRIVE, RENO
 Pharmacist/Staff: [REDACTED]

STATEMENT OF COMPLAINT: Type or neatly print your complaint below. Be as concise as possible. Use reverse side if necessary. Make copies and attach any documents you have which support your allegation(s). After completing your statement of complaint, please sign and date it. The Board does not have jurisdiction over complaints involving rudeness, customer service and/or pricing/billing disputes.

WENT TO MY CARDIOLOGIST RAM CHALAPALLI ON AUGUST 22 2019 + RECEIVED A PRESCRIPTION (HARDCOPY) FOR XANEX. TOOK PRESCRIPTION TO CVS ON ROBB DRIVE + GAVE TO PHARMASIST OVER THE COUNTER APPX 3-4 DAYS AFTER APPT. NEVER GOT A CALL FOR PICKUP - WENT BACK TO CVS + WAS TOLD THE DOCTOR DID NOT FILL OUT PRESCRIPTION COMPLETELY + THEY WOULD CALL THE DOCTORS OFFICE FOR THE INFO. NEVER HEARD FROM CVS. MY WIFE PICKED UP HER PRESCRIPTIONS + THEY HAD A CALL IN FOR THE DOCTOR. I WENT IN AGAIN + WAS TOLD THE SAME. I WENT IN APPX 1 WEEK AGO

WAS OLD ←

Please understand that by signing and submitting this form to the Board of Pharmacy, you are authorizing and allowing this Board's staff to access your medical history and records, including pharmacy records, as needed to investigate your complaint. If you would like to limit what the Board's staff can review, you must inform us of those limitations in writing.

ANU WAS TOLD THEY DID NOT HAVE A RECORDS OF MY
PRESCRIPTION IN THE COMPUTER AND DID NOT HAVE
TIME TO LOOK THEM. ALL OF THE PRESCRIPTIONS FORMINE
I ASKED FOR MY PRESCRIPTION BACK SO I COULD
TAKE BACK TO THE DOCTOR TO FILL OUT CORRECTLY.
THEY REFUSED (DIDN'T HAVE TIME TO LOOK FOR IT)
+ THAT THEY WOULD CALL AGAIN. NOW IT HAS
BEEN ALMOST 2 MONTHS WAITING FOR MY
PRESCRIPTION WITH NO RESULTS.

10/15/19



Nevada State Board of Pharmacy

19-257-n

- Home
- Individual
- Renewal
- Reports
- Administration
- Company
- Inspection
- Compliance

Search Results

Firm Name	Permit No.#	
CVS #9841		<input type="radio"/>
CVS/PHARMACY #9841	PH01364	<input type="radio"/>



Provider Details

- Company Information
- License
- Application Data
- Associate Information
- Inspection
- Compliance
- Finance
- Notes
- DEA
- Document
- Log
- Compliance
- Fingerprints

Status : Active



Firm Details

Name : CVS/PHARMACY #9841
 Mailing Address : 1695 ROBB DR
 RENO NV 89523
 Phone : (775) 746-5600
 Email Address : rbrxmanager@longs.com

License History

- Renewal Period from 11/01/2018 to 10/31/2020 Active
- Renewal Period from 10/17/2016 to 10/31/2018 Active
- Renewal Period from 10/17/2016 to 10/31/2018 Active
- Renewal Period from 10/17/2016 to 10/31/2018 Active
- Renewal Period from 10/17/2016 to 10/31/2018 Renewed
- Renewal Period from 10/30/2014 to 10/31/2016 Active
- Renewal Period from 10/30/2014 to 10/31/2016 Active
- Renewal Period from 10/30/2014 to 10/31/2016 Active
- Renewal Period from 10/30/2014 to 10/31/2016 Active
- Renewal Period from 10/16/2012 to 10/31/2014 Active
- Renewal Period from 10/16/2012 to 10/31/2014 Active
- Renewal Period from 10/16/2012 to 10/31/2014 Active
- Renewal Period from 10/16/2012 to 10/31/2014 Active
- Renewal Period from 10/07/2010 to 10/31/2012 Active
- Renewal Period from 10/07/2010 to 10/31/2012 Active
- Renewal Period from 10/07/2010 to 10/31/2012 Active
- Renewal Period from 10/07/2010 to 10/31/2012 Active
- Renewal Period from 09/23/2008 to 10/31/2010 Active
- Renewal Period from 09/23/2008 to 10/31/2010 Active
- Renewal Period from 09/23/2008 to 10/31/2010 Active
- Renewal Period from 09/23/2008 to 10/31/2010 Active
- Renewal Period from 09/23/2008 to 10/31/2010 Active

Permit Details

License Number : PH01364
 License Status : Active

License Type : Pharmacy
 Issue Date : 03/25/1999
 Expiration Date : 10/31/2020

Business +

Contact -

Contact

Add New

Type	Status	Value	Preferred	Action
Firm Phone	Current	(775) 746-5600	No	
Firm Email	Current	rbrxmanager@longs.com	No	
Firm Fax	Current	(775) 746-5689	No	

Address -

Address

Add New

Current Address

Type	Status	Street	City	State	Zip	Action
Physical Firm	Current	1695 ROBB DR	RENO	Nevada	89523	
	Current					
	Current					
	Current					
	Current					
	Current					
	Current					

Previous Address

Type	Status	Street	City	State	Zip	Action
Physical Firm	Previous	1695 ROBB DR	RENO	Nevada	89523-3504	

Name +

Ownership Information +

EXHIBIT 3

Case No. 19-257-PH-N

ROLA MSEEH, RPH.



(775) 778-7622 Office
(775) 770-3693 Fax

PATIENT NAME: [REDACTED]
DATE OF BIRTH: [REDACTED] DATE: 8/22/19

R

Alprazolam 0.5mg
Sig: ipso QD PRN
Disp: thirty tabs

DEANCO
PRINT OF NAME: [Signature]

REFILL: NR 1 2 3 4 5 6 PRN TIMES

- ARBER, KOSTA, M.D.
- BEVAN, JR., RICHARD H., M.D., F.A.C.C.
- CARRER, FRANK, M.D., F.A.C.C.
- CHALLAPALLI, RAM, M.D., F.A.C.C.
- CHALLAPALLI, BRIDEEN, M.D., F.A.C.C.
- DEBN, DEVANG, M.D., F.A.C.C., F.R.C.P.

- DRUMMER, ERIC M., M.D., F.A.C.C.
- MEDIA, ANITA, M.D., F.A.C.C.
- STEVENSON, JOSEPH, D.O., F.A.C.C.
- FEBRETTO, WENDY, A.P.R.N.
- DYRKE, CASO, A.P.R.N.

PKG: RPH N0389 CHALLAPALLI
645 N ROLLINGTON AVE STE 44
RENO, NV 895034442
TEL: 775-778-7922
FAX: 775-778-7922
DATE: 08/26/2019 10:45 AM RPH

STREET: [REDACTED]
CITY: [REDACTED]
STATE: NV
ZIP: 89503

ALPRAZOLAM 0.5 MG TABLET
30, 0 APR 11, 2 001, 0
85862-9077-09
TAKE ONE TABLET BY MOUTH
DAILY AS NEEDED.

08/01/1906
17761

858 1444

prescriber request



(775) 779-7822 Office
(775) 770-3833 Fax

[Redacted]

[Redacted]

DATE OF BIRTH
[Redacted]

DATE OF BIRTH
[Redacted]

DATE OF BIRTH
12/20/19

Alprazolam 0.5mg PRN
Sig: po qd PRN
Disp: 1 tablet

DEANCO
PRINTOR NAME
REFILL
NR
4
5
6
SPRIN
TIMES

- ARGER, KOSTA, M.D.
- BARR, JR., RICHARD, M.D., F.A.C.C.
- CARRER, FRANK, M.D., F.A.C.C.
- CHALLAPALLI, RAM, M.D., F.A.C.C.
- CHALLAPALLI, SUDHAK, M.D., F.A.C.C.
- DESAI, DEVANGIRI, F.A.C.C., F.R.C.P.

- DUBNER, ERIC, M.D., F.A.C.C.
- MEDIA, ANTHONY, F.A.C.C.
- STEVENSON, JOSEPH, D.O., F.A.C.C.
- FERRETTI, WENDY, A.P.R.N.
- DYKE, CASSA, A.P.R.N.

61061278

STREET
SPARKS, NV 89431

PH/DOB: (775) [Redacted] 09/01/1966

DRUG: ALPRAZOLAM 0.5 MG TABLET

PH: AUROBINDO PHARM

QTY: 30.0 UNITS: 2 BBI: 0

NOX: 65862-8877-89

S35: TAKE ONE TABLET BY MOUTH
DAILY AS NEEDED.

PREP: RAM MOHAN CHALLAPALLI
645 N ARLINGTON AVE STE 44
RENO, NV 895034442
(775) 779-7822

DEALIC: BC6673391/8484
DATE: 08/28/2019 TIME: 09:45 TIME: RM/

Prescriber Request

850 1444

EXHIBIT 4

Case No. 19-257-PH-N

ROLA MSEEH, RPH.

Peter Keegan

From: Pacia, Lauren <Lauren.Pacia@CVSHealth.com>
Sent: Monday, May 2, 2022 12:29 PM
To: Monica Segedy
Cc: Ohata, Steven M; rx09841@cvshealth.com; Paul, Lauren N.
Subject: RE: Rx Question / NV 09841 BOP Request 4.12.22 / PRE-35356833

WARNING - This email originated from outside the State of Nevada. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Good Afternoon Inspector Segedy,

We have exhausted all avenues in an attempt to obtain the requested prescription information for you. During our research, we were unable to locate a record for this prescription being dispensed to the patient using the prescription number or a broader search using the patient name, date of birth and date range search. This prescription was also not reported to the prescription drug monitoring program. We believe the prescription was data entered into our system, evidenced by the back tag label placed on the prescription, however due to the prescription not being dispensed, we do not have record on the patient profile. Our system will capture the various steps in the processing and dispensing of prescriptions only if the prescription receives a final verification and placed in the "waiting bin," meaning it is ready for patient pick up. In the case, due to the lack of dispensing data and this not being reported to the PMP, we do not believe this prescription was ever verified by a pharmacist.

I apologize for the delay in providing this explanation to you, but we were exhausting all efforts prior to determining this prescription was not dispensed to the patient.

Thanks,
Lauren

Lauren Pacia | Senior Analyst, Regulatory Affairs
p 401-770-XXXX | f 401-733-0829
CVS Health | One CVS Drive, Mail Code 2325, Woonsocket, RI 02895

Until further notice, I'll be working from home and all communication should be done via email.

CONFIDENTIALITY NOTICE: This communication and any attachments may contain confidential and/or privileged information for the use of the designated recipients named above. If you are not the intended recipient, you are hereby notified that you have received this communication in error and that any review, disclosure, dissemination, distribution or copying of it or its contents is prohibited. If you have received this communication in error, please notify the sender immediately by email or telephone and destroy all copies of this communication and any attachments.

From: Pacia, Lauren
Sent: Thursday, April 28, 2022 2:16 PM
To: Monica Segedy <msegedy@pharmacy.nv.gov>
Cc: Ohata, Steven M <Steven.Ohata@CVSHealth.com>; rx09841@cvshealth.com
Subject: RE: Rx Question / NV 09841 BOP Request 4.12.22 / PRE-35356833

Monica,

As it relates to the above referenced request, the local pharmacy manager at the time was Rola Mseeh. I am still working on trying to obtain data as to who filled the prescription.

Thanks,
Lauren

Lauren Pacia | Senior Analyst, Regulatory Affairs
p 401-770-XXXX | f 401-733-0829
CVS Health | One CVS Drive, Mail Code 2325, Woonsocket, RI 02895

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From: Monica Segedy <msegedy@pharmacy.nv.gov>
Sent: Tuesday, April 19, 2022 11:50 AM
To: Pacia, Lauren <Lauren.Pacia@CVSHealth.com>
Subject: [EXTERNAL] RE: Rx Question / NV 09841 BOP Request 4.12.22 / PRE-35356833

**** External Email - Use Caution ****

Here you go. It looks like it was filled by "RM" possibly PT Rowan Meagher? Need to determine who the PIC was...

Monica S. Segedy
Investigator
Nevada State Board of Pharmacy
msegedy@Pharmacy.nv.gov
(775) 850-1440



NOTICE: This information is provided as a courtesy on behalf of the Nevada State Board of Pharmacy. This information does not constitute legal advice and does not establish an attorney-client relationship. This information does not override the specific provisions of Nevada law as applied to a particular set of facts.

From: Pacia, Lauren <Lauren.Pacia@CVSHealth.com>
Sent: Tuesday, April 19, 2022 8:39 AM
To: Monica Segedy <msegedy@pharmacy.nv.gov>
Subject: RE: Rx Question / NV 09841 BOP Request 4.12.22 / PRE-35356833

WARNING - This email originated from outside the State of Nevada. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Yes please, that would be very helpful.

Thanks,
Lauren

Lauren Pacia | Senior Analyst, Regulatory Affairs
p 401-770-XXXX | f 401-733-0829
CVS Health | One CVS Drive, Mail Code 2325, Woonsocket, RI 02895

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From: Monica Segedy <msegedy@pharmacy.nv.gov>
Sent: Tuesday, April 19, 2022 11:33 AM
To: Pacia, Lauren <Lauren.Pacia@CVSHealth.com>
Subject: [EXTERNAL] RE: Rx Question / NV 09841 BOP Request 4.12.22 / PRE-35356833

**** External Email - Use Caution ****

I can send you a copy of the script if you'd like

Monica S. Segedy
Investigator
Nevada State Board of Pharmacy
msegedy@Pharmacy.nv.gov
(775) 850-1440



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From: Pacia, Lauren <Lauren.Pacia@CVSHealth.com>
Sent: Monday, April 18, 2022 1:32 PM
To: Monica Segedy <msegedy@pharmacy.nv.gov>
Subject: Rx Question / NV 09841 BOP Request 4.12.22 / PRE-35356833

WARNING - This email originated from outside the State of Nevada. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Hi Monica,

Could you please confirm the RX number and CVS store number. relating to this request.

Thanks,
Lauren

Lauren Pacia | Senior Analyst, Regulatory Affairs
p 401-770-XXXX | f 401-733-0829
CVS Health | One CVS Drive, Mail Code 2325, Woonsocket, RI 02895

Until further notice, I'll be working from home and all communication should be done via email.

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From: Monica Segedy <msegedy@pharmacy.nv.gov>
Sent: Tuesday, April 12, 2022 2:59 PM
To: Ohata, Steven M <Steven.Ohata@CVSHealth.com>
Subject: [EXTERNAL] Rx Question

**** External Email - Use Caution ****

Steven:

I have a question on an Rx that was filled 2 ½ years ago, so the local pharmacy was not able to help me. I was wondering if you could tell me who filled the following prescription and who was the Managing Pharmacist at the time.

Rx# C1041278, written on 8/22/2019 and dispensed on 8/28/2019 for patient Mark Bridges, DOB 9/1/1956, at CVS store #9841 1695 Robb Dr., Reno, NV 89523. Prescribing doctor was Dr. Ram Challapalli.

Thank you for your help!

Monica S. Segedy
Investigator
Nevada State Board of Pharmacy
msegedy@Pharmacy.nv.gov
(775) 850-1440



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Nevada State Board of Pharmacy v. Susan Bell, APRN
Case No. 21-084

EXHIBIT "1"



NEVADA STATE BOARD OF PHARMACY

985 Damonte Ranch Pkwy Suite 206, Reno, Nevada 89521

(775) 850-1440 • 1-800-364-2081 • FAX (775) 850-1444

• Web Page: bop.nv.gov

October 26, 2022

Susan Bell

██████ W. Washington Ave ██████
Las Vegas, NV 89128

Re: Susan Bell and Case No. 21-084-CS-S

Dear Susan Bell

The hearing for case number **21-084-CS-S** has been scheduled for Wednesday, 11/30/2022 at 1:30:00 PM PST or soon thereafter at the following location:

Hilton Garden Inn
7830 S Las Vegas Boulevard
Las Vegas, NV

This is an in-person hearing; all respondents, witnesses and counsel must appear in person before the Board.

Pursuant to NRS 241.033 and 241.034, please be advised that the hearing is a public meeting, and the Board may, without further notice, take administrative action against you if the Board determines that such administrative action is warranted after considering your character, alleged misconduct, professional competence, or physical or mental health. The Board at its discretion may go into closed session to consider your character, alleged misconduct, professional competence, or physical or mental health. You may attend any closed session, have an attorney or other representative of your choosing present during any closed session, and present written evidence, provide testimony, and present witnesses relating to your character, alleged misconduct, professional competence, or physical or mental health during any closed session.

If you have any questions, please feel free to contact the board staff.

Sincerely,

A handwritten signature in blue ink, appearing to read "K. Mangosing".

Kristopher Mangosing
Assistant Board Coordinator

9171 9690 0935 0278 8967 39

Nevada State Board of Pharmacy v. Susan Bell, APRN
Case No. 21-084

EXHIBIT "2"



Nevada State Board of Pharmacy

- Home
 - Individual
 - Renewal
 - Reports
 - Administration
 - Company
 - Inspection
- Compliance

Search Results

Last Name	First Name	License#	
Beller	Susan	CS2070	<input type="radio"/>
BELL	SUSAN	CS23773	<input type="radio"/>

First () Previous () **1 ()** Next ()
Last ()



Individual Details

- Personal ()
- Address/Contact ()
- Financial ()
- Name ()
- Education ()
- Exam ()
- DEA ()
- Primary Board ()
- Legal Info ()
- NV Business ()
- Child Support ()
- Military ()
- Acknowledgement ()
- Employment ()
- Application Data ()
- License ()
- Comment ()
- Log ()
- Correspondence ()
- Document ()
- Compliance ()
- Fingerprints ()



Status : Non Renewed

Individual Details

Name : BELL SUSAN M
 Individual ID : 64878
 DOB : ██████████
 License# : CS23773
 Original Issue Date : 09/24/2015
 Mailing Address : ██████████
 LAS VEGAS, NV, ██████████
 Practice Phone :
 Home Phone : ██████████
 Cell Phone : ██████████
 Email Address : ██████████

License Details

Controlled Substance - 11/01/2018 - 10/31/2020 - Non Renewed
 Controlled Substance - 09/28/2018 - 10/31/2018 - Renewed
 Prescribe - 09/24/2015 - - Changed to CS

Nevada State Board of Pharmacy v. Susan Bell, APRN
Case No. 21-084

EXHIBIT “3”

Nevada State Board of Pharmacy,

In response to the letter I received from Nevada State Board of Pharmacy I would like to inform you of my research on this matter. On my browser history August 13, 2020 I visited the renewal page. Please see attachments indicating sites I visited on this date.

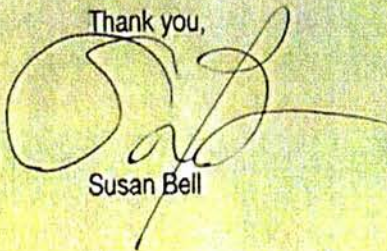
I have thirteen licenses and certifications I must not let expire to practice. To this date I have never let any lapse or expire. I am diligent in ensuring this does not happen with multiple reminders programmed into my system.

June 1, 2020 I made a call to the board of pharmacy prior to renewing my DEA license to verify whether my BOP license was a 2 or 3 year license. I was informed at that time that my license had lapsed. I ensured that this was not the case, that indeed my records indicated that it was renewed prior to 10/31/2019. At that time the gentleman instructed me to pay the fee and look through my records to ensure payment.

BOP sent s letter to my post office box which I received in November 2021 indicating that I prescribed 105 controlled substances including refills. I have reviewed my records and have attached my browser history. This was what I have been able to find in my records.

In response to the letter from BOP NV, in no way have I attempted to practice without proper credentials. I made the call to the board of pharmacy June 1, 2021 believing in full faith my CS license was in fact active. My practice, my family and my profession are important to me. I have always been diligent in renewing my licenses in ample time of expiration.

Thank you,

A handwritten signature in black ink, appearing to be 'Susan Bell', written in a cursive style. The signature is positioned above the printed name 'Susan Bell'.

Susan Bell

Nevada State Board of Pharmacy v. Susan Bell, APRN
Case No. 21-084

EXHIBIT "4"



For help using the application please contact:

775-687-5694

Report Prepared: 07/08/2021

Prescriber Activity Report

Date Range: 11/01/2020 - 05/31/2021

Investigation Type:
 Case Number:
 Primary Drug Category:
 Drug Product Name:
 Case Notes:
 Agency:
 Contact: Dena McClish
 Role: Admin
 Phone: 7758501440
 Email: dmcclish@pharmacy.nv.gov

SUSAN BELL
 1452 W HORIZON RIDGE PKWY STE 239
 HENDERSON, NV 89012

Report Criteria

DEA Number: MB3644855, Prescriber First Name: SUSAN, Prescriber Last Name: BELL

Summary

Prescriptions 105
 Patients 30
 Pharmacies 10

Prescriber Activity

Last	First	DOB	Fill Date	Written Date	Drug Name	ICD-10	Qty	Supply	Store ID	Rx #	Pymt Type
CS	EM	[REDACTED]	06/25/2021	03/09/2021	TESTOSTERONE CYPIONATE POWDER	N951	0.25	28	TLGR7278	482228	Private Pay
MC	AT	[REDACTED]	06/23/2021	04/19/2021	TESTOSTERONE CYPIONATE POWDER	N951	0.1	28	COASA4780	5171791	Private Pay

Last	First	DOB	Fill Date	Written Date	Drug Name	ICD-10	Qty	Supply	Store ID	Rx	Pymt Type
W	J		06/08/2021	05/03/2021	PHENTERMINE 37.5 MG TABLET		30.0	30	TLGR7278	483857	Private Pay
G	T		06/03/2021	04/06/2021	TESTOSTERONE CYPIONATE POWDER	E291	1.0	28	TLGR7278	482850	Private Pay
T	A		05/28/2021	03/09/2021	TESTOSTERONE CYPIONATE POWDER	N951	0.25	28	TLGR7278	482229	Private Pay
L	M		05/28/2021	05/04/2021	TESTOSTERONE CYP 200 MG/ML	E291	10.0	90	WAPM2158	1607575	Comm Ins
A			05/24/2021	05/20/2021	TESTOSTERONE CYP MICRO POWDER	E291	2.0	28	COAS4780	5215212	Private Pay
W	M		05/24/2021	03/31/2021	TESTOSTERONE CYPIONATE POWDER	E291	2.0	28	COAS4780	5149808	Private Pay
H	T		05/19/2021	05/17/2021	PREGNYL 10,000 UNITS VIAL	E291	1.0	30	TLGR7278	484036	Private Pay
H	T		05/18/2021	05/17/2021	TESTOSTERONE CYPIONATE POWDER	E291	2.0	56	TLGR7278	484037	Private Pay
S	K		05/17/2021	03/22/2021	TESTOSTERONE CYPIONATE POWDER	E291	2.0	28	COAS4780	5136880	Private Pay
W	M		05/11/2021	12/02/2020	PREGNYL 10,000 UNITS VIAL	E291	1.0	30	TLGR7278	479856	Private Pay
T	M		05/10/2021	05/09/2021	ZOLPIDEM TARTRATE 10 MG TABLET	G4700	30.0	30	LONG1872	0667129	Private Pay
G	T		05/08/2021	04/08/2021	TESTOSTERONE CYPIONATE POWDER	E291	1.0	28	TLGR7278	482950	Private Pay
G	E		05/08/2021	03/09/2021	TESTOSTERONE CYPIONATE POWDER	N951	0.25	28	TLGR7278	482228	Private Pay
W	J		05/03/2021	05/03/2021	CHORIONIC GONAD 10,000 UNIT/VL		1.0	40	TLGR7278	483658	Private Pay
L	M		05/03/2021	05/03/2021	OXANDROLONE POWDER	E291	1.5	30	TLGR7278	483653	Private Pay
V	J		05/03/2021	05/03/2021	PHENTERMINE 37.5 MG TABLET		30.0	30	TLGR7278	483657	Private Pay
P	K		04/29/2021	04/27/2021	TESTOSTERONE CYPIONATE POWDER	E291	2.0	28	COAS4780	5181618	Private Pay
R	K		04/29/2021	04/27/2021	TESTOSTERONE CYP MICRO POWDER	E291	1.0	28	COAS4780	5181617	Private Pay
W	M		04/29/2021	03/31/2021	TESTOSTERONE CYP MICRO POWDER	E291	2.0	28	COAS4780	5149908	Private Pay
B	M		04/28/2021	04/27/2021	PHENTERMINE 37.5 MG TABLET	E683	60.0	60	TLGR7278	483553	Private Pay
R	K		04/28/2021	04/27/2021	OXANDROLONE POWDER	E291	4.5	90	TLGR7278	483538	Private Pay
V	F		04/28/2021	03/01/2021	PHENTERMINE 37.5 MG TABLET	E661	30.0	30	COST6926	14054385	Private Pay
M	A		04/22/2021	04/18/2021	TESTOSTERONE CYPIONATE POWDER	N951	0.1	28	COAS4780	5171791	Private Pay
A	D		04/21/2021	04/15/2021	TESTOSTERONE CYPIONATE POWDER	E291	1.0	28	COAS4780	5169818	Private Pay
A	W		04/19/2021	04/15/2021	TESTOSTERONE CYP 200 MG/ML	E291	2.0	28	COAS4780	5166770	Private Pay
H	T		04/16/2021	03/08/2021	TESTOSTERONE CYP 200 MG/ML	E291	4.0	28	SMIT2676	4547664	Comm Ins
G	C		04/16/2021	03/23/2021	PREGNYL 10,000 UNITS VIAL	E291	2.0	14	TLGR7278	482595	Private Pay
L	T		04/09/2021	04/05/2021	OXANDROLONE POWDER	E291	1.5	30	COAS4780	5155413	Private Pay
L	T		04/09/2021	12/08/2020	TESTOSTERON ENAN 1,000 MG/5 ML	E291	2.0	56	COAS4780	5155410	Private Pay

Last	First	DOB	Fill Date	Written Date	Drug Name	CD-10	Qty	Supply	Store ID	Rx	Pymt Type
B	M		04/07/2021	11/23/2020	OMANTROPE 5.8 MG VIAL	E230	1.0	28	TLGR7278	745514	Private Pay
S	KE		04/07/2021	01/21/2021	ARMODAFINIL 200 MG TABLET		30.0	30	WAL-8243	4460887	Private Pay
B	M		04/07/2021	11/23/2020	TESTOSTERONE CYPIONATE POWDER	E291	2.0	56	TLGR7278	4796548	Private Pay
G	E		04/08/2021	03/09/2021	TESTOSTERONE CYPIONATE POWDER	N951	0.25	28	TLGR7278	482228	Private Pay
T	A		04/08/2021	03/09/2021	TESTOSTERONE CYPIONATE POWDER	N951	0.25	28	TLGR7278	482229	Private Pay
G	T		04/08/2021	04/08/2021	TESTOSTERONE CYPIONATE POWDER	E291	1.0	28	TLGR7278	482950	Private Pay
E	T		04/08/2021	04/08/2021	TESTOSTERON CYP 2,000 MG/10 ML	E291	10.0	30	TLGR7278	482948	Comm Ins
W	N		04/09/2021	03/31/2021	TESTOSTERONE CYPIONATE POWDER	E291	2.0	28	COAS4780	5149908	Private Pay
E	B		04/01/2021	02/18/2021	TESTOSTERONE CYPIONATE POWDER	E291	2.0	28	COAS4780	5092399	Private Pay
A	W		03/30/2021	03/25/2021	TESTOSTERONE CYPIONATE POWDER	E291	2.0	28	COAS4780	5142036	Private Pay
V	R		03/27/2021	03/01/2021	PHENTERMINE 37.5 MG TABLET	E661	30.0	30	COST6926	4054385	Private Pay
E	P		03/27/2021	03/27/2021	PHENTERMINE 37.5 MG TABLET	E661	30.0	30	SMIT0308	4532890	Comm Ins
S	K		03/28/2021	03/22/2021	TESTOSTERONE CYPIONATE POWDER	E291	2.0	28	COAS4780	5136880	Private Pay
G	C		03/23/2021	03/23/2021	PREGNYL 10,000 UNITS VIAL	E291	2.0	14	TLGR7278	482595	Private Pay
E	P		03/23/2021	03/23/2021	PREGNYL 10,000 UNITS VIAL	E661	1.0	40	TLGR7278	482594	Private Pay
E	S		03/12/2021	11/13/2020	TESTOSTERON CYP 2,000 MG/10 ML	E291	1.0	28	COAS4780	5028282	Private Pay
J	S		03/12/2021	03/12/2021	PREGNYL 10,000 UNITS VIAL	E661	10.0	40	PART6749	1085649	Private Pay
M	R		03/12/2021	03/12/2021	PREGNYL 10,000 UNITS VIAL	E661	10.0	40	PART6749	1085650	Private Pay
E	B		03/10/2021	02/19/2021	TESTOSTERONE CYPIONATE POWDER	E291	2.0	28	COAS4780	5092389	Private Pay
T	A		03/09/2021	03/09/2021	TESTOSTERONE CYPIONATE POWDER	N951	0.25	28	TLGR7278	482229	Private Pay
G	E		03/09/2021	03/09/2021	TESTOSTERONE CYPIONATE POWDER	N951	0.25	28	TLGR7278	482228	Private Pay
H	T		03/08/2021	03/08/2021	TESTOSTERONE CYP 200 MG/ML	E291	4.0	28	SMIT2876	4547864	Comm Ins
C	T		03/05/2021	03/05/2021	TESTOSTERONE CYPIONATE POWDER	E291	1.0	28	TLGR7278	482126	Private Pay
S	C		03/03/2021	01/31/2021	TESTOSTERONE CYPIONATE POWDER	E291	2.0	28	COAS4780	5106944	Private Pay
M	R		03/01/2021	03/01/2021	PHENTERMINE 37.5 MG TABLET	E661	30.0	30	COST6926	4054385	Private Pay
A	D		03/01/2021	02/26/2021	PHENTERMINE 37.5 MG TABLET	E661	90.0	90	COAS4780	5106383	Private Pay
L	T		02/25/2021	12/08/2020	TESTOSTERON ENAN 1,000 MG/5 ML	E291	2.0	56	COAS4780	5016337	Private Pay
L	T		02/25/2021	12/08/2020	OXANDOLONE POWDER		1.5	30	COAS4780	5016396	Private Pay
H	J		02/24/2021	11/23/2020	TESTOSTERONE CYPIONATE POWDER	E291	4.0	112	TLGR7278	479651	Private Pay

Lab	First	IDOB	Fill Date	Written Date	Drug Name	CD-10	Qty	Supply	Store ID	Rx #	Pynt Type
C	C		02/17/2021	02/16/2021	STANOZOLOL MICRONIZED POWDER	E291	1.5	56	TLGR7278	481710	Private Pay
B	B		02/17/2021	02/16/2021	TESTOSTERONE CYPIONATE POWDER	E291	2.0	28	COAS4780	5092399	Private Pay
E	M		02/12/2021	12/08/2020	TESTOSTERONE CYPIONATE POWDER	N951	0.1	28	COAS4780	5016036	Private Pay
H	J		02/10/2021	02/02/2021	PREGNYL 10,000 UNITS VIAL	E291	3.0	112	TLGR7278	481538	Private Pay
C	G		02/03/2021	01/07/2021	TESTOSTERONE CYPIONATE POWDER	E291	2.0	28	COAS4780	5047962	Private Pay
G	J		01/27/2021	11/20/2020	TESTOSTERONE CYPIONATE POWDER	E291	1.0	28	TLGR7278	479567	Private Pay
C	J		01/21/2021	01/19/2021	OXANDROLONE POWDER	M189	4.5	90	COAS4780	5061100	Private Pay
S	K		01/21/2021	01/21/2021	ARMODAFINIL 200 MG TABLET	E291	30.0	30	WAL-9243	4460887	Private Pay
C	J		01/21/2021	11/05/2020	TESTOSTERONE CYPIONATE POWDER	E291	3.0	84	COAS4780	4982605	Private Pay
V	R		01/21/2021	12/14/2020	TESTOSTERONE MICRONIZED POWDER	N951	0.288	30	COAS4780	5025130	Private Pay
W	M		01/21/2021	12/02/2020	TESTOSTERONE CYPIONATE POWDER	E291	2.0	56	TLGR7278	479855	Private Pay
W	M		01/21/2021	12/02/2020	PREGNYL 10,000 UNITS VIAL	E291	1.0	4	TLGR7278	479856	Private Pay
S	K		01/14/2021	01/11/2021	TESTOSTERONE CYPIONATE POWDER	E291	2.0	28	COAS4780	5050769	Private Pay
C	G		01/11/2021	01/07/2021	STANOZOLOL MICRONIZED POWDER	M25519	1.75	60	COAS4780	5047895	Private Pay
C	G		01/11/2021	01/07/2021	TESTOSTERONE CYPIONATE POWDER	E291	2.0	28	COAS4780	5047962	Private Pay
N	A		01/08/2021	01/06/2021	STANOZOLOL MICRONIZED POWDER	M189	0.875	60	COAS4780	5044655	Private Pay
L	T		01/08/2021	12/08/2020	OXANDROLONE POWDER	E291	1.5	30	COAS4780	5016396	Private Pay
B	L		01/07/2021	01/07/2021	TESTOSTERONE CYP 200 MG/MIL	E291	10.0	56	TLGR7278	480711	Contn Ins
C	C		01/06/2021	01/06/2021	TESTOSTERONE CYPIONATE POWDER	E291	3.0	84	TLGR7278	480656	Private Pay
C	C		01/06/2021	01/06/2021	MANDROLONE DECAONATE POWDER	E291	1.0	28	TLGR7278	480657	Private Pay
C	E		12/29/2020	12/02/2020	TESTOSTERONE CYPIONATE POWDER	N951	0.25	28	TLGR7278	479652	Private Pay
W	M		12/29/2020	12/02/2020	TESTOSTERONE CYPIONATE POWDER	E291	1.0	28	TLGR7278	479655	Private Pay
E	M		12/28/2020	11/23/2020	OMNITROPE 5.8 MG VIAL	E230	1.0	28	TLGR7278	745514	Private Pay
A	W		12/28/2020	12/23/2020	TESTOSTERONE MICRONIZED POWDER	E291	19.8	90	COAS4780	5033605	Private Pay
G	T		12/22/2020	11/20/2020	TESTOSTERONE CYPIONATE POWDER	E291	1.0	28	TLGR7278	479587	Private Pay
R	K		12/21/2020	12/17/2020	TESTOSTERONE CYPIONATE POWDER	E291	1.0	28	COAS4780	5027476	Private Pay
F	K		12/21/2020	12/17/2020	TESTOSTERONE CYPIONATE POWDER	E291	2.0	28	COAS4780	5027473	Private Pay
R	R		12/18/2020	12/14/2020	TESTOSTERONE MICRONIZED POWDER	E291	0.288	30	COAS4780	5025130	Private Pay
E	S		12/18/2020	11/13/2020	TESTOSTERONE CYP 200 MG/MIL	E291	1.0	28	ANAZ2995	5028282	Private Pay

Last	First	DOB	Fill Date	Written Date	Drug Name	ICD-10	Qty	Supply	Store ID	Rx#	Pymt Type
C	S		12/11/2020	12/08/2020	TESTOSTERONE MICRONIZED POWDER	N851	0.288	30	COAS4780	5016012	Private Pay
E	M		12/11/2020	12/08/2020	TESTOSTERONE CYPIONATE POWDER	N851	0.1	28	COAS4780	5018036	Private Pay
L	T		12/11/2020	12/08/2020	TESTOSTERON ENAN 1,000 MG/5 ML		2.0	56	COAS4780	5016337	Private Pay
L	T		12/11/2020	12/08/2020	OXANDROLONE POWDER		1.5	30	COAS4780	5016396	Private Pay
W	M		12/02/2020	12/02/2020	PREGNYL 10,000 UNITS VIAL	E291	1.0	60	TLGR7278	4798562	Private Pay
W	M		12/02/2020	12/02/2020	TESTOSTERONE CYPIONATE POWDER	E291	1.0	28	TLGR7278	479855	Private Pay
G	E		12/02/2020	12/02/2020	TESTOSTERONE CYPIONATE POWDER	N851	0.25	28	TLGR7278	479852	Private Pay
G	O		11/30/2020	11/30/2020	TESTOSTERONE CYPIONATE POWDER	E291	1.0	28	TLGR7278	479735	Private Pay
G	C		11/30/2020	11/30/2020	STANZOLOL MICRONIZED POWDER		1.5	70	TLGR7278	479733	Private Pay
L	M		11/25/2020	11/25/2020	DEPO-TESTOSTERONE 200 MG/ML	E291	10.0	56	TLGR7278	479700	Private Pay
B	M		11/23/2020	11/23/2020	TESTOSTERONE CYPIONATE POWDER	E291	2.0	56	TLGR7278	479648	Private Pay
H	J		11/23/2020	11/23/2020	TESTOSTERONE CYPIONATE POWDER	E291	4.0	112	TLGR7278	479851	Private Pay
C	T		11/20/2020	11/20/2020	TESTOSTERONE CYPIONATE POWDER	E291	1.0	28	TLGR7278	479587	Private Pay
L	T		11/11/2020	11/11/2020	MODAFINIL 100 MG TABLET		30.0	30	COST8926	4052541	Other
C	M		11/10/2020	11/05/2020	TESTOSTERONE CYPIONATE POWDER	E291	3.0	84	COAS4780	4882605	Private Pay
C	J		11/10/2020	11/05/2020	OMNITROPE 5.8 MG VIAL	E230	4.0	84	COAS4780	4882635	Private Pay

Dispensers

Store ID	Name	Address	City	State	Zip
ANAZ2895	ANAZAOHEALTH CORPORATION	7465 W SUNSET RD	LAS VEGAS	NV	89113
COAS4780	COAST QUALITY PHARMACY, LLC	5710 HOOVER BLVD	TAMPA	FL	33634
COST8926	COSTCO WHOLESAL CORPORATION	801 S PAVILION CENTER DR	LAS VEGAS	NV	89144
LONG1672	LONGS DRUG STORES CALIFORNIA, LLC	2501 ANTHEM VILLAGE DR	HENDERSON	NV	89052
PART8749	PARTELL SPECIALTY PHARMACY	5835 S EASTERN AVE	LAS VEGAS	NV	89119
SMIT2676	SMITH'S FOOD & DRUG CTR	55 S VALLE VERDE DR	HENDERSON	NV	89012
SMIT0308	SMITH'S FOOD & DRUG CTR INC	1000 N GREEN VALLEY PKWY	HENDERSON	NV	89074
TLGR7278	TLGRX CORPORATION	8578 S EASTERN AVE	LAS VEGAS	NV	89123
WAL-8243	WAL-MART PHARMACY 10-3655	10440 W CHEYENNE AVE	LAS VEGAS	NV	89129

Store ID	Name	Address	City	State	Zip
WARM2158	WARM SPRINGS ROAD CYS, L.L.C.	9895 S MARYLAND PKWY	LAS VEGAS	NV	89123

Therapeutic Class Summary

Therapeutic Class	Script Count	Patient Count	Pharmacy Count
AMPHETAMINE DERIVATIVES	3	3	1
ANXIOLYTICS, SEDATIVES AND HYPNOTICS, MISC	8	5	4
ANDROGENS	1	1	1
GONADOTROPINS AND ANTI-GONADOTROPINS	70	25	5
PITUITARY	6	5	2
WAKEFULNESS-PROMOTING AGENTS	3	2	2
GONADOTROPINS	15	5	2

Disclaimer:

I understand and agree that by proceeding beyond this page and accessing this Prescription Monitoring Program (PMP) system, I certify that I am active healthcare investigator.

I understand that my use of this PMP system is permitted only in connection with obtaining information for an open investigation, and certify that I am accessing the PMP system for such a purpose.

I understand that the information in the PMP system is confidential pursuant to NRS 453.1545. I must treat the information as confidential, just as I would protect any other health care information. I will protect any PMP information in my possession in accordance with federal and state laws governing health care information.

I understand that my access to, or disclosure of, any PMP data for any purpose other than obtaining information for an open investigation may subject me to disciplinary action, civil penalties or criminal action.

I understand that I am responsible for all use of my username and password. I will never share my password with anyone, including my co-workers and staff. If my authentication or password is lost or comprised, I agree to notify the PMP immediately.

I understand the PMP administrator will conduct auditing activities to monitor for unusual or potentially unauthorized use of the system.

Nevada State Board of Pharmacy v. Susan Bell, APRN
Case No. 21-084

EXHIBIT "5"

DATE: 11/25/2020 09:10

SOLUTIONS SPECIALTY PHARM
8579 S EASTERN AVE

SUITE B
LAS VEGAS
NV 89123
TEL: 702-792-3777
FAX: 1-855-872-7191
/ FNP

SUSAN BELL
861 CORONADO CTR DR #210
HENDERSON, NV 89052

DEA# MB3644855
TEL#: 702-209-0420
FAX#: 702-222-0241

REQUEST FOR CIII-V CONTINUANCE OF THERAPY PRESCRIPTION

DEAR PRACTITIONER

The current prescription for your patient has no refills remaining or is about to expire. If you want to continue therapy for your patient indicated below, please prepare and fax a valid signed and written prescription to the pharmacy, or authorize a verbal prescription directly to the pharmacist. The prescription must contain all required elements of a controlled substance prescription as per 21 CFR 1306.05.

Pursuant to 21 CFR 1306.04(a), a prescription for a controlled substance to be effective must be issued for a legitimate medical purpose by a practitioner in the usual course of professional practice.

PATIENT: LI [REDACTED] M [REDACTED] PAT ID: [REDACTED]
ADDRESS: [REDACTED] DOB: [REDACTED]
LAS VEGAS, NV [REDACTED] RX# 477428
MEDICATION: TESTOSTERONE CYPIONATE (SESAME) / 200MG/ML INJ LAST FILL: 09/01/2020
DEPO TEST Cottonseed LAST QTY: 10.0 ML
SIG: INJECT 1ML-1.25ML INTRAMUSCULARLY ONCE EVERY WEEK AS DIRECTED

*** Valid controlled substance prescriptions must include all of the required elements listed below, along with your signature. Controlled substance prescriptions cannot be dispensed if any information listed below is incomplete. ***

Date: _____
Patient Full Name: Depo Testosterone
Patient Full Address: 200/10
Medication Name/Strength: 10MP
Dosage Form: _____
Quantity Prescribed: 1-1.25 QW (numeric) (alpha)
Directions For Use: _____
Number Of Refills: #10
Practitioner Name: [Signature]
Practitioner Full Address: _____
Practitioner DEA Number: _____

SUBSTITUTION PERMITTED

DISPENSE AS WRITTEN

This info. is for patient use only. Do not give to anyone else.
NEW RX# 477428
DATE: 11/25/2020 REF: 0
DIN: 0 RPT: 1/1
M: P
DAYS: 56
1255712898
PC: 1
LAS VEGAS, NV
DEPO-TESTOST INJ 200MG/ML
00008-0417-02
QTY: 10.00
INJECT 1ML-1.25ML INTRAMUSCULARLY ONCE EVERY WEEK AS DIRE
NFR: PFIZER
CST: 24.38 FRE: 75.62 TAX: 0.00 PRG: 10000
ANC: 24.38
BELL SUSAN
861 CORONADO CTR DR #210
HENDERSON, NV 89052
702-209-0420 MB3644855

y to which it is addressed and may contain confidential information which is governed by applicable law. Any review, reliance upon, or any action in reliance upon, this information by the recipient is prohibited. If you received this in error, please notify the materials contained in this message.

SOLUTIONS SPECIALTY PHARM

8579 S EASTERN AVE

SUITE B
LAS VEGAS
NV 89123
TEL: 702-792-3777
FAX: 1-855-872-7191

SUSAN BELL
500 N RAINBOW STE 361
LAS VEGAS, NV 89118

DEA# MB3644855
TEL#: 702-817-0500
FAX#:

REQUEST FOR CIII-V CONTINUANCE OF THERAPY PRESCRIPTION

DEAR PRACTITIONER

The current prescription for your patient has no refills remaining or is about to expire. If you want to continue therapy for your patient indicated below, please prepare and fax a valid signed and written prescription to the pharmacy, or authorize a verbal prescription directly to the pharmacist. The prescription must contain all required elements of a controlled substance prescription as per 21 CFR 1306.05.

Pursuant to 21 CFR 1306.04(a), a prescription for a controlled substance to be effective must be issued for a legitimate medical purpose by a practitioner in the usual course of professional practice.

PATIENT: H [REDACTED], J [REDACTED] PAT ID: [REDACTED]
ADDRESS: [REDACTED] DOB: [REDACTED]
HENDERSON, NV [REDACTED] RX# 477258
MEDICATION: TESTOSTERONE CYPIONATE (SESAME) / 200MG/ML INJ LAST FILL: 08/26/2020
LAST QTY: 20.0 ML

~~SIG: INJECT 1.25ML INTRAMUSCULARLY EVERY 7 DAYS~~

*** Valid controlled substance prescriptions must include all of the required elements listed below, along with your signature. Controlled substance prescriptions cannot be dispensed if any information listed below is incomplete. ***

Date: 11/23/20
Patient Full Name: [REDACTED]
Patient Full Address: [REDACTED]
Medication Name/Strength: _____
Dosage Form: _____
Quantity Prescribed: _____ (numeric)
_____ (alpha)
Directions For Use: _____
Number Of Refills: 1/0
Practitioner Name: _____
Practitioner Full Address: _____
Practitioner DEA Number: _____
Per Susan Bell

E 29.1
4WD
Supply
OK
EARLY
Tall

SUBSTITUTION PERMITTED

DISPENSE AS WRITTEN

34 RX# C479651 11/23/2020 REF: 0 DATE: 11/23/2020
PH-P DR. BELL SUSAN
DAYS: 112 500 N RAINBOW STE 361
LAS VEGAS NV 89118
1285712998 702-817-0500 MB3644855
PC: 12
ESTOSTERONE CYPIONATE (SE) 34.75 TAX: 0.00 PRC: 166.00
9999-9995-82 CST: 131.25 FEE: 89.25
TYD: 20.00 MFR: AAC: 89.25
INJECT 1.25ML INTRAMUSCULARLY EVERY 7 DAYS

son or entity to which it is addressed and may contain confidential information the disclosure of which is governed by applicable law. Any review, reproduction, or taking any action in reliance upon, this information by anyone other than the intended recipient is prohibited. If you received this in error, please notify the sender immediately. Thank you.

DATE: 11/20/2020 09:08

SOLUTIONS SPECIALTY PHARM
8579 S EASTERN AVE

SUITE B
LAS VEGAS
NV 89123
TEL: 702-792-3777
FAX: 1-855-872-7191

SUSAN BELL
500 N RAINBOW STE 361
LAS VEGAS, NV 89118

DEA# MB3644855
TEL#: 702-817-0500
FAX#:

REQUEST FOR CIII-V CONTINUANCE OF THERAPY PRESCRIPTION

DEAR PRACTITIONER

The current prescription for your patient has no refills remaining or is about to expire. If you want to continue therapy for your patient indicated below, please prepare and fax a valid signed and written prescription to the pharmacy, or authorize a verbal prescription directly to the pharmacist. The prescription must contain all required elements of a controlled substance prescription as per 21 CFR 1306.05.

Pursuant to 21 CFR 1306.04(a), a prescription for a controlled substance to be effective must be issued for a legitimate medical purpose by a practitioner in the usual course of professional practice.

PATIENT: G [REDACTED], T [REDACTED] PAT ID: [REDACTED]
ADDRESS: [REDACTED] DOB: [REDACTED]
HENDERSON, NV [REDACTED] RX# 477587
MEDICATION: TESTOSTERONE CYPIONATE (SESAME)/ 200MG/ML INJ LAST FILL: 10/14/2020
LAST QTY: 5.0 ML

SIG: INJECT 1ML INTRAMUSCULARLY EVERY 7 DAYS

*** Valid controlled substance prescriptions must include all of the required elements listed below, along with your signature. Controlled substance prescriptions cannot be dispensed if any information listed below is incomplete. ***

Date: 11/20/20
Patient Full Name: _____
Patient Full Address: _____
Medication Name/Strength: _____
Dosage Form: _____
Quantity Prescribed: _____ (numeric)
_____ (alpha)
Directions For Use: _____
Number Of Refills: _____
Practitioner Name: _____
Practitioner Full Address: _____
Practitioner DEA Number: _____

SUBSTITUTION PERMITTED

DISPENSE AS WRITTEN

This information is intended for the person or entity to which it is addressed and may contain confidential information which is governed by applicable law. Any review, reproduction or taking any action in reliance upon, this information by recipient is prohibited. If you received this in error, please notify the sender immediately. All rights reserved.
NEW RX# C179587 11/20/2020 REF: 2 DATE: 11/20/2020
DAN O. BELL, MD/MS/PHD
HENDERSON, NV 89118
TESTOSTERONE CYPIONATE (SESAME) PC: 12
99999-8995-82 CST: 32.81/ FEE: 14.19 TAX: 0.00 PRC: 47.00
QTY: 5.00 MFR: AAC: 22.31
INJECT 1ML INTRAMUSCULARLY EVERY 7 DAYS

DR. BELL SUSAN
500 N RAINBOW STE 361
LAS VEGAS, NV 89118
702-817-0500 MB3644855

Apr. 19. 2021 11:39AM

Solutions Specialty Pharmacy

No. 1356 P. 1/1

Pharmacy of Choice
Fax/Phone
Address

Name: <u>M [REDACTED]</u>		DOB: <u>[REDACTED]</u>
Address: <u>[REDACTED]</u>		City/State/Zip: <u>Las Vegas NV [REDACTED]</u>
Phone/Cell: <u>[REDACTED]</u>		Allergies: <u>ONKA</u>

<u>Testosterone Cypionate 200mg/mL 10mL Vial 5mL Vial</u> <u>Inject _____ mL Q7D _____ days supply ICD-10 E29.1</u> <u>Testosterone Propionate 100mg/mL 10mL Vials</u> <u>Inject _____ mL BIW _____ day supply ICD-10 E29.1</u> <u>Testosterone 50mg/Click (20%) in Atrevis Gel 30gm (120clicks)</u> <u>Apply _____ clicks QD ICD-10 E29.0 Days supply _____</u> <u>Refills _____</u>	<u>Methylcobalamin 1mg/mL 10mL Vial</u> <u>M-C with Methylcobalamin 5mL Vial</u> <u>Sig Inject 1mL IM every week</u> <u>Other Sig _____</u> <u>Refills _____</u>
<u>✓ Oxandrolone 50mg Capsules</u> <u>QTY # 30 day supply ICD-10 [REDACTED]</u> <u>Sig: 1 PO QD or _____</u> <u>Refills 2</u>	<u>Omnitrope 17u Vials</u> <u>Day supply ICD-10 _____</u> <u>Sig: 1 SQ</u> <u>Refills _____</u>
<u>Ornandrolone _____ mg Capsules</u> <u>QTY _____ day supply ICD-10 _____</u> <u>Sig: 1 PO QD or _____</u> <u>Refills _____</u>	<u>Thyroid Compound SR Capsules</u> <u>T4 _____ T3 _____ QTY _____</u> <u>Sig: 1 PO QAM Other _____</u> <u>Refills _____</u>
<u>Anastrozole 1mg Tablets</u> <u>Sig _____</u> <u>Qty _____ day supply _____</u> <u>Finasteride 1mg Tablets</u> <u>#30 or _____</u> <u>Sig 1 PO QD</u> <u>Refills _____</u>	<u>Porcine Thyroid Tablets _____ Days supply _____</u> <u>Grain(s) _____</u> <u>Sig 1 PO QAM Other _____</u> <u>Refills _____</u>
<u>HCG 10,000u Vial (0d)</u> <u>HCG 1000u/mL</u> <u>(Testosterone Therapy) with 29g " syringe/Needle</u> <u>Inject 500u IM BIW 60 days supply ICD-10 E29.1</u> <u>(Diet Therapy) with 5/16" syringe/Needles</u> <u>Inject 250u SQ QD 60 days supply ICD-10 E66.1</u> <u>Refills _____</u>	<u>Bi-Est _____ mg per dose (IN COMBINATION)</u> <u>Testosterone _____ mg per dose</u> <u>Progesterone _____ mg per dose</u> <u>Days supply _____ ICD-10 N95.1</u> <u>Troche _____ Cream _____ Capsule _____</u> <u>Sig 1 dose QD or _____</u> <u>Refills _____</u>
<u>Cialis 5mg Daily #30 Tablets</u> <u>Sig 1 PO QD</u> <u>Cialis 20mg Tablets Qty _____</u> <u>Sig 1 PO no more than QOD PRN</u> <u>Viagra 100mg Tablets</u> <u>Sig to 1 PO PRN</u> <u>Refills _____</u>	<u>Bi-Est _____ mg per dose (SEPARATE PRODUCTS)</u> <u>Testosterone _____ mg per dose</u> <u>Progesterone _____ mg per dose</u> <u>Days supply _____ ICD-10 N95.1</u> <u>Troche _____ Cream _____ Capsule _____</u> <u>Sig 1 dose QD or _____</u> <u>Refills _____</u>
<u>Cialis 5mg Daily #30 Tablets</u> <u>Sig 1 PO QD</u> <u>Cialis 20mg Tablets Qty _____</u> <u>Sig 1 PO no more than QOD PRN</u> <u>Viagra 100mg Tablets</u> <u>Sig 1/2 to 1 PO PRN</u> <u>Refills _____</u>	
<u>Anastrozole 0.2mg with Clomiphene 25mg (TRT)</u> <u>#30 days supply</u> <u>Sig 1 PO QD or 1 PO TIW</u> <u>Refills _____</u>	<u>NEH RX#C483653 05/03/2021 REF: 2 DATE: 05/03/2021</u> <u>DAW: 0 RPH: KAZ NH: PHE: F DR. BELL, SUSAN</u> <u>[REDACTED] DAYS: 30 1452 HORIZON RIDGE PKWY</u> <u>LAS VEGAS, NV [REDACTED] 1255712998 702-817-0550 HENDERSON, NV 89012</u> <u>OXANDROLONE CAP 50MG PC: 0</u> <u>99999-9953-42 CST:258.00 FEE: 39.50 TAX: 0.00 PRC:297.50</u> <u>QTYD: 30.00 MFR: AAC:219.30</u> <u>TAKE 1 CAPSULE BY MOUTH ONCE A DAY</u>

*all injectable medications should include needles and syringes

X

Dr. DEA# MB3644855 DAW

(Prescriber's Signature)
Susan Bell FNP 1452 Horizon Ridge Pkwy #239 Henderson, NV 89012 P: 702-817-0550 F: 702-447-7617

DATE: 11/23/2020 14:51

SOLUTIONS SPECIALTY PHARM

8579 S EASTERN AVE

SUITE B

LAS VEGAS

NV 89123

TEL: 702-792-3777

FAX: 1-855-872-7191

SUSAN BELL
500 N RAINBOW STE 361
LAS VEGAS NV 89118

DEA# MB3644855
TEL#: 702-817-0500
FAX#:

REQUEST FOR CIII-V CONTINUANCE OF THERAPY PRESCRIPTION

DEAR PRACTITIONER

The current prescription for your patient has no refills remaining or is about to expire. If you want to continue therapy for your patient indicated below, please prepare and fax a valid signed and written prescription to the pharmacy, or authorize a verbal prescription directly to the pharmacist. The prescription must contain all required elements of a controlled substance prescription as per 21 CFR 1306.05.

Pursuant to 21 CFR 1306.04(a), a prescription for a controlled substance to be effective must be issued for a legitimate medical purpose by a practitioner in the usual course of professional practice.

PATIENT: ~~REDACTED~~, M PAT ID: ~~REDACTED~~
ADDRESS: ~~REDACTED~~ DOB: ~~REDACTED~~
HENDERSON, NV ~~REDACTED~~ RX# 474673
MEDICATION: TESTOSTERONE CYPIONATE (SESAME) / 200MG/ML INJ LAST FILL: 10/30/2020
LAST QTY: 30 ML

~~SIG: INJECT 1ML INTRAMUSCULARLY EVERY 7 DAYS~~

* * * Valid controlled substance prescriptions must include all of the required elements listed below, along with your signature. Controlled substance prescriptions cannot be dispensed if any information listed below is incomplete. * * *

Date: 11-23-20

Patient Full Name: _____
Patient Full Address: _____

Medication Name/Strength: As Abs

Dosage Form: _____

Quantity Prescribed: _____ (numeric)
_____ (alpha)

Directions For Use: _____

Number Of Refills: 1+2 RE

Practitioner Name: _____

Practitioner Full Address: _____

Practitioner DEA Number: _____
per Bell

SUBSTITUTION PERMITTED

DISPENSE AS WRITTEN

E29.1
56 DB
CS

RX# C479648 11/23/2020 REF: 2 DATE: 11/23/2020
PH: R
DAYS: 56
DR. BELL SUSAN
500 N RAINBOW STE 361
LAS VEGAS, NV 89118
702-817-0500 MB3644855
DEA# MB3644855
TESTOSTERONE CYPIONATE (SE) PC: 0
CST: 65.62 FEE: 17.38 TAX: 0.00 PRC: 83.00
D: 10.00 MFR: AAC: 44.63
ECT 1M INTRAMUSCULARLY EVERY 7 DAYS

Person or entity to which it is addressed and may contain confidential information or disclosure of which is governed by applicable law. Any review, release of, or taking any action in reliance upon, this information by intended recipient is prohibited. If you received this in error please notify the sender immediately. We warrant that the materials contained in this message are accurate and complete.

SOLUTIONS SPECIALTY PHARMACY 8579 S. Eastern Ave., Suite B - Las Vegas, NV 89123 702-792-3777 • 855-432-3267 fax 702-792-1171

SOLUTIONS SPECIALTY PHARMACY 8579 S. Eastern Ave., Suite B - Las Vegas, NV 89123 702-792-3777 • 855-432-3267 fax 702-792-1171

RX#C483657 DR. BELL, SUSAN FILLED:09/02/2021 TAKE 1 TABLET BY MOUTH ONCE A DAY

RX#C483658 DR. BELL, SUSAN FILLED:05/03/2021 MIX WITH 10ML OF DILUENT SWIRL DO NOT DILUTE 0.25ML (25 UNITS ON

Apr. 19. 2021 11:39AM Solutions Specialty Pharmacy No. 1356 P. 1/1

Pharmacy of Choice 7921171 Fax/Phone Address

Name: [Redacted] DOB: [Redacted] Address: [Redacted] City: Las Vegas NV Phone/Cell: [Redacted] Allergies: ONKA

Testosterone Cypionate 200mg/ml 10ml Vial 10ml Vial Inj. QD days supply 1CD-10 E29.1

Methylcobalamin 1mg/ml 10ml Vial M-C with Methylcobalamin 5ml Vial Sig Inject 1ml IM every week

Oxandrolone 1mg Capsules QTY day supply 1CD-10 Sig: 1 PO QD or Refills

Omnitrope 17u Vials Day supply 1CD-10 Sig: 1U SQ Refills

Oxandrolone 1mg Capsules QTY day supply 1CD-10 Sig: 1 PO QD or Refills

Thyroid Compound SR Capsules T4 T3 QTY Sig: 1 PO QAM Other Refills

Anastrozole 1mg Tablets Sig QTY day supply Finasteride 1mg Tablets #30 or Sig 1 PO QD Refills

Porcine Thyroid Tablets Days supply Grain(s) Sig 1 PO QAM Other Refills

HCG 10,000u Vial (or) HCG 1000u/ml (Testosterone Therapy) with 29g syringe/needle Inj. 500iu IM BIW 60 days supply 1CD-10 E29.1

Bi-Est mg per dose (IN COMBINATION) Testosterone mg per dose Progesterone mg per dose Days supply 1CD-10 N95.1

Clia 5mg Daily #30 Tablets Sig 1 PO QD Clia 20mg Tablets Qty Sig 1 PO no more than QOD PRN

Bi-Est mg per dose (SEPARATE PRODUCTS) Testosterone mg per dose Progesterone mg per dose Days supply 1CD-10 N95.1

Clia 5mg Daily #30 Tablets Sig 1 PO QD Clia 20mg Tablets Qty Sig 1 PO no more than QOD PRN

Phentermine 37.5mg tabs take one tab po qd #30, 2 refills

Anastrozole 0.5mg with Cloprifene 25mg (TRT) #30 days supply Sig 1 PO QD or 1 PO TID Refills

verbal E166-1

*all injectable medications should include needles and syringes

(Prescriber's Signature) Susan Bell FNB 1452 Horizon Ridge Pkwy #239 Henderson, NV 89012 P: 702-817-0550 F: 702-447-7617

Back

NEW RX# 758641 05/03/2021 REF: 2 DATE# 05/03/2021
DATE: 0 RPH: LS/ NH: PH: 4 DR. BELL SUSAN
DAYS: 30 1492 HORIZON RIDGE PKWY
LAS VEGAS, NV 89012
1255712898 702-817-0550 MB3644855
3ML LI SYRING MIS 25GX1 PC: 2
08290-3085-BL CST: 0.99 FEE: 1.23 TAX: 0.00 PRC: 2.22
QTYD: 5.00 MFR: BD CON AAC: 0.53
USE TO INJECT B12

HOLD RX# 758640 05/03/2021 REF: 2 DATE# 05/03/2021
DATE: 0 RPH: LS/ NH: PH: 4 DR. BELL SUSAN
DAYS: 28 1492 HORIZON RIDGE PKWY
LAS VEGAS, NV 89012
1255712898 702-817-0550 MB3644855
M-I-C METHYLCOBALAMIN + IN PC: 0
99999-9948-46
QTYD: 5.00 MFR: AAC: 7.01
INJECT IML INTRAMUSCULARLY ONCE EVERY WEEK

NEW RX# 758633 05/03/2021 REF: 0 DATE# 05/03/2021
DATE: 0 RPH: LS/ NH: PH: 4 DR. BELL SUSAN
DAYS: 1 1492 HORIZON RIDGE PKWY
LAS VEGAS, NV 89012
1255712898 702-817-0550 MB3644855
10ML SYRINGE MIS LUER-LOK PC: 2
08290-3029-95 CST: 0.14 FEE: -0.14 TAX: 0.00 PRC: 0.00
QTYD: 1.00 MFR: BD MED AAC: 0.09
USE AS DIRECTED

NEW RX# 758636 05/03/2021 REF: 0 DATE# 05/03/2021
DATE: 0 RPH: LS/ NH: PH: 4 DR. BELL SUSAN
DAYS: 30 1492 HORIZON RIDGE PKWY
LAS VEGAS, NV 89012
1255712898 702-817-0550 MB3644855
INSULIN SYR 0.5/30G 5/15 PC: 2
86227-0700-95 CST: 5.85 FEE: 14.65 TAX: 0.00 PRC: 20.50
QTYD: 40.00 MFR: ALLISO AAC: 3.80
USE TO INJECT

NEW RX# C483658 05/03/2021 REF: 0 DATE# 05/03/2021
DATE: 0 RPH: LS/ NH: PH: 4 DR. BELL SUSAN
DAYS: 30 1492 HORIZON RIDGE PKWY
LAS VEGAS, NV 89012
1255712898 702-817-0550 MB3644855
SHOR GONADOT IAJ 10000UNT PC: 1
63323-0030-11 CST: 230.04 FEE: 49.96 TAX: 0.00 PRC: 280.00
QTYD: 1.00 MFR: KRESN AAC: 230.04
MIX WITH 10ML OF DILUENT SHORL DO NOT SHAKE ; INJECT 0.25

NEW RX# 758635 05/03/2021 REF: 0 DATE# 05/03/2021
DATE: 0 RPH: LS/ NH: PH: 4 DR. BELL SUSAN
DAYS: 1 1492 HORIZON RIDGE PKWY
LAS VEGAS, NV 89012
1255712898 702-817-0550 MB3644855
BD NEEDLES MIS 20GX1 PC: 2
08290-3051-75 CST: 0.14 FEE: -0.14 TAX: 0.00 PRC: 0.00
QTYD: 1.00 MFR: BD CON AAC: 0.06
USE TO MIX

NEW RX# C483657 05/03/2021 REF: 2 DATE# 05/03/2021
DATE: 0 RPH: LS/ NH: PH: 4 DR. BELL SUSAN
DAYS: 30 1492 HORIZON RIDGE PKWY
LAS VEGAS, NV 89012
1255712898 702-817-0550 MB3644855
PHENTERMINE TAB 37.5MG PC: 1
13107-0061-01 CST: 3.47 FEE: 31.53 TAX: 0.00 PRC: 35.00
QTYD: 30.00 MFR: AUROB AAC: 3.47
TAKE 1 TABLET BY MOUTH ONCE A DAY

PATIENT INFO

SOLUTIONS SPECIALTY PHARMACY 2579 S. Eastern Ave. Suite B - Las Vegas, NV 89123
702-792-3777 • 855-432-3267
Fax 702-792-1171

Henderson, NV
DOB: [REDACTED] Gender: M
MAIN: [REDACTED]

RX# C484036 DR. BELL, SUSAN
FILLED: 08/05/2021
MIX WITH 10ML OF DILUENT SWIRL DO NOT
SHAKE AND INJECT 0.25ML
SUBCUTANEOUSLY 4 TIMES A WEEK
(0.25ML = 25U ON SYRINGE)
NDC: 00052-0315-10
PREGNYL INJ 10000UNT
MFG: ORGANO
NO REFILLS REMAINING
LOT: [REDACTED]



PRESCRIBER INFO

Bell, Susan APRN
1452 Horizon Ridge Pkwy Suite 239
Henderson, NV 89012 CLINIC: Silver Bullet Anti Aging
MAIN: 7028170550 FAX: 7024477617
DEA: MB3644855 NPI: 1255712998 SPECIALTY:

PRESCRIPTION INFO

Date Written: 05/17/2021
Name: Pregnyl 10000 UNIT Intramuscular Solution Reconstituted
NDC: 00052031510
QTY: 1 Vial Refills: 1 (additional refills)
DAW: 0 Days Supply: 60
PRIOR AUTH: Status: R

SIG INFO

inject 250 u inject subcutaneously 4 x week

*+Supplied
insulin
only*

NOTE INFO

Diagnoses: ABF:E291 (Testicular hypofunction)
This EPCS script meets all DEA IFR requirements and has been signed

MESSAGE INFO

This prescription received from Surescripts and RxLinc E-prescribing networks.
From (SPI): 6083904675026
MSG: 884CD0C54A924AFFB0019BACF4F80E54
SENT: 05/17/2021 21:00:15

PHARMACY INFO

SOLUTIONS SPECIALTY PHARM
579 S EASTERN AVE
AS VEGAS, NV 89123
02-792-3777
CPDP: 2989981

DEA: FT3057278

NPI: 1720099369

NEW RX# /55858 05/18/2021 REF: 5 DATE: 05/18/2021
DAW: 0 RPH: ML/ N#: [REDACTED] PH: P DR. BELL, SUSAN
DAYS: 60 1452 HORIZON RIDGE PKWY
HENDERSON, NV 89012
1255712998 702-817-0550 MB3644855
INSULIN SYRG 0.5/30G 5/16 PC: 2
08496-3056-01 CST: 3.32 FEE: 11.93 TAX: 0.00 PRC: 15.25
QTYD: 40.00 MFR: MHC ME AAC: 3.32
USE FOR DISSOLVE IN 10ML OF PROVIDED DILUENT(SWIRL-DO NOT)

NEW RX# /55858 05/18/2021 REF: U DATE: 05/18/2021
DAW: 0 RPH: ML/ N#: [REDACTED] PH: P DR. BELL, SUSAN
DAYS: 1 1452 HORIZON RIDGE PKWY
HENDERSON, NV 89012
1255712998 702-817-0550 MB3644855
10ML SYRINGE MIS LUER-LOK PC: 2
08290-3029-95 CST: 0.14 FEE: -0.14 TAX: 0.00 PRC: 0.00
QTYD: 1.00 MFR: BD MED AAC: 0.09
USE TO MIX

NEW RX# /55858 05/18/2021 REF: U DATE: 05/18/2021
DAW: 0 RPH: ML/ N#: [REDACTED] PH: P DR. BELL, SUSAN
DAYS: 1 1452 HORIZON RIDGE PKWY
HENDERSON, NV 89012
1255712998 702-817-0550 MB3644855
BD NEEDLES MIS 20GX1 PC: 2
08290-3051-75 CST: 0.14 FEE: -0.14 TAX: 0.00 PRC: 0.00
QTYD: 1.00 MFR: BD CON AAC: 0.06
USE TO MIX

NEW RX# /55858 05/18/2021 REF: 1 DATE: 05/17/2021
DAW: 0 RPH: ML/ N#: [REDACTED] PH: P DR. BELL, SUSAN
DAYS: 30 1452 HORIZON RIDGE PKWY
HENDERSON, NV 89012
1255712998 702-817-0550 MB3644855
EGNYL INJ 10000UNT PC: 1
052-0315-10 CST: 99.46 FEE: 65.51 TAX: 0.00 PRC: 165.00
QTYD: 1.00 MFR: ORGANO AAC: 99.46
X WITH 10ML OF DILUENT SWIRL DO NOT SHAKE AND INJECT Q.
SUBCUTANEOUSLY 4 TIMES A WEEK (0.25ML = 25U ON SYRINGE)

PATIENT INFO

H [REDACTED], T [REDACTED] - DOB: [REDACTED] Gender: M
Henderson, NV [REDACTED]
MAIN: [REDACTED]

SOLUTIONS SPECIALTY PHARMACY 3579 S Eastern Ave., Suite 0 - Las Vegas, NV 89123
702-792-3777 • 855-432-3267 fax 702-792-1171

CAUTION: Federal law prohibits transfer of this drug to any person other than patient for whom prescribed.
CAUTION: Do not use with alcohol or nonprescribed drugs without consulting the prescribing practitioner.
RX#C484037 DR. BELL, SUSAN
H [REDACTED], T [REDACTED] FILLED: 07/16/2021
INJECT 1.25 ML INTRAMUSCULARLY EVERY 7 DAYS

PRESCRIBER INFO

Bell, Susan APRN
1452 Horizon Ridge Pkwy Suite 239
Henderson, NV 89012 CLINIC: Silver Bullet Anti Aging
MAIN: 7028170550 FAX: 7024477617
DEA: MB3644855 NPI: 1255712998 SPECIALTY:

NDC: 99999-9995-B2 RPHLS/KC
TESTOSTERONE CYPIONATE (SE QTY: 10.0 ML
TESTOSTERONE CYPIONATE (SESAME) / 200MG/ML INJ
1 REFILL BEFORE 11/17/21
LOT: A061621ccc pmann USE BY: / /

PRESCRIPTION INFO

Date Written: 05/17/2021
Name: Testosterone Cypionate 200 MG/ML Intramuscular Solution
NDC: 00574082001
QTY: 1 Bottle Refills: 2 (additional refills)
DAW: 0 Days Supply: 60
PRIOR AUTH: Status: R

SIG INFO

Inject 1.25 mL intramuscularly q 7 days

NOTE INFO

Diagnoses: ABF:E291 (Testicular hypofunction)
NOTES: dispense one 10 ml vial. Compounded grapeseed oil
This EPCS script meets all DEA IFR requirements and has been signed

Susan Bell
[Signature]

MESSAGE INFO

This prescription received from Surescripts and RxLinc E-prescribing networks.
From (SPI): 6083904675026
MSG: 06E43B3B8FAA4A45A21098667F593BC4
SENT: 05/17/2021 21:04:55

PHARMACY INFO

SOLUTIONS SPECIALTY PHARM
3579 S EASTERN AVE
LAS VEGAS, NV 89123
702-792-3777
NCPDP: 2989981 DEA: FT3057278 NPI: 1720099369

NEW RX# C484037 US/18/2021 REF: 2 DATE: 05/17/2021
DAW: 0 RPH: ML/ NH: PH: E DR. BELL SUSAN
HENDERSON, NV 89012 1452 HORIZON RIDGE PKWY
HENDERSON, NV 89012
1255712998 702-817-0530 MB3644855
TESTOSTERONE CYPIONATE (SE PC: 0
99999-9995-B2 CST: 65.62 FEE: 17.38 TAX: 0.00 PRC: 83.00
QTYD: 10.00 MFR: AAC: 44.63
INJECT 1.25 ML INTRAMUSCULARLY EVERY 7 DAYS

NEW RX# 138862 US/18/2021 REF: PHONATEM: US/18/2021
DAW: 0 RPH: ML/ NH: PH: F DR. BELL SUSAN
HENDERSON, NV 89012 1452 HORIZON RIDGE PKWY
HENDERSON, NV 89012
1255712998 702-817-0530 MB3644855
3ML LL SYRING PHS 18GXLS PC: 2
08290-3099-80 CST: 1.58 FEE: 2.01 TAX: 0.00 PRC: 359
QTYD: 8.00 MFR: BD CON AAC: 0.70
NEW RX# 138864 US/18/2021 REF: PHONATEM: US/18/2021
DAW: 0 RPH: ML/ NH: PH: F DR. BELL SUSAN
HENDERSON, NV 89012 1452 HORIZON RIDGE PKWY
HENDERSON, NV 89012
1255712998 702-817-0530 MB3644855
BD NEEDLE 23GX1 PC: 2
08290-3051-45 CST: 1.17 FEE: 1.63 TAX: 0.00 PRC: 280
QTYD: 8.00 MFR: BD CON AAC: 0.62
USE TO INJECT

Nevada State Board of Pharmacy v. Susan Bell, APRN
Case No. 21-084

EXHIBIT “6”

Timesheet for Courtney K. Lee, Esq.
Nevada State Board of Pharmacy v. Susan Bell, APRN - Case No. 21-084

DATE	TIME	DESCRIPTION
9/22/2021	0.5	Meet with investigator regarding possible charges
3/24/2022	1.0	Review investigator report and evidentiary documents
3/28/2022	2.0	Draft Notice of Intended Action and Accusation
7/19/2022	0.25	Email to Ms. Bell informing her of continuance of hearing
11/29/2022	1.0	Review case file in preparation for hearing (estimated)
11/30/2022	1.0	Hearing (estimated)
TOTAL	5.75	5.75 hours x \$56 rate per hour = \$322.00

Total Investigative and attorney's fees and costs:

\$ 322.00 (Courtney K. Lee Timesheet)

\$ 220.45 (Investigator Dena McClish Timesheet)

\$ 542.45

Investigation hours

Case No 21-084 Susan Bell
Investigator Dena McClish

Date	Duties	Hours
7/29/2021	Init case review, PMP reports, emails	1.5
8/3/2021	Wrote & mailed alleg letter	1
9/14/2021	review, req rx	0.75
9/16/2021	rx review, wrote report	1
9/22/2021	South case review	0.5
Total		4.75
Hourly wage		46.41
	Total billing	220.4475

STEVE SISOLAK
Governor



HELEN PARK
President

J. DAVID WUEST
Executive Secretary

STATE OF NEVADA
BOARD OF PHARMACY

985 Damonte Ranch Pkwy, Ste 206
Reno, NV 89521

March 14, 2022

VIA CERTIFIED U.S. MAIL AND ELECTRONIC MAIL TO: vrogers@wrcbss.com

William Douglas Smith, MD
8905 Greensboro Lane
Las Vegas, NV 89134

Re: Suspension of Certificate of Registration No. CS08327 (22-065-CS-S)

Dear Dr. Smith:

The Nevada State Board of Pharmacy (Board) has been notified by the Nevada State Board of Medical Examiners (NSBME) that you have surrendered your NSBME License No. 7897 for cause (documentation enclosed).

Please be advised that pursuant to NRS 639.2107 the surrender of your NSBME License No. 7897 operates as an immediate suspension of your Certificate of Registration Nos. CS08327 with the Board. You are hereby ordered pursuant to NRS 639.2895(1) to immediately CEASE and DESIST possessing, administering and/or prescribing controlled substances for Nevada patients. Furthermore, your access to the Nevada Prescription Monitoring Program (PMP) database is terminated effective immediately since you are no longer authorized to access the PMP pursuant to NRS 453.221.

You may request a hearing before the Board to contest the suspension of your registration by submitting a written request to the Board's Reno office, located at 985 Damonte Ranch Parkway – Suite 206, Reno, NV 89521.

Please be aware that the forgoing does not preclude a formal investigation or filing of an accusation pursuant to NRS 639.241. If you have any questions, please do not hesitate to contact me at 775-850-1440 or bkandt@pharmacy.nv.gov.

Best regards,

A handwritten signature in blue ink, appearing to read "Brett Kandt".

Brett Kandt
General Counsel
Nevada State Board of Pharmacy

Enclosure

9171 9690 0935 0271 8693 58

Tele: 775-850-1440 • Fax: 775-850-1444 • Web: bop.nv.gov
• E-mail: pharmacy@pharmacy.nv.gov

Exhibit A

Track Another Package +

Tracking Number: 9171969009350271869358

Remove X

Your item was delivered to an individual at the address at 2:53 pm on March 16, 2022 in LAS VEGAS, NV 89134.

USPS Tracking Plus® Available ∨

 **Delivered, Left with Individual**

March 16, 2022 at 2:53 pm
LAS VEGAS, NV 89134

Feedback

Get Updates ∨

- Text & Email Updates** ∨
- Tracking History** ∨
- USPS Tracking Plus®** ∨
- Product Information** ∨

See Less ^

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:



William Douglas Smith, MD
8905 Greensboro Lane
Las Vegas, NV 89134

2. Article Number (Transfer from service label)

9171 9690 0935 0271 8693 58

PS Form 3811, July 2020 PSN 7530-02-000-9053

COMPLETE THIS SECTION ON DELIVERY

A. Signature X 		<input type="checkbox"/> Agent <input type="checkbox"/> Addressee
B. Received by (Printed Name)	C. Date of Delivery 	
D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: <input type="checkbox"/> No		

3. Service Type

<input type="checkbox"/> Adult Signature	<input type="checkbox"/> Priority Mail Express®
<input type="checkbox"/> Adult Signature Restricted Delivery	<input type="checkbox"/> Registered Mail™
<input checked="" type="checkbox"/> Certified Mail®	<input type="checkbox"/> Registered Mail Restricted Delivery
<input type="checkbox"/> Certified Mail Restricted Delivery	<input checked="" type="checkbox"/> Signature Confirmation™
<input type="checkbox"/> Collect on Delivery	<input type="checkbox"/> Signature Confirmation Restricted Delivery
<input type="checkbox"/> Collect on Delivery Restricted Delivery	<input type="checkbox"/> Restricted Delivery
<input type="checkbox"/> Mail Restricted Delivery	
<input type="checkbox"/> Mail Restricted Delivery	

Domestic Return Receipt

William Douglas Smith, MD
8905 Greensboro Lane
Las Vegas, NV 89134
22-065-CS-S *KLAR*

9171 9690 0935 0278 8960 50

FILED
OCT 14 2022
NEVADA STATE BOARD
OF PHARMACY

SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIVERY
<ul style="list-style-type: none">Complete items 1, 2, and 3.Print your name and address on the reverse so that we can return the card to you.Attach this card to the back of the mailpiece, or on the front if space permits.	<p>A. Signature X <i>[Signature]</i> <input type="checkbox"/> Agent <input type="checkbox"/> Addressee</p> <p>B. Received by (Printed Name) C. Date of Delivery <i>[Signature]</i> <i>10/22</i></p>
<p>1. Article Addressed to:</p> <p>William Douglas Smith, MD 8905 Greensboro Lane Las Vegas, NV 89134</p>	<p>D. Is delivery address different from item 1? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If YES, enter delivery address below:</p> <p>3. Service Type <input type="checkbox"/> Priority Mail Express® <input type="checkbox"/> Registered Mail™ <input type="checkbox"/> Adult Signature <input type="checkbox"/> Registered Mail Restricted Delivery <input type="checkbox"/> Adult Signature Restricted Delivery <input type="checkbox"/> Registered Mail Restricted Delivery <input checked="" type="checkbox"/> Certified Mail® <input type="checkbox"/> Signature Confirmation™ <input type="checkbox"/> Certified Mail Restricted Delivery <input type="checkbox"/> Signature Confirmation Restricted Delivery <input type="checkbox"/> Collect on Delivery <input type="checkbox"/> Restricted Delivery</p>

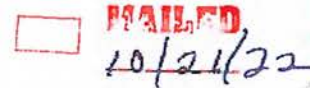
MAILED
10/24/22
Showa Due 11/14/22

²
9171 9690 0935 0278 8960 50

Exhibit B

William Douglas Smith, MD
8905 Greensboro Lane
Las Vegas, NV 89134
22-065-CS-S *MLP*

9171 9690 0935 0278 8960 50



10/25/22, 2:06 PM

USPS.com® - USPS Tracking® Results

USPS Tracking®

[FAQs >](#)

Tracking Number:

9171969009350278896050

[Remove X](#)

[Copy](#) [Add to Informed Delivery](#)
(<https://informedelivery.usps.com/>)

Latest Update

Your item has been delivered to an agent for final delivery in LAS VEGAS, NV 89134 on October 24, 2022 at 5:21 pm.

Feedback

Delivered to Agent
Delivered to Agent for Final Delivery
LAS VEGAS, NV 89134
October 24, 2022, 5:21 pm

[See All Tracking History](#)

Answer Due November 14, 2022

Text & Email Updates

USPS Tracking Plus®



NEVADA STATE BOARD OF PHARMACY

985 Damonte Ranch Pkwy Suite 206, Reno, Nevada 89521
(775) 850-1440 • 1-800-364-2081 • FAX (775) 850-1444
• Web Page: bop.nv.gov

October 26, 2022

William Smith
8905 Greensboro Ln.
Las Vegas, NV 89134

Re: William Smith and Case No. 22-065-CS-S

Dear William Smith

The hearing for case number **22-065-CS-S** has been scheduled for Wednesday, 11/30/2022 at 9:00:00 AM PST or soon thereafter at the following location:

Hilton Garden Inn
7830 S Las Vegas Boulevard
Las Vegas, NV

This is an in-person hearing; all respondents, witnesses and counsel must appear in person before the Board.

Pursuant to NRS 241.033 and 241.034, please be advised that the hearing is a public meeting, and the Board may, without further notice, take administrative action against you if the Board determines that such administrative action is warranted after considering your character, alleged misconduct, professional competence, or physical or mental health. The Board at its discretion may go into closed session to consider your character, alleged misconduct, professional competence, or physical or mental health. You may attend any closed session, have an attorney or other representative of your choosing present during any closed session, and present written evidence, provide testimony, and present witnesses relating to your character, alleged misconduct, professional competence, or physical or mental health during any closed session.

If you have any questions, please feel free to contact the board staff.

Sincerely,

A handwritten signature in black ink, appearing to read "K. Mangosing".

Kristopher Mangosing
Assistant Board Coordinator

9171 9690 0935 0278 8965 86

Exhibit C

**Track Packages
Anytime, Anywhere**

Get the free Informed Delivery® feature to receive automated notifications on your packages

[Learn More](#)

([https://reg.usps.com/xsell?](https://reg.usps.com/xsell?app=UspsTools&ref=homepageBanner&appURL=https%3A%2F%2Finformedelivery.usps.com/box/pages/intro/start.action)

[app=UspsTools&ref=homepageBanner&appURL=https%3A%2F%2Finformedelivery.usps.com/box/pages/intro/start.action](https://reg.usps.com/xsell?app=UspsTools&ref=homepageBanner&appURL=https%3A%2F%2Finformedelivery.usps.com/box/pages/intro/start.action))

Tracking Number:

9171969009350278896586

[Copy](#)

[Add to Informed Delivery](#)

(<https://informedelivery.usps.com/>)

[Remove X](#)

Latest Update

Your item was delivered to the front desk, reception area, or mail room at 4:45 pm on October 29, 2022 in LAS VEGAS, NV 89134.

Delivered

Delivered, Front Desk/Reception/Mail Room

LAS VEGAS, NV 89134

October 29, 2022, 4:45 pm

[See All Tracking History](#)

Get More Out of USPS Tracking:

USPS Tracking Plus®

Feedback

Text & Email Updates



USPS Tracking Plus®



Product Information



[See Less ^](#)

Track Another Package

Enter tracking or barcode numbers

Need More Help?

Contact USPS Tracking support for further assistance.

[FAQs](#)

EXHIBIT 1

Case No. 22-082-PH-O

COMPLETE PHARMACY AND MEDICAL SOLUTIONS, LLC

Complete Pharmacy and Medical
Solutions, LLC
5829 NW 158th Street
Miami Lakes, FL 33014

22-082-PH-O *NI/AA*

9171 9690 0935 0278 8960 74

FILED
OCT 11 2022
NEVADA STATE BOARD
OF PHARMACY

MAILED
10/21/22

USPS Tracking®

[FAQs >](#)

Tracking Number:

[Remove X](#)

9171969009350278896074

[Copy](#)

[Add to Informed Delivery](#)

(<https://informedelivery.usps.com/>)

Latest Update

Your item was returned to the sender on October 24, 2022 at 10:45 am in HIALEAH, FL 33014 because the addressee was not known at the delivery address noted on the package.

Feedback

Alert



Addressee Unknown

HIALEAH, FL 33014

October 24, 2022, 10:45 am



Departed USPS Regional Destination Facility

OPA LOCKA FL DISTRIBUTION CENTER

October 23, 2022, 6:13 pm



[See All Tracking History](#)

[Text & Email Updates](#)



[USPS Tracking Plus®](#)



[Product Information](#)



[See Less ^](#)

EXHIBIT 2

Case No. 22-082-PH-O

COMPLETE PHARMACY AND MEDICAL SOLUTIONS, LLC



NEVADA STATE BOARD OF PHARMACY

985 Damonte Ranch Pkwy Suite 206, Reno, Nevada 89521

(775) 850-1440 • 1-800-364-2081 • FAX (775) 850-1444

• Web Page: bop.nv.gov

October 26, 2022

Complete Pharmacy and Medical Solutions LLC
5829 NW 158th St.
Miami Lakes, FL 33014

Re: Complete Pharmacy and Medical Solutions LLC and Case No. 22-082-PH-O

Dear Complete Pharmacy and Medical Solutions LLC

The hearing for case number **22-082-PH-O** has been scheduled for Wednesday, 11/30/2022 at 1:30:00 PM PST or soon thereafter at the following location:

Hilton Garden Inn
7830 S Las Vegas Boulevard
Las Vegas, NV

This is an in-person hearing; all respondents, witnesses and counsel must appear in person before the Board.

Pursuant to NRS 241.033 and 241.034, please be advised that the hearing is a public meeting, and the Board may, without further notice, take administrative action against you if the Board determines that such administrative action is warranted after considering your character, alleged misconduct, professional competence, or physical or mental health. The Board at its discretion may go into closed session to consider your character, alleged misconduct, professional competence, or physical or mental health. You may attend any closed session, have an attorney or other representative of your choosing present during any closed session, and present written evidence, provide testimony, and present witnesses relating to your character, alleged misconduct, professional competence, or physical or mental health during any closed session.

If you have any questions, please feel free to contact the board staff.

Sincerely,

A handwritten signature in blue ink that reads "K. Mangosing".

Kristopher Mangosing
Assistant Board Coordinator

9171 9690 0935 0278 8966 61

EXHIBIT 3

Case No. 22-082-PH-O

COMPLETE PHARMACY AND MEDICAL SOLUTIONS, LLC



[Department of State](#) / [Division of Corporations](#) / [Search Records](#) / [Search by Entity Name](#) /

Detail by Entity Name

Florida Limited Liability Company

COMPLETE PHARMACY AND MEDICAL SOLUTIONS, LLC

Filing Information

Document Number	L07000060786
FEI/EIN Number	26-0353814
Date Filed	06/08/2007
State	FL
Status	INACTIVE
Last Event	VOLUNTARY DISSOLUTION
Event Date Filed	05/31/2022
Event Effective Date	05/31/2022

Principal Address

5829 NW 158TH STREET
MIAMI LAKES, FL 33014

Changed: 03/29/2013

Mailing Address

5829 NW 158TH STREET
MIAMI LAKES, FL 33014

Changed: 03/29/2013

Registered Agent Name & Address

RICHARDSON, CHARLES P, Dr.
5829 NW 158TH STREET
MIAMI LAKES, FL 33014

Name Changed: 01/25/2020

Address Changed: 01/25/2020

Authorized Person(s) Detail

Name & Address

Title CEO

RICHARDSON, CHARLES P, Dr.

5829 NW 158TH STREET
MIAMI LAKES, FL 33014

Title President

Kerpi, Elsa
5829 NW 158TH STREET
MIAMI LAKES, FL 33014

Annual Reports

Report Year	Filed Date
2021	01/13/2021
2021	05/12/2021
2022	01/19/2022

Document Images

05/31/2022 -- VOLUNTARY DISSOLUTION	View image in PDF format
01/19/2022 -- ANNUAL REPORT	View image in PDF format
05/12/2021 -- AMENDED ANNUAL REPORT	View image in PDF format
01/13/2021 -- ANNUAL REPORT	View image in PDF format
08/17/2020 -- AMENDED ANNUAL REPORT	View image in PDF format
02/21/2020 -- AMENDED ANNUAL REPORT	View image in PDF format
01/25/2020 -- ANNUAL REPORT	View image in PDF format
04/05/2019 -- ANNUAL REPORT	View image in PDF format
01/11/2018 -- ANNUAL REPORT	View image in PDF format
05/01/2017 -- ANNUAL REPORT	View image in PDF format
03/08/2016 -- ANNUAL REPORT	View image in PDF format
01/20/2015 -- ANNUAL REPORT	View image in PDF format
03/03/2014 -- ANNUAL REPORT	View image in PDF format
03/29/2013 -- ANNUAL REPORT	View image in PDF format
01/10/2012 -- ANNUAL REPORT	View image in PDF format
07/22/2011 -- ANNUAL REPORT	View image in PDF format
01/05/2011 -- LC Amendment	View image in PDF format
05/28/2010 -- ANNUAL REPORT	View image in PDF format
10/15/2009 -- REINSTATEMENT	View image in PDF format
05/06/2008 -- ANNUAL REPORT	View image in PDF format
06/08/2007 -- Florida Limited Liability	View image in PDF format

Florida Department of State, Division of Corporations

ARTICLES OF DISSOLUTION

Pursuant to section 605.0707, Florida Statutes, this Florida limited liability company submits the following Articles of Dissolution:

The name of the limited liability company as currently filed with the Florida Department of State:

COMPLETE PHARMACY AND MEDICAL SOLUTIONS, LLC

The document number of the limited liability company: L07000060786

The file date of the articles of organization: June 8, 2007

The effective date of the dissolution if not effective on the date of filing: May 31, 2022

A description of occurrence that resulted in the limited liability company's dissolution:

DUE TO THE LATEST INSPECTION THE COMPANY WAS REQUIRED TO INVEST IN THE AREAS OF: BUILDING, ROOF, HVAC, STRUCTURE OF CLEAN ROOMS AND STORM DAMAGE REPAIRS.

The name and address of the person appointed to wind up the company's activities and affairs:

CHARLES RICHARDSON
791 PARKS OF COMMERCE BLVS SUITE 600
BOCA RATON, 33487

I/we submit this document and affirm that the facts stated herein are true. I/we am/are aware that any false information submitted in a document to the Department of State constitutes a third degree felony as provided for in section 817.155, Florida Statutes.

Signature: **CHARLES RICHARDSON**

Electronic Signature of authorized person

EXHIBIT 4

Case No. 22-082-PH-O

COMPLETE PHARMACY AND MEDICAL SOLUTIONS, LLC

Timesheet for Shirley Hunting –

Board of Pharmacy v. Case No. 22-081-PH-O – Complete Pharmacy and Medical Solutions

Date	Hours	Activity
10/11/2022	.25	Prepared Accusation for filing
10/21/2022	.75	Prepared Accusation for serving/mailing

Total Hours 1

Rate 41.77

Total Costs 41.77

TOTAL TIME SUMMARY

Case No. 22-082-PH-O– Complete Pharmacy and Medical Solutions

Attorney Peter Keegan – 15.8 hours @\$57.80/hr = **\$913.24**

Board Coordinator Darlene Nases – 1.0 hours @41.77/hr = **\$41.77**

Total **\$955.01**

EXHIBIT 1

Case No. 22-353-PTT-S

ANTONIO DARREL CHILDS,
PTT

FILED
OCT 25 2022
NEVADA STATE BOARD
OF PHARMACY

Antonio Darrell Childs, PTT
[REDACTED] Morning Dew Street
Las Vegas, NV 89117
22-353-PTT-S. NIAA &
Order of Summary Suspension

9171 9690 0935 0278 8963 57

 **MAILED**
10/25/22

Tracking Number:

Remove X

9171969009350278896357

Copy Add to Informed Delivery

(<https://informedelivery.usps.com/>)

Latest Update

Your item is being held at the LAS VEGAS, NV 89146 post office at 9:51 am on October 29, 2022. This is at the request of the customer.

Feedback

Delivery Attempt

Held at Post Office, At Customer Request

LAS VEGAS, NV 89146
October 29, 2022, 9:51 am

Notice Left (No Authorized Recipient Available)

LAS VEGAS, NV 89117
October 28, 2022, 3 41 pm

Departed USPS Regional Facility

LAS VEGAS NV DISTRIBUTION CENTER
October 28, 2022, 8 45 am

Arrived at USPS Regional Facility

LAS VEGAS NV DISTRIBUTION CENTER
October 27, 2022, 9:18 am

Arrived at USPS Regional Facility

RENO NV DISTRIBUTION CENTER
October 26, 2022, 12:29 am

USPS in possession of item

RENO, NV 89511

October 25, 2022, 6:00 pm

Pre-Shipment Info Sent to USPS, USPS Awaiting Item

October 25, 2022

Hide Tracking History

Text & Email Updates



USPS Tracking Plus®



Product Information



See Less ^

Track Another Package

Enter tracking or barcode number

Feedback

Need More Help?

Contact USPS Tracking support for further assistance.

FAQs

Tracking Number:

Remove X

9171969009350278896357

[Copy](#) [Add to Informed Delivery](#)
(<https://informedelivery.usps.com/>)

Feedback

Latest Update

Your item could not be delivered on November 14, 2022 at 12:57 pm in LAS VEGAS, NV 89146. It was held for the required number of days and is being returned to the sender.

Get More Out of USPS Tracking:

USPS Tracking Plus®

Alert

Unclaimed/Being Returned to Sender

LAS VEGAS, NV 89146
November 14, 2022, 12:57 pm

Held at Post Office, At Customer Request

LAS VEGAS, NV 89146
October 29, 2022, 9:51 am

Notice Left (No Authorized Recipient Available)

LAS VEGAS, NV 89117
October 28, 2022, 3:41 pm

Departed USPS Regional Facility

LAS VEGAS NV DISTRIBUTION CENTER
October 28, 2022, 8:45 am

Arrived at USPS Regional Facility

LAS VEGAS NV DISTRIBUTION CENTER

October 27, 2022, 9:18 am

Arrived at USPS Regional Facility
RENO NV DISTRIBUTION CENTER

October 26, 2022, 12:29 am

USPS in possession of item
RENO, NV 89511
October 25, 2022, 6:00 pm

Pre-Shipment Info Sent to USPS, USPS Awaiting Item
October 25, 2022

Hide Tracking History

Text & Email Updates



USPS Tracking Plus®



Feedback

Product Information



See Less ^

Track Another Package

Enter tracking or barcode numbers

Need More Help?

Contact USPS Tracking support for further assistance.

FAQs

EXHIBIT 2

Case No. 22-353-PTT-S

ANTONIO DARREL CHILDS,
PTT



NEVADA STATE BOARD OF PHARMACY

985 Damonte Ranch Pkwy Suite 206, Reno, Nevada 89521
(775) 850-1440 • 1-800-364-2081 • FAX (775) 850-1444

• Web Page: bop.nv.gov

October 26, 2022

Antonio Darrell Childs
[REDACTED] Morning Dew Street
Las Vegas, NV 89117

Re: Antonio Darrell Childs and Case No. 22-353-PTT-S

Dear Antonio Darrell Childs

The hearing for case number **22-353-PTT-S** has been scheduled for Wednesday, 11/30/2022 at 1:30:00 PM PST or soon thereafter at the following location:

Hilton Garden Inn
7830 S Las Vegas Boulevard
Las Vegas, NV

This is an in-person hearing; all respondents, witnesses and counsel must appear in person before the Board.

Pursuant to NRS 241.033 and 241.034, please be advised that the hearing is a public meeting, and the Board may, without further notice, take administrative action against you if the Board determines that such administrative action is warranted after considering your character, alleged misconduct, professional competence, or physical or mental health. The Board at its discretion may go into closed session to consider your character, alleged misconduct, professional competence, or physical or mental health. You may attend any closed session, have an attorney or other representative of your choosing present during any closed session, and present written evidence, provide testimony, and present witnesses relating to your character, alleged misconduct, professional competence, or physical or mental health during any closed session.

If you have any questions, please feel free to contact the board staff.

Sincerely,

A handwritten signature in blue ink, appearing to read "K. Mangosing".

Kristopher Mangosing
Assistant Board Coordinator

9171 9690 0935 0278 8967 84

EXHIBIT 3

Case No. 22-353-PTT-S

ANTONIO DARREL CHILDS,
PTT

PCAT Case File

Store	3016	Division	Southwest
AP Director	Michael Slupinski	DPO	Stacy Loverde
Type of Investigation	Suspected Diversion	Expected completion date	AP 10/12/22
Date Initiated	08/12/22	Case Manager	Rick Ostrom

Discovery

Who/How	Date
Pharmacy Compliance was contacted about the suspicion of drug diversion at Sav On Pharmacy #3016, Las Vegas, NV. The DPM (Alex Vong) was notified by the Pharmacy Staff that a technician (Antonio Childs) might be stealing Oxycodone 30mg.	08/12/22

Preliminary Findings

Details	Date
<ol style="list-style-type: none"> Email from DPM (Alex Vong). <ul style="list-style-type: none"> "Store 3016 just notified me that one of their technician Antonio Childs EID 20011941 might be stealing Oxycodone 30mg from a patient bottle at the out window today. Patient called the pharmacy saying he is missing 2 tablets. Antonio heard the conversation and dropped those 2 tablets in a prescription bay and told the pharmacist he had to step out for a minute. He has not returned. SD saw he doing that on video." 	08/12/22

Investigation

Timeline	Date
<ol style="list-style-type: none"> PCAT emailed the Director of Southwest Asset Protection, Mike Slupinski, notifying him of the Asset Protection Intervention Request. Joe Rogers has been assigned to the investigation. 	08/12/22
<ol style="list-style-type: none"> Joe Rogers of AP has completed his investigation and is no longer involved. <ul style="list-style-type: none"> Video review, staff interviews, and written statements corroborate the events that were initially reported. Pharmacy technician, Antonio Childs (DOH 02/04/22) has been terminated. 	08/22/22

PCAT Case File

Pharmacy Camera Information		
	Notes	Date
How many cameras within the pharmacy?	6	08/15/22
What vantage points are provided?	Pick up, Drop Off, Production, Scripts, CII Safe, CII Cabinet	08/15/22
Are all cameras & equipment functional?	Yes	08/15/22

Escalation Points			
Trigger	Action Taken	Date Initiated	Date Resolved
Choose an item.			

Pharmacy Action Plan (If needed)	
Date Implemented:	
1.	

Asset Protection Report - Final
<p>After collecting more information from Ramirez, I reviewed video, and my findings are below. 8/12/22-</p> <ul style="list-style-type: none"> • 1114:15- Childs at the counter with a customer. • 1114:34- Childs enters the script area and locates 2 bags for the customer, looks at the contents and hangs 1 bag back up. • 1115:08- Childs at the counter with 1 bag, says something to the customer and goes back to the script area. • 1115:20- Childs opens the other script bag, removes 2 pills from the bottle, puts the pills in his smock pocket and puts the bottle back in the bag. • 1115:35- Childs at the counter with the 2nd bag, processes the customer prescriptions and gives them to the customer. • 1149:06- Childs at the counter and listening to phone conversation of staff pharmacist Marina Canelon. • 1149:18- Childs in script area, removes the pills from his pocket and stages them on bottom shelf. • 1150:18- Childs stages the pills on the floor in front of the shelf. • 1152:03- Childs back in script area with intern Aubrianna Jordan and points to the pills as she is near them. • 1155:33- Jordan retrieves the pills from the floor and gives them to Canelon. <p>Ramirez also told me that Childs left the store after he knew Canelon was reporting the issue and had not returned. I then pulled schedules and set up interviews with Canelon and Jordan.</p>

PCAT Case File

Asset Protection Report – Final (continued)

INTERVIEWS

Interview- Aubrianna Jordan, Pharmacy Intern

The interview of Jordan took place in the manager's office on 8/18/22 with asset protection specialist Stephanie Hamel present as the witness. The interview started at 1015 hrs and concluded at 1027 hrs.

Jordan was asked about how she found the pills on the floor on 8/12/22 and said Childs asked her to help organize the script bags since she had done it before. Jordan agreed, they went to the script area, said that she would do the lower shelves since Childs was taller and would do the top shelves. Jordan said Childs pointed to the bottom and said, "what is that", she looked down and did not see anything at

first. Jordan said when she looked again, she saw the 2 pills under the cabinet. Jordan said it was dirty there, so she used an alcohol swab to push the pills onto a card and gave them to Canelon. Jordan said she did not know what the pills were and was told later by Canelon what happened. Jordan completed a statement and went back to work.

Interview- Marina Canelon, Staff Pharmacist

The interview of Canelon took place in the pharmacy consult room on 8/18/22 with asset protection specialist Stephanie Hamel present as the witness. The interview started at 1033 hrs and concluded at 1043 hrs.

Canelon was asked about the pill issue on 8/12/22 and said she received a phone call from the patient about his pills being short. Canelon said she fills his prescription every month and the patient picks up around the same time. Canelon said the patient told her he thought he was short before, but thought it was his fault so this time he counted the pills when he got home and was 2 pills short. Canelon said the patient feels that someone is taking his pills as he trusts them to count when filling and we should start an investigation. Canelon said while she was on the phone, Childs looked very anxious as he watched her. Canelon said after the pills were found on the floor, she stepped out to call the pharmacy manager and talk with the store director, Childs followed her saying he needed to step out to make a phone call. Canelon said Childs never returned and has not heard from him since. Canelon said after Jordan brought her the pills from the floor, Childs immediately asked her if she wanted him to show Jordan how to dispose of them in the hazardous waste and told him no. Canelon completed a statement and went back to work.

During the investigation it was found that the store had received an anonymous letter from a customer around 2 weeks prior to this incident. The letter claimed that 2 pills were missing from a prescription but did not give the name of the medicine, a time frame, or any other information that would assist in finding the missing pills. The letter did describe the tech as a male who was very talkative as the person who assisted the customer. It also said the male took a long time to retrieve the prescription. This information was given by staff pharmacist Marina Canelon. Canelon also said the pharmacy manager was working with the store director on what to do with the information.

Outcome of Investigation

Date Concluded:	08/22/22
------------------------	-----------------

Pharmacy technician, Antonio Childs (DOH 02/04/22), was observed taking #2 tabs of oxycodone 30mg from the customers prescription prior to giving to the customer. Childs then walked off the job after staging the pills to be found and has not returned. Friday 08/18/22 was the 3rd no call no show for Childs and AP tried to contact via phone call with no response as it went straight to voicemail and the mailbox was full.

PCAT Case File

Name & Strength of Drug	On Hand Quantity at Last DEA Inventory	Purchases since last DEA Inventory	Product Surrendered or Destroyed	Total	Dispensed Quantity since last DEA Inventory	On Hand Quantity - Current Date	Short / Over
	A	B	C	A+B-C = D	E	F	D-E-F = G

PCAT Case File

Store	3016	Division	Southwest
AP Director	Michael Slupinski	DPO	Stacy Loverde
Type of Investigation	Suspected Diversion	Expected completion date AP	10/12/22
Date Initiated	08/12/22	Case Manager	Rick Ostrom

Discovery	
Who/How	Date
Pharmacy Compliance was contacted about the suspicion of drug diversion at Sav On Pharmacy #3016, Las Vegas, NV. The DPM (Alex Vong) was notified by the Pharmacy Staff that a technician (Antonio Childs) might be stealing Oxycodone 30mg.	08/12/22

Preliminary Findings	
Details	Date
<ol style="list-style-type: none"> Email from DPM (Alex Vong). <ul style="list-style-type: none"> "Store 3016 just notified me that one of their technician Antonio Childs EID 20011941 might be stealing Oxycodone 30mg from a patient bottle at the out window today. Patient called the pharmacy saying he is missing 2 tablets. Antonio heard the conversation and dropped those 2 tablets in a prescription bay and told the pharmacist he had to step out for a minute. He has not returned. SD saw he doing that on video." 	08/12/22

Investigation	
Timeline	Date
<ol style="list-style-type: none"> PCAT emailed the Director of Southwest Asset Protection, Mike Slupinski, notifying him of the Asset Protection Intervention Request. Joe Rogers has been assigned to the investigation. 	08/12/22
<ol style="list-style-type: none"> Joe Rogers of AP has completed his investigation and is no longer involved. <ul style="list-style-type: none"> Video review, staff interviews, and written statements corroborate the events that were initially reported. Pharmacy technician, Antonio Childs (DOH 02/04/22) has been terminated. 	08/22/22

PCAT Case File

Pharmacy Camera Information		
	Notes	Date
How many cameras within the pharmacy?	6	08/15/22
What vantage points are provided?	Pick up, Drop Off, Production, Scripts, CII Safe, CII Cabinet	08/15/22
Are all cameras & equipment functional?	Yes	08/15/22

Escalation Points			
Trigger	Action Taken	Date Initiated	Date Resolved
Choose an item.			

Pharmacy Action Plan (If needed)	
Date Implemented:	
1.	

Asset Protection Report - Final
<p>After collecting more information from Ramirez, I reviewed video, and my findings are below. 8/12/22-</p> <ul style="list-style-type: none"> • 1114:15- Childs at the counter with a customer. • 1114:34- Childs enters the script area and locates 2 bags for the customer, looks at the contents and hangs 1 bag back up. • 1115:08- Childs at the counter with 1 bag, says something to the customer and goes back to the script area. • 1115:20- Childs opens the other script bag, removes 2 pills from the bottle, puts the pills in his smock pocket and puts the bottle back in the bag. • 1115:35- Childs at the counter with the 2nd bag, processes the customer prescriptions and gives them to the customer. • 1149:06- Childs at the counter and listening to phone conversation of staff pharmacist Marina Canelon. • 1149:18- Childs in script area, removes the pills from his pocket and stages them on bottom shelf. • 1150:18- Childs stages the pills on the floor in front of the shelf. • 1152:03- Childs back in script area with intern Aubrianna Jordan and points to the pills as she is near them. • 1155:33- Jordan retrieves the pills from the floor and gives them to Canelon. <p>Ramirez also told me that Childs left the store after he knew Canelon was reporting the issue and had not returned. I then pulled schedules and set up interviews with Canelon and Jordan.</p>

PCAT Case File

Asset Protection Report – Final (continued)

INTERVIEWS

Interview- Aubrianna Jordan, Pharmacy Intern

The interview of Jordan took place in the manager's office on 8/18/22 with asset protection specialist Stephanie Hamel present as the witness. The interview started at 1015 hrs and concluded at 1027 hrs.

Jordan was asked about how she found the pills on the floor on 8/12/22 and said Childs asked her to help organize the script bags since she had done it before. Jordan agreed, they went to the script area, said that she would do the lower shelves since Childs was taller and would do the top shelves. Jordan said Childs pointed to the bottom and said, "what is that", she looked down and did not see anything at

first. Jordan said when she looked again, she saw the 2 pills under the cabinet. Jordan said it was dirty there, so she used an alcohol swab to push the pills onto a card and gave them to Canelon. Jordan said she did not know what the pills were and was told later by Canelon what happened. Jordan completed a statement and went back to work.

Interview- Marina Canelon, Staff Pharmacist

The interview of Canelon took place in the pharmacy consult room on 8/18/22 with asset protection specialist Stephanie Hamel present as the witness. The interview started at 1033 hrs and concluded at 1043 hrs.

Canelon was asked about the pill issue on 8/12/22 and said she received a phone call from the patient about his pills being short. Canelon said she fills his prescription every month and the patient picks up around the same time. Canelon said the patient told her he thought he was short before, but thought it was his fault so this time he counted the pills when he got home and was 2 pills short. Canelon said the patient feels that someone is taking his pills as he trusts them to count when filling and we should start an investigation. Canelon said while she was on the phone, Childs looked very anxious as he watched her. Canelon said after the pills were found on the floor, she stepped out to call the pharmacy manager and talk with the store director, Childs followed her saying he needed to step out to make a phone call. Canelon said Childs never returned and has not heard from him since. Canelon said after Jordan brought her the pills from the floor, Childs immediately asked her if she wanted him to show Jordan how to dispose of them in the hazardous waste and told him no. Canelon completed a statement and went back to work.

During the investigation it was found that the store had received an anonymous letter from a customer around 2 weeks prior to this incident. The letter claimed that 2 pills were missing from a prescription but did not give the name of the medicine, a time frame, or any other information that would assist in finding the missing pills. The letter did describe the tech as a male who was very talkative as the person who assisted the customer. It also said the male took a long time to retrieve the prescription. This information was given by staff pharmacist Marina Canelon. Canelon also said the pharmacy manager was working with the store director on what to do with the information.

Outcome of Investigation

Date Concluded:	08/22/22
------------------------	-----------------

Pharmacy technician, Antonio Childs (DOH 02/04/22), was observed taking #2 tabs of oxycodone 30mg from the customer's prescription prior to giving to the customer. Childs then walked off the job after staging the pills to be found and has not returned. Friday 08/18/22 was the 3rd no call no show for Childs and AP tried to contact via phone call with no response as it went straight to voicemail and the mailbox was full.

PCAT Case File

Name & Strength of Drug	On Hand Quantity at Last DEA Inventory	Purchases since last DEA Inventory	Product Surrendered or Destroyed	Total	Dispensed Quantity since last DEA Inventory	On Hand Quantity - Current Date	Short / Over
	A	B	C	$A+B-C = D$	E	F	$D-E-F = G$

EXHIBIT 4

Case No. 22-353-PTT-S

ANTONIO DARREL CHILDS,
PTT

*VIDEO RECORDING

EXHIBIT 5

Case No. 22-353-PTT-S

ANTONIO DARREL CHILDS,
PTT

Timesheet for Peter Keegan – Case No. 22-353-PTT-S – Antonio Darrel Childs

DATE	TIME	
October 12, 2022	3.0	Review investigative file; legal research; discuss investigation with Board staff including Deputy Executive Secretary Yen Long and General Counsel Brett Kandt; begin draft Notice of Intended Action and Accusation
October 20, 2022	1.5	Finalize Notice of Intended Action and Accusation; proofread and submit to Board Coordination staff for mailing/service of process.
November 9, 2022	0.5	Check status of certified mailing of Notice of Intended Action and Accusation via USPS – attempted delivery on October 28, 2022, at 2928 Morning Dew Street, Las Vegas, Nevada 89117 – held at Post Office at customer request.
November 9, 2022	2.0	Telephone call to Respondent with follow-up email. Prepare timesheet and exhibits for default hearing on November 30, 2022.
November 17, 2022	0.4	Review video recording from SavOn Pharmacy and work with Board staff to include as Exhibit a hearing.
November 29, 2022	0.5	Prepare to prosecute case on November 30, 2022.
November 30, 2022	0.5	Hearing in Case No. 22-353-PTT-S before Nevada State Board of Pharmacy
TOTAL 8.4 hours		x \$57.80/hour = \$485.52

Timesheet for Darlene Nases –

ANTONIO CHILDS, PTT - CASE NO. 22-353-PTT-S

DATE TIME

10/25/22 0.50

Certified and mailed out NIAA and Order of Summary Suspension

TOTAL .50 hours x \$28.00/hour = \$14

TOTAL TIME SUMMARY

Case No. 22-353-PTT-N – Antonio Darrel Childs

Attorney Peter Keegan – 8.4 hours @\$57.80/hr = **\$485.52**

Board Coordinator Darlene Nases – 0.5 hours @28.00/hr = **\$14.00**

Total **\$499.52**



PUBLIC COMMENT

For Nevada Board of Pharmacy Meeting 11/30/22 to 12/1/2022

In the 2021 Legislative session, the Nevada legislature passed legislation designed to help end the HIV epidemic and bring a vital access point to Nevadans at risk for HIV acquisition by passing SB325.

Since passing that legislation, organizations have worked diligently to finalize the steps needed to bring SB325 to pharmacies across the state.

In the Nevada Board of Pharmacy notice to pharmacists and technicians dated 04/22/2022, there is an error that needs corrective action. In the section titled "Once a pharmacist has completed the aforementioned, the pharmacist must section item 3; the guidelines were updated in 2021. Therefore, I am attaching a link to the most current recommendations. <chrome-extension://oemmndcblldboiebfnladdacbfmadadm/https://www.cdc.gov/hiv/pdf/risk/prep/cdc-hiv-prep-guidelines-2021.pdf>

The law's original intent, as a public health measure, was designed to address the continuing HIV epidemic in Nevada. Therefore, I would like to request that the Nevada Board of Pharmacy address SB325 and implement procedures to give the pharmacist the ability to utilize the most current and appropriate guidelines for HIV Pre-Exposure Prophylaxis, as well as HIV Post Exposure Prophylaxis by including language that allows the pharmacist to use "nationally recognized guidelines." Through the inclusion of guidelines and recommendations from the National AIDS Education and Training Centers (AETC), the International Diseases Society of American (IDSA), the American Academy of HIV Medicine (AAHIVM) and the Department of Health and Human Services (DHHS), pharmacist have more tools in the fight to End HIV. In addition, all these nationally recognized organizations have current evidence-based practice guidelines that can help to provide the most current standards of care related to HIV PrEP and PEP.

HRSA's AIDS Education and Training Center (AETC) Program supports national HIV priorities by building clinician and care team capacity and expertise along the HIV care continuum.

An example of how this is important for patient care is that in the current CDC guidelines for HIV post-exposure, the current recommendations for HIV Post Exposure are all two drug regimens, some of which include twice daily dosing. In addition, the National AETC guidelines address single tablet regimens, as well as alternatives for Truvada®, <chrome-extension://oemmndcblldboiebfnladdacbfmadadm/https://aidsetc.org/sites/default/files/AETC-nPEP->

[guide-111721_0.pdf](#) Offering persons impacted by exposures to HIV to strategies designed to prevent HIV acquisition in ways that are easier to adhere to such as single tablet options and improved medication choices is in the best interest of all parties involved.

As part of the Pacific AETC, Nevada region clinical faculty providing this training, topics such as this are frequently raised by pharmacists that are attending, as they want to give the best evidence-based care within the spirit of the law designed to bring a critical access point to patients in the global effort to End HIV.

John Phoenix, MSN, APRN, FNP-C, HIV-PCP

Financial Statements

June 30, 2022

Nevada State Board of Pharmacy

Draft

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Casey Neilson, Inc.
Accountants and Advisors

Independent Auditor's Report

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and the major fund of the Nevada State Board of Pharmacy (Board) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Board's basic financial statements as listed in the table of contents.

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

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5 through 9, pension information – schedule of changes in net pension liability on page 28, pension information – schedule of contributions on page 29, other post-employment benefit information – schedule of changes in net other post-employment benefits liability on page 30, other post-employment benefit information – schedule of contributions on page 31, and the notes to the required supplementary information on page 32, be presented to supplement the basic financial statements.

Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Board's financial statements. The accompanying condensed schedules of net position and condensed schedules of activities are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform, Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance) and is not a required part of the financial statements.

The condensed schedules of net position and condensed schedules of activities and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the condensed schedules of net position and condensed schedules of activities and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Report on Summarized Comparative Information

The Board's June 30, 2021 financial statements were audited by other auditors whose report dated November 2, 2021, expressed an unmodified audit opinion on those financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2021 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 21, 2022, on our consideration of the Nevada State Board of Pharmacy's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Board's internal control over financial reporting or on compliance.

That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Board's internal control over financial reporting and compliance.

Casey Nalon

Reno, Nevada
November 21, 2022

Draft

The Board members' and management's discussion and analysis of the Nevada State Board of Pharmacy's (Board) financial condition and activities for the fiscal year ended June 30, 2022 is presented in conjunction with the audited financial statements.

Financial Highlights

- Program revenue for the fiscal year ended June 30, 2022 was approximately \$4,600,000 representing a \$600,000 increase from the fiscal year ended June 30, 2021.
- Then Nevada State Legislative Commission approved fee increases for three license types at their October 2019 meeting which will have a positive impact on the Board's financials in future years. Additionally, the license fees for wholesalers and warehouses increased by Statute from \$500 to \$1,000 effective April 19, 2022. The fee increases eliminate a structural deficit the Board experienced in the previous year.
- Fees were increased from \$80 to \$200 for controlled substances licenses, pharmacist license fees were increased from \$180 to \$200, and pharmacy tech license fees were increased from \$40 to \$50.
- The Board has enhanced the Prescription Drug Monitoring Program to include related services for healthcare professionals and reporting for State health officials. These additions were fully funded by grant funding and will cease upon loss of grant funds. These expansions do not represent a commitment of Board funds in future years.

Overview of Annual Financial Report

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

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

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

The Statement of Net Position and Governmental Fund Balance Sheet provide information about the nature and amount of resources and obligations at year-end. The Statement of Activities and Governmental Fund Revenue, Expenditures and Changes in Fund Balance presents the results of the activities over the course of the fiscal year and information as to how the fund balance and net position changed during the year.

The fund balance changes under the modified accrual method when revenue is received or the expenditure is made, while changes in net assets under the full accrual method are recorded as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. This statement also provides certain information about the Board's recovery of its costs.

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

The financial statements were prepared by the Board's staff from the detailed books and records of the Board. The financial statements were audited during the independent external audit process.

Financial Analysis

The basic financial statements, as well as the required supplementary information, serve as the key financial data for the Board members' and management's monitoring and planning.

Statement of Net Position

The Board's net position remains strong at year-end with adequate liquid assets to fulfill its responsibilities even though the net position is a deficit at year end. The Board members and management believe the current financial condition and staff capabilities are sufficient to meet anticipated operating expenses and operational objectives. During the year ended June 30, 2015, the Board implemented GASB 68 and 71, Accounting and Financial Reporting for Pensions and Pension Transitions for Contributions Made Subsequent to the Measurement Date., respectively. In March 2016, the GASB issued Statement No. 82, Pension Issues – An Amendment of GASB Statements No. 67, No. 68, and No. 73, effective for periods beginning after June 15, 2016, or June 15, 2017 when an employer's pension liability is measured on a date other than the employer's most recent fiscal year-end. The objective of this statement is to address certain issues that have been raised with respect to GASB Statements No. 67, No. 68, and No. 73 regarding (1) the presentation of payroll-related measures in required supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements. Management has implemented the statement during the year ended June 30, 2018.

During the year ended June 30, 2018, the Board implemented GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits other than Pensions (GASB 75) as required. The purpose of the statement is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions (other postemployment benefits or OPEB). It also improves information provided by state

and local governmental employers about financial support for OPEB that is provided by other entities. Total OPEB Liability (referred to as the Actuarial Accrued Liability under GASB 45) must be determined using the Entry Age Normal actuarial cost method as opposed to the Projected Unit Credit actuarial cost method used under GASB 45. This change in actuarial cost method resulted in a decrease in the Total OPEB Liability.

The impact of the implementation of these standards to the current year is to include certain deferred inflows and outflows of resources and reflect a net pension liability for the PERS retirement program and a net other post-employment liability as it relates to the Board. The financial impact resulted in the net position of the Board being a deficit of \$1,978,391 and \$2,478,243 (as restated) at June 30, 2022 and 2021, respectively.

Statement of Activities

Revenue: The program revenue received by the Board is generated through the registration, renewal and licensure of pharmacies and pharmacists. Total revenue received by the Board for fiscal year ended June 30, 2022 was approximately \$5,900,000, representing a \$300,000 increase from the fiscal year ended June 30, 2021.

Expenses: Operating expenses for the fiscal year ended June 30, 2022 were approximately \$5,400,000, representing an increase over the fiscal year ended June 30, 2021 of approximately \$200,000. The increase primarily relates to an increase in retirement benefits, and professional contract services with offsetting decreases in salaries.

General Fund Budgetary Highlights

Total licensing fees received was more than the budgeted amount by approximately \$740,000, primarily in the area of registrations.

Total expenses exceeded budgeted amounts by approximately \$670,000. Savings were primarily due to salary savings related to vacant positions, and travel being restricted due to COVID-19. A planned increase in office space was also delayed due to COVID-19 concerns which resulted in substantial savings in the operating category of approximately \$190,000. All planned travel delayed due to COVID-19 concerns resulted in substantial savings in the travel category of approximately \$139,000.

Economic Factors and Next Year's Budget

The Board is charged with, and given statutory authority, to provide public protection through the licensure and regulation of pharmacists, pharmacies, and other businesses and their employees involved in the manufacture, distribution, and dispensation of drugs. The Board provides direction of staff actions toward its mission of public protection through licensure and disciplinary measures.

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

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

With COVID-19 restrictions lifting, it is anticipated that vacancies will be filled as they occur. It is also anticipated that travel will resume to pre-pandemic levels, and that expansion in office space and staff will occur as budgeted.

Following are the condensed statements of net position for the years ended June 30:

	2022 Actual Government- Wide	2021 Actual Government- Wide As Restated
Assets		
Cash and cash equivalents	\$ 3,372,875	\$ 4,310,915
Accounts and grants receivable	169,553	76,636
Prepaid expenses and deposits	39,230	16,021
Capital assets, net of accumulated depreciation	407	6,338
Lease assets, net of accumulated amortization	5,667,556	534,580
Total assets	9,249,621	4,944,490
Deferred Outflows of Resources	2,364,373	1,165,813
Total assets and deferred outflows of resources	11,613,994	6,110,303
Liabilities		
Accounts payable and accrued expenses	213,411	207,217
Wholesaler license deposits	150,000	125,000
Grants received in advance	-	33,622
License fees received in advance	757,939	2,274,554
Lease liabilities	5,666,155	512,771
Net other post-employment benefit liability	1,814,541	1,443,826
Net pension liability	2,648,702	3,556,176
Total liabilities	11,250,748	8,153,166
Deferred Inflows of Resources	2,341,637	391,762
Total liabilities and deferred inflows of resources	13,592,385	8,544,928
Net Position		
Net position		
Invested in capital assets and right of use lease assets	1,808	28,147
Unrestricted	(1,980,199)	(2,462,772)
Total Net Position	\$ (1,978,391)	\$ (2,434,625)

Following are the condensed statements of activities for the years ended June 30:

	<u>2022 Actual Government- Wide</u>	<u>2021 Actual Government- Wide As Restated</u>
Expenses		
Operations	\$ 1,626,974	\$ 1,800,742
Personnel	3,682,233	3,411,467
Travel	66,143	36,217
Total expenses	<u>5,375,350</u>	<u>5,248,426</u>
Program Revenue		
Fees, licensing, and permits (charges for services)	<u>4,585,242</u>	<u>3,943,720</u>
General Revenue		
Grant revenue	1,103,849	1,344,052
Investment income	6,651	16,783
Other income	<u>157,651</u>	<u>258,710</u>
Total general revenue	<u>1,268,151</u>	<u>1,619,545</u>
Total revenue	<u>5,853,393</u>	<u>5,563,265</u>
Change in Net Position	<u>\$ 478,043</u>	<u>\$ 314,839</u>

Nevada State Board of Pharmacy
Statement of Net Position and Governmental Fund Balance Sheet
June 30, 2022

	General Fund	Adjustments (Note 9)	Statement of Net Position
Assets			
Cash and investments	\$ 3,372,875	\$ -	\$ 3,372,875
Prepaid expenses	39,230	-	39,230
Accounts receivable	169,553	-	169,553
Capital assets, net of accumulated depreciation	-	407	407
Right of use lease assets, net of amortization	-	5,667,556	5,667,556
Total assets	<u>3,581,658</u>	<u>5,667,963</u>	<u>9,249,621</u>
Deferred Outflows of Resources			
Net other post-employment benefit liability related	-	150,685	150,685
Net pension liability related	-	2,213,688	2,213,688
Total deferred inflows of resources	<u>-</u>	<u>2,364,373</u>	<u>2,364,373</u>
Total assets and deferred outflows of resources	<u>3,581,658</u>	<u>8,032,336</u>	<u>11,613,994</u>
Liabilities			
Accounts payable	9,312	-	9,312
Accrued compensated absences			
Due within one year	-	69,000	69,000
Due in more than one year	-	135,099	135,099
Wholesaler license deposits	150,000	-	150,000
Lease liabilities			
Due within one year	-	298,720	298,720
Due in more than one year	-	5,367,435	5,367,435
Licensing fees received in advance	757,939	-	757,939
Net other post-employment benefit liability	-	1,814,541	1,814,541
Net pension liability	-	2,648,702	2,648,702
Total liabilities	<u>917,251</u>	<u>10,333,497</u>	<u>11,250,748</u>
Deferred Inflows of Resources			
Net other post-employment benefit liability related	-	74,012	74,012
Net pension liability related	-	2,267,625	2,267,625
Total deferred inflows of resources	<u>-</u>	<u>2,341,637</u>	<u>2,341,637</u>
Total liabilities and deferred inflows of resources	<u>917,251</u>	<u>12,675,134</u>	<u>13,592,385</u>
Fund Balance/Net Position			
Fund balance			
Nonspendable			
Prepaid expenses and deposits	39,230	(39,230)	-
Unassigned	2,625,177	(2,625,177)	-
Total fund balances	<u>2,664,407</u>	<u>(2,664,407)</u>	<u>-</u>
Total liabilities and fund balance	<u>\$ 3,581,658</u>		
Net position			
Invested in capital assets and right of use lease assets		1,808	1,808
Unrestricted		(1,980,199)	(1,980,199)
Total Net Position		<u>\$ (1,978,391)</u>	<u>\$ (1,978,391)</u>

See Notes to Financial Statements

Nevada State Board of Pharmacy

Statement of Activities and Governmental Fund Revenue, Expenditures, and Changes in Fund Balance
Year Ended June 30, 2022

	General Fund	Adjustments (Note 9)	Statement of Activities
Expenditures/Expenses			
Board operations	\$ 5,134,390	\$ 240,959	\$ 5,375,349
Program Revenue			
Charges for services, licensing revenue	4,585,242	-	4,585,242
Net program revenue	(549,148)	(240,959)	(790,107)
General Revenue			
Grant revenue	1,103,849	-	1,103,849
Investment income	6,651	-	6,651
Other income	157,650	-	157,650
	1,268,150	-	1,268,150
Excess (Deficiency) of Revenue over (under) Expenditures	719,002	(719,002)	-
Change in Net Position	-	478,043	478,043
Fund Balance/Net Position			
Beginning of year	1,945,405	(4,401,839)	(2,456,434)
End of Year	\$ 2,664,407	\$ (4,642,798)	\$ (1,978,391)

Note 1 - Reporting Entity and Summary of Significant Accounting Policies

The Nevada State Board of Pharmacy (the Board) was created in 1901. The Board is regulated by the Nevada Revised Statutes, which also specify the authorized activities of the Board. The Board is the licensing and regulatory agency for pharmacists and pharmacies as well as fifteen other license types in the State of Nevada.

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

The following is a summary of the more significant accounting policies.

Reporting Entity

Effective July 1, 2001, Chapter 353 of the Nevada Revised Statutes (NRS) was amended to exempt certain professional and occupational boards from the state budget act and the provisions governing the administration of state funding. The provisions of Chapter 353 do not apply to boards created pursuant to chapters 623 to 625A, inclusive, 628, 630 to 640A inclusive, 641 to 644, inclusive, 654 and 656 of the NRS and the officers and employees thereof. Accordingly, the Board's budgeting and accounting practices and procedures have been removed from the oversight of the Department of Administration.

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

Basis of Presentation

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

Basis of Accounting

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

Note 1 - Reporting Entity and Summary of Significant Accounting Policies (Continued)**Basis of Accounting (Continued)**

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenue is recognized as soon as it is both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectable within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

Cash and Investments

Cash is maintained in two commercial banks in Reno, Nevada. The Board participates in the State of Nevada collateralization program to assure that funds deposited are protected.

Cash also consists of time certificates of deposit, which are stated at fair value. The net increase (decrease) in the fair value of the investments is the difference between the cost (if purchased during the fiscal year) or the fair value of the investments at the beginning of the year, and the fair value of the investments at the end of the year. Changes in fair value of the certificates are reflected, together with interest income, as investment income in the accompanying financial statements. The Board's certificates are held in its name and it participates in the State of Nevada collateralization program to assure that funds deposited are protected. By statutes, all cash must be deposited in entities that are located in the State of Nevada.

Capital Assets

Capital assets, which include furniture, fixtures, and equipment, are reported in the net position column in the government-wide financial statements. Capital assets are defined by the Board as assets with an initial, individual cost of \$500 and an estimated useful life of at least one year. Such assets are recorded at historical cost. Donated assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are expensed as incurred. Capital assets are depreciated using the straight-line method over three to twenty years.

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

Compensated Absences

Compensated absences are accounted for in accordance with GASB Statement 16, Accounting for Compensated Absences, which requires that a liability for compensated absences relating to services already rendered and that are not contingent on a specified event be accrued as an employee earns the rights to the benefits. Compensated absences relating to future services or that are contingent on a specified event will be accounted for in the period those services are rendered, or those events take place. The Board policy permits employees to accumulate earned but unused comp time, vacation and sick benefits subject to certain limitations on hours based on years of service. The sick time paid upon termination is limited to certain payout requirements and has hereby been reflected in the accompanying financial statements based upon these limitations. For the general fund, only the portion of the compensated absences paid from available resources, within 60 days following year-end, are reflected as a liability, if applicable. The full liability is reflected in the government-wide financial statements.

Note 1 - Reporting Entity and Summary of Significant Accounting Policies (Continued)

Wholesaler License Deposits

In accordance with statutes, non-publicly traded companies that are wholesalers of prescription drugs must provide a bond, cash deposit or other form of security. There are two companies that provided cash as security under this statute. The cash and liability are reflected in the accompanying financial statements.

Licensing and Licensing Fees Received in Advance

Licensing revenue includes fees for applications, registration and renewal, fines and penalties for late registration and disciplinary fines and charges for administrative duties performed by the Board.

The Board administers its licensing registration on biennial periods from November through October. Licensing fees received in advance represents revenue from the biennial renewals of licenses and the registration of new licenses and is recognized ratably over the license period.

Deferred Outflows and Inflows of Resources

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

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

Fund Equity and Net Position

In the governmental fund financial statements, fund balances are classified as follows:

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

Restricted – represents amounts which can be spent only for specific purposes because of state or federal laws, or externally imposed conditions. The Board has no restricted fund balances.

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

Note 1 - Reporting Entity and Summary of Significant Accounting Policies (Continued)

Fund Equity and Net Position (Continued)

Assigned - represents amounts that are intended by the Board for specific purposes but do not require action by the governing Board. The Board has no assigned funds.

Unassigned – represents all amounts not included in spendable classifications.

The Board's policy is to first apply expenditures against restricted, committed, assigned fund balances and then unassigned balances. On an annual basis, assigned fund balances are determined based upon available resources.

In the government wide financial statements equity is classified as net position and displayed in the three following components, as applicable:

- Net invested in capital assets and right of use lease assets – consists of capital assets, net of accumulated depreciation and any related debt as well as lease assets less lease liabilities.
- Restricted net position – consists of net position with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- Unrestricted net position – net position that is neither classified as "invested in capital assets" nor as "restricted."

The Board's policy is to first apply expenditures against restricted net position and then unrestricted balances.

Pensions

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

Postemployment Benefits Other Than Pensions (OPEB)

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

Note 1 - Reporting Entity and Summary of Significant Accounting Policies (Continued)**Postemployment Benefits Other Than Pensions (OPEB)**

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

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

New Accounting Pronouncements

In June 2017, the GASB issued Statement No. 87, Leases. The primary objective is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This statement is effective for fiscal years beginning after December 15, 2019. The anticipated impact of this pronouncement is uncertain at this time. In May 2020, the GASB issued Statement No. 95, Postponement of the Effective Dates of Certain Authoritative Guidance. This statement is effective immediately and postpones the implementation of GASB No. 87 by eighteen months, which defers the effective date to fiscal years beginning after June 15, 2021. Accordingly, the Board implemented the standard for the earliest period presented. The implementation of this standard had an immaterial impact on net position.

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

Subsequent Events

The Board has evaluated subsequent events through November 21, 2022, the date which the financial statements were available to be issued.

Note 2 - Compliance with Nevada Revised Statutes and Nevada Administrative Code

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

Note 3 - Deposits with Financial Institutions

The Board maintains its checking accounts and certificates of deposit in one commercial bank account and one brokerage account. The time certificates of deposit are held in the name of the Board. The accounts are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 in the aggregate per bank for the checking accounts and \$250,000 for the time deposits.

The bank balances at June 30, 2022 is covered by the FDIC, and the amount not covered by the FDIC is collateralized with securities held by the Nevada Pooled Collateral program. By provisions of statutes, the Board is required to deposit all money in banks or savings and loan associations located in the State of Nevada.

Note 4 - Capital Assets

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

	June 30, 2021	Increases	Decreases	June 30, 2022
Capital assets, being depreciated				
Office furniture and equipment	\$ 755,339	\$ -	\$ -	\$ 755,339
Software	129,060	-	-	129,060
Vehicle	123,225	-	-	123,225
	<u>1,007,624</u>	<u>-</u>	<u>-</u>	<u>1,007,624</u>
Less accumulated depreciation				
Office furniture and equipment	(730,746)	(1,088)	-	(731,834)
Software	(148,888)	(3,270)	-	(152,158)
Vehicle	(121,652)	(1,573)	-	(123,225)
	<u>(1,001,286)</u>	<u>(5,931)</u>	<u>-</u>	<u>(1,007,217)</u>
Net capital assets	<u>\$ 6,338</u>	<u>\$ (5,931)</u>	<u>\$ -</u>	<u>\$ 407</u>

Note 5 - Long-Term Obligations

Activity on long-term obligations as provided in the government-wide financial statements is as follows:

	June 30, 2021	Increases	Decreases	June 30, 2022	Current Portion
Licensing fees received in advance	\$ 2,274,554	\$ 1,515,878	\$ (3,032,493)	757,939	\$ 757,939
Lease liabilities	534,580	5,737,887	(606,312)	5,666,155	298,720
Compensated absences	182,225	127,356	(105,482)	204,099	69,000
	<u>\$ 2,991,359</u>	<u>\$ 7,381,121</u>	<u>\$ (3,744,287)</u>	<u>\$ 6,628,193</u>	<u>\$ 1,125,659</u>

Note 6 - Leases

The Board currently leases office space in Reno and Las Vegas, Nevada. The existing lease in Las Vegas expired in March 2022, and a new lease was entered into. The lease expires February 28, 2027 with monthly payments ranging from \$11,001 to \$12,382. The existing lease in Reno was amended in May 2022 to expand the office space leased and to extend the term of the lease. The amended lease expires December 31, 2032 and has an option to renew until December 31, 2037. The lease carries monthly payments that range from \$27,729 to \$37,266 during the initial lease term, and from \$38,384 to \$43,202 during the option period. The Board also leases a mail machine with monthly payments of \$641 which expires in May of 2025.

The Board implemented GASB 87, Leases during the year ended June 30, 2022. At the time of initial measurement there was no interest rate specified in the original lease agreements. Accordingly, the Board has used an incremental borrowing rate equal to the treasury rates that coincide with the length of the leases, as reported by the Wall Street Journal to discount the annual lease payments to recognize the intangible right to use these assets and the lease liabilities as of June 30, 2022.

	<u>June 30, 2021</u>	<u>Increases</u>	<u>Decreases</u>	<u>June 30, 2022</u>
Lease assets:				
Buildings	\$ 879,035	\$ 5,737,887	\$ (879,035)	\$ 5,737,887
Less: accumulated amortization	366,264	204,628	(500,561)	70,331
	<u>\$ 512,771</u>	<u>\$ 5,533,259</u>	<u>\$ (378,474)</u>	<u>\$ 5,667,556</u>

	<u>June 30, 2021</u>	<u>Increases</u>	<u>Decreases</u>	<u>June 30, 2022</u>	<u>Current Portion</u>
Lease liabilities:					
Buildings	\$ 534,580	\$ 5,737,887	\$ (606,312)	\$ 5,666,155	\$ 298,720

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

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>
2023	\$ 298,720	\$ 172,352
2024	321,938	163,267
2025	346,284	153,477
2026	371,805	142,946
2027	347,549	131,637
Thereafter	3,979,859	768,573
	<u>\$ 5,666,155</u>	<u>\$ 1,532,252</u>

Note 7 - Pensions

General Information About the Pension Plan

Plan Description

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

Benefits Provided

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

Monthly benefit allowances for members are computed as 2.5% of average compensation for each accredited year of service prior to July 1, 2001. For service earned on and after July 1, 2001, this multiplier is 2.67% of average compensation. For members entering the System on or after January 1, 2010, there is a 2.5% service time factor and for regular members entering the System on or after July 1, 2015, there is a 2.25% multiplier. The System offers several alternatives to the unmodified service retirement allowance which, in general, allow the retired employee to accept a reduced service retirement allowance payable monthly during his or her lifetime and various optional monthly payments to a named beneficiary after his or her death.

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

Vesting

Regular members entering the System prior to January 1, 2010 are eligible for retirement at age 65 with five years of service, at age 60 with 10 years of service, or at any age with thirty years of service. Regular members entering the System on or after January 1, 2010, are eligible for retirement at age 65 with five years of service, or age 62 with 10 years of service, or any age with thirty years of service. Regular members who entered the System on or after July 1, 2015 are eligible for retirement at age 65 with 5 years of service, or at age 62 with 20 years of service or at age 55 with 30 years of service or at any age with 33 1/3 years of service.

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

Note 7 – Pensions (Continued)

General Information About the Pension Plan (Continued)

Contributions

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

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

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

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

For the fiscal year ended June 30, 2022, the statutory employer/employee matching rate was 15.50% for Regular employees. The Employer-pay contribution (EPC) rate was 29.75%, June 30, 2022 for Regular employees.

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

At June 30, 2022, the Board reported a liability of \$2,648,702 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Board's proportion of the net pension liability was based on total contributions due on wages paid during the measurement period. Each employer's proportion of the net pension liability is based on their combined employer contributions relative to the total combined employer contributions for all employers for the period ended June 30, 2021. At June 30, 2021, the Board's proportion was .02905% percent, which was a decrease of .00352% from its proportion measured at June 30, 2020.

For the years ended June 30, 2022, the Board recognized pension expense of \$194,109. Amounts totaling \$331,977 resulting from Board contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in year ended June 30, 2022. For the year ended June 30, 2022, the Board contributed \$331,977 under the statutes requirements based on covered payroll of \$2,292,662 which equates to 14.48% overall to the plan.

Note 7 – Pensions (Continued)

General Information About the Pension Plan (Continued)

June 30, 2022, the Board reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 293,396	\$ 18,641
Changes of assumptions	879,415	-
Net difference between projected and actual investment earnings on pension plan investments	-	2,161,257
Changes in proportion:	708,900	87,727
Contributions subsequent to the measurement date	331,977	-
	\$ 2,213,688	\$ 2,267,625

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

Years Ending June 30,	
2023	\$ (81,548)
2024	(133,114)
2025	(216,613)
2026	(267,931)
2017	274,358
Thereafter	38,934
	\$ (385,914)

The net difference between projected and actual investment earnings on pension plan investments will be recognized over five years, all the other above deferred outflow and deferred inflows will be recognized over the average expected remaining services lives, which was 6.14 years for the measurement period.

Reconciliation of the net pension liability at June 30, 2022 is as follows:

Beginning net pension liability	\$ 3,556,176
Pension expense	194,109
Employer contributions	(304,004)
Current year net deferred (inflows) and outflows	(797,579)
Ending net pension liability	\$ 2,648,702

Note 7 – Pensions (Continued)

Actuarial Assumptions

The System's net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The total pension liability was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation rate	2.50%
Payroll growth	3.50%, including inflation
Investment rate of return	7.25%
Productivity pay increase	0.50%
Projected salary increases	Regular: 4.20% to 9.10%, depending on service. Rates include inflation and productivity increases.
Consumer price index	2.50%
Other assumptions	Same as those used in the June 30, 2021 funding actuarial valuation

Actuarial assumptions used in the June 30, 2021 valuation were based on the results of the experience review completed in 2020.

The discount rate used to measure the total pension liability was 7.25% as of June 30, 2021. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rate specified in statute. Based on that assumption, the pension plan's fiduciary net position at June 30, 2021, was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2021.

Investment Policy

The System's policies which determine the investment portfolio target asset allocation are established by the System. The asset allocation is reviewed annually and is designed to meet the future risk and return needs of the System. The following was the System's adopted policy target asset allocation as of June 30, 2020:

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

*As of June 30, 2020, PERS' long-term inflation assumption was 2.50%.

Note 7 – Pensions (Continued)

Discount Rate and Pension Liability Discount Rate Sensitivity

The following presents the net pension liability of the PERS as of June 30, 2021, calculated using the discount rate of 7.25%, as well as what the PERS net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (6.50%) or 1 percentage-point higher (8.50%) than the current discount rate:

	1% Decrease Discount Rate (6.25%)	Discount Rate (7.25%)	1% Increase Discount Rate (8.25%)
Net pension liability	\$ 5,274,384	\$ 2,648,702	\$ 483,557

Pension Plan Fiduciary Net Position

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

Note 8 - Other Post Employment Retirement Benefits (OPEB)

General Information About the OPEB Plan

Plan Description

Employees of the Board are provided with OPEB through the Self Insurance Trust Fund, Public Employees' Benefits Program (PEBP) - a cost-sharing multiple employer defined benefit OPEB plan administered by the Public Employees' Benefits Program Board (PEBP Board) which was created in 1983 by the Nevada Legislature to administer group health, life and disability insurance for covered employees, both active and retired, of the State, and certain other participating public employers within the State of Nevada. PEBP does not provide for refunds of employee contributions. The Self Insurance Trust Fund issues a publicly available financial report that can be obtained at <https://pebp.state.nv.us/>. The Board is reporting plan information consistently with the PEBP's accounting methods and assumptions as disclosed in the annual report. No information has come to our attention that indicates significant changes to the plan's disclosures.

Benefits Provided

Benefits other than pensions are provided to eligible retirees and their dependents through the payment of subsidies from the State Retirees' Health & Welfare Benefits Fund. The "base" subsidy rates are set by PEBP and approved by the Legislature and vary depending on the number of dependents and the medical plan selected. These subsidy rates are subtracted from the premium to arrive at the "participant premium". The "years of service" subsidy rates are then used to adjust the "participant premium" based on years of service. The current subsidy rates can be found on the PEBP website at www.pebp.state.nv.us.

Note 8 - Other Post Employment Retirement Benefits (OPEB) (Continued)

Benefits include health, prescription drug, dental and life insurance coverage. As required by statute, benefits are determined by the number of years of service at the time of retirement and the individual's initial date of hire. Officers and employees hired after December 31, 2011 are not eligible to receive subsidies to reduce premiums. The following individuals and their dependents are eligible to receive subsidies from the Retirees' Fund:

Any PEBP covered retiree with State service whose last employer was the State or a participating local government entity and who:

- Was initially hired by the State prior to January 1, 2010 and has at least five years of public service; or
- Was initially hired by the State on or after January 1, 2010, but before January 1, 2012 and has at least fifteen years of public service; or
- Was initially hired by the State on or after January 1, 2010, but before January 1, 2012 and has at least five years of public service and has a disability; or
- Any PEBP covered retiree with State service whose last employer was not the State or a participating local government entity and who has been continuously covered under PEBP as a retiree since November 30, 2008.

State service is defined as employment with any Nevada State agency, the Nevada System of Higher Education and any State Board or Commission. Participating local government entity is defined as a county, school Board, municipal corporation, political subdivision, public corporation or other local governmental agency that has an agreement in effect with PEBP to obtain group insurance.

Contributions

Per NRS 287 contribution requirements of the participating entities and covered employees are established and may be amended by the PEBP Board. The Boards' contractually required contribution for the year ended June 30, 2020 was \$42,134, actuarially determined as an amount that is expected to finance the costs of benefits earned by employees during the year. Employees are not required to contribute to the OPEB plan.

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

At June 30, 2022, the Board reported a liability of \$1,814,541 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The Board's proportion of the net OPEB liability was based on a projection of the Board's long-term share of contributions to the OPEB plan relative to the projected contributions of all participating state agencies, actuarially determined. At June 30, 2021, the Board's proportion was 0.1171%, which was an increase of .0211% from its proportion measured at June 30, 2020.

Note 8 - Other Post Employment Retirement Benefits (OPEB) (Continued)

For the year ended June 30, 2022, the Board recognized OPEB expense of \$89,342. At June 30, 2022, the Board reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 66,151
Changes of assumptions	101,264	7,861
Asset experience	-	-
Fund contributions subsequent to the measurement date	49,421	-
	\$ 150,685	\$ 74,012

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Years Ending June 30,		
2022	\$	5,912
2023		12,628
2024		8,812
2025		(100)
	\$	27,252

Actuarial Assumptions

The total OPEB liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50 percent	
Salary increases	2.75 percent, average	
Investment rate of return	2.16 percent	
Healthcare cost trend rates	6.25 percent for 2021, see report for additional years	

Mortality rates were based on Pub-2010 Public Retirement Plans General Mortality Table weighted by Headcount, projected by MP-2020.

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial valuation date of January 1, 2020, adjusted by using roll-forward procedures to determine the liability at the measurement date.

Note 8 - Other Post Employment Retirement Benefits (OPEB) (Continued)

Discount Rate

The discount rate basis under GASB 75 is required to be consistent with a 20-Year Municipal Bond Index. The Bond Buyer General Obligation 20-Bond Municipal Bond Index is used for the determination of the discount rate.

The discount rates as of July 1, 2021 is 2.16%. Additional detail regarding the discount rates as of June 30, 2021, is provided in the "Actuarial Assumptions and Methods" section of the report proved by the PEBP Board.

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

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

	1% Decrease 1.16%	Discount Rate 2.16%	1% Increase 3.16%
Net OPEB liability	<u>\$ 1,996,218</u>	<u>\$ 1,814,541</u>	<u>\$ 1,615,648</u>

Sensitivity of the Board's proportionate share of the net OPEB liability to changes in the healthcare cost trend rates.

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

	Health Care Cost Trend Rates		
	1% Decrease (5.25% Decreasing to 3.5%)	(6.25% Decreasing to 4.5%)	1% Increase (7.25% Decreasing to 5.5%)
Net OPEB liability	<u>\$ 1,668,374</u>	<u>\$ 1,814,541</u>	<u>\$ 1,936,515</u>

OPEB Plan Fiduciary Net Position

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

Note 9 - Conversion to Government-Wide Financial Statements

Adjustments on the face of the financial statements were made to the fund balance sheet and statement of revenue, expenditures, and changes in fund balance in order to reconcile the fund financial statements to the government-wide statements of net position and activities. These adjustments detail the effect of the capitalization of fixed assets of \$1,007,624, accumulated depreciation of \$1,007,217, depreciation expense of \$5,931, right of use lease assets of \$5,737,887, accumulated amortization of \$70,331, lease liabilities of \$5,666,155, accrued compensated absences of \$204,099, net deferred inflows and outflows of \$22,736 the net pension liability of \$2,648,702, and the net OPEB liability of \$1,814,541.

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Nevada State Board of Pharmacy
Pension Information - Schedule of Changes in Net Pension Liability
Last Ten Fiscal Years

	2021	2020	2019	2018	2017	2016	2015	2014
Proportion of the net pension liability	0.02905%	0.02553%	0.02649%	0.02559%	0.02264%	0.01972%	0.01766%	0.01720%
Proportionate share of the net liability	\$ 2,648,702	\$ 3,556,176	\$ 3,611,686	\$ 3,490,261	\$ 3,010,553	\$ 2,654,412	\$ 2,024,299	\$ 1,793,062
Covered payroll	\$ 2,104,627	\$ 1,845,447	\$ 1,835,896	\$ 1,711,106	\$ 1,457,180	\$ 1,117,746	\$ 1,053,952	\$ 1,002,366
Proportionate share of the net pension liability as a percentage of covered payroll	125.85%	192.70%	196.73%	203.98%	206.60%	237.48%	192.07%	178.88%
Plan fiduciary net position as a percentage of the total pension liability	86.51%	77.04%	76.46%	75.24%	74.40%	72.20%	75.10%	76.30%

Note: Only eight years of information is available due to reporting changes with GASB 68 for Fiscal Year 2015.

Nevada State Board of Pharmacy
Pension Information - Schedule of Contributions
Last Ten Fiscal Years

	2021	2020	2019	2018	2017	2016	2015
Contractually required contributions	\$ 331,977	\$ 304,004	\$ 254,976	\$ 237,423	\$ 184,648	\$ 153,565	\$ 125,087
Contributions in relation to contractually required contributions	(331,977)	(304,004)	(254,976)	(237,423)	(184,648)	(153,565)	(125,087)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 2,292,662	\$ 1,845,447	\$ 1,835,986	\$ 1,711,106	\$ 1,457,180	\$ 1,117,745	\$ 1,053,952
Contributions as a percentage of covered payroll	14.48%	14.44%	13.89%	13.88%	12.67%	13.74%	11.87%

Note: Only eight years of information is available due to reporting changes with GASB 68 for Fiscal Year 2015.

Nevada State Board of Pharmacy
Other Post-Employment Benefit Information - Schedule of Changes in Net Other Post-Employment Benefits Liability
Last Ten Fiscal Years

	2021	2020	2019	2018	2017
Board's Proportion of the Net OPEB Liability	0.1171%	0.0960%	0.0965%	0.1000%	0.0846%
Board's Proportionate Share of the Net OPEB Liability	\$ 1,814,540	\$ 1,443,826	\$ 1,344,606	\$ 1,325,428	\$ 1,101,166
Board's Covered-Employee Payroll	\$ 2,292,662	\$ 2,104,627	\$ 1,845,447	\$ 1,711,106	\$ 1,407,868
Board's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered-Employee Payroll	79.15%	68.60%	72.87%	77.46%	78.30%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	0.00%	0.00%	0.00%	0.00%	0.00%

Note: Only five years of information is available due to reporting changes with GASB 75 for Fiscal Year 2017.

Nevada State Board of Pharmacy
Other Post-Employment Benefit Information - Schedule of Contributions
Last Ten Fiscal Years

	2022	2021	2020	2019	2018
Contractually Required Contribution	\$ 49,413	\$ 42,134	\$ 39,504	\$ 39,654	\$ 32,195
Contributions in Relation to the Contractually Required Contribution	(49,413)	(42,134)	(39,504)	(39,654)	(32,195)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Board's Covered-Employee Payroll	\$ 2,292,662	\$ 2,104,627	\$ 1,845,447	\$ 1,711,106	\$ 1,407,868
Contributions as A Percentage of Covered-Employee Payroll	2.16%	2.00%	2.14%	2.32%	2.29%

Note: Only five years of information is available due to reporting changes with GASB 75 for Fiscal Year 2017.

Note 1 - Other Post-Employment Benefit (OPEB)

Changes of Benefit Terms

None.

Changes of Assumptions

The assumed discount rate used by the actuary to determine the post-employment benefits liability at June 30, 2022 was decreased to 2.16% from 2.21% at June 30, 2021. The effect of the change would result in an increase in the liability.

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Supplementary Information

June 30, 2022

Nevada State Board of Pharmacy

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Nevada State Board of Pharmacy
Condensed Schedules of Net Position
Years Ended June 30, 2022 and 2021

	2022 Actual Government- Wide	2021 Actual Government- Wide As Restated
Assets		
Cash and cash equivalents	\$ 3,372,875	\$ 4,310,915
Accounts and grants receivable	169,553	76,636
Prepaid expenses and deposits	39,230	16,021
Capital assets, net of accumulated depreciation	407	6,338
Lease assets, net of accumulated amortization	5,667,556	534,580
Total assets	9,249,621	4,944,490
Deferred Outflows of Resources	2,364,373	1,165,813
Total assets and deferred outflows of resources	11,613,994	6,110,303
Liabilities		
Accounts payable and accrued expenses	213,411	207,217
Wholesaler license deposits	150,000	125,000
Grants received in advance	-	33,622
License fees received in advance	757,939	2,274,554
Lease liabilities	5,666,155	512,771
Net other post-employment benefit liability	1,814,541	1,443,826
Net pension liability	2,648,702	3,556,176
Total liabilities	11,250,748	8,153,166
Deferred Inflows of Resources	2,341,637	391,762
Total liabilities and deferred inflows of resources	13,592,385	8,544,928
Net Position		
Net position		
Invested in capital assets and right of use lease assets	1,808	28,147
Unrestricted	(1,980,199)	(2,462,772)
Total Net Position	\$ (1,978,391)	\$ (2,434,625)

Nevada State Board of Pharmacy
Condensed Schedules of Activities
Years Ended June 30, 2022 and 2021

	<u>2022 Actual Government- Wide</u>	<u>2021 Actual Government- Wide As Restated</u>
Expenses		
Operations	\$ 1,626,974	\$ 1,800,742
Personnel	3,682,233	3,411,467
Travel	<u>66,143</u>	<u>36,217</u>
Total expenses	<u>5,375,350</u>	<u>5,248,426</u>
Program Revenue		
Fees, licensing, and permits (charges for services)	<u>4,585,242</u>	<u>3,943,720</u>
General Revenue		
Grant revenue	1,103,849	1,344,052
Investment income	6,651	16,783
Other income	<u>157,651</u>	<u>258,710</u>
Total general revenue	<u>1,268,151</u>	<u>1,619,545</u>
Total revenue	<u>5,853,393</u>	<u>5,563,265</u>
Change in Net Position	<u>\$ 478,043</u>	<u>\$ 314,839</u>

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Casey Neilson, Inc.
Accountants and Advisors

**Independent Auditor's Report on Internal Control over Financial Reporting
and on Compliance and Other Matters Based on an Audit of Financial
Statements Performed in Accordance with *Government Auditing Standards***

To the Members of the Board
Nevada State Board of Pharmacy
Reno, Nevada

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the major fund of the Nevada State Board of Pharmacy (Board), as of and for the year ended June 30, 2022, and the related notes to the financial statements which collectively comprise the Board's basic financial statements, and have issued our report thereon dated November 21, 2022.

Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control as items 2022-001, 2022-002 and 2022-003 to be significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Board's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Nevada State Board of Pharmacy's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Board's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. Nevada State Board of Pharmacy's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

Purpose of this Report

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

Casey Naba

Reno, Nevada
November 21, 2022

Casey Neilson, Inc.
Accountants and Advisors

**Independent Auditor's Report on Compliance for the Major Program and on
Internal Control over Compliance Required by the Uniform Guidance**

To the Members of the Board
Nevada State Board of Pharmacy
Reno, Nevada

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Nevada State Board of Pharmacy's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on Nevada State Board of Pharmacy's major federal program for the year ended June 30, 2022. Nevada State Board of Pharmacy's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Nevada State Board of Pharmacy complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Nevada State Board of Pharmacy and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Nevada State Board of Pharmacy's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and the provisions of contracts or grant agreements applicable to Nevada State Board of Pharmacy's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Nevada State Board of Pharmacy's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Nevada State Board of Pharmacy's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Nevada State Board of Pharmacy's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Nevada State Board of Pharmacy's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Nevada State Board of Pharmacy's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Casey Nalor

Reno, Nevada
November 21, 2022

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Nevada State Board of Pharmacy
 Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2022

Department of Health and Human Services			
Pass through the State of Nevada Division of Public and Behavioral Health			
Injury Prevention and Control			
Research and State and Community Based Programs	93.136	NU17CE925001-02	\$ 33,520
Injury Prevention and Control			
Research and State and Community Based Programs	93.136	NU17CE925001-03	<u>857,527</u>
Total Department of Health and Human Services			<u>891,047</u>
 Department of Justice			
Bureau of Justice Assistance			
Harold Rogers Prescription Drug Monitoring Program	16.754	N/A	<u>212,802</u>
Total Federal Financial Assistance			<u>\$ 1,103,849</u>

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Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (schedule) includes the federal award activity of Nevada State Board of Pharmacy (Board) under programs of the federal government for the year ended June 30, 2022. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Nevada State Board of Pharmacy, it is not intended to and does not present the financial position or changes in net position of Nevada State Board of Pharmacy.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported in the schedule are reported on the modified accrual basis of accounting. When applicable, such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. No federal financial assistance has been provided to a subrecipient.

Note 3 - Indirect Cost Rate

The Board has elected to use the 10% de minimis indirect cost rate.

Section I – Summary of Auditor’s Results

Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weaknesses identified	Yes
Significant deficiencies identified not considered to be material weaknesses	Yes
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major program:	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Type of auditor's report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516	No
Identification of major programs:	
Name of Federal Program	<u>CFDA Number</u>
Injury Prevention and Control Research and State and Community Based Programs	93.136
Dollar threshold used to distinguish between Type A and Type B programs:	\$750,000
Auditee qualified as low-risk auditee?	No

Section II – Financial Statement Findings

2022-001: Financial Close and Reporting – Significant Deficiency

Criteria: Management is responsible for establishing and maintaining an effective system of internal control over financial reporting. One of the key components of an effective system of internal control over financial reporting is having the capability to prepare full disclosure financial statements in accordance with generally accepted accounting principles (GAAP).

Condition: We proposed several audit adjustments for corrections to year-end adjustments. In addition, year-end reconciliation for deferred revenue was not reviewed except for the prepare. The absence of controls over the reconciliations and year-end adjustments of the financial statements and related financial statement disclosures increases the possibility that a misstatement of the financial statements could occur and not be prevented or detected and corrected in a timely manner.

Cause: Procedures *have* not been implemented to ensure final review procedures over the financial statements once all year-end adjustments have been made, including all reconciliations.

Effect: Financial information prepared by the Board may not comply with generally accepted accounting principles.

Recommendation: We recommend the Board implement procedures to provide for internal controls over year-end reconciliations and adjustments.

*Views of Responsible
Officials:*

Nevada State Board of Pharmacy agrees with this finding.

2022-002: Review of the Actuary Reports - Significant Deficiency

Criteria: Management is responsible for establishing and maintaining an effective system of internal control over financial reporting. Properly reviewing the actuary reports on the pension (PERS) and on the other post-employment benefit obligation (OPEB) is a key component to effective internal control over financial reporting.

Condition: During our testing over PERS and OPEB related balances, we noted the actuary reports were not adequately reviewed by Management to ensure consistency with current information and reasonableness over the assumptions used by the actuaries.

Cause: The Board did not have adequate controls to provide for the review of the PERS and OPEB actuarial reports.

Effect: PERS and OPEB obligation balances at year-end may be misstated and contributions paid into these plans are not appropriate.

Recommendation: We recommend the Board implement internal controls to provide for the review of the actuarial reports and retain evidence of such a review.

Views of Responsible Officials:

Nevada State Board of Pharmacy agrees with this finding.

2022-003: Implementation of New Accounting Standards - Significant Deficiency

Criteria: Management is responsible for establishing and maintaining an effective system of internal control over financial reporting. Identification and implementation of new standards is a key component to effective internal control over financial reporting.

Condition: During our testing over leases, we noted the that the new standards for lease accounting had not been implemented.

Cause: The Board did not have adequate controls to provide for the identification and evaluation of the impact of new accounting standards.

Effect: Lease assets, accumulated amortization and lease liabilities may be misstated.

Recommendation: We recommend the Board implement internal controls to provide for the review of the actuarial reports and retain evidence of such a review.

Views of Responsible Officials: Nevada State Board of Pharmacy agrees with this finding.

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SFY22 MONTHLY BUDGET REPORT
 NEVADA STATE BOARD OF PHARMACY
 CURRENT MONTH: Oct 22

<u>REVENUES</u>	<u>APPROVED BUDGET</u>	<u>BUDGET AMENDMENTS</u>	<u>REVISED BUDGET</u>	<u>CURRENT MONTH REVENUE/EXPENSE</u>	<u>PRIOR MONTH(s) REVENUE/EXPENSE</u>	<u>PROJECTIONS THROUGH 6/30/2024</u>	<u>TOTAL REVENUE/EXPENSE SFY23</u>	<u>DIFFERENCE</u>
Beginning Balance	\$ 3,706,622		\$ 3,706,622	\$ -	\$ -	\$ 3,706,622	\$ 3,706,622	\$ -
Renewal Fees	\$ 4,635,800	\$ 677,000	\$ 5,312,800	\$ 2,122,702	\$ 3,150,875	\$ 39,224	\$ 5,312,800	\$ -
Registration Fees	\$ 593,510		\$ 593,510	\$ 130,245	\$ 282,270	\$ 180,995	\$ 593,510	\$ -
Recovered Costs	\$ 50,000		\$ 50,000	\$ 7,250	\$ 8,750	\$ 34,000	\$ 50,000	\$ -
CC Processing Fees	\$ 250,000		\$ 250,000	\$ 108,468	\$ 162,006	\$ (20,474)	\$ 250,000	\$ -
Change MGR RPh	\$ 10,000		\$ 10,000	\$ 800	\$ 3,500	\$ 5,700	\$ 10,000	\$ -
Inspections	\$ 1,000		\$ 1,000	\$ 3,227	\$ 1,276	\$ 1,000	\$ 5,503	\$ 4,503
Interest Income	\$ 7,500		\$ 7,500	\$ -	\$ -	\$ 7,500	\$ 7,500	\$ -
Late Fees	\$ 17,530		\$ 17,530	\$ 580	\$ 5,290	\$ 11,660	\$ 17,530	\$ -
Total Revenues	\$ 9,271,962	\$ 677,000	\$ 9,948,962	\$ 2,373,272	\$ 3,613,966	\$ 3,966,227	\$ 9,953,465	\$ 4,503
EXPENSES								
Payroll	\$ 3,754,618		\$ 3,754,618	\$ 280,997	\$ 844,867	\$ 2,475,436	\$ 3,601,300	\$ (153,319)
Operating	\$ 1,100,000		\$ 1,100,000	\$ 169,674	\$ 204,240	\$ 573,441	\$ 947,356	\$ (152,644)
Equipment	\$ 55,000		\$ 55,000	\$ -	\$ 1,234	\$ 53,766	\$ 55,000	\$ -
In-State Travel	\$ 110,000		\$ 110,000	\$ 15,014	\$ 29,855	\$ 65,130	\$ 110,000	\$ -
Out-of-State Travel	\$ 65,000		\$ 65,000	\$ -	\$ 11,713	\$ 53,287	\$ 65,000	\$ -
DAG Cost	\$ 36,000		\$ 36,000	\$ 13,488	\$ 8,517	\$ 13,995	\$ 36,000	\$ -
Reserve	\$ 4,151,344	\$ 677,000	\$ 4,828,344	\$ -	\$ -	\$ -	\$ 5,138,809	\$ 310,466
Total Expenses	\$ 9,271,962	\$ 677,000	\$ 9,948,962	\$ 479,173	\$ 1,100,426	\$ 3,235,056	\$ 9,953,465	\$ 4,503
Balance	\$ -	\$ -	\$ -				\$ -	\$ -