

**Joe Lombardo**  
*Governor*



**Geoffrey D. Lowden, DC**  
*Member*

**Joshua A. Byers, DC**  
*Member*

**Christian L. Augustin, Esq.**  
*Consumer Member*  
**Reza R. Ayazi, Esq.**  
*Consumer Member*

**Julie Strandberg**  
*Executive Director*

**Benjamin S. Lurie, DC**  
*President*  
**Adam L. Ingles, DC**  
*Vice President*  
**Jason O. Jaeger DC**  
*Secretary-Treasurer*

## **CHIROPRACTIC PHYSICIAN'S BOARD OF NEVADA**

4600 Kietzke Lane, M-245 | Reno, Nevada 89502-5000

Phone: (775) 688-1921 | Fax: (775) 688-1920

Website: <http://chirobd.nv.gov> | Email: [chirobd@chirobd.nv.gov](mailto:chirobd@chirobd.nv.gov)

### **NOTICE OF MEETING**

**DATE:** Thursday, May 27, 2026

**TIME:** 12:00 p.m.

**LOCATION:** Zoom

Topic: Chiropractic Physicians' Board of Nevada

Time: May 27, 2026 12:00 PM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us06web.zoom.us/j/84411548481?pwd=PuZbmXlIlQaazefHmzBy3RodnNkwX.1>

Meeting ID: 844 1154 8481

Passcode: 541676

One tap mobile

+16694449171,,84411548481#,,,,\*541676# US

+16699006833,,84411548481#,,,,\*541676# US (San Jose)

Join by SIP

• 84411548481@zoomcrc.com

Join instructions

<https://us06web.zoom.us/meetings/84411548481/invitations?signature=yTNV2OCwiDNqBvr2KNTEQqmVik-EUhidJgiHh8wQUE>

**NOTE: ALL AGENDA ITEMS ARE FOR DISCUSSION AND FOR POSSIBLE ACTION UNLESS OTHERWISE NOTED. AGENDA ITEMS MAY BE TAKEN OUT OF ORDER, COMBINED FOR CONSIDERATION BY THE BOARD, OR PULLED OR REMOVED FROM THE AGENDA AT ANY TIME.**

May 27, 2026

## **AGENDA**

Call to order - determine quorum present.

Pledge of Allegiance – Dr. Ingles

Statement of Purpose – Dr. Lowden

### **Agenda Item 1** Public Interest Comments - No action.

- A. Public Comment will be taken at the beginning and at the end of each Board meeting;
- B. Public Comment may also be taken at other such times as requested so long as the request that Public Comment be taken will not interrupt ongoing Board business;
- C. Depending on the number of individuals wishing to address the Board, a reasonable time limit may be set. The Board will not restrict comments based upon viewpoint;
- D. No action may be taken upon a matter raised during Public Comment until the matter itself has been specifically included on an agenda as an item upon which action may be taken.
- E. Prior to the commencement and conclusion of a contested case or a quasi-judicial proceeding that may affect the due process rights of an individual the Board may refuse to consider public comment as per NRS 233B.126.

**Agenda Item 2** Discussion and potential action regarding the administration of the CA radiology examination through the NBCE - For possible action.

**Agenda Item 3** Discussion and potential action regarding the contract between the Board and Bertrand and Associates – For possible action.

**Agenda Item 4** Discussion and potential action regarding the contract between the Board and Numbers, Inc. – For possible action.

**Agenda Item 5** Board Member Comments – No action.

**Agenda Item 6** Public Interest Comments – No action.

In accordance with NRS 241.020 Public Comment will be taken prior to the adjournment of the meeting.

**Agenda Item 7** Adjournment – For possible action.

Interested persons may present oral and/or written comments at the time and place of the meeting, or written comments may be sent no later than **Monday, May 25, 2026** to the following address: **4600 Kietzke Lane, Suite M245, Reno, NV 89502** or **chirobd@chirobd.nv.gov**. A request for copies of an agenda and/or a supporting document or documents may be obtained from the Board's website <https://chirobd.nv.gov> or by contacting Julie Strandberg at 775-688-1923 or [chirobd@chirobd.nv.gov](mailto:chirobd@chirobd.nv.gov) or 4600 Kietzke Lane, Suite M245, Reno, NV 89502.

May 27, 2026

Persons/facilities who want to be on the mailing list must submit a written request every six months to the Board. We are pleased to make reasonable accommodations for members of the public who are disabled and wish to attend the meeting. If special arrangements for the meeting are necessary, please notify Julie Strandberg at 775-688-1923 or [chirobd@chirobd.nv.gov](mailto:chirobd@chirobd.nv.gov) no later than 48 hours prior to the meeting.

This agenda was posted on May 20, 2026 at the Chiropractic Physicians' Board of Nevada, 4600 Kietzke Lane, Suite M245, Reno, Nevada 89502; State Library and Archives, 100 North Stewart St., Carson City, Nevada 89701; Office of the Attorney General, 100 North Carson Street, Carson City, NV 89701, Office of the Attorney General, 1 State of Nevada Way, Suite 100, Las Vegas, NV 89119, <http://chirobd.nv.gov>; and [Notice.nv.gov](http://Notice.nv.gov).

**CHIROPRACTIC PHYSICIANS' BOARD OF NEVADA**

**AGENDA ACTION SHEET**

TITLE: **Agenda Item 1 Public Interest Comments – No action.**

- A. Public Comment will be taken at the beginning and at the end of each Board meeting;**
- B. Public Comment may also be taken at other such times as requested so long as the request that Public Comment be taken will not interrupt ongoing Board business;**
- C. Depending on the number of individuals wishing to address the Board, a reasonable time limit may be set. The Board will not restrict comments based upon viewpoint;**
- D. No action may be taken upon a matter raised during Public Comment until the matter itself has been specifically included on an agenda as an item upon which action may be taken.**
- E. Prior to the commencement and conclusion of a contested case or a quasi-judicial proceeding that may affect the due process rights of an individual the Board may refuse to consider public comment as per NRS 233B.126.**

RECOMMENDED MOTION: **Non-Action item.**

PRESENTED BY: **Benjamin S. Lurie, DC**

MEETING DATE: **May 27, 2026**

TIME REQUIRED: **3 minutes per person per topic**

BACKGROUND INFORMATION: **The public may speak to the Board about any topic not on the agenda but no action may be taken.**

ACTION:  Approved  Approved w/Modifications  Denied  Continued

**CHIROPRACTIC PHYSICIANS' BOARD OF NEVADA**  
**AGENDA ACTION SHEET**

TITLE: **Agenda Item 2** Discussion and potential action regarding the administration of the CA radiology examination through the NBCE - For possible action.

RECOMMENDED MOTION: **No recommended motion.**

PRESENTED BY: **Benjamin S. Lurie, DC**

MEETING DATE: **May 27, 2026**

TIME REQUIRED: **30 Minutes**

BACKGROUND INFORMATION:

**The Board must select one of the following options for administering the CA radiology examination:**

- 1. Proctored testing at a testing center.**
  - **Approximate Cost: \$120-\$140 per exam**
- 2. Online Proctoring - Requires a defined testing window versus a time of the applicant's choice.**
  - **Approximate cost = Base cost \$3500/year - -\$20-\$25 per exam**
- 3. Execution of an affidavit confirming the applicant's identity.**
  - **Cost to be determined.**

ACTION: \_\_\_\_\_ Approved \_\_\_\_\_ Approved w/Modifications \_\_\_\_\_ Denied \_\_\_\_\_ Continued

**CHIROPRACTIC PHYSICIANS' BOARD OF NEVADA**  
**AGENDA ACTION SHEET**

**TITLE: Agenda Item 3 Discussion and potential action regarding the contract between the Board and Bertrand and Associates – For possible action.**

**RECOMMENDED MOTION: No recommended motion.**

**PRESENTED BY: Benjamin S. Lurie, DC**

**MEETING DATE: May 27, 2026**

**TIME REQUIRED: 5 Minutes**

**BACKGROUND INFORMATION: This contract is for annual Board audits pursuant to NRS 218G.400.**

**ACTION: \_\_\_\_\_ Approved \_\_\_\_\_ Approved w/Modifications \_\_\_\_\_ Denied \_\_\_\_\_ Continued**

### CONTRACT SUMMARY

(This form must accompany all contracts submitted to the Board of Examiners (BOE) for review and approval)

#### I. DESCRIPTION OF CONTRACT

1. Contract Number: **32424**

Agency Name: <b>BDC LICENSING BOARDS &amp; COMMISSIONS</b>	Legal Entity Name: <b>Bertrand &amp; Associates, Inc.</b>
Agency Code: <b>BDC</b>	Contractor Name: <b>Bertrand &amp; Associates, Inc.</b>
Appropriation Unit: <b>B005 - All Categories</b>	Address: <b>777 E. Williams St., Ste. 206</b>
Is budget authority available?: <b>Yes</b>	City/State/Zip: <b>Carson City, NV 89701</b>
If "No" please explain: <b>Not Applicable</b>	Contact/Phone: <b>Michael Bertrand 775-882-8892</b>
	Vendor No.:
	NV Business ID: <b>NV20091473245</b>

To what State Fiscal Year(s) will the contract be charged? **2026-2028**

What is the source of funds that will be used to pay the contractor? Indicate the percentage of each funding source if the contractor will be paid by multiple funding sources.

General Funds	0.00 %	<b>X</b>	Fees	<b>100.00 % Licensure Fees</b>
Federal Funds	0.00 %		Bonds	0.00 %
Highway Funds	0.00 %		Other funding	0.00 %

2. Contract start date:

a. Effective upon Board of Examiner's approval? **Yes** or b. other effective date: **NA**

Anticipated BOE meeting date **06/2026**

Retroactive? **No**

If "Yes", please explain

**Not Applicable**

3. Termination Date: **12/31/2027**

Contract term: **1 year and 224 days**

4. Type of contract: **Contract**

Contract description: **Auditor**

5. Purpose of contract:

**This is a new contract to provide on going auditing services**

6. NEW CONTRACT

The maximum amount of the contract for the term of the contract is: **\$22,000.00**

Payment for services will be made at the rate of \$11,500.00 per Year

#### II. JUSTIFICATION

7. What conditions require that this work be done?

Pursuant to NRS 218G.400(b) if the revenue of the Board from all sources is \$200,000 or more for any fiscal year the board must engage the services of a CPA to audit all fiscal records for that fiscal year and file a report of the audit with the Legislative Auditor and the Chief of the Budget Division of the Office of Finance on or before December 1 following the end of that fiscal year.

8. Explain why State employees in your agency or other State agencies are not able to do this work:

Pursuant to NRS 218G.400(b) if the revenue of the Board from all sources is \$200,000 or more for any fiscal year the board must engage the services of a CPA to audit all fiscal records for that fiscal year and file a report of the audit with the Legislative Auditor and the Chief of the Budget Division of the Office of Finance on or before December 1 following the end of that fiscal year.

9. Were quotes or proposals solicited? **No**

Was the solicitation (RFP) done by the Purchasing Division? **No**

a. List the names of vendors that were solicited to submit proposals (include at least three):

Not Applicable

b. Solicitation Waiver: **Professional Service (As defined in NAC 333.150)**

c. Why was this contractor chosen in preference to other?

Bertrand and Associates has conducted the Boards audit for several years.

d. Last bid date: Anticipated re-bid date:

- 10. a. Does the contract contain any IT components? No
- b. Is the contract part of an IT investment project over \$50,000? No

### III. OTHER INFORMATION

11. Is there an Indirect Cost Rate or Percentage Paid to the Contractor?

**No** If "Yes", please provide the Indirect Cost Rate or Percentage Paid to the Contractor

Not Applicable

12. a. Is the contractor a current employee of the State of Nevada or will the contracted services be performed by a current employee of the State of Nevada?

**No**

b. Was the contractor formerly employed by the State of Nevada within the last 24 months or will the contracted services be performed by someone formerly employed by the State of Nevada within the last 24 months?

**No**

c. Is the contractor employed by any of Nevada's political subdivisions or by any other government?

**No** If "Yes", please explain

Not Applicable

13. Has the contractor ever been engaged under contract by any State agency?

**No** If "Yes", specify when and for which agency and indicate if the quality of service provided to the identified agency has been verified as satisfactory:

Not Applicable

14. Is the contractor currently involved in litigation with the State of Nevada?

**No** If "Yes", please provide details of the litigation and facts supporting approval of the contract:

Not Applicable

15. The contractor is registered with the Nevada Secretary of State's Office as a:

LLC

16. a. Is the Contractor Name the same as the legal Entity Name?

Yes

17. a. Does the contractor have a current Nevada State Business License (SBL)?

Yes

18. a. Is the legal entity active and in good standing with the Nevada Secretary of State's Office?

Yes

19. Agency Field Contract Monitor:

20. Contract Status:

Contract Approvals:

Approval Level	User	Signature Date
Budget Account Approval	jstrand4	05/13/2026 09:57:01 AM
Division Approval	jstrand4	05/13/2026 09:57:03 AM
Department Approval	jstrand4	05/13/2026 09:57:07 AM
Contract Manager Approval	Pending	
Budget Analyst Approval	Pending	

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**CONTRACT FOR SERVICES OF INDEPENDENT CONTRACTOR**  
A Contract Between the State of Nevada  
Acting by and Through its

Agency Name:	<b>Chiropractic Physicians' Board of Nevada</b>
Address:	<b>4600 Kietzke Lane, Suite M245</b>
City, State, Zip Code:	<b>Reno, NV 89502</b>
Contact:	<b>Julie Strandberg</b>
Phone:	<b>775-688-1923</b>
Fax:	<b>775-688-1920</b>
Email:	<b>Chirobd@chirobd.nv.gov</b>

Contractor Name:	<b>Bertrand &amp; Associates, LLC</b>
Address:	<b>777 E. Williams St., Ste. 206</b>
City, State, Zip Code:	<b>Carson City, NV 89701</b>
Contact:	<b>Michael Bertrand</b>
Phone:	<b>775-882-8892</b>
Fax:	
Email:	<b>Michael@bertrandcpa.com</b>

WHEREAS, NRS 333.700 authorizes officers, departments, institutions, boards, commissions, and other agencies in the Executive Department of the State Government which derive their support from public money in whole or in part to engage, subject to the approval of the Board of Examiners (BOE), services of persons as independent contractors; and

WHEREAS, it is deemed that the service of Contractor is both necessary and in the best interests of the State of Nevada.

NOW, THEREFORE, in consideration of the aforesaid premises, the parties mutually agree as follows:

1. **REQUIRED APPROVAL.** This Contract shall not become effective until and unless approved by the Nevada State Board of Examiners.
2. **DEFINITIONS.**
  - A. "State" – means the State of Nevada and any State agency identified herein, its officers, employees and immune contractors as defined in NRS 41.0307.
  - B. "Contracting Agency" – means the State agency identified above.
  - C. "Contractor" – means the person or entity identified above that performs services and/or provides goods for the State under the terms and conditions set forth in this Contract.
  - D. "Fiscal Year" – means the period beginning July 1st and ending June 30th of the following year.
  - E. "Contract" – Unless the context otherwise requires, "Contract" means this document entitled Contract for Services of Independent Contractor and all Attachments or Incorporated Documents.
  - F. "Contract for Independent Contractor" – means this document entitled Contract for Services of Independent Contractor exclusive of any Attachments or Incorporated Documents.

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3. **CONTRACT TERM.** This Contract shall be effective as noted below, unless sooner terminated by either party as specified in *Section 10, Contract Termination*. Contract is subject to Board of Examiners' approval.

Effective from:	June 1, 2026	To:	December 31, 2027
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4. **NOTICE.** All communications, including notices, required or permitted to be given under this Contract shall be in writing and directed to the parties at the addresses stated above. Notices may be given: (i) by delivery in person; (ii) by a nationally recognized next day courier service, return receipt requested; or (iii) by certified mail, return receipt requested. If specifically requested by the party to be notified, valid notice may be given by facsimile transmission or electronic mail to the address(es) such party has specified in writing.

5. **INCORPORATED DOCUMENTS.** The parties agree that this Contract, inclusive of the following attachments, specifically describes the scope of work. This Contract incorporates the following attachments in descending order of constructive precedence:

ATTACHMENT AA:	N/A (Exempt NAC 333.150(2)(b))
ATTACHMENT BB:	INSURANCE SCHEDULE
ATTACHMENT CC:	VENDOR PROPOSAL

Any provision, term or condition of an Attachment that contradicts the terms of this Contract for Independent Contractor, or that would change the obligations of the State under this Contract for Independent Contractor, shall be void and unenforceable.

6. **CONSIDERATION.** The parties agree that Contractor will provide the services specified in *Section 5, Incorporated Documents* at a cost as noted below:

11,500.00	per	Year
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Total Contract or installments payable at:	
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Total Contract Not to Exceed:	\$23,000.00
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The State does not agree to reimburse Contractor for expenses unless otherwise specified in the incorporated attachments. Any intervening end to a biennial appropriation period shall be deemed an automatic renewal (not changing the overall Contract term) or a termination as the result of legislative appropriation may require.

7. **ASSENT.** The parties agree that the terms and conditions listed on incorporated attachments of this Contract are also specifically a part of this Contract and are limited only by their respective order of precedence and any limitations specified.

8. **BILLING SUBMISSION: TIMELINESS.** The parties agree that timeliness of billing is of the essence to the Contract and recognize that the State is on a Fiscal Year. All billings for dates of service prior to July 1 must be submitted to the state no later than the first Friday in August of the same calendar year. A billing submitted after the first Friday in August, which forces the State to process the billing as a stale claim pursuant to NRS 353.097, will subject Contractor to an administrative fee not to exceed one hundred dollars (\$100.00). The parties hereby agree this is a reasonable estimate of the additional costs to the state of processing the billing as a stale claim and that this amount will be deducted from the stale claim payment due to Contractor.

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9. **INSPECTION & AUDIT.**

- A. Books and Records. Contractor agrees to keep and maintain under generally accepted accounting principles (GAAP) full, true and complete records, contracts, books, and documents as are necessary to fully disclose to the State or United States Government, or their authorized representatives, upon audits or reviews, sufficient information to determine compliance with all State and federal regulations and statutes.
- B. Inspection & Audit. Contractor agrees that the relevant books, records (written, electronic, computer related or otherwise), including, without limitation, relevant accounting procedures and practices of Contractor or its subcontractors, financial statements and supporting documentation, and documentation related to the work product shall be subject, at any reasonable time, to inspection, examination, review, audit, and copying at any office or location of Contractor where such records may be found, with or without notice by the State Auditor, the relevant State agency or its contracted examiners, the department of Administration, Budget Division, the Nevada State Attorney General's Office or its Fraud Control Units, the state Legislative Auditor, and with regard to any federal funding, the relevant federal agency, the Comptroller General, the General Accounting Office, the Office of the Inspector General, or any of their authorized representatives. All subcontracts shall reflect requirements of this Section.
- C. Period of Retention. All books, records, reports, and statements relevant to this Contract must be retained a minimum three (3) years, and for five (5) years if any federal funds are used pursuant to the Contract. The retention period runs from the date of payment for the relevant goods or services by the state, or from the date of termination of the Contract, whichever is later. Retention time shall be extended when an audit is scheduled or in progress for a period reasonably necessary to complete an audit and/or to complete any administrative and judicial litigation which may ensue.

10. **CONTRACT TERMINATION.**

- A. Termination Without Cause. Regardless of any terms to the contrary, this Contract may be terminated upon written notice by mutual consent of both parties. The State unilaterally may terminate this contract without cause by giving not less than thirty (30) days' notice in the manner specified in *Section 4, Notice*. If this Contract is unilaterally terminated by the State, Contractor shall use its best efforts to minimize cost to the State and Contractor will not be paid for any cost that Contractor could have avoided.
- B. State Termination for Non-Appropriation. The continuation of this Contract beyond the current biennium is subject to and contingent upon sufficient funds being appropriated, budgeted, and otherwise made available by the State Legislature and/or federal sources. The State may terminate this Contract, and Contractor waives any and all claims(s) for damages, effective immediately upon receipt of written notice (or any date specified therein) if for any reason the contracting Agency's funding from State and/or federal sources is not appropriated or is withdrawn, limited, or impaired.
- C. Termination with Cause for Breach. A breach may be declared with or without termination. A notice of breach and termination shall specify the date of termination of the Contract, which shall not be sooner than the expiration of the Time to Correct, if applicable, allowed under subsection 10D. This Contract may be terminated by either party upon written notice of breach to the other party on the following grounds:
  - 1) If Contractor fails to provide or satisfactorily perform any of the conditions, work, deliverables, goods, or services called for by this Contract within the time requirements specified in this Contract or within any granted extension of those time requirements; or
  - 2) If any state, county, city, or federal license, authorization, waiver, permit, qualification or certification required by statute, ordinance, law, or regulation to be held by Contractor to provide the goods or services required by this Contract is for any reason denied, revoked, debarred, excluded, terminated, suspended, lapsed, or not renewed; or
  - 3) If Contractor becomes insolvent, subject to receivership, or becomes voluntarily or involuntarily subject to the jurisdiction of the Bankruptcy Court; or
  - 4) If the State materially breaches any material duty under this Contract and any such breach impairs Contractor's ability to perform; or

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- 5) If it is found by the State that any quid pro quo or gratuities in the form of money, services, entertainment, gifts, or otherwise were offered or given by Contractor, or any agent or representative of Contractor, to any officer or employee of the State of Nevada with a view toward securing a contract or securing favorable treatment with respect to awarding, extending, amending, or making any determination with respect to the performing of such contract; or
  - 6) If it is found by the State that Contractor has failed to disclose any material conflict of interest relative to the performance of this Contract.
- D. Time to Correct. Unless the breach is not curable, or unless circumstances do not permit an opportunity to cure, termination upon declared breach may be exercised only after service of formal written notice as specified in *Section 4, Notice*, and the subsequent failure of the breaching party within fifteen (15) calendar days of receipt of that notice to provide evidence, satisfactory to the aggrieved party, showing that the declared breach has been corrected. Upon a notice of breach, the time to correct and the time for termination of the contract upon breach under subsection 10C, above, shall run concurrently, unless the notice expressly states otherwise.
- E. Winding Up Affairs Upon Termination. In the event of termination of this Contract for any reason, the parties agree that the provisions of this Section survive termination:
- 1) The parties shall account for and properly present to each other all claims for fees and expenses and pay those which are undisputed and otherwise not subject to set off under this Contract. Neither party may withhold performance of winding up provisions solely based on nonpayment of fees or expenses accrued up to the time of termination;
  - 2) Contractor shall satisfactorily complete work in progress at the agreed rate (or a pro rata basis if necessary) if so requested by the Contracting Agency;
  - 3) Contractor shall execute any documents and take any actions necessary to effectuate an assignment of this Contract if so requested by the Contracting Agency;
  - 4) Contractor shall preserve, protect and promptly deliver into State possession all proprietary information in accordance with *Section 21, State Ownership of Proprietary Information*.
11. **REMEDIES.** Except as otherwise provided for by law or this Contract, the rights and remedies of the parties shall not be exclusive and are in addition to any other rights and remedies provided by law or equity, including, without limitation, actual damages, and to a prevailing party reasonable attorneys' fees and costs. For purposes of an award of attorneys' fees to either party, the parties stipulate and agree that a reasonable hourly rate of attorneys' fees shall be one hundred and fifty dollars (\$150.00) per hour. The State may set off consideration against any unpaid obligation of Contractor to any State agency in accordance with NRS 353C.190. In the event that Contractor voluntarily or involuntarily becomes subject to the jurisdiction of the Bankruptcy Court, the State may set off consideration against any unpaid obligation of Contractor to the State or its agencies, to the extent allowed by bankruptcy law, without regard to whether the procedures of NRS 353C.190 have been utilized.
12. **LIMITED LIABILITY.** The State will not waive and intends to assert available NRS Chapter 41 liability limitations in all cases. Contract liability of both parties shall not be subject to punitive damages. Damages for any State breach shall never exceed the amount of funds appropriated for payment under this Contract, but not yet paid to Contractor, for the Fiscal Year budget in existence at the time of the breach. Contractor's tort liability shall not be limited.
13. **FORCE MAJEURE.** Neither party shall be deemed to be in violation of this Contract if it is prevented from performing any of its obligations hereunder due to strikes, failure of public transportation, civil or military authority, act of public enemy, accidents, fires, explosions, or acts of God, including without limitation, earthquakes, floods, winds, or storms. In such an event the intervening cause must not be through the fault of the party asserting such an excuse, and the excused party is obligated to promptly perform in accordance with the terms of the Contract after the intervening cause ceases.
14. **INDEMNIFICATION AND DEFENSE.** To the fullest extent permitted by law, Contractor shall indemnify, hold harmless and defend, not excluding the State's right to participate, the State from and against all liability, claims, actions,

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damages, losses, and expenses, including, without limitation, reasonable attorneys' fees and costs, arising out of any breach of the obligations of Contractor under this contract, or any alleged negligent or willful acts or omissions of Contractor, its officers, employees and agents. Contractor's obligation to indemnify the State shall apply in all cases except for claims arising solely from the State's own negligence or willful misconduct. Contractor waives any rights of subrogation against the State. Contractor's duty to defend begins when the State requests defense of any claim arising from this Contract.

15. **REPRESENTATIONS REGARDING INDEPENDENT CONTRACTOR STATUS.** Contractor represents that it is an independent contractor, as defined in NRS 333.700(2) and 616A.255, warrants that it will perform all work under this contract as an independent contractor, and warrants that the State of Nevada will not incur any employment liability by reason of this Contract or the work to be performed under this Contract. To the extent the State incurs any employment liability for the work under this Contract; Contractor will reimburse the State for that liability.
16. **INSURANCE SCHEDULE.** Unless expressly waived in writing by the State, Contractor must carry policies of insurance and pay all taxes and fees incident hereunto. Policies shall meet the terms and conditions as specified within this Contract along with the additional limits and provisions as described in *Attachment BB*, incorporated hereto by attachment. The State shall have no liability except as specifically provided in the Contract.

Contractor shall not commence work before Contractor has provided the required evidence of insurance to the Contracting Agency. The State's approval of any changes to insurance coverage during the course of performance shall constitute an ongoing condition subsequent to this Contract. Any failure of the State to timely approve shall not constitute a waiver of the condition.

- A. **Insurance Coverage.** Contractor shall, at Contractor's sole expense, procure, maintain and keep in force for the duration of the Contract insurance conforming to the minimum limits as specified in *Attachment BB*, incorporated hereto by attachment. Unless specifically stated herein or otherwise agreed to by the State, the required insurance shall be in effect prior to the commencement of work by Contractor and shall continue in force as appropriate until:
  - 1) Final acceptance by the State of the completion of this Contract; or
  - 2) Such time as the insurance is no longer required by the State under the terms of this Contract; whichever occurs later.

Any insurance or self-insurance available to the State shall be in excess of and non-contributing with, any insurance required from Contractor. Contractor's insurance policies shall apply on a primary basis. Until such time as the insurance is no longer required by the State, Contractor shall provide the State with renewal or replacement evidence of insurance no less than thirty (30) days before the expiration or replacement of the required insurance. If at any time during the period when insurance is required by the Contract, an insurer or surety shall fail to comply with the requirements of this Contract, as soon as Contractor has knowledge of any such failure, Contractor shall immediately notify the State and immediately replace such insurance or bond with an insurer meeting the requirements.

B. **General Requirements.**

- 1) **Additional Insured:** By endorsement to the general liability insurance policy, the State of Nevada, its officers, employees and immune contractors as defined in NRS 41.0307 shall be named as additional insureds for all liability arising from the Contract.
- 2) **Waiver of Subrogation:** Each insurance policy shall provide for a waiver of subrogation against the State of Nevada, its officers, employees and immune contractors as defined in NRS 41.0307 for losses arising from work/materials/equipment performed or provided by or on behalf of Contractor.
- 3) **Cross Liability:** All required liability policies shall provide cross-liability coverage as would be achieved under the standard ISO separation of insureds clause.
- 4) **Deductibles and Self-Insured Retentions:** Insurance maintained by Contractor shall apply on a first dollar basis without application of a deductible or self-insured retention unless otherwise specifically agreed to by the State. Such approval shall not relieve Contractor from the obligation to pay any deductible or self-insured retention.

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Any deductible or self-insured retention shall not exceed fifty thousand dollars (\$50,000.00) per occurrence, unless otherwise approved by the Risk Management Division.

- 5) Policy Cancellation: Except for ten (10) days notice for non-payment of premiums, each insurance policy shall be endorsed to state that without thirty (30) days prior written notice to the State of Nevada, c/o Contracting Agency, the policy shall not be canceled, non-renewed or coverage and/or limits reduced or materially altered, and shall provide that notices required by this Section shall be sent by certified mail to the address shown on page one (1) of this contract.
- 6) Approved Insurer: Each insurance policy shall be:
  - a) Issued by insurance companies authorized to do business in the State of Nevada or eligible surplus lines insurers acceptable to the State and having agents in Nevada upon whom service of process may be made; and
  - b) Currently rated by A.M. Best as “A-VII” or better.

C. Evidence of Insurance.

Prior to the start of any work, Contractor must provide the following documents to the contracting State agency:

- 1) Certificate of Insurance: The Acord 25 Certificate of Insurance form or a form substantially similar must be submitted to the State to evidence the insurance policies and coverages required of Contractor. The certificate must name the State of Nevada, its officers, employees and immune contractors as defined in NRS 41.0307 as the certificate holder. The certificate should be signed by a person authorized by the insurer to bind coverage on its behalf. The State project/Contract number; description and Contract effective dates shall be noted on the certificate, and upon renewal of the policies listed, Contractor shall furnish the State with replacement certificates as described within *Section 16A, Insurance Coverage*.

**Mail all required insurance documents to the State Contracting Agency identified on Page one of the Contract.**

- 2) Additional Insured Endorsement: An Additional Insured Endorsement (CG 20 10 11 85 or CG 20 26 11 85), signed by an authorized insurance company representative, must be submitted to the State to evidence the endorsement of the State as an additional insured per *Section 16B, General Requirements*.
- 3) Schedule of Underlying Insurance Policies: If Umbrella or Excess policy is evidenced to comply with minimum limits, a copy of the underlying Schedule from the Umbrella or Excess insurance policy may be required.
- 4) Review and Approval: Documents specified above must be submitted for review and approval by the State prior to the commencement of work by Contractor. Neither approval by the State nor failure to disapprove the insurance furnished by Contractor shall relieve Contractor of Contractor’s full responsibility to provide the insurance required by this Contract. Compliance with the insurance requirements of this Contract shall not limit the liability of Contractor or its subcontractors, employees or agents to the State or others, and shall be in addition to and not in lieu of any other remedy available to the State under this Contract or otherwise. The State reserves the right to request and review a copy of any required insurance policy or endorsement to assure compliance with these requirements.

- 17. **COMPLIANCE WITH LEGAL OBLIGATIONS.** Contractor shall procure and maintain for the duration of this Contract any state, county, city or federal license, authorization, waiver, permit qualification or certification required by statute, ordinance, law, or regulation to be held by Contractor to provide the goods or services required by this Contract. Contractor shall provide proof of its compliance upon request of the Contracting Agency. Contractor will be responsible to pay all taxes, assessments, fees, premiums, permits, and licenses required by law. Real property and personal property taxes are the responsibility of Contractor in accordance with NRS 361.157 and NRS 361.159. Contractor agrees to be responsible for payment of any such government obligations not paid by its subcontractors during performance of this Contract.

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18. **WAIVER OF BREACH.** Failure to declare a breach or the actual waiver of any particular breach of the Contract or its material or nonmaterial terms by either party shall not operate as a waiver by such party of any of its rights or remedies as to any other breach.
19. **SEVERABILITY.** If any provision contained in this Contract is held to be unenforceable by a court of law or equity, this Contract shall be construed as if such provision did not exist and the non-enforceability of such provision shall not be held to render any other provision or provisions of this Contract unenforceable.
20. **ASSIGNMENT/DELEGATION.** To the extent that any assignment of any right under this Contract changes the duty of either party, increases the burden or risk involved, impairs the chances of obtaining the performance of this Contract, attempts to operate as a novation, or includes a waiver or abrogation of any defense to payment by State, such offending portion of the assignment shall be void, and shall be a breach of this Contract. Contractor shall neither assign, transfer nor delegate any rights, obligations nor duties under this Contract without the prior written consent of the State.
21. **STATE OWNERSHIP OF PROPRIETARY INFORMATION.** Any data or information provided by the State to Contractor and any documents or materials provided by the State to Contractor in the course of this Contract (“State Materials”) shall be and remain the exclusive property of the State and all such State Materials shall be delivered into State possession by Contractor upon completion, termination, or cancellation of this Contract.
22. **PUBLIC RECORDS.** Pursuant to NRS 239.010, information or documents received from Contractor may be open to public inspection and copying. The State has a legal obligation to disclose such information unless a particular record is made confidential by law or a common law balancing of interests. Contractor may label specific parts of an individual document as a “trade secret” or “confidential” in accordance with NRS 333.333, provided that Contractor thereby agrees to indemnify and defend the State for honoring such a designation. The failure to so label any document that is released by the State shall constitute a complete waiver of any and all claims for damages caused by any release of the records.
23. **CONFIDENTIALITY.** Contractor shall keep confidential all information, in whatever form, produced, prepared, observed or received by Contractor to the extent that such information is confidential by law or otherwise required by this Contract.
24. **FEDERAL FUNDING.** In the event federal funds are used for payment of all or part of this Contract, Contractor agrees to comply with all applicable federal laws, regulations and executive orders, including, without limitation the following:
  - A. Contractor certifies, by signing this Contract, that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from participation in this transaction by any federal department or agency. This certification is made pursuant to Executive Orders 12549 and 12689 and Federal Acquisition Regulation subpart 9.4, and any relevant program-specific regulations. This provision shall be required of every subcontractor receiving any payment in whole or in part from federal funds.
  - B. Contractor and its subcontracts shall comply with all terms, conditions, and requirements of the Americans with Disabilities Act of 1990 (P.L. 101-136), 42 U.S.C. 12101, as amended, and regulations adopted thereunder, including 28 C.F.R. Section 35, inclusive, and any relevant program-specific regulations.
  - C. Contractor and its subcontractors shall comply with the requirements of the Civil Rights Act of 1964 (P.L. 88-352), as amended, the Rehabilitation Act of 1973 (P.L. 93-112), as amended, and any relevant program-specific regulations, and shall not discriminate against any employee or offeror for employment because of race, national origin, creed, color, sex, religion, age, disability or handicap condition (including AIDS and AIDS-related conditions.)
25. **LOBBYING.** The parties agree, whether expressly prohibited by federal law, or otherwise, that no funding associated with this Contract will be used for any purpose associated with or related to lobbying or influencing or attempting to lobby or influence for any purpose the following:
  - A. Any federal, state, county or local agency, legislature, commission, council or board;
  - B. Any federal, state, county or local legislator, commission member, council member, board member, or other elected official; or

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C. Any officer or employee of any federal, state, county or local agency; legislature, commission, council or board.

26. **GENERAL WARRANTY.** Contractor warrants that all services, deliverables, and/or work products under this Contract shall be completed in a workmanlike manner consistent with standards in the trade, profession, or industry; shall conform to or exceed the specifications set forth in the incorporated attachments; and shall be fit for ordinary use, of good quality, with no material defects.
27. **PROPER AUTHORITY.** The parties hereto represent and warrant that the person executing this Contract on behalf of each party has full power and authority to enter into this Contract. Contractor acknowledges that as required by statute or regulation this Contract is effective only after approval by the State Board of Examiners and only for the period of time specified in the Contract. Any services performed by Contractor before this Contract is effective or after it ceases to be effective are performed at the sole risk of Contractor.
28. **DISCLOSURES REGARDING CURRENT OR FORMER STATE EMPLOYEES.** For the purpose of State compliance with NRS 333.705, Contractor represents and warrants that if Contractor, or any employee of Contractor who will be performing services under this Contract, is a current employee of the State or was employed by the State within the preceding 24 months, Contractor has disclosed the identity of such persons, and the services that each such person will perform, to the Contracting Agency.
29. **ASSIGNMENT OF ANTITRUST CLAIMS.** Contractor irrevocably assigns to the State any claim for relief or cause of action which Contractor now has or which may accrue to Contractor in the future by reason of any violation of State of Nevada or federal antitrust laws in connection with any goods or services provided under this Contract.
30. **GOVERNING LAW: JURISDICTION.** This Contract and the rights and obligations of the parties hereto shall be governed by, and construed according to, the laws of the State of Nevada, without giving effect to any principle of conflict-of-law that would require the application of the law of any other jurisdiction. The parties consent to the exclusive jurisdiction of and venue in the First Judicial District Court, Carson City, Nevada for enforcement of this Contract, and consent to personal jurisdiction in such court for any action or proceeding arising out of this Contract.

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31. **ENTIRE CONTRACT AND MODIFICATION.** This Contract and its integrated attachment(s) constitute the entire agreement of the parties and as such are intended to be the complete and exclusive statement of the promises, representations, negotiations, discussions, and other agreements that may have been made in connection with the subject matter hereof. Unless an integrated attachment to this Contract specifically displays a mutual intent to amend a particular part of this Contract, general conflicts in language between any such attachment and this Contract shall be construed consistent with the terms of this Contract. Unless otherwise expressly authorized by the terms of this Contract, no modification or amendment to this Contract shall be binding upon the parties unless the same is in writing and signed by the respective parties hereto and approved by the Office of the Attorney General and the State Board of Examiners. This Contract, and any amendments, may be executed in counterparts.

IN WITNESS WHEREOF, the parties hereto have caused this Contract to be signed and intend to be legally bound thereby.

_____	_____	_____
Independent Contractor's Signature	Date	Independent Contractor's Title

_____	_____	_____
State of Nevada Authorized Signature	Date	Title

_____	_____	_____
State of Nevada Authorized Signature	Date	Title

_____	_____	_____
State of Nevada Authorized Signature	Date	Title

APPROVED BY BOARD OF EXAMINERS

\_\_\_\_\_  
Signature – Board of Examiners

On: \_\_\_\_\_  
Date

Approved as to form by:  
  
\_\_\_\_\_  
Deputy Attorney General for Attorney General

On: \_\_\_\_\_  
Date

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**Attachment BB**

**INSURANCE REQUIREMENTS:**

Contractor and subcontractors shall procure and maintain until all of their obligations have been discharged, including any warranty periods under this Contract are satisfied, insurance against claims for injury to persons or damage to property which may arise from or in connection with the performance of the work hereunder by the Contractor, his agents, representatives, employees or subcontractors.

The insurance requirements herein are minimum requirements for this Contract and in no way limit the indemnity covenants contained in this Contract. The State in no way warrants that the minimum limits contained herein are sufficient to protect the Contractor from liabilities that might arise out of the performance of the work under this contract by the Contractor, his agents, representatives, employees or subcontractors and Contractor is free to purchase additional insurance as may be determined necessary.

A. **MINIMUM SCOPE AND LIMITS OF INSURANCE:** Contractor shall provide coverage with limits of liability not less than those stated below. An excess liability policy or umbrella liability policy may be used to meet the minimum liability requirements provided that the coverage is written on a "following form" basis.

1. **Commercial General Liability – Occurrence Form**

Policy shall include bodily injury, property damage and broad form contractual liability coverage.

- General Aggregate \$2,000,000
- Products – Completed Operations Aggregate \$1,000,000
- Personal and Advertising Injury \$1,000,000
- Each Occurrence \$1,000,000

a. The policy shall be endorsed to include the following additional insured language:  
 "The State of Nevada shall be named as an additional insured with respect to liability arising out of the activities performed by, or on behalf of the Contractor".

2. **Automobile Liability**

Bodily Injury and Property Damage for any owned, hired, and non-owned vehicles used in the performance of this Contract.

Combined Single Limit (CSL) \$1,000,000

a. The policy shall be endorsed to include the following additional insured language:  
 "The State of Nevada shall be named as an additional insured with respect to liability arising out of the activities performed by, or on behalf of the Contractor, including automobiles owned, leased, hired or borrowed by the Contractor".

3. **Worker's Compensation and Employers' Liability**

- Workers' Compensation Statutory
- Employers' Liability
- Each Accident \$100,000
- Disease – Each Employee \$100,000
- Disease – Policy Limit \$500,000

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- a. Policy shall contain a waiver of subrogation against the State of Nevada.
- b. This requirement shall not apply when a contractor or subcontractor is exempt under N.R.S., AND when such contractor or subcontractor executes the appropriate sole proprietor waiver form.

4. **Professional Liability (Errors and Omissions Liability)**

The policy shall cover professional misconduct or lack of ordinary skill for those positions defined in the Scope of Services of this contract.

Each Claim \$1,000,000

Annual Aggregate \$2,000,000

- a. In the event that the professional liability insurance required by this Contract is written on a claims-made basis, Contractor warrants that any retroactive date under the policy shall precede the effective date of this Contract; and that either continuous coverage will be maintained or an extended discovery period will be exercised for a period of two (2) years beginning at the time work under this Contract is completed.

B. **ADDITIONAL INSURANCE REQUIREMENTS:** The policies shall include, or be endorsed to include, the following provisions:

- 1. On insurance policies where the Chiropractic Physicians' Board of Nevada is named as an additional insured, the State of Nevada shall be an additional insured to the full limits of liability purchased by the Contractor even if those limits of liability are in excess of those required by this Contract.
- 2. The Contractor's insurance coverage shall be primary insurance and non-contributory with respect to all other available sources.

C. **NOTICE OF CANCELLATION:** Contractor shall for each insurance policy required by the insurance provisions of this Contract shall not be suspended, voided or canceled except after providing thirty (30) days prior written notice been given to the State, except when cancellation is for non-payment of premium, then ten (10) days prior notice may be given. Such notice shall be sent directly to (State of Nevada Representative's Name & Address). Should contractor fail to provide State timely notice, contractor will be considered in breach and subject to cure provisions set forth within this contract.

D. **ACCEPTABILITY OF INSURERS:** Insurance is to be placed with insurers duly licensed or authorized to do business in the state of Nevada and with an "A.M. Best" rating of not less than A-VII. The State in no way warrants that the above-required minimum insurer rating is sufficient to protect the Contractor from potential insurer insolvency.

E. **VERIFICATION OF COVERAGE:** Contractor shall furnish the State with certificates of insurance (ACORD form or equivalent approved by the State) as required by this Contract. The certificates

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for each insurance policy are to be signed by a person authorized by that insurer to bind coverage on its behalf.

All certificates and any required endorsements are to be received and approved by the State before work commences. Each insurance policy required by this Contract must be in effect at or prior to

commencement of work under this Contract and remain in effect for the duration of the project. Failure to maintain the insurance policies as required by this Contract or to provide evidence of renewal is a material breach of contract.

All certificates required by this Contract shall be sent directly to (State Agency Representative's Name and Address). The State project/contract number and project description shall be noted on the certificate of insurance. The State reserves the right to require complete, certified copies of all insurance policies required by this Contract at any time.

- F. **SUBCONTRACTORS:** Contractors' certificate(s) shall include all subcontractors as additional insureds under its policies or Contractor shall furnish to the State separate certificates and endorsements for each subcontractor. All coverages for subcontractors shall be subject to the minimum requirements identified above.
  
- G. **APPROVAL:** Any modification or variation from the insurance requirements in this Contract shall be made by the Risk Management Division or the Attorney General's Office, whose decision shall be final. Such action will not require a formal Contract amendment, but may be made by administrative action.

April 27, 2026

Julie Strandberg, Executive Director  
Chiropractic Physicians' Board of Nevada  
4600 Kietzke Lane, Suite M245  
Reno, NV 89502

777 E. William St Suite 206  
Carson City, NV 89701  
Tel 775.882.8892  
Fax 775.562.2667

**RE: Proposal and engagement letter for June 30, 2026 and 2027 audits**

Dear Ms. Strandberg:

We are pleased to propose and if accepted, confirm our understanding of the services we are to provide Chiropractic Physicians' Board of Nevada (Board) for the year ended June 30, 2026. We will audit the statement of net assets, statement of revenues, expenses, statement of changes in fund net assets and statement of cash flows of the Board as of June 30, 2026. This proposal and engagement letter will be for the audit of the years ended June 30, 2026 and 2027.

Accounting standards generally accepted in the United States provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to accompany the Board's basic financial statements. As per your request, we will not include an MD & A which will result in a modification of our report letter. GASB 68 requires supplementary schedules (RSI) and as part of our engagement, we will apply certain limited procedures to the Board's RSI. These limited procedures will consist principally of inquiries of the PERS actuary's report regarding the methods of measurement and presentation, which management is responsible for affirming to us in its representation letter. Unless we encounter problems with the presentation of the RSI or with procedures relating to it, we will disclaim an opinion on it. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures and not be audited (GASB 68) or not be included.

1. Management's Discussion and Analysis. (not included)
2. GASB 68 required supplementary schedules
3. GASB 75 required supplementary schedules.

**Audit Objective**

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit will be conducted in accordance with U.S. generally accepted auditing standards and will include tests of the accounting records and other procedures we consider necessary to enable us to express such an opinion. If our opinions on the financial statements are other than unqualified, we will fully discuss the reasons with you in advance.

If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

## **Management Responsibilities**

Management is responsible for establishing and maintaining internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the fair presentation in the financial statements of the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Nevada Association of Counties and the respective changes in financial position and where applicable, cash flows, in conformity with U.S. generally accepted accounting principles. Management is responsible for the basic financial statements and all accompanying information as well as all representations contained therein. You are also responsible for management decisions and functions; for designating an individual with suitable skill, knowledge, or experience to oversee our financial statement preparation services and any other non-attest services we provide; and for evaluating the adequacy and results of those services and accepting responsibility for them.

Management is responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. Management is responsible for adjusting the financial statements to correct material misstatements and for confirming to us in the representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud or illegal acts affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws and regulations.

## **Audit Procedures—Internal Control**

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

## **Audit Procedures—Compliance**

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

## **Audit Procedures-General**

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this Inquiry. At the conclusion of our audit, we will also require certain written representations from you about the financial statements and related matters.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity.

Because an audit is designed to provide reasonable, but not absolute, assurance and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us. In addition, an audit is not designed to detect immaterial misstatements, or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform you of any material errors and any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform you of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors are limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

## **Other Services**

We will assist you in the preparation of the notes to the financial statements and the adjustment for the GASB 68 pension liability and related notes which will primarily be derived from the actuary's report. We will also assist with footnote preparation. These are non-attest services that we will provide. We will prepare the services in accordance with applicable professional standards. You are responsible to oversee this service and have competent staff to review our work performed and evaluate the adequacy and results of this service. We may discover corrections to the financial statements that we may not propose that you record and will review those with you or your staff. You agree that you will accept responsibility for these services.

## **Engagement Administration, Fees, and Other**

Michael Bertrand is the engagement partner and is responsible for supervising the engagement and signing the report. Our retention policy is to retain audit work papers for seven years after the close of the audited year. We understand that your employees will prepare all cash or other confirmations and schedules we request and will locate any documents selected by us for testing.

We expect to begin our audit on approximately July 10, 2026 and to issue our reports no later than December 1, 2026. Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as increased insurance coverage you may require, report reproduction, confirmations, postage, travel, copies, etc.) and expect the fee to be \$9,500 - \$11,500 for the

June 30, 2026 audit \$9,500 - \$10,500 for the June 30, 2027 audit. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination.

The above fee is based on anticipated cooperation from your personnel and in their providing requested information timely and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary; we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

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

Very truly yours,



Michael J. Bertrand  
Bertrand & Associates, LLC

RESPONSE:

This letter correctly sets forth the understanding of the Board

By: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

**CHIROPRACTIC PHYSICIANS' BOARD OF NEVADA**  
**AGENDA ACTION SHEET**

**TITLE: Agenda Item 4 Discussion and potential action regarding the contract between the Board and Numbers, Inc. – For possible action.**

**RECOMMENDED MOTION: No recommended motion.**

**PRESENTED BY: Benjamin S. Lurie, DC**

**MEETING DATE: May 27, 2026**

**TIME REQUIRED: 5 Minutes**

**BACKGROUND INFORMATION: This contract is for on-going bookkeeping and payroll services.**

**ACTION: \_\_\_\_\_ Approved \_\_\_\_\_ Approved w/Modifications \_\_\_\_\_ Denied \_\_\_\_\_ Continued**

## CONTRACT SUMMARY

(This form must accompany all contracts submitted to the Board of Examiners (BOE) for review and approval)

### I. DESCRIPTION OF CONTRACT

1. Contract Number: <b>29345</b>	Amendment Number: <b>1</b>	
	Legal Entity Name: <b>Numbers, Inc.</b>	
Agency Name: <b>BDC LICENSING BOARDS &amp; COMMISSIONS</b>	Contractor Name: <b>Numbers, Inc.</b>	
Agency Code: <b>BDC</b>	Address: <b>1285 Baring Boulevard #309</b>	
Appropriation Unit: <b>B005 - All Categories</b>	City/State/Zip: <b>Sparks, NV 89434</b>	
Is budget authority available?: <b>Yes</b>	Contact/Phone: <b>Carol Woods 775-742-2962</b>	
If "No" please explain: <b>Not Applicable</b>	Vendor No.:	
	NV Business ID: <b>NV20031345377</b>	
To what State Fiscal Year(s) will the contract be charged?	<b>2025-2028</b>	
What is the source of funds that will be used to pay the contractor? Indicate the percentage of each funding source if the contractor will be paid by multiple funding sources.		
General Funds	0.00 %	<b>X Fees 100.00 % Licensure Fees</b>
Federal Funds	0.00 %	Bonds 0.00 %
Highway Funds	0.00 %	Other funding 0.00 %

2. Contract start date:

a. Effective upon Board of Examiner's approval? **No** or b. other effective date **07/01/2024**

Anticipated BOE meeting date **06/2026**

Retroactive? **No**

If "Yes", please explain

**Not Applicable**

3. Previously Approved Termination Date: **06/30/2026**

Contract term: **4 years**

4. Type of contract: **Contract**

Contract description: **Bookkeeping Services**

5. Purpose of contract:

**This is the first amendment to the original contract for ongoing bookkeeping and payroll services.**

### 6. CONTRACT AMENDMENT

	Trans \$	Info Accum \$	Action Accum \$	
1. The max amount of the original contract:	\$16,800.00	\$16,800.00	\$16,800.00	Yes - Info
2. Amount of current amendment (#1):	\$16,800.00	\$16,800.00	\$33,600.00	Yes - Info
3. New maximum contract amount:	\$33,600.00			
and/or the termination date of the original contract has changed to:	06/30/2028			

### II. JUSTIFICATION

7. What conditions require that this work be done?

The Board is required to maintain their own financial reporting and payroll systems.

8. Explain why State employees in your agency or other State agencies are not able to do this work:

The Board staff does not have staff with accounting or payroll expertise to perform these functions. The Board also requires a separation of duties.

9. Were quotes or proposals solicited? No

Was the solicitation (RFP) done by the Purchasing Division? No

a. List the names of vendors that were solicited to submit proposals (include at least three):

Not Applicable

b. Solicitation Waiver: **Professional Service (As defined in NAC 333.150)**

c. Why was this contractor chosen in preference to other?

Existing Board bookkeeping experience.

d. Last bid date: 03/01/2022 Anticipated re-bid date:

10. a. Does the contract contain any IT components? No

b. Is the contract part of an IT investment project over \$50,000? No

### III. OTHER INFORMATION

11. Is there an Indirect Cost Rate or Percentage Paid to the Contractor?

**No** If "Yes", please provide the Indirect Cost Rate or Percentage Paid to the Contractor

Not Applicable

12. a. Is the contractor a current employee of the State of Nevada or will the contracted services be performed by a current employee of the State of Nevada?

**No**

b. Was the contractor formerly employed by the State of Nevada within the last 24 months or will the contracted services be performed by someone formerly employed by the State of Nevada within the last 24 months?

**No**

c. Is the contractor employed by any of Nevada's political subdivisions or by any other government?

**No** If "Yes", please explain

Not Applicable

13. Has the contractor ever been engaged under contract by any State agency?

**No** If "Yes", specify when and for which agency and indicate if the quality of service provided to the identified agency has been verified as satisfactory:

Not Applicable

14. Is the contractor currently involved in litigation with the State of Nevada?

**No** If "Yes", please provide details of the litigation and facts supporting approval of the contract:

Not Applicable

15. The contractor is registered with the Nevada Secretary of State's Office as a:

Nevada Corporation

16. a. Is the Contractor Name the same as the legal Entity Name?

Yes

17. a. Does the contractor have a current Nevada State Business License (SBL)?

Yes

18. a. Is the legal entity active and in good standing with the Nevada Secretary of State's Office?

Yes

19. Agency Field Contract Monitor:

20. Contract Status:

Contract Approvals:

Approval Level	User	Signature Date
Budget Account Approval	jstrand4	05/20/2026 13:20:24 PM
Division Approval	jstrand4	05/20/2026 13:20:26 PM
Department Approval	jstrand4	05/20/2026 13:20:28 PM

CETS #:	
Solicitation #:	

**AMENDMENT # 01**

**TO CONTRACT FOR SERVICES OF INDEPENDENT CONTRACTOR**

Between the State of Nevada  
Acting By and Through Its

Agency Name:	<b>Chiropractic Physicians' Board of Nevada</b>
Address:	<b>4600 Kietzke Lane, Suite M245</b>
City, State, Zip Code:	<b>Reno, NV 89502</b>
Contact:	<b>Julie Strandberg</b>
Phone:	<b>775-688-1923</b>
Fax:	<b>775-688-1920</b>
Email:	<b>Chirobd@chirobd.nv.gov</b>

Contractor Name:	<b>Numbers, Inc.</b>
Address:	<b>1285 Baring Boulevard #309</b>
City, State, Zip Code:	<b>Sparks, NV 89434</b>
Contact:	<b>Carol Woods</b>
Phone:	<b>775-742-2962</b>
Fax:	
Email:	<b>Carolwoods94123@yahoo.com</b>

1. **AMENDMENTS.** For and in consideration of mutual promises and other valuable consideration, all provisions of the original Contract #29345, attached hereto as Exhibit A, remain in full force and effect with the exception of the following:

**A. Provide a brief explanation for contract amendment.**

This is the first amendment to the original contract to provide ongoing bookkeeping and payroll services. This amendment extends the termination date from June 30, 2026 to June 30, 2028 and the maximum amount from \$16,800 to \$33,600 due to the continued need for these services.

**B. Current Contract Language:**

1. **CONTRACT TERM.** This Contract shall be effective as noted below, unless sooner terminated by either party as specified in *Section 7, Contract Termination*. Contracts requiring approval of the Nevada Board of Examiners or the Clerk of the Board are not effective until such approval has occurred; however, after such approval, the effective date will be the date noted below.

Effective from:	<b>07/01/2024</b>	To:	<b>06/30/2026</b>
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4. **CONSIDERATION.** The parties agree that Contractor will provide the services specified in *Section 3, Scope of Work* at a cost as noted below:

<b>CETS #:</b>	
<b>Solicitation #:</b>	

\$2,100.00	per	Quarter
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Total Contract or installments payable at:	Quarterly
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Total Contract Not to Exceed:	\$16,800.00
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**C. Amended Contract Language:**

1. **CONTRACT TERM.** This Contract shall be effective as noted below, unless sooner terminated by either party as specified in *Section 7, Contract Termination*. Contracts requiring approval of the Nevada Board of Examiners or the Clerk of the Board are not effective until such approval has occurred, however, after such approval, the effective date will be the date noted below.

Effective from:	<b>07/01/2026</b>	To:	<b>06/30/2028</b>
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2. **CONSIDERATION.** The parties agree that Contractor will provide the services specified in *Section 3, Scope of Work* at a cost as noted below:

\$2,100.00	per	Quarter
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Total Contract or installments payable at:	Quarterly
--	-----------

Total Contract Not to Exceed:	\$33,600
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3. **INCORPORATED DOCUMENTS.** Exhibit A (original Contract) is attached hereto, incorporated by reference herein and made a part of this amended contract.

4. **REQUIRED APPROVAL.** This amendment to the original Contract shall not become effective until and unless approved by the Nevada State Board of Examiners.

IN WITNESS WHEREOF, the parties hereto have caused this amendment to the original contract to be signed and intend to be legally bound thereby.

<b>CETS #:</b>	
<b>Solicitation #:</b>	

*Carl Woods*

5/14/2026

President, Numbers Inc.

Independent Contractor's Signature

Date

Independent Contractor's Title

State of Nevada Authorized Signature

Date

Title

State of Nevada Authorized Signature

Date

Title

State of Nevada Authorized Signature

Date

Title

APPROVED BY BOARD OF EXAMINERS

Signature – Board of Examiners

On: \_\_\_\_\_  
Date

Approved as to form by:

Deputy Attorney General for Attorney General

On: \_\_\_\_\_  
Date

### CONTRACT SUMMARY

(This form must accompany all contracts submitted to the Board of Examiners (BOE) for review and approval)

#### DESCRIPTION OF CONTRACT

1. Contract Number: **29345**

Agency Name: <b>BDC LICENSING BOARDS &amp; COMMISSIONS</b>	Legal Entity Name: <b>Numbers, Inc.</b>
Agency Code: <b>BDC</b>	Contractor Name: <b>Numbers, Inc.</b>
Appropriation Unit: <b>B005 - All Categories</b>	Address: <b>1285 Baring Boulevard #309</b>
Is budget authority available?: <b>Yes</b>	City/State/Zip: <b>Sparks, NV 89434</b>
If "No" please explain: <b>Not Applicable</b>	Contact/Phone: <b>Carol Woods 775-742-2962</b>
	Vendor No.:
	NV Business ID: <b>NV20031345377</b>
To what State Fiscal Year(s) will the contract be charged?	<b>2024-2026</b>

What is the source of funds that will be used to pay the contractor? Indicate the percentage of each funding source if the contractor will be paid by multiple funding sources.

General Funds	0.00 %	<b>X</b>	Fees	<b>100.00 %</b>	<b>Licensure Fees</b>
Federal Funds	0.00 %		Bonds	0.00 %	
Highway Funds	0.00 %		Other funding	0.00 %	

2. Contract start date:

a. Effective upon Board of Examiner's approval? **Yes** or b. other effective date: **NA**

Anticipated BOE meeting date **06/2024**

Retroactive? **No**

If "Yes", please explain

**Not Applicable**

3. Termination Date: **06/30/2026**

Contract term: **2 years and 29 days**

4. Type of contract: **Contract**

Contract description: **Bookkeeping Services**

5. Purpose of contract:

**This is a new contract to provide ongoing bookkeeping and payroll services.**

6. NEW CONTRACT

The maximum amount of the contract for the term of the contract is: **\$16,800.00**

Payment for services will be made at the rate of \$2,100.00 per Quarterly

#### I. JUSTIFICATION

7. What conditions require that this work be done?

**The Board is required to maintain their own financial reporting and payroll systems.**

8. Explain why State employees in your agency or other State agencies are not able to do this work:

**The Board staff does not have staff with accounting or payroll expertise to perform these functions. Thee Board also requires a separation of duties.**

9. Were quotes or proposals solicited? **No**

Was the solicitation (RFP) done by the Purchasing Division? **No**

a. List the names of vendors that were solicited to submit proposals (include at least three):

**Not Applicable**

b. Solicitation Waiver: **Professional Service (As defined in NAC 333.150)**

c. Why was this contractor chosen in preference to other?

Existing Board bookkeeping experience.

d. Last bid date: 03/01/2022 Anticipated re-bid date:

- 10. a. Does the contract contain any IT components? No
- b. Is the contract part of an IT investment project over \$50,000? No

**II. OTHER INFORMATION**

11. Is there an Indirect Cost Rate or Percentage Paid to the Contractor?

No If "Yes", please provide the Indirect Cost Rate or Percentage Paid to the Contractor

Not Applicable

12. a. Is the contractor a current employee of the State of Nevada or will the contracted services be performed by a current employee of the State of Nevada?

No

b. Was the contractor formerly employed by the State of Nevada within the last 24 months or will the contracted services be performed by someone formerly employed by the State of Nevada within the last 24 months?

No

c. Is the contractor employed by any of Nevada's political subdivisions or by any other government?

No If "Yes", please explain

Not Applicable

13. Has the contractor ever been engaged under contract by any State agency?

No If "Yes", specify when and for which agency and indicate if the quality of service provided to the identified agency has been verified as satisfactory:

Not Applicable

14. Is the contractor currently involved in litigation with the State of Nevada?

No If "Yes", please provide details of the litigation and facts supporting approval of the contract:

Not Applicable

15. The contractor is registered with the Nevada Secretary of State's Office as a:  
Nevada Corporation

16. a. Is the Contractor Name the same as the legal Entity Name?

Yes

17. a. Does the contractor have a current Nevada State Business License (SBL)?

Yes

18. a. Is the legal entity active and in good standing with the Nevada Secretary of State's Office?

Yes

19. Agency Field Contract Monitor:

20. Contract Status:

Contract Approvals:

Approval Level	User	Signature Date
Budget Account Approval	jstrand1	05/31/2024 10:02:19 AM
Division Approval	jstrand1	05/31/2024 10:02:22 AM
Department Approval	jstrand1	05/31/2024 10:02:26 AM
Contract Manager Approval	Pending	
Budget Analyst Approval	Pending	

CETS #:	
Solicitation #:	

**CONTRACT FOR SERVICES OF INDEPENDENT CONTRACTOR  
FOR LESS THAN \$50,000**

A Contract Between the State of Nevada  
Acting by and Through its

Agency Name:	<b>Chiropractic Physicians' Board of Nevada</b>
Address:	<b>4600 Kietzke Lane, Suite M245</b>
City, State, Zip Code:	<b>Reno, NV 89502</b>
Contact:	<b>Julie Strandberg</b>
Phone:	<b>775-688-1923</b>
Fax:	<b>775-688-1920</b>
Email:	<b>chirobd@chirobd.nv.gov</b>

Contractor Name:	<b>Numbers, Inc</b>
Address:	<b>1285 Baring Boulevard #309</b>
City, State, Zip Code:	<b>Sparks, NV 89434</b>
Contact:	<b>Carol Woods</b>
Phone:	<b>775-742-2962</b>
Fax:	
Email:	<b>Carolwoods94123@yahoo.com</b>

WHEREAS, NRS 333.700 authorizes officers, departments, institutions, boards, commissions, and other agencies in the Executive Branch of the State Government which derive their support from public money in whole or in part to engage services of persons as independent contractors; and

WHEREAS, it is deemed that the service of Contractor is both necessary and in the best interests of the State of Nevada.

NOW, THEREFORE, in consideration of the aforesaid premises, the parties mutually agree as follows:

- CONTRACT TERM.** This Contract shall be effective as noted below, unless sooner terminated by either party as specified in *Section 7, Contract Termination*. Contracts requiring approval of the Nevada Board of Examiners or the Clerk of the Board are not effective until such approval has occurred, however, after such approval, the effective date will be the date noted below.

Effective from:	<b>07/01/2024</b>	To:	<b>06/30/2026</b>
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- NOTICE.** All communications, including notices, required or permitted to be given under this Contract shall be in writing and directed to the parties at the addresses stated above. Notices may be given: (a) by delivery in person; (b) by a nationally recognized next day courier service, return receipt requested; or (c) by certified mail, return receipt requested. If specifically requested by the party to be notified, valid notice may be given by facsimile transmission or email to the address(es) such party has specified in writing.

CETS #:	
Solicitation #:	

3. **SCOPE OF WORK.** The Scope of Work is described below, which is incorporated herein by reference:

<b>DESCRIPTION OF SCOPE OF WORK:</b>
<b>This is a new contract that continues ongoing bookkeeping and payroll services for the Chiropractic Physicians' Board.</b>

An Attachment must be limited to the Scope of Work to be performed by Contractor. Any provision, term or condition of an Attachment that contradicts the terms of this Contract, or that would change the obligations of the State under this Contract, shall be void and unenforceable.

4. **CONSIDERATION.** The parties agree that Contractor will provide the services specified in *Section 3, Scope of Work* at a cost as noted below:

\$2,100.00	per	Quarter
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Total Contract or installments payable at:	Quarterly
--	-----------

Total Contract Not to Exceed:	\$16,800.00
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The State does not agree to reimburse Contractor for expenses unless otherwise specified in the Scope of Work or incorporated Attachments (if any). Any intervening end to a biennial appropriation period shall be deemed an automatic renewal (not changing the overall Contract term) or a termination as the result of legislative appropriation may require.

5. **BILLING SUBMISSION: TIMELINESS.** The parties agree that timeliness of billing is of the essence to the Contract and recognize that the State is on a Fiscal Year. All billings for dates of service prior to July 1 must be submitted to the State no later than the first Friday in August of the same calendar year. A billing submitted after the first Friday in August, which forces the State to process the billing as a stale claim pursuant to NRS 353.097, will subject Contractor to an administrative fee not to exceed one hundred dollars (\$100.00). The parties hereby agree this is a reasonable estimate of the additional costs to the State of processing the billing as a stale claim and that this amount will be deducted from the stale claim payment due to Contractor.

6. **INSPECTION & AUDIT.** Contractor agrees to keep and maintain under generally accepted accounting principles (GAAP) and as required by State and federal law, complete and accurate records as are necessary to fully disclose to the State or United States Government, sufficient information to determine compliance with all State and federal regulations and statutes, and compliance with the terms of this contract, and agrees that such documents will be made available for inspection upon reasonable notice from authorized representatives of the State or Federal Government.

7. **CONTRACT TERMINATION.**

A. Termination Without Cause. Regardless of any terms to the contrary, this Contract may be terminated upon written notice by mutual consent of both parties. The State unilaterally may terminate this contract without cause by giving not less than thirty (30) days' notice in the manner specified in *Section 2, Notice*. If this Contract is unilaterally terminated by the State, Contractor shall use its best efforts to minimize cost to the State and Contractor will not be paid for any cost that Contractor could have avoided.

B. State Termination for Non-Appropriation. The continuation of this Contract beyond the current biennium is subject to and contingent upon sufficient funds being appropriated, budgeted, and otherwise made available by the State Legislature and/or federal sources. The State may terminate this Contract, and Contractor waives any and all claims(s) for damages, effective immediately upon receipt of written notice (or any date specified therein) if for any reason the Contracting Agency's funding from State and/or federal sources is not appropriated or is withdrawn, limited, or impaired.

C. Termination with Cause for Breach. A breach may be declared with or without termination. A notice of breach and termination shall specify the date of termination of the Contract, which shall not be sooner than the expiration of the

CETS #:	
Solicitation #:	

Time to Correct, if applicable, allowed under **Subsection 7D**. This Contract may be terminated by either party upon written notice of breach to the other party on the following grounds:

- 1) If Contractor fails to provide or satisfactorily perform any of the conditions, work, deliverables, goods, or services called for by this Contract within the time requirements specified in this Contract or within any granted extension of those time requirements; or
- 2) If any state, county, city, or federal license, authorization, waiver, permit, qualification or certification required by statute, ordinance, law, or regulation to be held by Contractor to provide the goods or services required by this Contract is for any reason denied, revoked, debarred, excluded, terminated, suspended, lapsed, or not renewed; or
- 3) If Contractor becomes insolvent, subject to receivership, or becomes voluntarily or involuntarily subject to the jurisdiction of the Bankruptcy Court; or
- 4) If the State materially breaches any material duty under this Contract and any such breach impairs Contractor's ability to perform; or
- 5) If it is found by the State that any quid pro quo or gratuities in the form of money, services, entertainment, gifts, or otherwise were offered or given by Contractor, or any agent or representative of Contractor, to any officer or employee of the State of Nevada with a view toward securing a contract or securing favorable treatment with respect to awarding, extending, amending, or making any determination with respect to the performing of such contract; or
- 6) If it is found by the State that Contractor has failed to disclose any material conflict of interest relative to the performance of this Contract.

D. **Time to Correct.** Unless the breach is not curable, or unless circumstances do not permit an opportunity to cure, termination upon declared breach may be exercised only after service of formal written notice as specified in **Section 2, Notice**, and the subsequent failure of the breaching party within fifteen (15) calendar days of receipt of that notice to provide evidence, satisfactory to the aggrieved party, showing that the declared breach has been corrected. Upon a notice of breach, the time to correct and the time for termination of the contract upon breach under **Subsection 7C**, above, shall run concurrently, unless the notice expressly states otherwise.

8. **REMEDIES.** Except as otherwise provided for by law or this Contract, the rights and remedies of the parties shall not be exclusive and are in addition to any other rights and remedies provided by law or equity, including, without limitation, actual damages, and to a prevailing party reasonable attorneys' fees and costs. For purposes of an award of attorneys' fees to either party, the parties stipulate and agree that a reasonable hourly rate of attorneys' fees shall be one hundred and fifty dollars (\$150.00) per hour. The State may set off consideration against any unpaid obligation of Contractor to any State agency in accordance with NRS 353C.190. In the event that Contractor voluntarily or involuntarily becomes subject to the jurisdiction of the Bankruptcy Court, the State may set off consideration against any unpaid obligation of Contractor to the State or its agencies, to the extent allowed by bankruptcy law, without regard to whether the procedures of NRS 353C.190 have been utilized.
9. **LIMITED LIABILITY.** The State will not waive and intends to assert available NRS Chapter 41 liability limitations in all cases. Contract liability of both parties shall not be subject to punitive damages. Damages for any State breach shall never exceed the amount of funds appropriated for payment under this Contract, but not yet paid to Contractor, for the Fiscal Year budget in existence at the time of the breach. Contractor's tort liability shall not be limited.
10. **INDEMNIFICATION AND DEFENSE.** To the fullest extent permitted by law, Contractor shall indemnify, hold harmless and defend, not excluding the State's right to participate, the State from and against all liability, claims, actions, damages, losses, and expenses, including, without limitation, reasonable attorneys' fees and costs, arising out of any breach of the obligations of Contractor under this Contract, or any alleged negligent or willful acts or omissions of Contractor, its officers, employees and agents. Contractor's obligation to indemnify the State shall apply in all cases except for claims arising solely from the State's own negligence or willful misconduct. Contractor waives any rights of subrogation against the State. Contractor's duty to defend begins when the State requests defense of any claim arising from this Contract.

CETS #:	
Solicitation #:	

11. **REPRESENTATIONS REGARDING INDEPENDENT CONTRACTOR STATUS.** Contractor represents that it is an independent contractor, as defined in NRS 333.700(2) and 616A.255, warrants that it will perform all work under this contract as an independent contractor, and warrants that the State of Nevada will not incur any employment liability by reason of this Contract or the work to be performed under this Contract. To the extent the State incurs any employment liability for the work under this Contract; Contractor will reimburse the State for that liability.

12. **INSURANCE SCHEDULE.** Unless expressly waived in writing by the Contracting Agency, Contractor must procure, maintain and keep in force for the duration of the Contract insurance conforming to the minimum requirements specified below. Each insurance policy shall provide for a waiver of subrogation against the State of Nevada, its officers, employees and immune contractors as defined in NRS 41.0307, for losses arising from work/materials/equipment performed or provided by or on behalf of Contractor. By endorsement to Contractor’s automobile and general liability policies, the State of Nevada shall be named as an additional insured with respect to liability arising out of the activities performed by, or on behalf of Contractor. Contractor shall not commence work before Contractor has provided evidence of the required insurance in the form of a certificate of insurance and endorsement to the Contracting Agency of the State.

A. Workers’ Compensation and Employer’s Liability Insurance.

- 1) Contractor shall provide proof of worker’s compensation insurance as required per Nevada Revised Statutes Chapters 616A through 616D inclusive.
- 2) If Contractor qualifies as a sole proprietor as defined in NRS Chapter 616A.310 and has elected to not purchase industrial insurance for himself/herself, the sole proprietor must submit to the contracting State agency a fully executed “Affidavit of Rejection of Coverage” form under NRS 616B.627 and NRS 617.210.

B. Professional Liability/Errors and Omissions Liability The policy shall cover professional misconduct or lack of ordinary skill for those positions defined in the Scope of Work of this contract. In the event that the professional liability insurance required by this Contract is written on a claims-made basis, Contractor warrants that any retroactive date under the policy shall precede the effective date of this Contract; and that either continuous coverage will be maintained or an extended discovery period will be exercised for a period of two (2) years beginning at the time work under this Contract is completed.

- |                     |             |
|---------------------|-------------|
| 1) Each Claim       | \$1,000,000 |
| 2) Annual Aggregate | \$1,000,000 |

*Mail all required insurance documents to the Contracting Agency identified on page one of the Contract.*

13. **WAIVER OF BREACH.** Failure to declare a breach or the actual waiver of any particular breach of the Contract or its material or nonmaterial terms by either party shall not operate as a waiver by such party of any of its rights or remedies as to any other breach.

14. **SEVERABILITY.** If any provision contained in this Contract is held to be unenforceable by a court of law or equity, this Contract shall be construed as if such provision did not exist and the non-enforceability of such provision shall not be held to render any other provision or provisions of this Contract unenforceable.

15. **STATE OWNERSHIP OF PROPRIETARY INFORMATION.** Any data or information provided by the State to Contractor and any documents or materials provided by the State to Contractor in the course of this Contract (“State Materials”) shall be and remain the exclusive property of the State and all such State Materials shall be delivered into State possession by Contractor upon completion, termination, or cancellation of this Contract.

16. **PUBLIC RECORDS.** Pursuant to NRS 239.010, information or documents received from Contractor may be open to public inspection and copying. The State may have the duty to disclose unless a particular record is made confidential by law or a common law balance of interests.

17. **GENERAL WARRANTY.** Contractor warrants that all services, deliverables, and/or work products under this Contract shall be completed in a workmanlike manner consistent with standards in the trade, profession, or industry; shall conform to or exceed the specifications set forth in the incorporated attachments; and shall be fit for ordinary use, of good quality, with no material defects.

<b>CETS #:</b>	
<b>Solicitation #:</b>	

18. **DISCLOSURES REGARDING CURRENT OR FORMER STATE EMPLOYEES.** For the purpose of State compliance with NRS 333.705, Contractor represents and warrants that if Contractor, or any employee of Contractor who will be performing services under this Contract, is a current employee of the State or was employed by the State within the preceding 24 months, Contractor has disclosed the identity of such persons, and the services that each such person will perform, to the Contracting Agency.
19. **GOVERNING LAW: JURISDICTION.** This Contract and the rights and obligations of the parties hereto shall be governed by, and construed according to, the laws of the State of Nevada, without giving effect to any principle of conflict-of-law that would require the application of the law of any other jurisdiction. The parties consent to the exclusive jurisdiction of and venue in the First Judicial District Court, Carson City, Nevada for enforcement of this Contract, and consent to personal jurisdiction in such court for any action or proceeding arising out of this Contract.



February 20, 2024

Julie Strandberg  
Executive Director  
Chiropractic Physicians' Board of Nevada  
Via email: [chirobd@chirobd.nv.gov](mailto:chirobd@chirobd.nv.gov)

Dear Julie,

As we discussed, here is a proposed agreement for bookkeeping and payroll services for the Board.

***Proposed Services:***

Services to include:

- Manage semi-monthly payroll process for 2 employees, to ensure staff is appropriately paid and government deposits / reports are done as required.
- Manage benefits payroll deductions and file reports as required. This would include PERS and PEBP.
- Enter expenditures into QuickBooks. Support for all amounts to be provided, and bills paid via online billpay
- Enter deposits into QuickBooks. Weekly deposit spreadsheets to be provided, as well as a login to Authorize.net allowing download of credit card transactions.
- Review and reconcile all cash accounts monthly.
- Produce quarterly financial reports for management and board review.
- Assist in annual budget production as needed.
- Track and reconcile board assets, both fixed and current.
- Track and reconcile board liabilities, both long term and current. This includes calculation of deferred income.
- Work with auditors and provide backup for all activity as requested.
- Manage annual compliance requirements as needed – such as audit support, W-2s, 1099s, and the annual report to the SoS.

***Fee Structure:***

Services would be \$700/month, paid quarterly during the first month of the quarter.

Please let me know if you have any questions.

Sincerely,



Carol Woods, President

DEPARTMENT OF ADMINISTRATION

RISK MANAGEMENT

AFFIDAVIT OF REJECTION OF INDUSTRIAL INSURANCE COVERAGE

STATE OF Nevada )  
Washoe COUNTY ) ss.

I, Carolyn Woods, being first duly sworn, depose and state as follows under penalty of perjury, and by my initials on each paragraph, I certify that I have read and understand each paragraph.

1. I make this affidavit for the purpose of rejecting industrial insurance coverage, pursuant to NRS 616B.627 and NRS 617.210, in connection with entering into a Contract with the State of Nevada or political subdivision of the State of Nevada. After reviewing those statutes and the definitions of "sole proprietor" in NRS 616A.310 and NRS 617.145, I believe I qualify to reject industrial insurance coverage, and I covenant that I will not knowingly do anything that would disqualify me from rejecting industrial insurance under those statutes, without first withdrawing this Affidavit of Rejection and obtaining all statutorily required industrial insurance coverage. @

2. I am a sole proprietor, as defined by NRS 616A.310 and NRS 617.145, who will not use the services of any employees, subcontractors, or independent contractors in the performance of this Contract with the State of Nevada. @

3. In accordance with the provisions of NRS 616B.659, I have elected to reject the industrial insurance terms, conditions, and provisions of NRS Chapters 616A to 616D inclusive. By doing so I acknowledge that if I incur an industrial injury or occupational disease in the performance of this Contract that I waive and will be disqualified to receive any workers' compensation coverage pursuant to Nevada law or the laws of any other state where I have waived coverage. @

4. In accordance with the provisions of NRS 617.225, I have elected to reject the workers' compensation terms, conditions, and the provisions of NRS Chapter 617 as it relates to occupational diseases. By doing so, I acknowledge that if I incur an industrial injury or occupational disease in the performance of this Contract that I waive and will be disqualified to receive any workers' compensation or occupational disease benefits pursuant to Nevada law or the laws of any other state where I have waived coverage. @

5. I acknowledge that the State of Nevada will not be considered to be my employer or the employer of my employees, subcontractors or independent contractors, if any; and that the State of Nevada is not liable as a principal contractor to me or my employees, subcontractors or independent contractors for any compensation or other damages as a result of an industrial injury or occupational disease incurred

in the performance of this Contract. @

6. I acknowledge that by signing this waiver I am not eligible for any workers' compensation or occupational disease benefits that I may be otherwise eligible, in the performance of this Contract. I acknowledge that should I incur any industrial injury or occupational disease in the performance of this Contract that I will be responsible for any costs, including medical, disability and rehabilitation benefits that I may incur. @

7. Prior to executing this affidavit, I have had a full and fair opportunity to answer any questions I may have had regarding industrial insurance or occupational disease benefits and liabilities under Nevada law, including the opportunity to consult with counsel of my choice, and this Waiver is made with full knowledge of any liabilities that may incur. @

8. I have read the provisions of NRS Chapters 616A to 616D, inclusive, and NRS Chapter 617 and I am otherwise in compliance with the terms, conditions and provisions thereof. @

9. I, Carolyn Woods, do hereby swear under penalty of perjury that the assertions of this affidavit are true. @

Carolyn Woods  
NAME

SUBSCRIBED and SWORN to before me  
by Carolyn Woods  
this 21 day of January 2024

[Signature]  
Notary Public, in and for said  
County and State



**From:** [Maureen Martinez](#)  
**To:** [Julie Strandberg](#)  
**Subject:** RE: Contract: Numbers, Inc.- Bookkeeper/Accountant  
**Date:** Wednesday, June 5, 2024 11:03:48 AM

---

Hi Julie

Sorry about the delay. I needed to go back and review the other contracts for the particular vendor. What I have told the other Boards is that for this contract renewal only, I am willing to accept the \$1 Million in limits. For any future contracts, this contractor will have to meet our standard limits for professional liability as follows:

**Professional Liability (Errors and Omissions Liability)**

The policy shall cover professional misconduct or lack of ordinary skill for those positions defined in the Scope of Services of this contract.

Each Claim	\$1,000,000
Annual Aggregate	
\$2,000,000	

- a. In the event that the professional liability insurance required by this Contract is written on a claims-made basis, Contractor warrants that any retroactive date under the policy shall precede the effective date of this Contract; and that either continuous coverage will be maintained or an extended discovery period will be exercised for a period of two (2) years beginning at the time work under this Contract is completed.

If you have any further questions, please let me know.

**Maureen E. Martinez, ARM-P**

Insurance and Loss Prevention Specialist

**Risk Management Division**

State of Nevada

775 687-1756 Phone

775-687-3195 fax

[memartinez@admin.nv.gov](mailto:memartinez@admin.nv.gov) Email

[www.risk.nv.gov](http://www.risk.nv.gov)

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**From:** Julie Strandberg <[chirobd@chirobd.nv.gov](mailto:chirobd@chirobd.nv.gov)>

**Sent:** Wednesday, June 05, 2024 10:07 AM

**To:** Maureen Martinez <[memartinez@admin.nv.gov](mailto:memartinez@admin.nv.gov)>

**Cc:** Julie Strandberg <[chirobd@chirobd.nv.gov](mailto:chirobd@chirobd.nv.gov)>



RT Specialty  
2375 130th Ave NE  
Bellevue, WA 98005  
Ryan Rosas

## Confirmation of Insurance

January 31, 2024

**S.M. Terelak Inc.**

Attn: Michelle Terelak

2955 Vista Blvd Suite #103 Sparks, NV 89436

**Insured:** Numbers Inc  
1806 Espee Ct  
Sparks, NV 89434

**Policy #:** 106875074  
**Policy Period:** 02/16/2024 12:01 AM To 02/16/2025 12:01 AM  
**Coverage:** Professional Liability

**Issuing Company:** Travelers Casualty and Surety Company of  
America

This is to confirm that we have procured coverage for the above captioned insured per your instructions, subject to all terms and conditions from the insurance carrier as attached:

Note :

Minimum earned premium may apply to this policy (see attached carrier binder for specifics). All fees are fully earned at inception.

Please review attached carrier binder for details regarding any additional premium charges, minimum, deposit, audit and/or cancellation provisions.

This insurance is subject to all terms and conditions of the cover note, certificate of insurance and/or policy which may be issued.

This Confirmation of Insurance shall be automatically terminated and voided by delivery of the cover note, certificate of insurance or policy to the insured or its representative.

Thank you for your business.

Regards,

Ryan Rosas  
Broker - PC  
RT Specialty  
Ryan.Rosas@rtspecialty.com

Paul Laughlin  
Broker Assistant  
RT Specialty  
Paul.Laughlin@rtspecialty.com



RT Specialty  
2375 130th Ave NE  
Bellevue, WA 98005  
Ryan Rosas

## Confirmation of Insurance

### Cost Summary

Professional Liability Premium	\$1,247.00
Policy Fee	\$125.00
<b>Total Policy Cost</b>	<b>\$1,372.00</b>

### Minimum Earned

Note: There may be a minimum earned on this policy. Please refer to the carrier binder for more details on the minimum earned percentage.



RT Specialty  
2375 130th Ave NE  
Bellevue, WA 98005  
Ryan Rosas

## Confirmation of Insurance

### Remarks

Remarks:

- This is a 2 year policy. The total due will be billed annually.

Payments are no longer able to be made prior to binding, there will be a link on the invoice sent after the policy has been bound:

Agent confirmation that payment is in hand or banking/credit card information has been received  
\_\_\_\_\_ (agent initial here).

\*By requesting to bind coverage, you acknowledge that you have received banking information or other form of payment to be submitted upon receipt of our invoice. Per the RT Specialty producer agreement, collecting and remitting payment is the responsibility of the agent.

New Mailing address for hard copies of payment is:

RSG Specialty, LLC

26289 Network Place

Chicago, IL 60673-1262

In the memo line, please reference your quote #/policy #, as well as the named insured.



ACCOUNTANTS PROFESSIONAL LIABILITY COVERAGE

POLICY NO. 106875074

Travelers Casualty and Surety Company of America
Hartford, Connecticut
(A Stock Insurance Company, herein called the Company)

Empty rectangular box for additional information.

Table with 3 rows: ITEM 1 (Named Insured: NUMBERS INC, DBA, Principal Address), ITEM 2 (Policy Period: Inception Date: February 16, 2024, Expiration Date: February 16, 2025), ITEM 3 (All notices pursuant to the policy must be sent to the company by email, facsimile, or mail as set forth below).



<b>ITEM 9</b>	FORMS AND ENDORSEMENTS ATTACHED AT ISSUANCE: APL-1001-1108; PTC-2069-0411; PTC-2035-0117; PTC-1001-1108; PTC-2003-1108; PTC-2008-1108; PTC-19002-0412; PTC-19006-0315; PTC-2067-1215; PTC-3028-1214
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**CHIROPRACTIC PHYSICIANS' BOARD OF NEVADA**

**AGENDA ACTION SHEET**

TITLE: **Agenda Item 5 Board Member Comments – For possible action**

RECOMMENDED MOTION: **Non-Action Item.**

PREPARED BY: **Benjamin S. Lurie, DC**

MEETING DATE: **May 27, 2026**

TIME REQUIRED: **5 minutes**

BACKGROUND INFORMATION: **Are there any Board members who would like to comment on Board business?**

ACTION: \_\_\_\_\_ Approved \_\_\_\_\_ Approved w/Modifications \_\_\_\_\_ Denied \_\_\_\_\_ Continued

**CHIROPRACTIC PHYSICIANS' BOARD OF NEVADA**

**AGENDA ACTION SHEET**

TITLE: **Agenda Item 6 Public Interest Comments – No action**

**This portion of the meeting is open to the public to speak on any topic and may be limited to 3 minutes**

RECOMMENDED MOTION: **Non-Action item.**

PREPARED BY: **Benjamin S. Lurie, DC**

MEETING DATE: **May 27, 2026**

TIME REQUIRED: **3 minutes per person per topic**

BACKGROUND INFORMATION:

ACTION:  Approved  Approved w/Modifications  Denied  Continued

**Agenda Item 6**

**CHIROPRACTIC PHYSICIANS' BOARD OF NEVADA**

**AGENDA ACTION SHEET**

TITLE: **Agenda Item 7** Adjournment – For possible action

RECOMMENDED MOTION: **Adjourn the meeting.**

PRESENTED BY: **Benjamin S. Lurie, DC**

MEETING DATE: **May 27, 2026**

TIME REQUIRED: **2 minutes**

BACKGROUND INFORMATION: **The meeting should be formally adjourned when all matters on the agenda have been addressed.**

ACTION: \_\_\_\_\_ Approved \_\_\_\_\_ Approved w/Modifications \_\_\_\_\_ Denied \_\_\_\_\_ Continued