

# NEVADA FUNERAL AND CEMETERY SERVICES BOARD

## AGENDA AND NOTICE OF PUBLIC MEETING

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**Monday, November 24, 2014, at 10:00a.m.**

Via Teleconference with Public Access:  
Funeral and Cemetery Services Board Office  
501 Hammill Lane  
Reno, NV 89511

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**Please Note:** The Board may 1) address agenda items out of sequence to accommodate persons appearing before the Board or to aid the efficiency or effectiveness of the meeting; 2) combine items for consideration by the public body; and 3) pull or remove items from the agenda at any time. The Board may convene in closed session to consider the character, alleged misconduct, professional competence or physical or mental health of a person. (NRS 241.030)

Public comment is welcomed by the Board, but at the discretion of the chair, may be limited to five minutes per person. A public comment time will be available before any action items are heard by the public body and then once again prior to adjournment of the meeting. The Chair may allow additional time to be given a speaker as time allows and in his/her sole discretion. Once all items on the agenda are completed the meeting will adjourn. Prior to the commencement and conclusions 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.

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***Action by the Board on an item may be to approve, deny, amend, or table.***

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**1. Call to order, roll call, establish quorum**

**2. Public comment**

**Note:** No vote may be taken upon a matter raised under this item of the agenda until the matter itself has been specifically included on an agenda as an item upon which action may be taken. (NRS 241.020)

**3. Discussion, recommendation, and possible action regarding review and approval of October 14, 2014 meeting minutes (For possible action)**

**4. Discussion, recommendation, and possible action regarding audit report prepared by Kohn & Company (For possible action)**

5. **Discussion, recommendation, and possible action regarding financial policies and procedures including possible contract for bookkeeping services (For possible action)**
6. **Discussion, recommendation, and possible action regarding recommendations for legislative changes to NRS 642 and NRS 451. This item may include updates and comments from members of the Legislative Subcommittee (For possible action)**
7. **Board member comments**
8. **Discussion regarding future agenda items and future meeting dates**
9. **Public comment**

**Note:** No vote may be taken upon a matter raised under this item of the agenda until the matter itself has been specifically included on an agenda as an item upon which action may be taken. (NRS 241.020)

**10. Adjournment (For possible action)**

Anyone desiring additional information including meeting materials may contact Jennifer Kandt at 775-825-5535. Meeting materials are also available for download from the Board website at <http://funeral.nv.gov> or can be picked up at the following location: 501 Hammill Lane, Reno, NV. The Board is 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 Jennifer Kandt at 775-825-5535, no later than 48 hours prior to the meeting. Requests for special arrangements made after this time frame cannot be guaranteed. This agenda has been sent to all members of the Board and other interested persons who have requested an agenda from the Board. Persons who wish to continue to receive an agenda and notice of meetings must request so in writing every six months.

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**THIS MEETING HAS BEEN PROPERLY NOTICED AND POSTED  
IN THE FOLLOWING LOCATIONS:**

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Reno City Hall One E. First Street Reno, NV 89501	Office of the Attorney General 100 N Carson Street Carson City, NV 89701	Grant Sawyer State Office Building 555 E. Washington Ave. Las Vegas, NV 89101
	Funeral Board Office 501 Hammill Lane Reno, NV 89511	

# NEVADA FUNERAL AND CEMETERY SERVICES BOARD

## MINUTES

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**Tuesday, October 14, 2014, at 9:00a.m.**

Video-Conference Locations:

Legislative Building  
401 South Carson Street, Room 3138  
Carson City, Nevada  
And  
Grant Sawyer Building  
555 E. Washington Avenue, Room 4412  
Las Vegas, Nevada

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**1. Call to order, roll call, establish quorum**

**Members Present**

Wayne Fazzino, Chair  
Todd Noecker  
Wendy Simons (arrived late)  
Bart Burton  
Tammy Dermody

**Members Absent**

Lisa Franqui  
Loretta Guazzini

**Board Staff Present**

Jennifer Kandt, Executive Director  
Henna Rasul, Senior Deputy Attorney General

**Public**

James Smolenski  
Casey Perkins  
Lyle Meyer  
John Lawrence

Jennifer indicated that Lisa Franqui would be resigning from the Board, and that Jennifer would coordinate with the Governor's Office regarding a replacement.

**2. Public comment**

**Note:** No vote may be taken upon a matter raised under this item of the agenda until the matter itself has been specifically included on an agenda as an item upon which action may be taken. (NRS 241.020)

**3. Discussion, recommendation, and possible action regarding review and approval of August 7, 2014 meeting minutes (For possible action)**

Bart moved to approve the minutes. The motion was seconded by Tammy and carried unanimously.

**4. Discussion, recommendation, and possible action regarding Bobo Consent Decree in case number FB14-01 (For possible action)**

Henna Rasul explained the process of a consent decree and stated that the Board could either approve, approve with changes, or deny and go to a hearing. She stated that the terms in the Consent Decree had been reviewed and accepted by Mr. Bobo.

There were questions regarding the facts of the case and Henna explained that the information before them in the Consent Decree is all the information that would be provided to them.

Casey Perkins, legal counsel for Mr. Bobo stated that the decedent lived Hawaii and was visiting Las Vegas. He stated that the decedent had an estranged son and two daughters but that representation was made by a nephew who flew to Las Vegas that he was the only next of kin. He stated that there was also a civil matter pending.

Tammy moved to accept the consent decree. The motion was seconded and carried unanimously.

**5. Discussion, recommendation, and possible action regarding request for James Smolenski to be approved as the new managing funeral director for Neptune Management Group of Nevada, 969 Moana Lane, Reno, Nevada (For possible action)**

Jennifer stated that temporary approval had been granted. Mr. Smolenski stated that he has been licensed since 1982 and would only be managing this establishment until another individual is able to become licensed.

Bart recused himself stating that Mr. Smolenski works for SCI. Tammy recused herself stating that her establishments handle the cremations for Neptune.

Wayne moved to approve James Smolenski as the managing funeral for Neptune Society, Reno. The motion was seconded by Todd and carried unanimously with Bart and Tammy abstaining.

**6. Discussion, recommendation, and possible action regarding granting Certificate of Registration as an Apprentice Embalmer to Phuong-Giao Le (For possible action)**

Jennifer stated that there was a section within NRS which states that the apprenticeship begins upon filing with the secretary, but that it also states that they may not begin working until they receive a certificate. Jennifer stated that the Board may want to consider allowing staff to approve these in instances where there are no issues so that people can begin their apprenticeships.

Bart moved to allow staff to approve the apprentice certificates, and have them be placed on the agenda following approval. The motion was seconded by Tammy and carried unanimously.

Todd moved to approve Phuong-Giao Le as an apprentice embalmer. The motion was seconded by Tammy and carried unanimously with Bart abstaining.

**7. Discussion, recommendation, and possible action regarding granting Reciprocal Embalmer License to Dale Lewis Lomason II (For possible action)**

Tammy moved to approve Dale Lewis Lomason II. The motion was seconded by Todd and carried unanimously with Bart abstaining.

**8. Discussion, recommendation, and possible action regarding granting a Funeral Director License to Lyle Meyer (For possible action)**

Jennifer stated that the applicant had stated that there were no prior convictions, but that the background investigation revealed a Class B Misdemeanor hunting violation. She stated that upon calling applicant and stating that the background check had revealed a violation, the applicant questioned whether she was referring to a prior DUI conviction which the background check had not revealed. She stated that the Board needed to make a determination on whether this impacted the moral character requirements.

Wayne asked if California had known of the DUI conviction when they granted his license, and she stated the applicant had indicated that California had obtained information on the conviction, but did not know whether Mr. Meyer had disclosed at the time of application in California.

Mr. Meyer was questioned about his answers on his applications and he stated that he was just checking the boxes and wasn't thinking about the convictions that occurred some time ago.

Todd moved to approve the funeral director license for Mr. Meyer. The motion did not have a second and failed.

There was discussion on granting a license and placing it on probation for a period of time.

Bart moved to grant the license and to place on a one year probation, reviewing again in 10 months. Tammy stated that she had serious concerns about non-disclosure on two separate applications. The motion did not receive a second and failed.

There was discussion on any limitations on reapplying, and Jennifer stated that she did not recall any restrictions on reapplying within NRS.

Tammy moved to request that the applicant reapply with all of the correct information in the application. The motion was seconded by Todd and carried unanimously.

**9. Discussion, recommendation, and possible action regarding granting Reciprocal Embalmer License to Lyle Meyer (For possible action)**

Jennifer stated that the same moral character requirement exists for this license, but that Mr. Meyer also does not meet the requirement within NRS 642.100(3) requiring

applicants to have actively practiced for the two years immediately preceding the application.

Tammy moved to deny the embalmer license. The motion was seconded by Todd and carried unanimously.

**10. Discussion, recommendation, and possible action regarding notices of name changes for funeral establishments owned by Walton's Inc. and Tammy Dermody (For possible action)**

Jennifer stated that in the past, the Board had required establishments desiring a name change to complete a new application. She stated that a name change seemed like something that should be approved by staff moving forward but that she desired confirmation.

Bart stated that he agreed with staff. He moved to allow staff to handle and approve any name changes moving forward. The motion was seconded by Todd and carried unanimously with Tammy abstaining.

**11. Discussion, recommendation, and possible action regarding recommendations for legislative changes to NRS 642 and NRS 451. This item may include updates and comments from members of the Legislative Subcommittee (For possible action)**

Jennifer reviewed the suggested language for changes. Tammy questioned the elimination of the license to conduct direct cremations and immediate burials which had been termed the "Limited Establishment" and whether there were concerns on that meaning this type of business was no longer regulated. Jennifer stated that she did have concerns on that possibility. There was further discussion and general consensus that the legislative subcommittee need to meet again to further discuss.

**12. Discussion, recommendation, and possible action regarding clarification of regulatory fee collection (For possible action)**

Jennifer stated that she reviewed the statute with legal counsel and they looked at the legislative history. She said the legislative history was clear that there would be instances where the \$10 fee could be charged for things other than cremation or burial, such as moving bodies out of state. She stated that disinterment was not specifically mentioned but stated that if the establishment collected for a disinterment, they would need to be certain that the fee had not previously been collected for that individual as the statute is clear that you may not charge more than once for each decedent.

**13. Discussion, recommendation, and possible action regarding funeral establishment inspection checklist (For possible action)**

Bart thanked Jennifer for the work on the checklist and moved to approve with any additions or corrections as needed. The motion was seconded by Tammy and carried unanimously.

**14. Overview of current complaint status**

Jennifer gave a brief overview of each complaint. There was discussion that one of the complaints involved photographing of a body, but that there were no laws regarding this practice. There was further discussion from Todd who stated that it is needed in many

instances for identification purposes, and there may be other considerations if there were going to be limitations.

**15. Discussion, recommendation, and possible action regarding Board attendance at the annual meeting of The Conference (For possible action)**

Jennifer stated that she had put into the budget for all Board members to attend the Conference, but was not sure how many were going to attend and whether the Board would like to have legal counsel and the investigator attend.

Todd moved to approve the investigator and legal counsel attending the meeting. The motion was seconded by Tammy and carried unanimously.

**16. Discussion, recommendation, and possible action regarding 90 day performance review for Executive Director (For possible action)**

Jennifer stated that the review had been compiled from the forms sent to chairman Fazzino. She indicated that Todd had not been able to offer input, so if he wanted to add any comments he could. Todd provided a score of 3 out of 4 for job knowledge and a 4 out of 4 for the remaining items.

Todd moved to approve the 90 day review. The motion was seconded by Bart and carried unanimously.

**17. Report from Board Treasurer**

- **Status of Board funds**
- **Status of regulatory fee collection to date**

Jennifer stated that Loretta was not able to attend the meeting, but provided the current banking balances.

**18. Report from Executive Director, Jennifer Kandt**

Jennifer overviewed her written report.

**19. Report from Senior Deputy Attorney General**

None.

**20. Board member comments**

Wayne stated that he knew the Board was in place to protect the public, but also questioned how the establishments are able to protect themselves from the public when they are lied to. Henna commented the Board can only act in terms of protection of the public. She also stated that all of the facts of the case are not known to the Board unless they have a hearing. The only facts the Board has access to are the ones agreed upon in the Consent Decree.

Bart asked about research into whether someone had to be a funeral director to make arrangements and Jennifer stated that would be an item discussed at the next legislative subcommittee meeting. Bart also stated that he was very impressed with the work that Jennifer has accomplished in a very short period of time, and said the Board is essentially starting over. He thanked her for the work on the inspection report.

Wendy apologized for being late. She also stated that felt Jennifer was doing an amazing job.

**21. Discussion regarding future agenda items and future meeting dates**

Meeting dates were decided for the following dates:

January 13<sup>th</sup> (Las Vegas)

April 14<sup>th</sup>

July 14<sup>th</sup> (North)

October 13<sup>th</sup>

**22. Public comment**

**Note:** No vote may be taken upon a matter raised under this item of the agenda until the matter itself has been specifically included on an agenda as an item upon which action may be taken. (NRS 241.020)

**23. Adjournment (For possible action)**

Meeting adjourned at 11:05 a.m.

**NEVADA STATE BOARD OF FUNERAL & CEMETERY SERVICES**

**FINANCIAL STATEMENTS**

**JUNE 30, 2014**

**DRAFT**

NEVADA STATE FUNERAL AND CEMETERY SERVICES BOARD  
JUNE 30, 2014

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## INDEPENDENT AUDITORS' REPORT

To the Members of the Board  
Nevada State Board of  
Funeral & Cemetery Services

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the Nevada State Board of Funeral & Cemetery Services (Board) as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the Board's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Nevada State Board of Funeral & Cemetery Services, as of June 30, 2014, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Other Matters**

#### ***Required Supplementary Information***

Management has omitted the management's discussion and analysis and budgetary comparison information that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operations, economic, or historical context. Our opinion on the basic financial statements is not affected by the missing information.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 24, 2014, on our consideration of the Nevada State Board of Funeral & Cemetery Services' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Nevada State Board of Funeral & Cemetery Services' internal control over financial reporting and compliance.

Reno, Nevada  
November 24, 2014

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BASIC FINANCIAL STATEMENTS

NEVADA STATE BOARD OF FUNERAL & CEMETERY SERVICES  
STATEMENT OF NET POSITION AND GOVERNMENTAL FUND BALANCE SHEET  
JUNE 30, 2014

	General Fund	Adjustments (Note 3)	Statement of Net Position
<b>ASSETS</b>			
Cash	\$ 130,070	\$ -	\$ 130,070
Accounts Receivable	<u>27,940</u>	<u>-</u>	<u>27,940</u>
Total assets	<u><u>\$ 158,010</u></u>	<u>-</u>	<u>158,010</u>
<b>LIABILITIES</b>			
Accounts payable	\$ 19,958	-	19,958
Renewal fees received in advance	<u>26,812</u>	<u>-</u>	<u>26,812</u>
Total liabilities	<u>46,770</u>	<u>-</u>	<u>46,770</u>
<b>FUND BALANCE / NET POSITION</b>			
Fund balance			
Unassigned	<u>111,240</u>	<u>(111,240)</u>	<u>-</u>
	<u>111,240</u>	<u>(111,240)</u>	<u>-</u>
Total liabilities and fund balance	<u><u>\$ 158,010</u></u>		
Net position			
Unrestricted		<u>111,240</u>	<u>111,240</u>
Total net position		<u><u>\$ 111,240</u></u>	<u><u>\$ 111,240</u></u>

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See accompanying notes

NEVADA STATE BOARD OF FUNERAL & CEMTERY SERVICES  
STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND REVENUE, EXPENDITURES,  
AND CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2014

	<u>General Fund</u>	<u>Adjustments (Note 3)</u>	<u>Statement of Activities</u>
<b>EXPENDITURES / EXPENSES</b>			
Board expenditures	\$ 115,065	\$ -	\$ 115,065
<b>PROGRAM REVENUE</b>			
Regulatory fees	159,310	-	159,310
Renewal and licensing fees	65,298	-	65,298
Other income	4,685	-	4,685
Total Program revenue	<u>229,293</u>	<u>-</u>	<u>229,293</u>
Excess of revenue over expenditures	<u>114,228</u>	<u>(114,228)</u>	<u>-</u>
Change in net position	-	114,228	114,228
<b>FUND BALANCE / NET POSITION</b>			
Beginning of year	<u>(2,988)</u>	<u>-</u>	<u>(2,988)</u>
End of year	<u>\$ 111,240</u>	<u>\$ -</u>	<u>\$ 111,240</u>

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See accompanying notes

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NOTES TO FINANCIAL STATEMENTS

NEVADA STATE BOARD OF FUNERAL  
& CEMETERY SERVICES  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014

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NOTE 1 - REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Nevada State Board of Funeral & Cemetery Services (Board) is regulated by the Nevada Revised Statutes (NRS) 642, which also specify the authorized activities of the Board. The fund is used to account for the proceeds of licensing and examination fees and other revenues that are legally restricted to expenditures for specified purposes.

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

The following is a summary of the more significant policies.

Reporting Entity

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

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

Basis of Presentation

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

GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, requires the Board to apply all applicable GASB pronouncements and, unless they conflict with or contradict GASB pronouncements all Financial Accounting Standards Board (FASB) Statements and Interpretations, Accounting Principles Board Opinions, and Accounting Research Bulletins issued on or before November 30, 1989. Accordingly, the Board has not applied FASB pronouncements issued after that date.

Fund Accounting

The general fund of the Board is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Basis of Accounting

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

NEVADA STATE BOARD OF FUNERAL  
& CEMETERY SERVICES  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2014

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

Basis of Accounting (Continued)

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

The Board has only governmental fund types.

Licensing Fees Received in Advance

By provision of statute, the Board administers its licensing registration on an annual period from January 1 to December 31. Licensing fees received in advance represents revenue from the annual renewals of licenses for funeral directors, embalmers, funeral establishments, cemeteries and crematories, and is recognized ratably over the renewal period.

Licensing fees received in advance consists of the unearned portion of annual license renewal fees collected prior to June 30, 2014 for license periods after June 30, 2014.

Fund Equity and Net Position

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

Nonspendable - represents amounts that are either not in a spendable form or are legally or contractually required to remain intact. The Board includes fund balances that have been prepaid for expenses in this category. The Board has no nonspendable fund balances.

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

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

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

Unassigned - represents all amounts not included in nonspendable classifications.

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

Equity is classified as net position and displayed in the three following components, as applicable:

Net Invested in capital assets - consists of capital assets, net of accumulated depreciation and any related debt.

Restricted net position - consists of net position with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

Unrestricted net position - net position that is neither classified as "invested in capital assets" nor as "restricted."

NEVADA STATE BOARD OF FUNERAL  
& CEMETERY SERVICES  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2014

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

Subsequent Events

Subsequent events have been evaluated through November 24, 2014, which represents the date the financial statements were available to be issued. Subsequent events after that date have not been evaluated.

Use of Estimates

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

NOTE 2 - CASH AND INVESTMENTS

Cash includes cash on hand and in the bank. By provision of statutes, the Board is authorized to deposit all money in banks or savings and loan associations located in the state of Nevada and must be subject to withdrawal on demand.

The Board maintains its checking account in one commercial bank. The account is insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At June 30, 2014, the bank balances were not in excess of the FDIC insured limits.

NOTE 3 - CONVERSION TO GOVERNMENT-WIDE FINANCIAL STATEMENTS

Adjustments on the face of the financial statements were made to the fund balance sheet and statement of revenue, expenditures, and changes in fund balance in order to reconcile the fund financial statements to the government-wide statements of net position and activities. The only adjustment reflected the reclassification of fund balance to net position.

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REPORT ON INTERNAL CONTROL AND COMPLIANCE

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

To the Members of the Board  
Nevada State Board of Funeral & Cemetery Services

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the Nevada State Board of Funeral & Cemetery Services (Board), as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the Nevada State Board of Funeral & Cemetery Services' basic financial statements, and have issued our report thereon dated November 24, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Nevada State Board of Funeral & Cemetery Services' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Nevada State Board of Funeral & Cemetery Services' internal control. Accordingly, we do not express an opinion on the effectiveness of the Boards' internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the previous paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and responses, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying schedule of findings and responses as items 2014-1 and 2014-2 to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Nevada State Board of Funeral & Cemetery Services' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and responses 2014-3.

Nevada State Board of Funeral & Cemetery Services' Response to Findings

Nevada State Board of Funeral & Cemetery Services' response to the findings identified in our audit is described in the accompanying schedule of findings and responses. Nevada State Board of Funeral & Cemetery Services' response was not subject to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

Reno, Nevada  
November 24, 2014

DRAFT

NEVADA STATE BOARD OF FUNERAL & CEMETERY SERVICES  
SCHEDULE OF FINDINGS AND RESPONSES  
JUNE 30, 2014

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**Finding 2014-1 Internal Controls and Segregation of Duties**

Criteria

The internal control system should provide for the prevention, detection, and correction of misstatements in a timely manner whether due to errors, fraud or abuse. A major component of a sound internal control system involves the proper segregation of duties.

Condition/Context

The following conditions indicate internal control deficiencies:

- Accounting functions were generally assigned to one person who was responsible for recording transactions, signing checks and reconciling accounts.
- In certain instances, the signer authorizing the check was also the payee.
- Several audit adjustments were necessary to correct account balances and reclassify transactions.
- There were uncorrected discrepancies in account reconciliations.
- Supporting documentation for expenses totaling \$3,794 could not be located or was not available.
- There were no established procedures for billing fees and tracking receipts and amounts owed.
- Inspection reports or other documentation was not maintained to support certain amounts collected.

Cause

The Board is relatively small and was operated by a single person under a contractual agreement for most of the year. There has been a complete change in the Board of Trustees and a new Executive Director was hired in June 2014.

Effect

Errors, misstatements, fraud or abuse may occur without detection.

Recommendation

We recommend that internal controls be evaluated and appropriate policies and procedures be implemented to correct deficiencies. Accounting duties and monitoring should be segregated as much as possible given the limited resources of the Board. For example:

- All disbursements should be reviewed and approved by someone other than the preparer. Such review and approval should be documented.
- The bank statements should be delivered to a person who does not normally have access to checks or deposits and does not record transactions. This person should examine the monthly statements and cancelled checks for unusual activity.
- The person responsible for recording transactions should not have access to actual deposits or the authority to sign checks.
- Monthly account reconciliations should be reviewed by someone other than the preparer.
- Invoices should accompany all checks presented for signature. The invoices should be marked as paid and maintained in the vendor files.
- A database of licensees should be maintained and compared with revenue amounts.
- Invoices should be created for renewals and fees to assist in monitoring accounts receivable.
- Receipts for expenses should include the detail of the transactions, not just a signed credit card slip that only reflects the total amount of the purchase.

NEVADA STATE BOARD OF FUNERAL & CEMETERY SERVICES  
SCHEDULE OF FINDINGS AND RESPONSES (CONTINUED)  
JUNE 30, 2014

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**Finding 2014-1 Internal Controls and Segregation of Duties (Continued)**

Management's Response

*The new Executive Director and Board take internal control very seriously and we have been evaluating policies and implementing procedures to provide for the review and approval of transactions. Board members have taken over some of the accounting duties and we have modified our procedures to provide independent review of transactions. We are developing renewal packets to track revenue and we will continue to look for ways strengthen internal control and implement the recommendations.*

**Finding 2014-2 Regulatory Fees**

Criteria

The reporting of regulatory fees should be verified for completeness and accuracy.

Condition/Context

Licenseses are responsible for self-reporting the regulatory fees each month. However, there did not appear to be a process for verifying the reported amounts and delinquent payments were noted.

Cause

This was a new fee charged in the current year and a system had not yet been developed.

Effect

The Board may not be collecting all of the regulatory fees due.

Recommendation

We recommend that management continue to utilize the recently developed database to track the number of reported cases by each establishment and the receipt of payments. Also, management should implement a monitoring system to verify the licensees' reported cases on a cyclical basis and utilize data from Vital Statistics to assess the reasonableness of the reported fees.

Management's Response

*We are currently maintaining a database to track the number of reported cases and the payments received from the licensed establishments. We will work towards developing a monitoring system to ensure that regulatory fees are properly reported.*

**Finding 2014-3 Contractual Services**

Criteria

The status of workers as independent contractors versus employees is affected by many subjective factors, so it is imperative that contractual arrangements be clearly documented to support scrutiny by the Internal Revenue Services. In addition, compensation should be reported annually on a Form 1099 as applicable.

Condition/Context

A signed contract was not available for the former Executive Director. In addition to her monthly fee of \$4,500, the Board paid \$500 a month in lieu of health insurance and an annual bonus for taxes. There is no evidence that a Form 1099 was issued for 2013.

NEVADA STATE BOARD OF FUNERAL & CEMETERY SERVICES  
SCHEDULE OF FINDINGS AND RESPONSES (CONTINUED)  
JUNE 30, 2014

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**Finding 2014-3 Contractual Services (Continued)**

Cause

The cause of this is unclear. However, the contractual relationship was terminated in June 2014 and the new Executive Director is classified as an employee.

Effect

Compensation may not have been properly reported to the IRS.

Recommendation

We recommend that the Board establish a policy for hiring independent contractors that includes documentation of the facts and circumstances based upon the criteria set forth in IRS Publication 1779, *Independent Contractor or Employee*. In addition, procedures should be implemented to ensure that Forms 1099 are issued each year, as required, for all applicable vendors.

Management's Response

*We currently do not have any independent contractors, but we will evaluate circumstances as appropriate and we are developing procedures to ensure that Forms 1099 are prepared annually.*

DRAFT

November 24, 2014

To the Board Members and Management of  
Nevada State Board of Funeral & Cemetery Services  
501 Hammill Lane  
Reno, Nevada 89511

We have audited the financial statements of the governmental activities and the fund information of Nevada State Board of Funeral & Cemetery Services (Board) for the year ended June 30, 2014. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated August 15, 2014. Professional standards also require that we communicate to you the following information related to our audit.

### **Significant Audit Findings**

#### ***Qualitative Aspects of Accounting Practices***

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Board are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2014. Certain transactions lacked appropriate supporting documentation as detailed in the Schedule of Findings and Responses accompanying the financial statements.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

Issues concerning significant estimates made my management include:

- Management's identification of and process for making significant accounting estimates.
- Risks of material misstatement.
- Indicators of possible management bias.
- Disclosure of estimation uncertainty in the financial statements.

The most sensitive estimates affecting the Board's financial statements include:

- The portion of license and renewal fees deferred which pertain to future periods.
- The collectability of accounts receivable based upon payment histories.

We evaluated the key factors and assumptions used to develop the above estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The financial statement disclosures are neutral, consistent, and clear.

#### ***Difficulties Encountered in Performing the Audit***

Although some documentation was not available or could not be located, management and the Board were very helpful and responsive to our requests for information.

#### ***Corrected and Uncorrected Misstatements***

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were variances and unsupported expenses noted, that if recorded, would have decreased the change in net position by \$1,989.

Nevada State Board of Funeral &  
Cemetery Services  
November 24, 2014

The following material misstatements detected as a result of audit procedures were corrected by management:

- Adjust beginning fund balance - \$29,835
- Adjust accounts payable - \$14,157
- Record deferred revenue - \$26,813
- Adjust accounts receivable - \$27,940
- Adjust regulatory fee revenue - \$10,560

In addition, we proposed five other adjustments to correct posting errors. All corrected misstatements resulted in an overall increase in the change in net position by \$18,218.

#### ***Disagreements with Management***

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

#### ***Management Representations***

We have requested certain representations from management that are included in the management representation letter dated November 24, 2014.

#### ***Management Consultations with Other Independent Accountants***

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

#### ***Other Audit Findings or Issues***

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

#### **Other Matters**

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

#### **Restriction on Use**

This information is intended solely for the use of the Board members and management of Nevada State Board of Funeral & Cemetery Services and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

KOHN & COMPANY LLP

Connie Christiansen, CPA, CGMA

*The Nevada Funeral and Cemetery Services Board legislation:*

- 1) *Adds continuing education requirements for embalmers and funeral directors*
- 2) *Requires that individuals physically operating the crematory equipment complete a certification course approved by the Board*
- 3) *Allows the Board to conduct fingerprint based background checks.*
- 4) *Eliminates the direct cremation and immediate burial license and replaces with a direct cremation facility license and allows funeral directors to conduct business in a direct cremation facility*
- 5) *Add a death care consultant license for the individuals meeting with families to discuss arrangements*
- 6) *Requires funeral directors to have completed one year as a certified intern and creates requirements for registration as a certified intern with the Board*
- 7) *Cleans up various references to chair versus president and various tasks required of Board secretary including eliminating the requirement for the secretary to distribute a list of embalmers to railroad and transportation companies.*
- 8) *Makes various changes to the authority to order cremation or burial*
- 9) *Makes various changes to crematory operations and records*
- 10) *Makes various language changes to examination requirements for embalmers*
- 11) *Makes changes to the requirements for publishing a guide*
- 12) *Allows the Attorney General to make recommendations for actions*

**NRS 451.024 Authority to order burial *or cremation*; acceptance of legal and financial responsibility for burial *or cremation*; execution of affidavit.**

1. The following persons, in the following order of priority, may order the burial *or cremation* of human remains of a deceased person:

(a) A person designated as the person with authority to order the burial *or cremation* of the human remains of the decedent in a legally valid document or in an affidavit executed in accordance with subsection ~~7~~ 9;

(b) If the decedent was, at the time of death, on active duty as a member of the Armed Forces of the United States, a reserve component thereof or the National Guard, a person designated by the decedent in the United States Department of Defense Record of Emergency Data, DD Form 93, or its successor form, as the person authorized to direct disposition of the human remains of the decedent;

(c) The spouse of the decedent;

(d) An adult son or daughter of the decedent;

(e) Either parent of the decedent;

(f) An adult brother or sister of the decedent;

(g) A grandparent of the decedent;

(h) A guardian of the person of the decedent at the time of death;

~~—(i) A person who held the primary domicile of the decedent in joint tenancy with the decedent at the time of death; and~~

(j) A person who meets the requirements of subsection 2.

~~2.— If, 30 days or more after the death of a decedent, the coroner or sheriff, as applicable, has conducted an investigation to determine whether a person specified in paragraphs (a) to (i), inclusive, of subsection 1 exists and, upon completion of that investigation, is unable to identify or locate a person specified in those paragraphs, a~~Any other person may order the burial *or cremation* of the human remains of the decedent if the person:

(a) Is at least 18 years of age; and

(b) Executes an affidavit affirming:

(1) That he or she knew the decedent;

(2) The length of time that he or she knew the decedent;

(3) That he or she does not know the whereabouts of any of the persons specified in paragraphs (a) to (i), inclusive, of subsection 1; and

(4) That he or she willingly accepts legal and financial responsibility for the burial *or cremation* of the human remains of the decedent.

3. *If the person with authority as designated in paragraphs (c) through (h) has been arrested or charged with first or second degree murder or first degree manslaughter in connection with the decedent's death, the right of control is relinquished and passed on to the next individual in order of priority.*

4. *If there is more than one member of a class listed in paragraphs (d), (e), (f), (g), or (h) of subsection 1, a majority of the members of that class may be required at the discretion of the funeral establishment or direct cremation facility.*

~~3.~~ 5. A person who accepts legal and financial responsibility for the burial *or cremation* of the human remains of a decedent as described in subparagraph (4) of paragraph (b) of subsection 2 does not have a claim against the estate of the decedent or against any other person for the cost of the burial *or cremation*.

~~4.~~ 6. If the deceased person was an indigent or other person for whom the final disposition of the decedent's remains is a responsibility of a county or the State, the appropriate public officer may order the burial *or cremation* of the remains and provide for the respectful disposition of the remains.

~~5.~~ 7. If the deceased person donated his or her body for scientific research or, before the person's death, a medical facility was made responsible for the final disposition of the person, a representative of the scientific institution or medical facility may order the burial *or cremation* of his or her remains.

~~6.~~ 8. A living person may order the burial *or cremation* of human remains removed from his or her body or the burial *or cremation* of his or her body after death. In the latter case, any person acting pursuant to his or her instructions is an authorized agent.

~~7.~~ 9. A person 18 years of age or older wishing to authorize another person to order the burial *or cremation* of his or her human remains in the event of the person's death may execute an affidavit before a notary public in substantially the following form:

State of Nevada                    }  
  }ss  
County of ..... }

(Date) .....

I, ....., (person authorizing another person to order the burial *or cremation* of his or her human remains in the event of his or her death) do hereby designate ..... (person who is being authorized to order the burial *or cremation* of the human remains of a person in the event of his or her death) to order the ~~burial~~ *disposition* of my human remains upon my death.

Subscribed and sworn to before me this .....  
day of the month of ..... of the year .....

.....  
(Notary Public)

*10. If the authorizing agent is not reasonably available or unable to act as the authorizing agent, the person's right to be the authorizing agent shall pass to the next person or category of persons in the order of preference prescribed in NRS 451.024.*

*11. It is presumed that the authorizing agent is not reasonably available to act as authorizing agent if the crematory, cemetery, funeral establishment, or direct cremation facility after exercising due diligence has been unable to contact the individual or if that person has been unwilling or unable to make final arrangements for the disposition of the decedent within fifteen days after the initial contact by the crematory, cemetery, funeral establishment, or direct cremation facility. If a person in a prior category makes an initial contract with the crematory, cemetery, funeral establishment or direct cremation facility or becomes able before the final disposition of the decedent, that person resumes that person's right to serve as the authorizing agent.*

(Added to NRS by [2003, 1880](#); A [2011, 193, 197](#))

**~~NRS 451.650 — Authority to order cremation; execution of affidavit.~~**

- ~~1. The following persons, in the following order of priority, may order the cremation of human remains of a deceased person:~~
- ~~(a) A person designated as the person with authority to order the cremation of the human remains of the decedent in a legally valid document or in an affidavit executed in accordance with subsection 5;~~
- ~~(b) If the decedent was, at the time of death, on active duty as a member of the Armed Forces of the United States, a reserve component thereof or the National Guard, a person designated by the decedent in the United States Department of Defense Record of Emergency Data, DD Form 93, or its successor form, as the person authorized to direct disposition of the human remains of the decedent;~~
- ~~(c) The spouse of the decedent;~~
- ~~(d) An adult son or daughter of the decedent;~~
- ~~(e) Either parent of the decedent;~~
- ~~(f) An adult brother or sister of the decedent;~~
- ~~(g) A grandparent of the decedent;~~
- ~~(h) A guardian of the person of the decedent at the time of death; and~~

- ~~—(i) A person who held the primary domicile of the decedent in joint tenancy with the decedent at the time of death.~~
- ~~—2. If the deceased person was an indigent or other person for the final disposition of whose remains a county or the State is responsible, the appropriate public officer may order cremation of the remains and provide for the respectful disposition of the cremated remains.~~
- ~~—3. If the deceased person donated his or her body for scientific research or, before the person's death, a medical facility was made responsible for the final disposition of the person, a representative of the scientific institution or medical facility may order cremation of the remains of the person.~~
- ~~—4. A living person may order the cremation of human remains removed from his or her body or the cremation of the body of the person after the person's death. In the latter case, any person acting pursuant to his or her instructions is an authorized agent.~~
- ~~—5. A person 18 years of age or older wishing to give authority to another person to order the cremation of his or her human remains upon the person's death may execute an affidavit before a notary public in substantially the following form:~~

~~State of Nevada \_\_\_\_\_ }  
 \_\_\_\_\_ }ss  
 County of..... }  
(Date) .....  
 \_\_\_\_\_, (person authorizing another person to order the cremation of his or her human remains upon his or her death) do hereby designate \_\_\_\_\_ (person who is being authorized to order the cremation of the human remains of another person in the event of his or her death) to order the cremation of my human remains upon my death.  
 Subscribed and sworn to before me this \_\_\_\_\_  
 day of the month of ..... of the year .....  
 \_\_\_\_\_  
 \_\_\_\_\_ (Notary Public)~~

**NRS 451.635 Requirements for licensing.**

- 1. No person may cremate human remains except in a crematory whose operator is licensed by the Nevada Funeral and Cemetery Services Board.
- 2. *The licensed operator shall ensure that all individuals physically operating the crematory equipment have completed a crematory certification program approved by the Board and maintain proof of completion for inspection by the Board.*
- 2. If a crematory is proposed to be located in an incorporated city whose population is 60,000 or more or in an unincorporated town that is contiguous to such an incorporated city, the Board shall not issue a license to the applicant unless the proposed location of all structures associated with the crematory are:
  - (a) In an area which is zoned for mixed, commercial or industrial use; and
  - (b) At least 1,500 feet from the boundary line of any parcel zoned for residential use.
- ~~3.~~ The Board shall prescribe and furnish forms for application for licensing. An application must be in writing and contain:
  - (a) The name and address of the applicant and the location or proposed location of the crematory;
  - (b) A description of the structure and equipment to be used in operating the crematory; and
  - (c) Any further information that the Board may reasonably require.
- 4. An application must be signed by the applicant personally, by one of the partners if the applicant is a partnership, or by an authorized officer if the applicant is a corporation or other form of business organization.
- 5. The Board shall examine the structure and equipment and, if applicable, the location and shall issue the license if:
  - (a) It appears that the proposed operation will meet the requirements of [NRS 451.600](#) to [451.715](#), inclusive; and
  - (b) The applicant has paid all fees related to the application.
- 6. If the ownership of a crematory is to be changed, the proposed operator shall apply for licensing at least 30 days before the change.  
 (Added to NRS by [1993, 2601](#); A [2003, 1279](#); [2013, 236](#))

**NRS 451.645 Authority of cemetery or funeral home; ~~authority of operator to contract with or employ licensed funeral director.~~**

- 1. A cemetery or funeral home may erect and conduct a crematory if licensed as the operator.
- 2. Except as otherwise provided in subsection 2 of [NRS 451.635](#), a crematory may be erected on or adjacent to the premises of a cemetery or funeral establishment if the location is zoned for commercial or industrial use, or at any other location where the local zoning permits. A crematory must conform to all local building codes and environmental standards.
- ~~3. The operator of a crematory may contract with or employ a licensed funeral director to:~~

- ~~—(a) Deal with the public in arranging for cremations;~~
- ~~—(b) Transport human remains to the crematory; or~~
- ~~—(c) Distribute, fill out or obtain the return of necessary papers.~~

~~Ê This subsection does not require the performance of any act by a licensed funeral director unless other law requires that such an act be performed only by him or her.~~

(Added to NRS by [1993, 2602](#); A [2013, 237](#))

**NRS 451.660 Requirements for death certificate and written authorization; delegation of authority of authorized agent.**

1. The operator of a crematory shall not cremate human remains until a death certificate has been signed and, except as otherwise provided in [NRS 451.655](#), without first receiving a written authorization, on a form provided by the operator, signed by the agent or by the living person from whom the remains have been removed:

- (a) Identifying the deceased person or the remains removed;
- (b) Stating whether or not death occurred from a communicable or otherwise dangerous disease;
- (c) Stating the name and address of the agent and the agent's relation to the deceased person;
- (d) Representing that the agent is aware of no objection to cremation of the remains by any person who has a right to control the disposition of the deceased person's remains; and
- (e) Stating the name of the person authorized to claim the cremated remains or the name of the cemetery or person to whom the remains are to be sent.

2. An authorized agent may delegate his or her authority to another person by a written and signed statement containing the agent's name, address and relationship to the deceased person and the name and address of the person to whom the agent's authority is delegated. The operator of a crematory incurs no liability by relying upon a signed order for cremation received by mail or upon a delegation of authority.

*3. If the authorizing agent is not reasonably available or unable to act as the authorizing agent, the person's right to be the authorizing agent shall pass to the next person or category of persons in the order of preference prescribed in NRS 451.024.*

*4. It is presumed that the authorizing agent is not reasonably available to act as authorizing agent if the crematory, cemetery or funeral establishment after exercising due diligence has been unable to contact the individual or if that person has been unwilling or unable to make final arrangements for the disposition of the decedent within fifteen days after the initial contact by the crematory, cemetery or funeral establishment. If a person in a prior category makes an initial contract with the crematory, cemetery or funeral establishment or becomes able before the final disposition of the decedent, that person resumes that person's right to serve as the authorizing agent.*

(Added to NRS by [1993, 2603](#))

**NRS 451.665 Maintenance of records; identification of remains.**

1. The operator of a crematory, [the funeral establishment](#), and [the direct cremation facility](#) shall keep a record of:

- (a) Each authorization received;
- (b) The name of each person whose human remains are received;
- (c) The date and time of receipt, and a description of the container in which received;
- (d) The date of cremation; and
- (e) The final disposition of the cremated remains.

2. The operator of a crematory shall not accept unidentified human remains. If the remains are received in a container, the operator shall place appropriate identification upon the exterior of the container.

3. If a permit for transportation of human remains to the crematory is required by the local health authority, the operator shall file the permit in his or her records.

(Added to NRS by [1993, 2603](#))

**NRS 642.XXX Continuing education requirements for renewal of licensure as embalmer or funeral director.**

1. A licensed funeral director or embalmer must annually complete 10 hours of continuing education in a field relevant to the funeral industry prior to renewal of licensure and maintain proof of completion of those hours for a period of five years.
2. Any individual licensed as a funeral director and an embalmer may utilize completed continuing education hours for both licenses.
3. The Board may request proof of completion of the required continuing education hours prior to renewing a license as a funeral director or embalmer.

**NRS 642.XXX Submission of fingerprints.** Any applicant for any license, permit, or certificate issued by the Board must submit a complete set of fingerprints which may be forwarded to the Central Repository for Nevada Records of Criminal History for submission to the Federal Bureau of Investigation for its report.

**NRS 642.XXX License required to engage in or hold out as engaging in business of death care consultant; place of business.**

1. A person shall not engage in or hold himself or herself out as engaging in or conducting, the business of a death care consultant unless the person is licensed as a death care consultant by the Board.
2. The business of a death care consultant must be conducted and engaged in at a funeral establishment or direct cremation facility.

**NRS 642.XXX Requirements for license as a death care consultant**

1. An application for a death care consultant license must be in writing and verified on a form provided by the Board.
2. Each applicant must be over 18 years of age and of good moral character.
3. Each applicant must pass an examination given by the Board upon the following subjects:
  - (a) The law governing the preparation, burial and disposal of dead human bodies, and the shipment of bodies of persons dying from infectious or contagious diseases.
  - (b) Local health and sanitary ordinances and regulations relating to funeral practices
  - (c) Federal regulations governing funeral practices
  - (d) The laws and regulations of this State relating to funeral practices
4. Each application must be accompanied by the application fee prescribed in NRS 642.0696

**NRS 642.XXX Internship requirement for funeral director licensure**

1. An applicant for a funeral director's license submitted after January 1, 2015, must have completed one year as a certified funeral director intern in the State of Nevada.
2. If the applicant for a funeral director's license has held a license as a funeral director in another state for at least one year, the internship requirement is waived.

**NRS 642.XXX "Direct cremation facility" defined.** "Direct cremation facility" means a place of business conducted at a specific street address or location devoted to direct cremation.

**NRS 642.XXX "Death care consultant" defined.** "Death care consultant" means any person who meets with families to plan at need funeral arrangements.

**NRS 642.XXX Permit required to operate direct cremation facility.**

1. The owner of a direct cremation facility shall not operate or allow another person to operate the facility unless the owner has been issued a permit by the Board to operate the facility.
2. If a person owns more than one direct cremation facility, the person must submit an application and obtain a permit for each facility he or she owns.

**NRS 642.XXX Application for permit to operate direct cremation facility; qualifications of applicant; fee.**

1. An application for a permit to operate a direct cremation facility must be in writing and be verified on a form provided by the Board.
2. Each applicant must furnish proof satisfactory to the Board that:
  - (a) The applicant is of good moral character;
  - (b) The applicant is at least 18 years old; and
3. Each application must be accompanied by the application fee prescribed in [NRS 642.0696](#).
4. The Board may conduct an inspection of the facility prior to issuance of a permit.

**NRS 642.016 “Funeral establishment” defined.** “Funeral establishment” means a place of business conducted at a specific street address or location devoted to the care and preparation for burial or transportation of dead human bodies *which is maintained in a sanitary and professional manner*, consisting of a preparation room equipped with a sanitary floor, necessary drainage and ventilation, ~~containing~~ *having access to* necessary instruments and supplies for the preparation and embalming of dead human bodies for burial or transportation and having a display room containing an inventory of funeral caskets. *Nothing prohibits embalming from occurring at a central location.*

(Added to NRS by [1993, 2610](#))

**NRS 642.019 Compliance with certain federal regulations.** Each holder of a license, permit or certificate issued by the Board pursuant to this chapter or [chapter 451](#) or [452](#) of NRS shall comply with the provisions of Part 453 of Title 16 of the Code of Federal Regulations *and all Occupational Safety and Health Administration Laws and Regulations.*

(Added to NRS by [1993, 2611](#); A [1997, 2578](#); [2003, 1267](#))

**NRS 642.0195 Payment of child support: Submission of certain information by applicant; grounds for denial of license or certificate; duty of Board.** [Effective until the date of the repeal of 42 U.S.C. § 666, the federal law requiring each state to establish procedures for withholding, suspending and restricting the professional, occupational and recreational licenses for child support arrearages and for noncompliance with certain processes relating to paternity or child support proceedings.]

1. In addition to any other requirements set forth in this chapter:

(a) An applicant for the issuance of a license, *permit or certificate issued by the Board to practice the profession of embalming, a funeral director’s license, a license to conduct direct cremations or immediate burials or a certificate of registration as an apprentice embalmer* shall include the social security number of the applicant in the application submitted to the Board.

(b) An applicant for the issuance or renewal of a license, *permit, or certificate issued by the Board to practice the profession of embalming, a funeral director’s license, a license to conduct direct cremations or immediate burials or a certificate of registration as an apprentice embalmer* shall submit to the Board the statement prescribed by the Division of Welfare and Supportive Services of the Department of Health and Human Services pursuant to [NRS 425.520](#). The statement must be completed and signed by the applicant.

2. The Board shall include the statement required pursuant to subsection 1 in:

(a) The application or any other forms that must be submitted for the issuance or renewal of the license, *permit* or certificate of registration; or

(b) A separate form prescribed by the Board.

3. A license, *permit* or certificate of registration described in subsection 1 may not be issued or renewed by the Board if the applicant:

(a) Fails to submit the statement required pursuant to subsection 1; or

(b) Indicates on the statement submitted pursuant to subsection 1 that the applicant is subject to a court order for the support of a child and is not in compliance with the order or a plan approved by the district attorney or other public agency enforcing the order for the repayment of the amount owed pursuant to the order.

4. If an applicant indicates on the statement submitted pursuant to subsection 1 that the applicant is subject to a court order for the support of a child and is not in compliance with the order or a plan approved by the district attorney or other public agency enforcing the order for the repayment of the amount owed pursuant to the order, the Board shall advise the applicant to contact the district attorney or other public agency enforcing the order to determine the actions that the applicant may take to satisfy the arrearage.

(Added to NRS by [1997, 2157](#); A [2005, 2767, 2807](#))

**NRS 642.0195 Payment of child support: Submission of certain information by applicant; grounds for denial of license or certificate; duty of Board.** [Effective on the date of the repeal of 42 U.S.C. § 666, the federal law requiring each state to establish procedures for withholding, suspending and restricting the professional, occupational and recreational licenses for child support arrearages and for noncompliance with certain processes relating to paternity or child support proceedings and expires by limitation 2 years after that date.]

1. In addition to any other requirements set forth in this chapter, an applicant for the issuance or renewal of a license, *permit or certificate issued by the Board to practice the profession of embalming, a funeral director’s license, a license to conduct direct cremations or immediate burials or a certificate of registration as an apprentice embalmer* shall submit to the Board the statement prescribed by the Division of Welfare and Supportive Services of the Department of Health and Human Services pursuant to [NRS 425.520](#). The statement must be completed and signed by the applicant.

2. The Board shall include the statement required pursuant to subsection 1 in:

(a) The application or any other forms that must be submitted for the issuance or renewal of the license, *permit* or certificate of registration; or

(b) A separate form prescribed by the Board.

3. A license, *permit* or certificate of registration described in subsection 1 may not be issued or renewed by the Board if the applicant:

(a) Fails to submit the statement required pursuant to subsection 1; or

(b) Indicates on the statement submitted pursuant to subsection 1 that the applicant is subject to a court order for the support of a child and is not in compliance with the order or a plan approved by the district attorney or other public agency enforcing the order for the repayment of the amount owed pursuant to the order.

4. If an applicant indicates on the statement submitted pursuant to subsection 1 that the applicant is subject to a court order for the support of a child and is not in compliance with the order or a plan approved by the district attorney or other public agency enforcing the order for the repayment of the amount owed pursuant to the order, the Board shall advise the applicant to contact the district attorney or other public agency enforcing the order to determine the actions that the applicant may take to satisfy the arrearage.

(Added to NRS by [1997, 2157](#); A [2005, 2767, 2768, 2807](#), effective on the date of the repeal of 42 U.S.C. § 666, the federal law requiring each state to establish procedures for withholding, suspending and restricting the professional, occupational and recreational licenses for child support arrearages and for noncompliance with certain processes relating to paternity or child support proceedings)

#### **NRS 642.040 Officers; duties of Secretary; Treasurer to furnish bond.**

1. The members of the Board shall have the power to select from their number *a Chair, President*, a Secretary and a Treasurer.

2. The Secretary shall keep:

(a) A record of all the meetings of the Board.

(b) A register of the names, residence addresses and business addresses of all *individuals embalmers* duly licensed under the provisions of this chapter, and the numbers and dates of licenses. The register shall be open to public examination at all reasonable times. ~~A copy of the register shall be furnished to all those registered and to the various railroad, transportation and express companies doing business in the State of Nevada.~~

~~3.—The Treasurer shall give a bond, to be approved by the Board, in the sum of \$500 for the honest and faithful discharge of his or her duties.~~

[Part 2:28:1909; RL § 4446; NCL § 2666] + [Part 3:28:1909; A 1917, 66; 1919 RL § 4447; NCL § 2667] + [Part 8:28:1909; RL § 4452; NCL § 2672]

#### **NRS 642.066 Publication of guide for persons who purchase services provided by cemeteries, crematories and funeral establishments.**

1. The Board may publish a guide for persons who purchase services provided by cemeteries, crematories and funeral establishments. The guide ~~must~~ *may* contain:

(a) A list of the name and address of each cemetery, crematory and funeral establishment located in the State.

(b) A list of the services and the price for each service provided by each cemetery, crematory and funeral establishment in this State.

(c) The procedure for filing a complaint with the Board concerning services provided by a cemetery, crematory or funeral establishment.

(d) Any other information which the Board deems appropriate and useful to the public.

2. If the Board publishes a guide, it shall:

(a) Maintain the guide by republishing it with revised information *as deemed necessary by the Board at least once each year*.

(b) Distribute the guide and the information contained in the guide in any manner it deems appropriate.

(Added to NRS by [1993, 2610](#))

#### **NRS 642.0677 Investigation of alleged violation; report to and action by Attorney General.**

1. A member of the Board's staff who is designated by the Board may investigate an alleged violation of any provision of this chapter or [chapter 451](#) or [452](#) of NRS, any regulation adopted pursuant thereto or any order of the Board.

2. The designated member of the Board's staff shall report his or her findings to the Attorney General, who shall *recommend*:

(a) Dismissing the investigation;

(b) Proceeding in accordance with the provisions of this chapter or [chapter 451](#) or [452](#) of NRS, as appropriate, and [chapter 233B](#) of NRS; or

(c) ~~Investigate~~ *Investigating* the matter further before acting pursuant to paragraph (a) or (b).

(Added to NRS by [1993, 2610](#); A [2003, 1268](#))

**NRS 642.070 Deposit and use of fees.** All fees collected under the provisions of this chapter and [chapters 451](#) and [452](#) of NRS must be paid to the ~~Treasurer of the~~ Board to be used to defray the necessary expenses of the Board. The ~~Treasurer~~ Board shall deposit the fees in banks, credit unions or savings and loan associations in the State of Nevada.

[Part 8:28:1909; RL § 4452; NCL § 2672]—(NRS A 1959, 849; 1963, 158; 1965, 62; [1999, 1537](#); [2003, 1268](#))

**NRS 642.090 Examination of applicant; requirements to take examination; subject matters covered; requirements for issuance of license.**

1. Every person who wishes to practice the profession of embalming ~~must appear before the Board and~~ must be examined in the knowledge of the subjects set forth in subsection 5.

2. If a person is a registered apprentice, the person must fulfill the requirements of [NRS 642.310](#) and [642.330](#) before the person may take the examination.

3. If a person is not a registered apprentice, the person must pay the examination fee prescribed in [NRS 642.0696](#) before the person may take the examination.

4. Examinations must be in writing, and the Board may require actual demonstration on a cadaver. An applicant who has passed the national examination given by the International Conference of Funeral Service Examining Boards is not required to take any portion of the examination set forth in subsection 5 that repeats or duplicates a portion of the national examination. All examination ~~papers~~ *scores* must be kept on record by the Board.

5. The members of the Board shall examine applicants for licenses in the following subjects:

(a) Anatomy, sanitary science and signs of death.

(b) Care, disinfection, preservation, transportation of and burial or other final disposition of dead bodies.

(c) The manner in which death may be determined.

(d) The prevention of the spread of infectious and contagious diseases.

(e) Chemistry, including toxicology.

(f) Restorative art, including plastic surgery and derma surgery.

(g) The laws and regulations of this State relating to funeral directing and embalming.

(h) Regulations of the State Board of Health relating to infectious diseases and quarantine.

(i) Any other subject which the Board may determine by regulation to be necessary or proper to prove the efficiency and qualification of the applicant.

6. If an applicant fulfills the requirements set forth in this chapter to be licensed to practice the profession of embalming, has passed the examination required by this chapter and has paid all fees related to the application and the examination, the Board shall issue to the applicant a license to practice the profession of embalming for 1 year.

[4:28:1909; A 1931, 31; 1931 NCL § 2668] + [Part 5:28:1909; A 1931, 31; 1949, 142; 1943 NCL § 2669]—(NRS A 1959, 849; 1975, 707; [1995, 268](#); [1997, 2158, 2578](#); [1999, 520](#); [2001, 413](#); [2003, 1269](#); [2005, 2807](#))

**NRS 642.110 License: Signatures; not transferable; display.**

1. All licenses shall be signed by the ~~President~~ Chair and the Secretary of the Board and attested by the seal of the Board.

2. Each license shall specify the name of the person to whom issued. Every license shall be nonassignable and nontransferable, and shall be displayed by each licensee in a conspicuous place in the office or place of business of the licensee.

[Part 6:28:1909; RL § 4450; NCL § 2670]

~~**NRS 642.140 Duties of Secretary when license revoked.** Upon the revocation of a license to practice the profession of embalming, the Secretary of the Board shall strike the name of the licensee from the register of licensed embalmers and notify all railroad, transportation and express companies doing business in the State of Nevada, and all licensed embalmers in this State, of that action.~~

~~—[Part 3:28:1909; A 1917, 66; 1919 RL § 4447; NCL § 2667]—(NRS A 1997, 2579; 2005, 797)~~

**NRS 642.210 Filing of application; date when apprenticeship commences; credit for time spent.**

1. An applicant for a certificate of registration as a registered apprentice shall immediately notify the ~~Secretary of the~~ Board of such fact in order to receive credit for time spent.

2. Credit on the required apprenticeship commences on the date the application for the certificate of registration is filed with the Secretary of the Board, and no applications may be accepted antedated.

(Added to NRS by 1959, 842; A [2003, 1272](#))

**NRS 642.230 Registration with Secretary; notice of change of instructor.** Apprentices shall be registered with the ~~Secretary of the~~ Board at the time of beginning of apprenticeship, and notice of termination of the same during interim, in case an apprentice changes tutor, shall be forwarded to ~~the Secretary of~~ the Board, giving the date of termination with the first instructor and the date

of beginning with the second instructor, and each subsequent instructor in like manner as provided in this chapter for the first instructor.

(Added to NRS by 1959, 843)

**NRS 642.240 Semiannual reports of apprenticeship by licensed embalmer.** Each licensed embalmer who has under his or her supervision or control a registered apprentice shall report such fact to the Board semiannually on or before January 1 and July 1 of each year. The ~~Secretary of the~~ Board shall immediately forward to such embalmer forms wherein information desired by the Board shall be requested by interrogations. Such reports shall disclose the work which such apprentice has performed during the semiannual period preceding the first of the month on which such report is made, including the number of bodies such apprentice has assisted in embalming or otherwise prepared for disposition during that period.

(Added to NRS by 1959, 843; A [2003, 1272](#))

**NRS 642.290 Leaves of absence.**

1. A registered apprentice may apply for a leave of absence and for the extension of any leave of absence by:
  - (a) Filing an application with the ~~Secretary of the~~ Board; and
  - (b) Paying any fees related to the application.
2. The application may be granted by the Board, if the facts of the case disclose sufficient reason for granting the request.

**NRS 642.310 Requirements for apprentice to become licensed embalmer: Application for examination.** Before a registered apprentice may take the examination for a license to practice the profession of embalming pursuant to [NRS 642.090](#), the registered apprentice must file an application with the ~~Secretary of the~~ Board and pay the examination fee prescribed in [NRS 642.0696](#), not later than 30 days before the date of such examination.

**NRS 642.340 License required to engage in or hold out as engaging in business of funeral director; place of business.**

1. A person shall not engage in or conduct, or hold himself or herself out as engaging in or conducting, the business of a funeral director unless the person is licensed as a funeral director by the Board.
2. The business of a funeral director must be conducted and engaged in at a funeral establishment *or direct cremation facility*.

(Added to NRS by 1959, 843; A [1993, 2613](#); [1995, 269](#))

**NRS 642.345 Approval by Board required for funeral director to manage funeral establishment *or direct cremation facility*; responsibilities of funeral director who manages funeral establishment.**

1. A funeral director shall not manage a funeral establishment *or direct cremation facility* unless the funeral director has been approved by the Board to manage the funeral establishment *or direct cremation facility*.
2. If a funeral director manages more than one funeral establishment *or direct cremation facility*, the funeral director must obtain approval from the Board for each funeral establishment *or direct cremation facility* that he or she manages.
3. A funeral director is responsible for the proper management of each funeral establishment *or direct cremation facility* of which the funeral director is the manager.

(Added to NRS by [1999, 941](#))

~~**NRS 642.355—Direct cremations and immediate burials: Application for license; authorized services.**~~

- ~~1.—A person may apply for a license to conduct direct cremations or immediate burials.~~
- ~~2.—The services which a person holding such a license may provide are limited to the direct cremation, immediate burial, disposition and transportation of dead human bodies.~~

~~(Added to NRS by [1993, 2610](#))~~

**NRS 642.360 Requirements for license as funeral director ~~or to conduct direct cremations or immediate burials~~: Form of application; qualifications of applicants; examination of certain applicants; payment of fees.**

1. An application for a funeral director's license ~~or a license to conduct direct cremations or immediate burials~~ must be in writing and verified on a form provided by the Board.
2. Each applicant must be over 18 years of age and of good moral character.
3. Except as otherwise provided in subsection 4, each applicant for a funeral director's license must pass an examination given by the Board upon the following subjects:
  - (a) The signs of death.
  - (b) The manner by which death may be determined.
  - (c) The laws governing the preparation, burial and disposal of dead human bodies, and the shipment of bodies of persons dying from infectious or contagious diseases.

- (d) Local health and sanitary ordinances and regulations relating to funeral directing and embalming.
- (e) Federal regulations governing funeral practices.
- (f) The laws and regulations of this State relating to funeral directing and embalming.

4. An applicant who has passed the national examination given by the International Conference of Funeral Service Examining Boards is not required to take any portion of the examination set forth in subsection 3 that repeats or duplicates a portion of the national examination.

5. An application for:

(a) A funeral director's license must be accompanied by the application fee and the examination fee prescribed in [NRS 642.0696](#).

~~(b) A license to conduct direct cremations or immediate burials must be accompanied by the application fee prescribed in [NRS 642.0696](#).~~

(Added to NRS by 1959, 844; A 1975, 709; [1993, 2613](#); [1995, 269](#); [2001, 414](#); [2003, 1274](#))

**NRS 642.370 Moral character of applicant for license.** Each applicant for a *license, permit or certificate* ~~funeral director's license or a license to conduct direct cremations or immediate burials~~ must furnish proof satisfactory to the Board that the applicant is of good moral character.

(Added to NRS by 1959, 844; A [1995, 269](#))

**NRS 642.390 Investigation by Board.** Upon receipt of an application for a permit, *license, or certificate* ~~to operate a funeral establishment, a funeral director's license or a license to conduct direct cremations or immediate burials~~, the Board shall cause an investigation to be made as to the character of the applicant, and may require such showing as will reasonably prove the applicant's good moral character.

(Added to NRS by 1959, 844; A [1993, 2614](#); [1995, 269](#); [1997, 510](#); [2003, 1275](#))

**NRS 642.400 Subpoenas; hearings; requirements for issuance of license.**

1. The Board may subpoena witnesses.

2. After a proper hearing, the Board shall issue to an applicant *a permit, certificate or license* ~~funeral director's license or a license to conduct direct cremations or immediate burials~~ if it finds that the applicant:

(a) Is of good moral character;

(b) Fulfills the requirements set forth in this chapter for the license, *permit or certificate*; and

(c) Has paid all fees related to the application.

(Added to NRS by 1959, 845; A 1981, 102; [1995, 270](#); [2003, 1275](#))

**NRS 642.420 Renewal of license: Fee.** Each licensed funeral director and each person who is licensed *as a death care consultant* ~~to conduct direct cremations or immediate burials~~ shall pay the annual fee prescribed in [NRS 642.0696](#) for the renewal of the license.

(Added to NRS by 1959, 845; A 1975, 710; [1995, 270](#); [2003, 1275](#))

**NRS 642.430 Renewal of license: Procedure.**

1. The Board shall mail, on or before January 1 of each year, to each licensed funeral director and each person licensed *as a death care consultant* ~~to conduct direct cremations or immediate burials~~, addressed to such licensee at his or her last known address, a notice that the renewal fee is due and that if the renewal fee is not paid by February 1, a fee for the late renewal of the license will be added to the renewal fee, and in no case will the fee for late renewal be waived.

2. Upon receipt of the renewal fee, all information required to complete the renewal and any fee for late renewal imposed pursuant to subsection 1, the Board shall issue a renewal certificate to the licensee.

(Added to NRS by 1959, 845; A 1975, 710; [1993, 2614](#); [1995, 270](#); [1997, 2159](#); [2003, 1275](#); [2005, 2769](#), [2807](#))

**NRS 642.435 Renewal of permit: Fee; unannounced inspection; notice; penalty for late renewal fee; issuance of renewal certificate.**

1. Each person who is issued a permit to operate a funeral establishment *or direct cremation facility* must pay the annual fee prescribed in [NRS 642.0696](#) for the renewal of the permit.

2. The Board shall, before renewing a permit to operate a funeral establishment *or direct cremation facility*, make an unannounced inspection of the establishment *or facility* for which the permit was issued to ensure compliance, *if applicable* with:

(a) The laws governing the preparation, burial and disposal of dead human bodies, and the shipment of bodies of persons who have died from infectious or contagious diseases;

(b) Local health and sanitary ordinances and regulations relating to funeral directing and embalming; and

(c) Federal regulations governing funeral practices.

Ê Each person who is issued a permit to operate a funeral establishment *or direct cremation facility* shall be deemed to have consented to such an inspection as a condition for the issuance of the permit.

3. The Board shall, on or before January 1 of each year, mail to each holder of a permit to operate a funeral establishment *or direct cremation facility* a notice that the renewal fee for the permit is due and that if the renewal fee is not paid by February 1, a penalty will be added to the renewal fee, and in no case will the penalty be waived.

4. Upon receipt of the renewal fee and any penalties imposed by the Board pursuant to subsection 3, the Board shall issue a renewal certificate to the holder of the permit.

(Added to NRS by [1995, 267](#); A [2003, 1275](#))

**NRS 642.455 Placement of license on inactive status; reactivation.**

1. Upon written request to the Board and payment of the fee prescribed in [NRS 642.0696](#), a person who holds a funeral director's license *or death care consultant license* ~~or a license to conduct direct cremations or immediate burials~~ and who is a licensee in good standing may have the license placed on inactive status. A licensee whose license has been placed on inactive status shall not engage in the business of funeral directing *or death care consulting* ~~or conducting direct cremations or immediate burials~~ during the period in which the license is inactive.

2. If a licensee wishes to resume the business of funeral directing *or death care consulting* ~~or conducting direct cremations or immediate burials~~, the Board shall reactivate the license upon the:

- (a) Demonstration, if deemed necessary by the Board, that the licensee is qualified and competent to practice;
- (b) Completion of an application; and
- (c) Payment of the fee for the renewal of the license and any other fees related to the reactivation of the license.

3. A licensee is not required to pay the fee for the renewal of his or her license or any fees or penalties related to the renewal of the license for any year during the period in which the license was inactive.

(Added to NRS by [1997, 2577](#); A [2003, 1276](#))

**NRS 642.460 Contents and display of license.** Each funeral director's license *and death care consultant license* ~~and license to conduct direct cremations or immediate burials~~ must specify the name of the licensee and be displayed conspicuously in the place of business or employment of the licensee.

(Added to NRS by 1959, 845; A [1995, 271](#))

**NRS 642.465 Contents and display of permit; operation of funeral establishment *or direct cremation facility* by owner ~~person~~ named on permit.**

1. Each permit to operate a funeral establishment *or direct cremation facility* must *be issued in the name under which the establishment or facility will conduct business, shall* specify the name of the owner of the establishment *or facility* and be displayed conspicuously in the funeral establishment for which it was issued.

2. A funeral establishment *or direct cremation* facility must not be operated or advertised as being operated *under any name other than the one name in which the establishment or direct cremation facility conducts business as it* ~~by any person other than the owner of the funeral establishment as his or her name~~ appears on the permit ~~to operate said funeral establishment.~~

3. *Each funeral establishment and direct cremation facility must have a licensed funeral director approved to manage the location in accordance with NRS 642.345 and the name of the approved managing funeral director shall be specified on the permit issued to the establishment or direct cremation facility.*

4. *Any advertising, including signage for a direct cremation facility shall specify that the location is limited to direct cremation services.*

(Added to NRS by [1995, 266](#))

**NRS 642.470 Grounds for disciplinary action.** The following acts are grounds for which the Board may take disciplinary action against a person who holds a funeral director's license, *a death care consultant license*, a permit to operate a funeral establishment, *a permit to operate a direct cremation facility, a certificate of authority to operate a cemetery, a license to operate a crematory*, ~~or a license to conduct direct cremations or immediate burials~~ or may refuse to issue such a license or permit to an applicant therefor:

1. Conviction of a crime involving moral turpitude.
2. Unprofessional conduct.
3. False or misleading advertising.
4. Conviction of a felony relating to the practice of funeral directors *or death care consultants*.
5. Conviction of a misdemeanor that is related directly to the business of a funeral establishment, *direct cremation facility, cemetery, or crematory.*

(Added to NRS by 1959, 846; A [1993, 2614](#); [1995, 271](#); [1997, 2580](#); [2003, 2717](#))

**NRS 642.473 Authorized disciplinary action; private reprimands prohibited; orders imposing discipline deemed public records.**

1. If the Board determines that a person who holds a funeral director's license, *a death care consultant license*, a permit to operate a funeral establishment, *a permit to operate a direct cremation facility, a certificate of authority to operate a cemetery, or a license to operate a crematory*, ~~or a license to conduct direct cremations or immediate burials~~ has committed any of the acts set forth in [NRS 642.470](#), the Board may:

- (a) Refuse to renew the license, *certificate* or permit;
- (b) Revoke the license, *certificate* or permit;
- (c) Suspend the license, *certificate* or permit for a definite period or until further order of the Board;
- (d) Impose a fine of not more than \$5,000 for each act that constitutes a ground for disciplinary action;
- (e) Place the person on probation for a definite period subject to any reasonable conditions imposed by the Board;
- (f) Administer a public reprimand; or
- (g) Impose any combination of disciplinary actions set forth in paragraphs (a) to (f), inclusive.

2. The Board shall not administer a private reprimand.

3. An order that imposes discipline and the findings of fact and conclusions of law supporting that order are public records.

(Added to NRS by [1997, 2577](#); A [2003, 1276, 3461](#); [2005, 797](#))

**NRS 642.480 "Unprofessional conduct" defined.** For the purposes of [NRS 642.470](#), unprofessional conduct includes:

1. Misrepresentation or fraud in the operation of a funeral establishment, *direct cremation facility, crematory, cemetery* or the practice of a funeral director *or death care consultant* ~~or person licensed to conduct direct cremations or immediate burials~~.

2. Solicitation of dead human bodies by the licensee or his or her agents, assistants or employees, whether the solicitation occurs after death or while death is impending, but this does not prohibit general advertising.

3. Employment by a holder of a permit to operate a funeral establishment or licensee of persons commonly known as "cappers," "steerers" or "solicitors," or of other persons to obtain funeral directing or embalming business.

4. Employment, directly or indirectly, of any apprentice, agent, assistant, embalmer, employee or other person, on part- or full-time or on commission, to call upon natural persons or institutions by whose influence dead human bodies may be turned over to a particular funeral director or embalmer.

5. The buying of business by a holder of a permit to operate a funeral establishment or a licensee or his or her agents, assistants or employees, or the direct or indirect payment or offer of payment of a commission by the holder of a permit or a licensee or his or her agents, assistants or employees, to secure business.

6. Gross immorality.

7. Aiding or abetting an unlicensed person to practice funeral directing or embalming.

8. Using profane, indecent or obscene language in the presence of a dead human body, or within the immediate hearing of the family or relatives of a deceased whose body has not yet been interred or otherwise disposed of.

9. Solicitation or acceptance by a holder of a permit to operate a funeral establishment or licensee of any commission, bonus or rebate in consideration of recommending or causing a dead human body to be disposed of in any crematory, mausoleum or cemetery.

10. Except as otherwise provided in this subsection, using any casket or part of a casket which has previously been used as a receptacle for, or in connection with, the burial or other disposition of a dead human body. The provisions of this subsection do not prohibit the rental of the outer shell of a casket into which a removable insert containing a dead human body is placed for the purpose of viewing the body or for funeral services, or both, and which is later removed from the outer shell for cremation.

11. Violation of any provision of this chapter, any regulation adopted pursuant thereto or any order of the Board.

12. Violation of any state law or municipal or county ordinance or regulation affecting the handling, custody, care or transportation of dead human bodies, including, without limitation, [NRS Chapter 451-400](#) and [NRS Chapter 440](#).

13. Fraud or misrepresentation in obtaining a permit or license.

14. Refusing to surrender promptly the custody of a dead human body, upon the express order of the person lawfully entitled to the custody thereof.

15. Taking undue advantage of the patrons of a funeral establishment or being guilty of fraud or misrepresentation in the sale of merchandise to those patrons.

16. The theft or misappropriation of money in a trust fund established and maintained pursuant to [chapter 689](#) of NRS.

17. Habitual drunkenness or the unlawful use of a controlled substance.

18. *Unethical practices contrary to the interest of the public as determined by the Board.*

(Added to NRS by 1959, 846; A [1993, 2615](#); [1995, 271](#); [2003, 1277](#); [2007, 402](#))

**NRS 642.490 "False or misleading advertising" defined.** For the purposes of [NRS 642.470](#), false or misleading advertising includes:

1. Advertising the price of caskets exclusively, without stating the prices of other merchandise and services.

2. Offering service at cost plus a percentage, when the determination of the cost lies within the control of the owner of the funeral establishment, *direct cremation facility* or the funeral director or embalmer and is not published.

3. Advertising or selling certificates of stock participation or any form of agreement which creates the impression with the purchaser, when such is not a fact, that the purchaser becomes a part owner in the advertiser's establishment and is therefore entitled to special price privileges for funeral services.

4. Advertising prices below the reasonable economic cost of merchandise, service and overhead.

5. Advertising which impugns the honesty, trustworthiness or business or professional standards of competitors or which states that the prices charged by competitors are considerably higher than those charged by the advertiser, when such is not the fact.

6. Advertising which represents the advertiser to be the special defender of the public interest or which makes it appear that the advertiser is subjected to the combined attack of competitors. Such expressions as "independent," "not in trust," "not controlled by the combine" and other expressions having the same or similar import shall be deemed to be misleading unless it is shown by the advertiser that there is a "trust" or a "combine," and that other funeral establishments or funeral directors constitute a monopoly for the purpose of maintaining prices or for any other purpose. The burden of proving the existence of a "trust," "combine" or "monopoly" is upon the advertiser asserting the existence of that "trust," "combine" or "monopoly."

7. *Advertising by a direct cremation facility which does not specifically indicate the limitations of the services provided.*

8. *Advertising under any other name than name on the permit to conduct business.*

(Added to NRS by 1959, 847; [1995, 272](#))

**NRS 642.500 Petition for revocation or suspension of license, *certificate* or permit.**

1. A petition for the revocation or suspension of a permit, *certificate, or license* issued by the Board ~~to operate a funeral establishment funeral director's license or license to conduct direct cremations or immediate burials~~ may be filed by the Attorney General or by the district attorney of the county in which the funeral establishment exists or the licensee resides or has practiced, or by any person residing in this State.

2. The petition must be filed with the Board and state the charges against the licensee with reasonable definiteness.

(Added to NRS by 1959, 847; A [1995, 273](#); [2005, 797](#))

**NRS 642.510 Order of revocation or suspension of license or permit.**

1. Each order of revocation or suspension of a permit to operate a funeral establishment or *direct cremation facility* must be entered of record and the name of the holder of the permit stricken from the roster of permits and the funeral establishment *or direct cremation facility* may not be operated after revocation of the permit or during the period it is suspended.

2. Each order of revocation or suspension of a funeral director's license or *death care consultant license or license to conduct direct cremations or immediate burials* must be entered of record and the name of the licensee stricken from the roster of licenses and the licensee may not engage in the practice of funeral directing *or death care consulting or conducting direct cremations or immediate burials* after revocation of the license or during the period it is suspended.

(Added to NRS by 1959, 847; A [1995, 273](#))

**NRS 642.521 Suspension of license, *permit* or certificate of registration for failure to pay child support or comply with certain subpoenas or warrants; reinstatement of license or certificate of registration. [Effective until 2 years after the date of the repeal of 42 U.S.C. § 666, the federal law requiring each state to establish procedures for withholding, suspending and restricting the professional, occupational and recreational licenses for child support arrearages and for noncompliance with certain processes relating to paternity or child support proceedings.]**

1. If the Board receives a copy of a court order issued pursuant to [NRS 425.540](#) that provides for the suspension of all professional, occupational and recreational licenses, certificates and permits issued to a person who is the holder of a license, *permit or certificate issued by the Board, to practice the profession of embalming, a funeral director's license, a license to conduct direct cremations or immediate burials or a certificate of registration as an apprentice embalmer*, the Board shall deem the license, *permit* or certificate of registration issued to that person to be suspended at the end of the 30th day after the date on which the court order was issued unless the Board receives a letter issued to the holder of the license or certificate of registration by the district attorney or other public agency pursuant to [NRS 425.550](#) stating that the holder of the license, *permit* or certificate of registration has complied with the subpoena or warrant or has satisfied the arrearage pursuant to [NRS 425.560](#).

2. The Board shall reinstate a license, *permit, or certificate to practice the profession of embalming, a funeral director's license, a license to conduct direct cremations or immediate burials or a certificate of registration as an apprentice embalmer* that has been suspended by a district court pursuant to [NRS 425.540](#) if the Board receives a letter issued by the district attorney or other public agency pursuant to [NRS 425.550](#) to the person whose license or certificate of registration was suspended stating that the person whose license or certificate of registration was suspended has complied with the subpoena or warrant or has satisfied the arrearage pursuant to [NRS 425.560](#).

(Added to NRS by [1997, 2157](#); A [2005, 2807](#))

**NRS 642.557 Orders requiring person to desist or refrain from engaging in certain conduct.** Notwithstanding the provisions of [chapter 622A](#) of NRS:

1. If the Board has reasonable cause to believe that any person is violating or is threatening to or intends to violate any provision of this chapter or [chapter 451, 452 or 440](#) of NRS, any regulation adopted by the Board pursuant thereto or any order of the Board, the Board may enter an order requiring the person to desist or refrain from engaging in the violation.

2. The provisions of [NRS 241.034](#) do not apply to any action that is taken by the Board pursuant to this section.

(Added to NRS by [2003, 1266](#); A [2005, 799](#))

**NRS 642.590 Penalty for taking care of disposition of dead human bodies ~~or performing direct cremations or immediate burials~~ without license; penalty for operating funeral establishment *or direct cremation facility* without permit; penalty for giving or receiving commission to secure business.**

1. Any funeral director who attempts to take care of the disposition of dead human bodies *or any person who acts as a death care consultant* ~~performs or attempts to perform direct cremations or immediate burials~~ without having complied with the provisions of this chapter, and without being licensed pursuant to this chapter, or who continues in the business of a funeral director or *continues to act as a death care consultant* ~~to conduct direct cremations or immediate burials~~ after his or her license has been revoked shall be fined not more than \$500. Each day that he or she is engaged in the business of a funeral director *or death care consultant* ~~or conducts direct cremations or immediate burials~~ is a separate offense.

2. Any owner of a funeral establishment *or direct cremation facility* who operates or allows another person to operate the establishment *or facility* without having complied with the provisions of this chapter, or who continues to operate or allow another person to operate the establishment *or facility* after his or her permit to operate the establishment *or facility* has been revoked shall be fined not more than \$500. Each day that he or she operates or allows another person to operate the establishment *or facility* is a separate offense.

3. Any owner of a funeral establishment *or direct cremation facility* or a funeral director or any person acting for him or her who pays or causes to be paid, directly or indirectly, any money or other thing of value as a commission or gratuity for the securing of business as an owner of a funeral establishment *or direct cremation facility* or a funeral director and every person who accepts or offers to accept any money or thing of value as a commission or gratuity from an owner of a funeral establishment or a funeral director to secure business for that person is guilty of a misdemeanor.

(Added to NRS by 1959, 848; A 1967, 643; 1975, 710; [1995, 274](#))