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January 14, 2022

Members of the Nevada State Legislature
Legislative Building
Carson City, Nevada

Biannual Status Report on Financial Information of Certain State Boards

Nevada Revised Statutes (NRS) 218G.400 requires certain boards to be audited annually or biennially by contract auditors. The audit report must be filed by the board on or before December 1 of each year in which an audit is conducted. In addition, boards with revenue less than \$200,000 for any fiscal year must complete a self-reported balance sheet and submit it to the Legislative Auditor and the Chief of the Budget Division on or before December 1 following the end of that fiscal year.

The Audit Division reviews the reported financial information for unusual or unique financial circumstances or conditions we consider significant and reportable to the Legislature. Our review is limited to the financial information provided by the Boards and does not constitute an audit.

Financial Issues Noted

Our review of the boards' financial information submitted did not identify any financial issues we deemed significant to warrant reporting.

Financial Reports Not Filed

The following boards did not submit the required financial reports due December 1, 2021:

- Board of Dental Examiners (Audited Annual Report)
- Nevada State Board of Veterinary Medical Examiners (Audited Annual Report)

These boards indicated their financial reports were delayed and are working to provide the required reports in the coming months. We will continue to monitor the status of these outstanding reports and provide an update in our July status report.

Boards Current With Filing Requirements

The following boards submitted audit reports or balance sheets for the year ended June 30, 2021:

Nevada State Board of Accountancy
Board of Examiners for Alcohol, Drug and Gambling Counselor
State Board of Architecture, Interior Design and Residential Design
Board of Athletic Trainers
Certified Court Reporters' Board of Nevada
Chiropractic Physicians' Board of Nevada
State Contractors' Board
State Board of Cosmetology
Board of Dispensing Opticians
Nevada Funeral and Cemetery Services Board
State Board of Professional Engineers and Land Surveyors
Board of Environmental Health Specialists
Board of Homeopathic Medical Examiners
State Board of Landscape Architecture
Board for the Regulation of Liquified Petroleum Gas
Board of Examiners for Long-Term Care Administrators
Board of Examiners of Marriage and Family Therapists and Clinical Professional Counselors
Board of Massage Therapy
Board of Medical Examiners
State Board of Nursing
Nevada State Board of Optometry
State Board of Oriental Medicine
State Board of Osteopathic Medicine
State Board of Pharmacy
Nevada Physical Therapy Board
Private Investigators Licensing Board
Board of Psychological Examiners
Board of Examiners for Social Workers
Speech-Language Pathology, Audiology and Hearing Aid Dispensing Board

The following boards did not submit an audit report for the year ended June 30, 2021, but are compliant with NRS 218G.400. These boards have elected to submit a biennial audit and the next audit is due in December 2022.

State Barbers' Health and Sanitation Board
Board of Occupational Therapy
State Board of Podiatry

Financial Information – All Boards

See Attachment A for an overview of financial data on all occupational licensing boards.

Regulatory And Disciplinary Filing Requirements

All but one board submitted their required quarterly information for regulatory activities and disciplinary actions to the LCB website for the preceding four quarterly reporting periods pursuant to NRS 622.100 (quarters ended December 2020, March 2021, June 2021, and September 2021). The Board of Dental Examiners' last quarterly submission was filed for the quarter ended December 2020.

Please contact me at (775) 684-6815 if you have any questions regarding this letter.

Sincerely,



Daniel L. Crossman, CPA
Legislative Auditor

DLC:da

Attachment

cc: The Honorable Steve Sisolak, Governor of Nevada
Yvanna Cancela, Chief of Staff, Office of the Governor
Susan Brown, Director, Office of Finance, Office of the Governor
Kamber Davoren, Director, Boards and Commissions, Office of Governor
Nicolas C. Anthony, Research Director, Research Division, Legislative Counsel Bureau (LCB)
Cesar O. Melgarejo, Senior Policy Analyst, Research Division LCB

Attachment A
Occupational Licensing Boards
Financial Information
2021

Board	Revenues	Expenditures
1 Contractors	\$7,329,163	\$6,381,443
2 Pharmacy	5,563,265	5,226,617
3 Medical Examiners ¹	5,340,826	4,943,373
4 Nursing	4,001,868	3,627,671
5 Cosmetology	3,020,008	3,229,455
6 Private Investigators	1,642,658	1,495,207
7 Dental Examiners ²	1,305,384	1,230,604
8 Professional Engineers and Land Surveyors	957,412	929,901
9 Massage Therapists	916,851	871,041
10 Osteopathic Medicine	913,648	682,481
11 Architecture, Interior Design & Residential Design	788,593	739,563
12 Accountancy	648,478	608,376
13 Social Workers ²	619,661	445,652
14 Physical Therapy Examiners	508,164	400,785
15 Veterinary Medical Examiners ²	461,200	559,942
16 Marriage and Family Therapists and Clinical Counselors	408,848	314,802
17 Funeral & Cemetery Services	395,552	363,921
18 Liquefied Petroleum Gas	393,730	396,622
19 Chiropractic Physicians	364,159	316,756
20 Optometry	269,634	287,357
21 Occupational Therapy ³	231,449	300,159
22 Psychological Examiners	228,617	201,564
23 Long-Term Care Administrators	199,955	142,174
24 Alcohol, Drug and Gambling Counselors	185,949	211,396
25 Speech-Language Pathology, Audiology and Hearing Aid Dispensing	183,388	174,972
26 Dispensing Opticians	124,841	123,852
27 Barbers' Health and Sanitation ³	114,307	103,522
28 Landscape Architecture	86,168	91,884
29 Oriental Medicine	77,782	60,780
30 Certified Court Reporters	72,886	81,934
31 Podiatry ³	71,696	52,865
32 Athletic Trainers	49,850	35,376
33 Environmental Health Specialists	30,954	29,676
34 Homeopathic Medical Examiners	26,400	10,497

Source: Prepared from financial information submitted by each board. Amounts were not audited by the Audit Division, LCB.

¹ Board has a December 31 fiscal year-end. Amounts listed are from December 2020 audit report.

² Board did not submit the required financial report timely. The amounts are from June 30, 2020, or financial statements remain in draft form and these amounts may change with the issuance of the final report.

³ Amounts listed are from the audit report for the period ended June 30, 2020, as these boards report biennially.