

STATE OF NEVADA
LEGISLATIVE COUNSEL BUREAU

LEGISLATIVE BUILDING
401 S. CARSON STREET
CARSON CITY, NEVADA 89701-4747



LEGISLATIVE COMMISSION (775) 684-6800

JASON FRIERSON, Assemblyman, *Chair*
Rick Combs, *Director, Secretary*

INTERIM FINANCE COMMITTEE (775) 684-6821

JOYCE WOODHOUSE, Senator, *Chair*
Mark Krmptic, *Fiscal Analyst*
Cindy Jones, *Fiscal Analyst*

BRENDA J. ERDOES, *Legislative Counsel* (775) 684-6830
ROCKY COOPER, *Legislative Auditor* (775) 684-6815
MICHEL J. STEWART, *Research Director* (775) 684-6825

July 13, 2018

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

Biannual Status Report on Audits of Certain State Boards

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. Alternatively, certain boards must complete a self-reported balance sheet. Audit reports and balance sheets must be submitted to the Legislative Auditor and the Chief of the Budget Division on or before December 1 following the end of that fiscal year.

Late Audit Reports Submitted

Two boards submitted audit reports.

The Board of Examiners for Marriage and Family Therapists and Clinical Professional Counselors submitted its fiscal year 2017 audit report in April 2018, and is now current with audit requirements.

The Nevada State Board of Optometry submitted its fiscal year 2017 audit report in July 2018, and is now current with audit requirements.

Additional Information—Board of Examiners for Marriage and Family Therapists and Clinical Professional Counselors

In its fiscal year 2017 audit, The Board of Examiners for Marriage and Family Therapists and Clinical Professional Counselors reported a former employee took unauthorized disbursements. The Board recognized a theft loss of \$5,097 that was not repaid and is working with the Office of the Attorney General to determine whether to pursue criminal charges.

In addition, the Board has not reported disciplinary action and licensing information to the Legislative Counsel Bureau for nine quarters going back to September 30, 2016. The Board informed us a new Executive Director was hired effective July 1, 2018, who will gather and submit the required quarterly information. However, the Board was unable to provide an expected completion date.

Members of the Nevada State Legislature
July 13, 2018
Page 2

Additional Information—Nevada State Board of Optometry

The Nevada State Board of Optometry reported its disciplinary action and licensing information to the Legislative Counsel Bureau for multiple quarters going back to December 2015. The Board is now in compliance with this reporting requirement.

All other boards not identified are currently in compliance with NRS 218G.400. Please contact me at (775) 684-6815 if you have any questions regarding this letter.

Sincerely,



Rocky Cooper, CPA
Legislative Auditor

RC:sy

cc: The Honorable Governor Brian Sandoval
Michael J. Willden, Chief of Staff, Office of the Governor
James R. Wells, CPA, Director, Office of Finance, Office of the Governor
Annalyn Bo Carrillo, Boards and Commissions and Southern Nevada Office Manager,
Office of the Governor
Carol M. Stonefield, Deputy Research Director, Research Division,
Legislative Counsel Bureau