

STATE OF NEVADA
LEGISLATIVE COUNSEL BUREAU

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



LEGISLATIVE COMMISSION (775) 684-6800
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(775) 684-6800

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

July 5, 2017

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.

Audit Report Due December 1, 2016, Not Submitted

The Board of Optometry has not filed its biennial audit for fiscal years 2015 and 2016, due on December 1, 2016. During December 2016, we contacted the Board of Optometry. The Board of Optometry indicated the audit report was not completed because the previous Executive Director passed away in the spring of 2016 and the new Executive Director was not aware of the audit requirement. Further communications revealed the Board was retaining a new audit firm, but was unable to provide an expected audit completion date at that time. This information was reported in our January 2017 biannual status report.

In June 2017, the Executive Director indicated the audit was in progress, but did not have an estimated completion date. Therefore, we contacted the Board's audit firm to obtain an estimated completion date. The audit firm indicated they had just been retained to perform the audit, the same day we followed-up with the Board. At this time, the audit firm is unable to provide an anticipated completion date.

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,

A handwritten signature in black ink, appearing to read "Rocky Cooper".

Rocky Cooper, CPA
Legislative Auditor

RC:sy

cc: 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
Nikki Haag, Boards and Commissions Officer, Office of the Governor

