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January 29, 2021

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

Biannual Status Report on Audits 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.

Financial Issues Noted

One board did not submit the required financial report:

Board

Due December 1, 2020

Board of Dental Examiners of Nevada

Annual audit report not submitted.

Additional Information – Board of Dental Examiners of Nevada

In December 2020, we informed the Board of Dental Examiners of Nevada (Board) that we had not received the required audit report and requested the current status of the audit. The Board indicated financial information had been provided to its independent auditors and the audit would be completed soon. In January 2021 we received a draft copy of the Board's audit. We will continue to monitor the status of the pending audit.

Boards Current With Filing Requirements

The following boards submitted audit reports or balance sheets for the year ended June 30, 2020, and are current in filing their required reports.

Nevada State Board of Accountancy
Board of Examiners for Alcohol, Drug and Gambling Counselors
State Board of Architecture, Interior Design and Residential Design
Board of Athletic Trainers
State Barbers' Health and Sanitation Board
Certified Court Reporters' Board of Nevada
Chiropractic Physicians' Board of Nevada
State Contractors' Board
State Board of Cosmetology
Board of Dispensing Opticians
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 Liquefied Petroleum Gas
Board of Examiners of Marriage and Family Therapists and Clinical Professional Counselors
Board of Massage Therapy
Board of Medical Examiners
State Board of Nursing
Board of Occupational Therapy
Nevada State Board of Optometry
State Board of Oriental Medicine
State Board of Osteopathic Medicine
State Board of Pharmacy
State Board of Podiatry
Nevada Physical Therapy Board
Board of Psychological Examiners
Board of Examiners for Social Workers
Speech-Language Pathology, Audiology and Hearing Aid Dispensing Board
Nevada State Board of Veterinary Medical Examiners

The following boards did not submit an audit report for the year ended June 30, 2020, but are compliant with NRS 218G.400. These boards have elected to submit a biennial audit and the next audit is due in December 2021.

Nevada Funeral and Cemetery Services Board
Board of Examiners for Long-Term Care Administrators
Private Investigator's Licensing Board

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Financial Information–All Boards

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

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
Michelle White, Chief of Staff, Office of the Governor
Susan Brown, Director, Office of Finance, Office of the Governor
La Niesha Dawson, Director, Boards and Commissions, Office of Governor
Michael J. Stewart, Research Director, Research Division, Legislative Counsel Bureau (LCB)
Jennifer Ruedy, Chief Principal Policy Analyst, Research Division, LCB

Attachment A
Occupational Licensing Boards
Financial Information
2020

Board	Revenues	Expenditures
1 Contractors	\$6,936,919	\$7,447,019
2 Medical Examiners ¹	5,513,351	5,489,699
3 Pharmacy	4,215,530	4,885,111
4 Nursing	3,716,997	3,789,187
5 Cosmetology	2,842,307	2,850,737
6 Private Investigators ²	1,760,769	1,536,868
7 Dental Examiners ³	1,305,384	1,230,604
8 Professional Engineers and Land Surveyors	1,044,438	1,118,583
9 Osteopathic Medicine	904,697	608,928
10 Massage Therapy	857,502	850,251
11 Architecture, Interior Design & Residential Design	712,354	684,057
12 Accountancy	648,437	707,203
13 Social Workers	469,592	464,278
14 Veterinary Medical Examiners	461,200	559,942
15 Physical Therapy	457,000	392,416
16 Liquefied Petroleum Gas	394,563	324,185
17 Chiropractic Physicians	364,400	303,189
18 Marriage and Family Therapists and Clinical Counselors	321,013	304,911
19 Funeral and Cemetery Services ²	319,073	351,704
20 Optometry	281,965	221,401
21 Occupational Therapy	231,449	300,159
22 Long-Term Care Administrators ²	220,268	145,465
23 Alcohol, Drug, and Gambling Counselors	219,282	318,630
24 Psychological Examiners	196,026	200,303
25 Speech-Language Pathology, Audiology and Hearing Aid Dispensing	164,633	205,333
26 Dispensing Opticians	125,324	117,275
27 Barbers' Health and Sanitation	114,307	103,522
28 Landscape Architecture	83,989	87,960
29 Certified Court Reporters	83,251	92,068
30 Oriental Medicine	75,712	53,097
31 Podiatry	71,696	52,865
32 Athletic Trainers	51,991	34,285
33 Homeopathic Medical Examiners	31,800	46,938
34 Environmental Health Specialists	30,085	36,016

¹ Board has a December 31 calendar year-end. Amounts listed are from December 2019 audit report.

² Amounts listed are from the audit report for the period ended June 30, 2019, as these boards report biennially.

³ Board did not submit the required financial report timely. Financial statements remain in draft form and these amounts may change with the issuance of the final report.