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July 24, 2019

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. Alternatively, boards with revenue less than \$200,000 for any fiscal year 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 Report Submitted**

The Nevada State Board of Optometry submitted its fiscal year 2018 audit report in June 2019, and is now current with audit requirements.

**Board of Massage Therapy – Unauthorized Payments**

In May 2019, the former executive director of the Board of Massage Therapy signed a stipulated agreement with the Nevada Commission on Ethics to pay civil penalties totaling \$25,023. The agreement provides for \$5,000 in civil penalties, plus \$20,023, equivalent to the financial benefit the former executive director realized from taking unauthorized pay in excess of Board-approved compensation from 2011 through 2014.

This agreement was the result of an investigation into an ethics complaint filed by a member of the public in February 2018. The Board of Massage Therapy has provided a copy of the stipulated agreement to the Office of the Attorney General for possible criminal charges.

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 "Daniel L. Crossman".

Daniel L. Crossman, CPA  
Acting Legislative Auditor

DLC:sy

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, Boards and Commissions Officer, Office of Governor  
Michael J. Stewart, Research Director, Research Division, Legislative Counsel Bureau