

STATE OF NEVADA
LEGISLATIVE COUNSEL BUREAU

LEGISLATIVE BUILDING
401 S. CARSON STREET
CARSON CITY, NEVADA 89701-4747
~~Ext. No. (775) 684-6600~~



LEGISLATIVE COMMISSION (775) 684-6800
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INTERIM FINANCE COMMITTEE (775) 684-6821
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Cindy Jones, *Fiscal Analyst*

RICK COMBS, *Director*
(775) 684-6800

BRENDA J. ERDOES, *Legislative Counsel* (775) 684-6830
PAUL V. TOWNSEND, *Legislative Auditor* (775) 684-6815
DONALD O. WILLIAMS, *Research Director* (775) 684-6825

January 10, 2014

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

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. In addition, boards with revenue less than \$75,000 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 Report Not Submitted

One board did not submit the required financial report:

<u>Board</u>	<u>Due December 1, 2013</u>
Nevada State Board of Podiatry	Balance Sheets for 2012 and 2013 Not Submitted

Additional Information – Nevada State Board of Podiatry

On June 4, 2013, we notified the Nevada State Board of Podiatry of changes in filing requirements pursuant to the passage of A.B. 179 of the 2013 Legislative Session. On July 22, 2013, the Board elected to file a self-reported balance sheet for fiscal years 2012 and 2013. A balance sheet for 2 years was required since the Board previously elected to file a biennial audit due December 1, 2013.

During December 2013, we contacted the Board by letter, email, and phone. The Board indicated the two balance sheets were to be submitted soon. However, the balance sheets have not been received. We will continue to monitor the status of the pending balance sheets.

Boards Current With Filing Requirements

The following boards submitted audit reports or balance sheets for the year ended June 30, 2013, 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
Board of Examiners for Audiology and Speech Pathology

Certified Court Reporters' Board of Nevada
Chiropractic Physicians' Board of Nevada
State Contractors' Board
State Board of Cosmetology
Board of Dental Examiners of Nevada
Board of Dispensing Opticians
Board of Examiners for Long-Term Care Administrators
State Funeral and Cemetery Services Board
Board of Hearing Aid Specialists
Board of Homeopathic Medical Examiners
State Board of Landscape Architecture
Board for the Regulation of Liquefied Petroleum Gas
Board of Examiners for Marriage and Family Therapists and
Clinical Professional Counselors
Board of Massage Therapists
Board of Medical Examiners
State Board of Nursing
State Board of Oriental Medicine
State Board of Osteopathic Medicine
State Board of Pharmacy
Private Investigator's Licensing Board
Board of Psychological Examiners
State Board of Professional Engineers and Land Surveyors
Board of Registered Environmental Health Specialists
Board of Examiners for Social Workers
Nevada State Board of Veterinary Medical Examiners

All other boards not identified are currently in compliance with NRS 218G.400.

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,



Paul V. Townsend, CPA
Legislative Auditor

PVT:dww

cc: Governor Brian Sandoval

Gerald Gardner, Chief of Staff, Office of the Governor

Jeff Mohlenkamp, Director, Department of Administration

Annalyn Bo Carillo, Boards and Commissions Manager, Office of the Governor

**Attachment A
Occupational Licensing Boards
Financial Information
2013**

Board	Revenues	Expenditures	Fund Balance/ Net Assets
1 Contractors	\$ 6,597,193	\$ 5,693,398	\$ 9,458,122
2 Medical Examiners ¹	\$ 3,819,314	\$ 3,233,056	\$ 2,643,234
3 Nursing	\$ 2,749,474	\$ 2,576,350	\$ 4,540,679
4 Pharmacy	\$ 2,270,394	\$ 2,125,873	\$ 628,367
5 Cosmetology	\$ 2,063,182	\$ 2,046,759	\$ 797,288
6 Private Investigators (Biennial audit)	\$ 1,132,164	\$ 1,106,551	\$ 48,993
7 Dental Examiners	\$ 953,701	\$ 1,024,945	\$ 660,580
8 Architecture, Interior Design & Residential Design	\$ 868,724	\$ 904,007	\$ 1,157,753
9 Engineers and Land Surveyors	\$ 866,610	\$ 787,920	\$ 696,280
10 Massage Therapists	\$ 837,143	\$ 845,385	\$ 223,572
11 Osteopathic Medicine	\$ 581,545	\$ 433,880	\$ 915,546
12 Accountancy	\$ 557,714	\$ 554,899	\$ 1,053,021
13 Liquefied Petroleum Gas	\$ 361,445	\$ 334,882	\$ 283,639
14 Veterinary Medical Examiners	\$ 346,943	\$ 338,492	\$ 539,021
15 Chiropractic Physicians	\$ 344,929	\$ 335,982	\$ 37,565
16 Physical Therapy Examiners ² (Biennial audit)	\$ 298,586	\$ 267,311	\$ 479,199
17 Social Workers ³	\$ 266,895	\$ 258,192	\$ (93,916)
18 Long-Term Care Administrators	\$ 248,672	\$ 235,623	\$ 87,758
19 Alcohol, Drug, and Gambling Counselors	\$ 188,889	\$ 181,930	\$ 96,710
20 Optometry ² (Biennial audit)	\$ 181,374	\$ 163,774	\$ 424,849
21 Occupational Therapy ² (Biennial audit)	\$ 173,586	\$ 152,247	\$ 591,814
22 Psychological Examiners	\$ 163,878	\$ 167,229	\$ 133,108
23 Marriage and Family Therapists and Clinical Counselors	\$ 136,144	\$ 138,222	\$ 23,171
24 Dispensing Opticians	\$ 115,334	\$ 108,680	\$ 30,522
25 Certified Court Reporters (Biennial audit)	\$ 92,919	\$ 83,988	\$ 62,412
26 Funeral Board	\$ 64,817	\$ 60,776	\$ (2,988)
27 Landscape Architecture	\$ 62,844	\$ 74,074	\$ 82,134
28 Barbers' Health and Sanitation Board ² (Biennial audit)	\$ 62,745	\$ 56,907	\$ 76,529
29 Podiatry ⁴ (Biennial audit)	\$ 61,967	\$ 57,665	\$ 194,364
30 Audiology and Speech Pathology (Biennial audit)	\$ 54,541	\$ 74,882	\$ 245,497
31 Oriental Medicine	\$ 52,681	\$ 29,432	\$ 151,818
32 Homeopathic Medical Examiners ⁵	\$ 35,390	\$ 31,516	\$ (114,050)
33 Hearing Aid Specialists	\$ 30,676	\$ 31,149	\$ 7,394
34 Athletic Trainers	\$ 29,425	\$ 26,245	\$ 58,386
35 Registered Environmental Health Specialists	\$ 20,818	\$ 13,133	\$ 32,744

¹ - Amounts listed are from the December 31, 2012 audit report.

² - Amounts listed are from the June 30, 2012 audit report.

³ - Fund balance deficit is because the Board has assets of \$60,896 and liabilities of \$154,812.

The majority of liabilities relate to unearned license revenue.

⁴ - Amounts listed are from the June 30, 2011 audit report. Board is delinquent in filing report for period ended June 30, 2013.

⁵ - Fund balance deficit is because \$130,565 is owed to the Office of Attorney General.