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January 15, 2019

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. 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:

<u>Board</u>	<u>Due December 1, 2018</u>
Nevada State Board of Optometry	Annual audit report not submitted

Reported Theft — Board of Examiners for Marriage and Family Therapists and Clinical Professional Counselors

In its fiscal year 2018 audit, the Board of Examiners for Marriage and Family Therapists and Clinical Professional Counselors (Board) reported a former employee took unauthorized disbursements during the period from January 2017 through October 2017. The Board recognized a theft loss of \$4,345 that was not repaid. In its fiscal year 2017 audit, the Board reported a similar theft loss of \$5,097, perpetrated by the same individual. The Board is working with the Office of the Attorney General to determine whether to pursue criminal charges.

Boards Current With Filing Requirements

The following boards submitted audit reports or balance sheets for the year ended June 30, 2018, 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

Boards Current With Filing Requirements (continued)

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 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 Therapy
State Board of Nursing
Board of Occupational Therapy
State Board of Oriental Medicine
State Board of Osteopathic Medicine
State Board of Pharmacy
State Board of Podiatry
State Board of Professional Engineers and Land Surveyors
Board of Psychological Examiners
Board of Registered Environmental Health Specialists
Board of Examiners for Social Workers
Speech-Language Pathology, Audiology and Hearing Aid Dispensing Board
Nevada State Board of Veterinary Medical Examiners

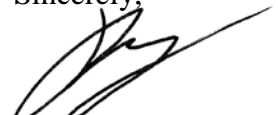
All other boards not identified are currently in compliance with NRS 218G.400.

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,



Rocky Cooper, CPA
Legislative Auditor

RC:sy
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
Boards and Commissions Officer, Office of Governor
Carol M. Stonefield, Deputy Research Director, Research Division, Legislative Counsel Bureau

Attachment A
Occupational Licensing Boards
Financial Information
2018

Board	Revenues	Expenditures
1 Contractors	\$6,573,385	\$7,086,938
2 Medical Examiners ¹	4,892,717	5,218,602
3 Nursing	3,315,961	3,801,115
4 Pharmacy	2,910,867	3,352,538
5 Cosmetology	2,379,479	2,680,797
6 Private Investigators ²	1,527,641	1,490,706
7 Dental Examiners	1,316,483	1,131,407
8 Professional Engineers and Land Surveyors	995,057	909,266
9 Massage Therapists	968,141	815,227
10 Architecture, Interior Design and Residential Design	842,573	788,937
11 Osteopathic Medicine	756,217	605,627
12 Accountancy	612,997	716,378
13 Social Workers	398,431	474,148
14 Veterinary Medical Examiners	398,344	434,727
15 Liquefied Petroleum Gas	387,355	427,866
16 Physical Therapy Examiners	384,544	373,996
17 Chiropractic Physicians	334,186	275,259
18 Funeral and Cemetery Services ²	309,921	282,208
19 Occupational Therapy	281,388	249,993
20 Long-Term Care Administrators ²	267,665	155,563
21 Alcohol, Drug, and Gambling Counselors	216,138	235,861
22 Psychological Examiners	205,354	226,843
23 Optometry ³	202,575	216,171
24 Marriage and Family Therapists and Clinical Counselors	189,163	172,881
25 Speech-Language Pathology, Audiology and Hearing Aid Dispensing	147,474	168,354
26 Barbers' Health and Sanitation	121,458	75,266
27 Dispensing Opticians	120,317	122,931
28 Landscape Architecture	80,333	69,572
29 Certified Court Reporters	75,106	77,321
30 Oriental Medicine	65,502	38,056
31 Podiatry	63,280	50,249
32 Homeopathic Medical Examiners	59,900	56,382
33 Registered Environmental Health Specialists	33,285	28,509
34 Athletic Trainers	23,483	33,967

¹ - Board has a December 31 calendar year-end. Amounts listed are from December 2017 audit report.

² - Amounts listed are from the audit report for the period ended June 30, 2017, as these boards report biennially.

³ - Board did not submit the required financial report for 2018. Amounts listed are from fiscal year 2017 audit report.