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January 23, 2020

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**

**Reported Theft Update—Board of Massage Therapists**

In May 2019, the former executive director of the Board of Massage Therapists signed an agreement with the 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.

**Boards Current With Filing Requirements**

The following boards submitted audit reports or balance sheets for the year ended June 30, 2019, and are current in filing 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  
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  
State Board of Professional Engineers and Land Surveyors  
Board of Environmental Health Specialists

**Boards Current With Filing Requirements (continued)**

Nevada Funeral and Cemetery Services Board  
Board of Homeopathic Medical Examiners  
Board of Examiners for Long-Term Care Administrators  
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  
Board of Medical Examiners  
State Board of Nursing  
Nevada State Board of Optometry  
State Board of Oriental Medicine  
State Board of Osteopathic Medicine  
State Board of Pharmacy  
State Board of Physical Therapy Examiners  
Private Investigators Licensing 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, 2019, but are compliant with NRS 218G.400. These boards have elected to submit a biennial audit and the next audit is due in December 2020.

State Barber's Health and Sanitation Board  
Board of Occupational Therapy  
State Board of Podiatry

**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

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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, Boards and Commissions Director, 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**  
**2019**

Board	Revenues	Expenditures
1 Contractors	\$6,807,974	\$7,283,820
2 Medical Examiners <sup>1</sup>	4,715,152	5,603,957
3 Nursing	3,706,824	3,596,788
4 Pharmacy	2,958,290	4,284,494
5 Cosmetology	2,576,121	2,813,651
6 Private Investigators	1,760,769	1,536,868
7 Dental Examiners	1,362,599	1,297,623
8 Massage Therapists	1,075,335	917,248
9 Professional Engineers and Land Surveyors	1,047,404	1,025,454
10 Osteopathic Medicine	800,811	617,358
11 Architecture, Interior Design and Residential Design	800,458	702,508
12 Accountancy	666,106	678,666
13 Physical Therapy Examiners	476,015	387,353
14 Veterinary Medical Examiners	440,304	469,271
15 Chiropractic Physicians	428,457	329,988
16 Social Workers	401,642	483,360
17 Liquefied Petroleum Gas	397,793	467,986
18 Funeral and Cemetery Services	319,073	351,704
19 Occupational Therapy <sup>2</sup>	281,388	249,993
20 Optometry	277,377	407,885
21 Marriage and Family Therapists and Clinical Counselors	241,976	244,512
22 Long-Term Care Administrators	220,268	145,465
23 Alcohol, Drug, and Gambling Counselors	216,655	201,213
24 Psychological Examiners	201,539	217,144
25 Speech-Language Pathology, Audiology and Hearing Aid Dispensing	156,604	169,958
26 Barbers' Health and Sanitation <sup>2</sup>	121,458	75,266
27 Dispensing Opticians	113,819	126,371
28 Homeopathic Medical Examiners	93,600	41,799
29 Landscape Architecture	85,431	71,032
30 Certified Court Reporters	72,645	84,592
31 Oriental Medicine	65,225	69,927
32 Podiatry <sup>2</sup>	63,280	50,249
33 Athletic Trainers	48,668	29,299
34 Environmental Health Specialists <sup>3</sup>	31,667	33,739

<sup>1</sup> - Board has a December 31 calendar year-end. Amounts listed are from December 2018 audit report.

<sup>2</sup> - Amounts listed are from the audit report for the period ended June 30, 2018, as these boards report biennially.

<sup>3</sup> - Effective July 1, 2019, NRS 625A removed "Registered" and renamed it Board of Environmental Health Specialists.