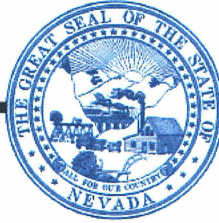


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February 18, 2020

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Six-month reports on the implementation of audit recommendations made by the Legislative Auditor are submitted to the Audit Subcommittee before being submitted to the Legislative Commission. This is provided for in Nevada Revised Statutes 218G.270. Regulations were adopted by the Legislative Commission and procedures are followed by the Audit Subcommittee to provide for this process.

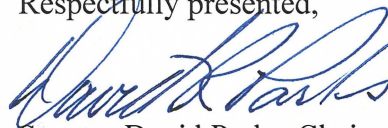
The Audit Subcommittee reviewed 13, 6-month reports on February 18, 2020. The following schedule summarizes the implementation status of the audit recommendations as reported in the 6-month reports reviewed by the Audit Subcommittee.

Agency Audited	Fully Implemented	Partially Implemented	No Action	Total
Department of Business and Industry, Division of Financial Institutions	5			5
State Department of Conservation and Natural Resources, Division of Environmental Protection, Bureau of Safe Drinking Water	3			3
State Department of Conservation and Natural Resources, Division of Forestry	12			12
State Department of Conservation and Natural Resources, Division of State Parks	7			7
Department of Taxation, Information Security	17			17
Department of Health and Human Services, Division of Public and Behavioral Health, Bureau of Health Care Quality and Compliance	8			8
Department of Health and Human Services, Aging and Disability Services Division, Supported Living Arrangement Program	2			2
Department of Health and Human Services, Division of Public and Behavioral Health, Adult Mental Health Services, Payments to Contractor and State-Employed Psychiatrists and Psychologists	9			9
Nevada Gaming Control Board			1	1

Department of Taxation, Marijuana Regulation and Enforcement	12	1		13
Department of Health and Human Services, Director's Office	7	1		8
Department of Business and Industry, Division of Industrial Relations	7	2		9
Department of Health and Human Services, Division of Public and Behavioral Health, Adult Mental Health Services, Community-Based Living Arrangement Homes, Residential Services Payments	7	5		12
Total	96	9	1	106

The Audit Subcommittee recommends the Legislative Commission accept the 13, 6-month status reports.

Respectfully presented,



Senator David Parks, Chair
Audit Subcommittee of the Legislative Commission

**Legislative Auditor Analysis of 6-Month
Reports Presented to the Audit Subcommittee on
February 18, 2020**

Agency/Report	Implementation Status		Analysis of Progress and Audit Subcommittee Action
	As Reported in the 6-Month Report	As of May 18, 2020	
Department of Business and Industry, Division of Financial Institutions (LA18-18)	Full - Partial 5 No Action - Totals 5	Full 5 Partial - No Action - Totals 5	Follow-up work shows the remaining recommendations are fully implemented.
Department of Business and Industry, Division of Industrial Relations (LA18-19)	Full 5 Partial 4 No Action - Totals 9	Full 7 Partial 2 No Action - Totals 9	Agency indicates full implementation is expected by July 2020. The agency indicates they are ensuring the operating safety of elevators and boilers until then by adhering to newly created policies and internal controls.
State Department of Conservation and Natural Resources, Division of Environmental Protection, Bureau of Safe Drinking Water (LA18-17)	Full 2 Partial 1 No Action - Totals 3	Full 3 Partial - No Action - Totals 3	Follow-up work shows the remaining recommendations are fully implemented.
State Department of Conservation and Natural Resources, Division of Forestry (LA18-21)	Full 9 Partial 3 No Action - Totals 12	Full 12 Partial - No Action - Totals 12	Follow-up work shows the remaining recommendations are fully implemented.
State Department of Conservation and Natural Resources, Division of State Parks (LA18-22)	Full 2 Partial 5 No Action - Totals 7	Full 7 Partial - No Action - Totals 7	Follow-up work shows the remaining recommendations are fully implemented.
Department of Health and Human Services, Director's Office (LA18-16)	Full - Partial 8 No Action - Totals 8	Full 8 Partial - No Action - Totals 8	Follow-up work shows the remaining recommendations are fully implemented.
Department of Health and Human Services, Division of Public and Behavioral Health, Adult Mental Health Services, Community-Based Living Arrangement Homes, Residential Services Payments (LA18-24)	Full 5 Partial 7 No Action - Totals 12	Full 10 Partial 2 No Action - Totals 12	Agency anticipates fully implementing the remaining recommendations by October 2020.
Department of Health and Human Services, Division of Public and Behavioral Health, Adult Mental Health Services, Payments to Contractor and State-Employed Psychiatrists and Psychologists (LA20-07)	Full 5 Partial 4 No Action - Totals 9	Full 9 Partial - No Action - Totals 9	Follow-up work shows the remaining recommendations are fully implemented.
Department of Health and Human Services, Aging and Disability Services Division, Supported Living Arrangement Program (LA20-06)	Full 1 Partial 1 No Action - Totals 2	Full 2 Partial - No Action - Totals 2	Follow-up work shows the remaining recommendations are fully implemented.
Department of Health and Human Services, Division of Public and Behavioral Health, Bureau of Health Care Quality and Compliance (LA20-03)	Full 7 Partial 1 No Action - Totals 8	Full 8 Partial - No Action - Totals 8	Follow-up work shows the remaining recommendations are fully implemented.
Department of Taxation, Marijuana Regulation and Enforcement (LA20-05)	Full 11 Partial 2 No Action - Totals 13	Full 13 Partial - No Action - Totals 13	Follow-up work shows the remaining recommendations are fully implemented.
Department of Taxation, Information Security (LA18-23)	Full 9 Partial 8 No Action - Totals 17	Full 17 Partial - No Action - Totals 17	Follow-up work shows the remaining recommendations are fully implemented.
Nevada Gaming Control Board (LA20-04)	Full - Partial - No Action 1 Totals 1	Full - Partial - No Action 1 Totals 1	Auditor to monitor implementation of the recommendation during the upcoming budget process.
Meeting Totals	Full 56 Partial 49 No Action 1 Totals 106	Full 101 Partial 4 No Action 1 Totals 106	