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THE STATE OF NEVADA LEGISLATIVE COUNSEL BUREAU

July 28, 2025

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

Biannual Status Report on Financial Information of Certain State Boards

Nevada Revised Statutes (NRS) 218G.400 requires certain boards to be audited annually or biennially by contract auditors. 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.

Appropriate Financial Report Not Filed

- Board of Examiners for Alcohol, Drug and Gambling Counselors (Audited Annual Report)

As previously reported in the January 2025 Biannual Status Report, the board submitted a balance sheet, not an audit as required per NRS 218G.400(1)(b), for revenue exceeding \$200,000 or more during the fiscal year. During fiscal year 2024, the board's revenue amounted to \$210,615. The board indicated their revenues are on track to exceed \$200,000 again for fiscal year 2025, and they will continue to file a balance sheet due to financial constraints related to costs of obtaining an audit. We will continue to monitor the board and report any concerns in the January 2026 Biannual Status Report.

Late Financial Report Submitted

- Board of Massage Therapy (Audited Annual Report)

The board submitted its fiscal year 2024 audited financial statements in March 2025. The board is now current in filing its required audit report.

Update on Financial Issues

- Nevada Board of Homeopathic Medical Examiners (Annual Balance Sheet)

As previously reported in the January 2025 Biannual Status Report, the board could not provide an accurate software balance sheet to support financial information reported or an explanation for adjustments made to the prior year fund balance. The bookkeeper has provided a software balance sheet that supports the amounts reported and explained the

prior period adjustments, which were mostly due to an underreported liability to the Attorney General's office in prior years. Although the board is now current in filing its required reports, the reporting process required ongoing and substantial communication from our office. Our observation is the board needs to be more self-sufficient in their accounting and financial reporting. We have communicated our concerns to the Nevada Office of Boards, Commissions, and Council Standards.

- State Board of Landscape Architecture (Annual Balance Sheet)

While the board is compliant with NRS 218G.400, the board continues to work with their current software to correct issues identified in fiscal year 2024. The board evaluated other software options, but decided to keep their current software. We will not know if the issues are fully resolved until we review the board's fiscal year 2025 financial statements. Any unresolved issues will be reported in the January 2026 Biannual Status Report.

Findings Reported on Audits

Certain boards had findings reported by independent auditors for their fiscal year 2024 financial statements. Those findings were reported in our January 2025 Biannual Status Report on Financial Information of Certain State Boards. The status of those findings will not be available until the boards' fiscal year 2025 financial statements are audited. Therefore, the status of the findings will be reviewed during our fiscal year 2025 review of the boards' financial statements, which are due in December 2025. Significant and/or repeat findings will be reported in our January 2026 Biannual Status Report.

All boards except the Board of Examiners for the Alcohol, Drug and Gambling Counselors are currently in compliance with NRS 218G.400. Please contact me at (775) 684-6815 or dcrossman@lcb.state.nv.us if you have any questions regarding this letter.

Sincerely,



Daniel L. Crossman, CPA
Legislative Auditor

DLC:dm

cc: The Honorable Joe Lombardo, Governor of Nevada

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