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## THE STATE OF NEVADA LEGISLATIVE COUNSEL BUREAU

January 30, 2026

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. The audit report must be filed by the board on or before December 1 of each year in which an audit is conducted. Statutes also require boards with revenue less than \$200,000 for any fiscal year to 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.

The Audit Division reviews the reported financial information for unusual or unique financial circumstances or conditions we consider significant and reportable to the Legislature. Our review is limited to the financial information provided by the boards and does not constitute an audit. While the boards' financial information is due on December 1, the Audit Division only reports boards as received untimely if they are not received as of the date of this letter.

### **Financial Report Not Filed**

The following board did not submit the required financial report due December 1, 2025:

- Board of Applied Behavior Analysis (Audited Annual Report)

The board indicated their financial report was delayed as their contract with their certified public accountant expired, and they were in the process of renewing the contract. The contract was approved by the Board of Examiners in January 2026. Hence, the fiscal year 2025 audit is currently in progress with an estimated completion date of February 2026.

### **Minor Financial Issues Noted**

The following boards submitted the required financial reports due December 1, 2025, but still had items pending as of the date of this letter:

- Certified Court Reporters' Board of Nevada (Annual Balance Sheet)

The board could not provide an accurate bank reconciliation to support financial information reported or an explanation for adjustments made to the prior year fund balance. The prior year fund balance discrepancy (\$100) was described by the board as an unknown software adjustment. While the adjustment was small, the board is experiencing software limitations which hinder the verification of certain financial information. The board has reached out to the Nevada Office of Boards, Commissions, and Council Standards for assistance.

- State Board of Landscape Architecture (Annual Balance Sheet)

As reported in the January and July 2025 Biannual Status Reports, the board continues to have software issues. These issues resulted in discrepancies with the board's fund balance and credit card liabilities. While the differences are less than \$100 and do not indicate a risk of fraud, the software issues are a reoccurring problem causing certain balance sheet information to be unavailable.

### **Updates on Previous Financial Reports and Issues**

The following boards had pending items reported in the July 2025 Biannual Status Report:

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

In our last letter, the board was reported for not filing the appropriate financial report as they submitted a balance sheet, not an audit as required per NRS 218G.400(1)(b), for revenue exceeding \$200,000 or more during a fiscal year. However, the board has submitted an audited financial statement for fiscal year 2025 covering fiscal years 2024 and 2025, and therefore, has become compliant with NRS 218G.400(1)(b).

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

The board was previously reported to be current in filing their required reports, but the reporting process required ongoing and substantial communication from our office. For several years, we observed a need for the board to be more self-sufficient in their accounting and financial reporting. During the reporting process for fiscal year 2025, the board submitted their required balance sheet and supporting documentation several weeks before the due date with minimal communication required from our office. The board also reported they have hired an Executive Director to perform administrative and accounting functions beginning with fiscal year 2026. The board is now timely and compliant with NRS 218G.400 for fiscal year 2025.

## **Findings Reported on Audits**

Certain boards had findings reported by independent auditors for their fiscal year 2025 financial statements. Below is our summary of those findings reported by the boards' independent auditors:

- Board of Dental Examiners of Nevada (Audited Annual Report)

Audit included three findings of which one was a repeat finding and the other two were partially resolved from the prior year: (1) inadequate review of actuarial reports on Public Employees' Retirement System (PERS) and Other Post Employment Benefits (OPEB), (2) material adjustments to correct revenue recognition (unearned revenue and uncategorized revenue) and accrued compensated absences, and (3) incorrect reporting of Nevada PERS contributions. This is a significant improvement from prior years as the board has submitted their audit on time, the external findings went from seven findings to three findings, and the independent auditors issued an unqualified opinion indicating the financial statements were presented fairly and comply with generally accepted accounting principles.

- Nevada State Board of Veterinary Medical Examiners (Audited Annual Report)

Audit included two new findings and the two prior year findings consolidated into one repeat finding: (1) bank reconciliation and record of cash receipts and disbursement procedures lacking, (2) licensee fees not aligning with the approved fee schedule, and (3) absence of controls over financial close and reporting.

All other independent auditor findings on boards reported in January 2024 were resolved according to the independent auditors. We will continue to monitor the status of the financial report not filed and financial issues noted and will provide an update regarding these issues in our July status report.

**Boards Current with Financial Filing Requirements**

The following boards submitted an audit report or balance sheet for the year ended June 30, 2025:

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  
Board of Environmental Health Specialists  
Nevada Funeral and Cemetery Services Board  
Nevada Board of Homeopathic Medical Examiners  
State Board of Landscape Architecture  
Board for the Regulation of Liquified Petroleum Gas  
Board of Examiners for Long-Term Care Administrators  
Board of Examiners for Marriage and Family Therapists and Clinical Professional Counselors  
Board of Massage Therapists  
Board of Medical Examiners of Nevada (See note 1 on Attachment A)  
State Board of Nursing  
Nevada State Board of Optometry  
State Board of Oriental Medicine  
State Board of Osteopathic Medicine  
State Board of Pharmacy  
Nevada Physical Therapy Board  
State Board of Podiatry  
Private Investigator's Licensing Board  
State Board of Professional Engineers and Land Surveyors  
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, 2025, but are compliant with NRS 218G.400. These boards have elected to submit a biennial audit, and the next audit is due in December 2026.

Board of Occupational Therapy  
State Barbers' Health and Sanitation Board

### **Financial Information – All Boards**

See Attachment A for an overview of financial data on all occupational licensing boards.

### **Regulatory And Disciplinary Filing Requirements**

Each regulatory body is required by NRS 622.100 to electronically submit to the Director of the Legislative Counsel Bureau (LCB) a quarterly summary of each disciplinary action taken by the regulatory body and a report that includes the following: number of licenses issued; number of applications received, reviewed, and rejected; average number of days between incomplete application rejection and resubmission; number of and reasons for applications denied; number of and reasons for disqualifications due to criminal history pursuant to NRS 622.085; and the number of petitions submitted for NRS 622.085 disqualification determinations.

All boards have submitted their required quarterly information for regulatory activities and disciplinary actions to the LCB website for the preceding four quarterly reporting periods pursuant to NRS 622.100 (quarters ended December 2024, March 2025, June 2025, and September 2025).

Please contact me at (775) 684-6815 or [dcrossman@lcb.state.nv.us](mailto:dcrossman@lcb.state.nv.us) if you have any questions regarding this letter.

Sincerely,



Daniel L. Crossman, CPA  
Legislative Auditor

DLC:jg

Attachment

cc: The Honorable Joe Lombardo, Governor of Nevada

Ryan Cherry, Chief of Staff, Office of the Governor ([rcherry@gov.nv.gov](mailto:rcherry@gov.nv.gov))

Tiffany Greenameyer, Director, Office of Finance, Office of the Governor ([tmgreenameyer@finance.nv.gov](mailto:tmgreenameyer@finance.nv.gov))

Adina Fitzgerald, Director, Boards and Commissions, Office of the Governor ([afitzgerald@gov.nv.gov](mailto:afitzgerald@gov.nv.gov))

Nikki Haag, Deputy Director, Office of Nevada Boards, Commissions, and Council Standards, Department of Business and Industry ([nikki.haag@business.nv.gov](mailto:nikki.haag@business.nv.gov))

Dr. Kristopher Sanchez, Director, Department of Business and Industry ([kristopher.sanchez@business.nv.gov](mailto:kristopher.sanchez@business.nv.gov))

Roger Wilkerson, Acting Director, Legislative Counsel Bureau (LCB) ([rwilkerson@lcb.state.nv.us](mailto:rwilkerson@lcb.state.nv.us))

Haley Proehl, Senior Principal Policy Analyst, LCB ([haley.proehl@lcb.state.nv.us](mailto:haley.proehl@lcb.state.nv.us))

Jennifer Ruedy, Research Director, Research Division, LCB ([jruedy@lcb.state.nv.us](mailto:jruedy@lcb.state.nv.us))

Ross Armstrong, Executive Director, Nevada Commission on Ethics ([rarmstrong@ethics.nv.gov](mailto:rarmstrong@ethics.nv.gov))

**Attachment A**  
**Occupational Licensing Boards**  
**Financial Information**  
**2025**

<b>Board</b>	<b>Revenues</b>	<b>Expenditures</b>
1 State Contractors' Board	\$8,596,661	\$8,053,221
2 Board of Medical Examiners of Nevada <sup>(1)</sup>	7,580,261	6,814,825
3 State Board of Pharmacy	7,282,882	6,831,738
4 State Board of Nursing	4,983,508	5,258,051
5 State Board of Cosmetology	4,011,359	3,402,980
6 Private Investigator's Licensing Board	2,105,193	2,070,909
7 Board of Dental Examiners of Nevada	1,640,175	2,087,781
8 State Board of Professional Engineers and Land Surveyors	1,229,452	1,595,849
9 State Board of Osteopathic Medicine	1,121,685	895,534
10 Board of Massage Therapy	1,044,289	1,030,825
11 State Board of Architecture, Interior Design and Residential Design	909,943	883,585
12 Board of Examiners for Social Workers	888,408	645,329
13 Nevada State Board of Accountancy	841,381	878,583
14 Board of Examiners for Marriage and Family Therapists and Clinical Professional Counselors	706,922	565,336
15 Nevada Physical Therapy Board	622,357	619,672
16 Nevada State Board of Veterinary Medical Examiners	614,053	589,368
17 Chiropractic Physicians' Board of Nevada	411,851	409,051
18 Board for the Regulation of Liquefied Petroleum Gas	395,733	323,061
19 Nevada Funeral and Cemetery Services Board	393,393	377,018
20 Board of Occupational Therapy <sup>(2)</sup>	288,427	302,645
21 Nevada State Board of Optometry	273,891	320,043
22 Board of Psychological Examiners	262,891	347,199
23 Board of Examiners for Long-Term Care Administrators	227,600	255,196
24 Board of Examiners for Alcohol, Drug and Gambling Counselors	223,687	254,687
25 Speech-Language Pathology, Audiology and Hearing Aid Dispensing Board	219,266	239,158
26 Board of Applied Behavior Analysis <sup>(3)</sup>	215,544	168,222
27 State Barbers' Health and Sanitation Board <sup>(2)</sup>	165,931	136,345
28 Board of Dispensing Opticians	144,117	187,224
29 State Board of Landscape Architecture	131,233	123,539
30 State Board of Oriental Medicine	101,372	82,341
31 Certified Court Reporters' Board of Nevada	85,824	89,583
32 State Board of Podiatry	83,319	69,903
33 Board of Environmental Health Specialists	49,256	50,171
34 Board of Athletic Trainers	48,475	57,149
35 Nevada Board of Homeopathic Medical Examiners	17,800	10,730

Source: Prepared from financial information submitted by each board. Amounts were not audited by the Audit Division, LCB.

Note: While expenditures exceeded revenues for certain boards listed in this attachment, this is not necessarily an indication of insolvency. Each boards' finances are uniquely structured and report financial information differently (balance sheet reporting vs. audited financial statements). For boards with audited financial statements, certain accounting pronouncements may require the boards to make accounting adjustments which inflate their actual expenses.

<sup>(1)</sup> Board has a December 31 fiscal year-end. Amounts listed are from December 2024 audit report.

<sup>(2)</sup> Amounts listed are from the audit report for the period ended June 30, 2024, as these boards report biennially.

<sup>(3)</sup> Board did not submit the required financial report as of the date of this letter. Amounts listed are from the period ended June 30, 2023 biennial audit report.