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THE STATE OF NEVADA LEGISLATIVE COUNSEL BUREAU

July 13, 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. 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.

Late Financial Report Submitted

- Board of Applied Behavior Analysis (Audited Annual Report)

The board submitted its fiscal year 2025 audited financial statements in February 2026. The board is now current in filing its required audit report.

Update on Minor Financial Issues

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

As previously reported in the January 2026 Biannual Status Report, 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 was experiencing software limitations which hinder the verification of certain financial information. The board reached out to the Nevada Office of Boards, Commissions, and Council Standards for assistance in January 2026. Due to staff turnover, the board was unable to provide an update on these issues.

- State Board of Landscape Architecture (Annual Balance Sheet)

As reported in the 2025 Biannual Status Report and January 2026 Biannual Status Report, 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. The board is still working on their software issues, and a new bookkeeper was hired at the end of June to assist with their reporting discrepancies.

We will continue to monitor these boards and report any unresolved issues in our January 2027 Biannual Status Report.

Findings Reported on Audits

Certain boards had findings reported by independent auditors for their fiscal year 2025 financial statements. Those findings were reported in our January 2026 Biannual Status Report on Financial Information of Certain State Boards. The status of those findings will not be available until the boards' fiscal year 2026 financial statements are audited. Therefore, the status of the findings will be reviewed during our fiscal year 2026 review of the boards' financial statements, which are due in December 2026. Significant and/or repeat findings will be reported in our January 2027 Biannual Status Report.

All boards are compliant with the reporting requirements of 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:jg

cc: The Honorable Joe Lombardo, Governor of Nevada

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