

## **SUMMARY OF AUDIT REPORTS NOT SELECTED FOR PRESENTATION**

This memorandum provides a summary of audits and reports that are available, but not selected for presentation at the Wednesday, June 27, 2018, Legislative Audit and Fiscal Review Committee meeting.

### **STATE BOARD OF ARCHITECTURE (JUNE 30, 2017 AND 2016)**

Unmodified opinion.

Three findings:

- Financial statement material weakness.
- Financial statement preparation deficiency.
- Segregation of duties.

### **STATE ELECTRICAL BOARD (JUNE 30, 2017 AND 2016)**

Unmodified opinion.

Two findings:

- Financial statement material weakness.
- Financial statement preparation deficiency.

### **STATE BOARD OF LAW EXAMINERS (JUNE 30, 2017 AND 2016)**

Unmodified opinion.

Three findings:

- Financial statement material weakness.
- Financial statement preparation deficiency.
- Segregation of duties.

### **STATE BOARD OF PLUMBING (JUNE 30, 2017 AND 2016)**

Unmodified opinion.

Three findings:

- Financial statement material weakness.
- Financial statement preparation deficiency.
- Segregation of duties.

### **BOARD OF DIETETIC PRACTICE (SEPTEMBER 30, 2017 AND 2016)**

Unmodified opinion.

Two findings:

- Financial statement preparation deficiency.
- Segregation of duties.

### **PEACE OFFICERS STANDARDS AND TRAINING BOARD (DECEMBER 31, 2016 AND 2015)**

Unmodified opinion.

**BOARD OF MESSAGE  
(JUNE 30, 2017 AND 2016)**

Unmodified opinion.

Three findings:

- Segregation of duties.
- Information technology internal controls.
- Financial statement material weakness.

**STATE BOARD OF FUNERAL SERVICE  
(JUNE 30, 2016 AND 2015)**

Unmodified opinion.

One finding:

- Segregation of duties.