

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 Thursday, April 21, 2016, Legislative Audit and Fiscal Review Committee meeting.

STATE BOARD OF OPTOMETRY (JUNE 30, 2015, 2014, AND 2013)

Unqualified opinion.

STATE BOARD OF ADDICTION COUNSELING EXAMINERS (JUNE 30, 2015 AND 2014)

Unqualified opinion.

One finding:

- Segregation of duties.

PEACE OFFICERS STANDARDS AND TRAINING BOARD (DECEMBER 31, 2014 AND 2013)

Unqualified opinion.

One finding:

- Segregation of duties.

REAL ESTATE APPRAISER QUALIFICATIONS AND ETHICS BOARD (JUNE 30, 2011, 2010, 2009, 2008, 2007, AND 2006)

Unqualified opinion.

Three findings:

- Knowledge of accounting principles;
- Segregation of duties; and
- Financial statement material weakness.