

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.