

**NEVADA STATE BOARD OF  
LANDSCAPE ARCHITECTS**

*Financial Statements*

**JUNE 30, 2016**



# NEVADA STATE BOARD OF LANDSCAPE ARCHITECTURE

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## INDEPENDENT AUDITORS' REPORT

To the Board of Trustees of the  
Nevada State Board of Landscape Architecture  
Reno, Nevada

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities and the General Fund of the Nevada State Board of Landscape Architecture (Board) as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the Board's basic financial statements, as listed in the table of contents.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### *Auditor's Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities and the General Fund of the Nevada State Board of Landscape Architecture as of June 30, 2016, and the respective changes in its financial position and the budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

### ***Other Matters***

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 7 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 16, 2016, on our consideration of the Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Commission's internal control over financial reporting and compliance.

*Schettler Macy & Associates, LLC*

Reno, Nevada  
November 16, 2016

# NEVADA STATE BOARD OF LANDSCAPE ARCHITECTURE

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## MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2016

As management of the Nevada State Board of Landscape Architecture (Board), we offer readers of the Board's financial statements this narrative overview and analysis of the financial activities of the Board for the fiscal year ended June 30, 2016. We encourage readers to read the information presented here in conjunction with additional information that we have furnished in the Board's financial statements, which follow this narrative.

### **Financial Highlights**

- Program revenues increased by nearly \$3 thousand or 4% from the prior year. This change is largely due an increase in the number of active licensed professionals.
- Expenses increased by nearly \$26 thousand or 37% from the prior year. This change was a result of an increase in professional fees and personnel costs.

### **Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to the Board's basic financial statements. The Board's basic financial statements consist of three components; the 1) Government-wide financial statements, 2) Fund financial statements and 3) Notes to the financial statements.

### **Government-Wide Financial Statements**

The government-wide financial statements are designed to provide the reader with a broad overview of the Board's finances, similar in format to a financial statement of a private-sector business.

The *Statement of Net Position* presents information on all of the Board's assets, plus deferred outflows of resources, less liabilities, less deferred inflows of resources, with the balance reported as the net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Board is improving or deteriorating.

# NEVADA STATE BOARD OF LANDSCAPE ARCHITECTURE

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## MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2016

The *Statement of Activities* presents information showing how the Board's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in the statement for some items that will only result in cash flows in future fiscal periods.

### **Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Board uses fund accounting to ensure and reflect compliance (or non-compliance) with finance-related legal requirements, such as the Nevada Revised Statutes (NRS) and the Board's regulations.

Unlike the government-wide financial statements, fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year.

The Board's General Fund is a governmental fund. Governmental funds focus on how assets can be readily converted into cash, and what monies are left at year-end that will be available for spending in the next year. Governmental funds are reported using an accounting method called *modified accrual accounting* that provides a short-term spending focus. As a result, the governmental fund financial statements give the reader a detailed short-term view that helps him or her determine if there are more or less financial resources available to finance the Board's programs.

### **Notes to Financial Statements**

The notes to the financial statements provide additional information which is essential for a full understanding of the information provided in the government-wide and fund financial statements.

# NEVADA STATE BOARD OF LANDSCAPE ARCHITECTURE

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## MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2016

### Government-Wide Financial Analysis

The following is a summary of the Board's government-wide Statement of Net Position as of June 30, 2016 and 2015:

#### NEVADA STATE BOARD OF LANDSCAPE ARCHITECTURE NET POSITION

	<u>2016</u>	<u>2015</u>
<b>Assets</b>		
Current assets	\$ 151,310	\$ 157,631
<b>Liabilities</b>		
Current liabilities	4,134	2,381
<b>Deferred Inflows of Resources</b>	77,200	72,800
<b>Net Position</b>		
Unrestricted	<u>\$ 69,976</u>	<u>\$ 82,450</u>

# NEVADA STATE BOARD OF LANDSCAPE ARCHITECTURE

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## MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2016

### Governmental Activities

The Board's governmental activities for the years ended June 30, 2016 and 2015 are presented in the following table:

#### NEVADA STATE BOARD OF LANDSCAPE ARCHITECTURE CHANGES IN NET POSITION

	<u>2016</u>	<u>2015</u>
<b>Revenues</b>		
Program revenues:		
Charges for services	\$ 82,540	\$ 79,600
General revenues:		
Earnings on investments	13	21
Total Revenues	<u>82,553</u>	<u>79,621</u>
<b>Expenses</b>		
Services and supplies	<u>95,027</u>	<u>69,224</u>
Total Expenses	<u>95,027</u>	<u>69,224</u>
Change in Net Position	(12,474)	10,397
<b>Net Position, July 1</b>	<u>82,450</u>	<u>72,053</u>
<b>Net Position, June 30</b>	<u><u>\$ 69,976</u></u>	<u><u>\$ 82,450</u></u>

### Economic Factors / Other Significant Matters

The Board is charged with, and given statutory authority, to provide public protection through licensure and regulation of Landscape Architects. The Board provides direction of staff actions towards its mission of public protection through licensure and disciplinary measures.



# NEVADA STATE BOARD OF LANDSCAPE ARCHITECTURE

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## MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2016

Overall expenses increased due to the hiring of a replacement executive director prior to the retirement of the former executive director. This resulted in increased personnel costs that will not occur in the subsequent year. Therefore, in the opinion of management, future revenues will provide sufficient financial resources for the Board to achieve its desired goals and objectives.

### REQUESTS FOR INFORMATION

This report is designed to provide an overview of the Board's finances for those with an interest in this area. Questions concerning any of the information found in this report or requests for additional information should be directed to:

Nevada State Board of Landscape Architecture  
P.O. Box 34143  
Reno, NV 89511

## **FINANCIAL STATEMENTS**

# NEVADA STATE BOARD OF LANDSCAPE ARCHITECTURE

## STATEMENT OF NET POSITION AND GOVERNMENTAL FUND BALANCE SHEET JUNE 30, 2016

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 133,910	\$ -	\$ 133,910
Accounts receivable	7,400	10,000	17,400
Total Assets	<u>\$ 141,310</u>	<u>10,000</u>	<u>151,310</u>
<b>LIABILITIES</b>			
Accrued payroll liabilities	<u>\$ 4,134</u>	<u>-</u>	<u>4,134</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable revenue - licensing fees	<u>67,200</u>	<u>10,000</u>	<u>77,200</u>
<b>FUND BALANCE</b>			
Unassigned	<u>69,976</u>	<u>(69,976)</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 141,310</u>		
<b>NET POSITION</b>			
Unrestricted		<u>69,976</u>	<u>69,976</u>
Total Net Position		<u>\$ 69,976</u>	<u>\$ 69,976</u>

See accompanying notes.

# NEVADA STATE BOARD OF LANDSCAPE ARCHITECTURE

## STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE YEAR ENDED JUNE 30, 2016

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
<b>EXPENDITURES/EXPENSES</b>			
Board expenses	\$ 10,714	\$ -	\$ 10,714
Meetings and training	15,868	-	15,868
Office expenses	9,269	-	9,269
Personnel	46,308	-	46,308
Professional fees	12,868	-	12,868
	<u>95,027</u>	<u>-</u>	<u>95,027</u>
<b>PROGRAM REVENUE</b>			
Licensing fees (charges for services)	82,540	-	82,540
	<u>82,540</u>	<u>-</u>	<u>82,540</u>
Net Program Revenues (Expenses)	(12,487)	-	(12,487)
<b>GENERAL REVENUE</b>			
Earnings on investments	13	-	13
	<u>13</u>	<u>-</u>	<u>13</u>
Net change in Fund Balance/ Net Position	(12,474)	-	(12,474)
<b>FUND BALANCE/NET POSITION</b>			
Beginning of Year	82,450	-	82,450
	<u>82,450</u>	<u>-</u>	<u>82,450</u>
End of Year	<u>\$ 69,976</u>	<u>\$ -</u>	<u>\$ 69,976</u>

See accompanying notes.

# NEVADA STATE BOARD OF LANDSCAPE ARCHITECTURE

## STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND YEAR ENDED JUNE 30, 2016

	<b>Original And Final Budget</b>	<b>Actual</b>	<b>Variance To Final Budget</b>
<b>REVENUES</b>			
Licensing Fees	\$ 82,025	\$ 82,540	\$ 515
Earnings on investments	25	13	(12)
	82,050	82,553	503
<b>EXPENDITURES</b>			
Board expenses	10,070	10,714	(644)
Meetings and training	15,800	15,868	(68)
Office expenses	9,020	9,269	(249)
Personnel	49,340	46,308	3,032
Professional fees	14,566	12,868	1,698
	98,796	95,027	3,769
Excess (Deficiency) of Revenues Over (Under) Expenditures	(16,746)	(12,474)	4,272
<b>FUND BALANCE, July 1</b>	82,450	82,450	-
<b>FUND BALANCE, June 30</b>	\$ 65,704	\$ 69,976	\$ 4,272

*See accompanying notes.*

# NEVADA STATE BOARD OF LANDSCAPE ARCHITECTURE

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## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Nevada State Board of Landscape Architecture (the Board) is the licensing and regulatory agency for landscape architecture in the State of Nevada. The Board is regulated by the Nevada Revised Statutes (NRS) Chapter 623A, which also specify the authorized activities of the Board.

#### *Reporting Entity*

Effective July 1, 2001, Chapter 353 of the Nevada Revised Statutes (NRS) was amended to exempt certain professional and occupational boards from the state budget act and the provisions governing the administration of state funding. The provisions of Chapter 353 do not apply to boards created pursuant to chapters 623 to 625A, inclusive, 628, 630 to 640A inclusive, 641 and 656 of the NRS and the officers and employees thereof. Accordingly, the Board's budgeting and accounting practices and procedures have been removed from the oversight of the Department of Administration.

The Board's financial statements are not included in the financial statements of the State of Nevada since the State does not exercise financial or administrative control over the Board. This is in conformance with GASB codification Section 2100, *Defining the Government Reporting Entity*.

#### *Financial Statement Presentation*

The Board is defined as a single-program special-purpose entity under GASB Statement No.34, paragraphs 136–137 (GASB Cod. Secs. Sp20.105-106). This classification allows for the preparation of GASB 34 financial statements under an optional reporting method which combines the fund and the government-wide statements into a single presentation. Under standard GASB 34 methodology, the government-wide statement of net position and statement of activities are presented independently from the respective fund balance sheet and statement of revenue, expenditures, and fund balance. A reconciliation of adjustments provided on the modified financial statements demonstrates the changes from the fund financial statements to the government-wide statements in order to assist the reader in evaluating these statements. The Board has utilized this optional method of presentation.

# NEVADA STATE BOARD OF LANDSCAPE ARCHITECTURE

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## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

### *Measurement Focus and Basis of Accounting*

The basic financial statements include both government-wide and fund financial statements.

#### *Government-Wide Statements*

The government-wide Statement of Net Position is presented on a full accrual, economic resource basis that recognizes all long-term assets as well as long-term debt and obligations.

The government-wide Statement of Activities reports both the gross and net cost of each of the Board's functions. The functions are also supported by the general government revenues. The Statement of Activities reduces gross expenses by related program revenues and operating grants. The Statement of Activities is also presented on a full accrual basis where revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of when the related cash flows take place.

#### *Fund Financial Statements*

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when measurable and available (susceptible to accrual). Interest and surcharges are accrued when their receipt occurs within sixty days after the end of the accounting period so as to be measurable and available. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, certain expenditures are recorded only when payment is due.

The General Fund is the Board's sole fund; therefore, it accounts for all financial resources of the general government.

#### *Accounts Receivable*

For the governmental fund financial statements, the accounts receivable represent fees collected within 60 days subsequent to year end that are an available resource for the current year.

For the government-wide financial statements, the accounts receivable represents fees due as of yearend. All amounts are considered fully collectible by management.

# NEVADA STATE BOARD OF LANDSCAPE ARCHITECTURE

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## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

### *Unavailable revenue*

By provisions of statute, the Board administers its licensing registration on an annual basis. Unavailable revenue represents licensing fees received prior to fiscal year end for the subsequent year's renewals.

### *Use of Estimates*

The preparation of financial statements in conformity with generally accepted accounting principles (GAAP) requires management to make estimates and assumptions that affect the reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

### **NOTE 2 – CASH AND CASH EQUIVALENTS**

The Board maintains all of its cash and certificates of deposit in a major commercial bank. The time certificate of deposit is held in the name of the Board. The accounts are insured by the Federal Deposit Insurance Corporation (FDIC) with a limit of \$250,000 in the aggregate.

By provisions of statutes, the Board is required to deposit all money in banks or savings and loan associations located in the State of Nevada.

### **NOTE 3 – NET POSITION AND FUND BALANCE**

#### *Net Position*

Equity is classified as net position in the government-wide financial statements. Net position is categorized as invested in capital assets (net of related debt), restricted and unrestricted.

Net position is reported as restricted when there are limitations imposed on their use either through legislation or through external restrictions imposed by creditors or laws or regulations of other governments.

As of June 30, 2016, the Board's net position was comprised of:

- *Unrestricted Net Position* – Net position of the Board which is not restricted for any project or other purpose.



# NEVADA STATE BOARD OF LANDSCAPE ARCHITECTURE

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## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

### *Fund Balance*

The Board has adopted Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, which establishes standards for fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. The Board reports the following classifications:

*Non-spendable* – amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

*Restricted* – amounts that can be spent only for specific purposes because of constitutional provisions, charter requirements or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

*Committed* – amounts that can be used only for specific purposes determined by a formal action of the Board. The Board is the highest level of decision making authority for the Board. Commitments may be established, modified, or rescinded only through ordinances or resolutions approved by the Board.

*Assigned* – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the Board's adopted policy, only the Board may assign amounts for specific purposes.

Appropriated assigned fund balance is an appropriation of existing fund balance to eliminate a projected budgetary deficit in the subsequent year's budget in an amount no greater than the projected excess of expected expenditures over expected revenues.

*Unassigned* – the residual classification for the General Fund.

When both restricted and unrestricted resources are available for use, it is the Board's policy to use externally restricted resources first, then unrestricted resources – committed, assigned, and unassigned – as needed, unless the Board has provided for otherwise in its commitment or assignment actions.

# NEVADA STATE BOARD OF LANDSCAPE ARCHITECTURE

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## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

### NOTE 4 – RELATED PARTY TRANSACTION

In May of 2015, the Board renewed an agreement to lease office space within the private residence of the Executive Director. The term of the lease commences on July 1, 2015 and ends June 30, 2016. Total lease payments for the year ended June 30, 2016 were \$3,600.

### NOTE 5 – LEASE COMMITMENT

On June 6, 2016, the Board entered into an agreement to lease office space in Reno, Nevada. The term of the lease commences on August 1, 2016 and ends on July 31, 2017 and will automatically renew for an additional one year period unless terminated 30 days prior to expiration. Minimum future lease payments for the year ended June 30, 2017 are \$4,200.

### NOTE 6 – COMPLIANCE WITH NEVADA REVISED STATUTES AND NEVADA ADMINISTRATIVE CODE

The Board conformed to all significant statutory constraints on its financial administration during the fiscal year.

### NOTE 7 – CONVERSION TO GOVERNMENT-WIDE FINANCIAL STATEMENTS

Adjustments on the face of the financial statements were made to the fund balance sheet and statement of revenue, expenditures, and changes in fund balance in order to reconcile the fund statements to the government-wide statements of net position and activities. This adjustment details the effect of accounts receivable and unavailable revenue of \$10,000 for licensing fees collected more than 60 days subsequent to year end.

### NOTE 8 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through November 16, 2016, the date the financial statements were available to be issued. The Board has determined there are no material transactions that have not been disclosed.

## **COMPLIANCE SECTION**

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND  
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

To the Board of Trustees of the  
Nevada State Board of Landscape Architecture  
Reno, Nevada

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities and the General Fund of the Nevada State Board of Landscape Architecture (Board) as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the Board's basic financial statements and have issued our report thereon dated November 16, 2016.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Board's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control. Accordingly, we do not express an opinion on the effectiveness of the Board's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Board's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Schettler Macy & Associates, LLC*

Reno, Nevada

November 16, 2016

# NEVADA STATE BOARD OF LANDSCAPE ARCHITECTURE

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AUDITORS' COMMENTS  
JUNE 30, 2016

## STATUTE COMPLIANCE

### *Current Year*

Our comments related to the Board's compliance with significant statutory constraints are reported in Note 6 to the financial statements.

### *Prior Year*

There were no potential violations reported in the financial statements for the year ended June 30, 2015.

## AUDIT RECOMMENDATIONS

### *Current Year*

There were no financial statement findings for the year ended June 30, 2016.

### *Prior Year*

There were no financial statement findings for the year ended June 30, 2015.