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January 8, 2018

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In May 2016, we issued an audit report on the Nevada State Board of Dental Examiners (Board). The Board filed its plan for corrective action in August 2016. NRS 218G.270 requires the Governor's Finance Office to issue a report within 6 months after the plan for corrective action is due, outlining the implementation status of the audit recommendations.

Enclosed is the six-month report prepared by the Governor's Finance Office on the status of the 14 recommendations contained in the audit report. As of February 20, 2017, the Finance Office indicated that 11 of 14 recommendations were fully implemented.

During the 2017 Legislative Session, the remaining three recommendations were fully implemented. This included passage of Senate Bill 256 which established a panel to review investigations and informal hearings. Because all recommendations are now fully implemented, we have no questions for agency officials.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "Rocky Cooper".

Rocky Cooper, CPA
Legislative Auditor

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cc: Michael J. Willden, Chief of Staff, Office of the Governor
James R. Wells, CPA, Director, Office of Finance, Office of the Governor
Steve Weinberger, CPA, Administrator, Division of Internal Audits, Office of the Governor
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