



OHIO AUDITOR OF STATE KEITH FABER



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MANAGEMENT LETTER

Ohio Board of Nursing
17 South High Street, Suite 660
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We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements defined in our Independent Auditor's Report of the State of Ohio as of and for the year ended June 30, 2020, and the related notes to the financial statements and have issued our report thereon dated December 28, 2020.

Government Auditing Standards require us to communicate deficiencies in internal control, as well as, report on compliance with certain provisions of laws, regulations, contracts and grant agreements that could directly and materially affect the determination of the State of Ohio's financial statement amounts. We have issued the required report dated December 28, 2020 for the year ended June 30, 2020.

The Ohio Board of Nursing (the Board) is part of the primary government of the State of Ohio. While we have applied audit procedures to the Board, our procedures are designed to detect matters the preceding paragraph describes that could be material to the State's financial statements. Accordingly, these procedures may not detect misstatements, control deficiencies, or noncompliance that might be significant to the Ohio Board of Nursing. However, the procedures we performed at the Board did not identify matters we must report in the statewide report *Government Auditing Standards* requires.

The scope of our audit included testing procedures related to licensing, state revenues, non-payroll disbursements, payroll disbursements, inventory, minutes, and legal compliance with certain laws and regulations for the period July 1, 2018 through June 30, 2020.

In addition to any matters required to be communicated to you in the *Government Auditing Standards* report, we remained alert throughout for opportunities to enhance compliance, internal controls, and operating efficiencies. We are pleased to report there are no instances of noncompliance or internal control weaknesses we believe should be communicated to you.

This letter is intended for the information and use of management and those charged with governance for the State of Ohio.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

March 3, 2021