

CHAPTER.....

AN ACT relating to the Nevada System of Higher Education; designating certain institutions within the Nevada System of Higher Education as the state land grant institutions; requiring the Legislative Auditor to conduct a performance and compliance audit of the cooperative extension program of the System; and providing other matters properly relating thereto.

**Legislative Counsel’s Digest:**

Section 8 of Article 11 of the Nevada Constitution designates certain proceeds from public lands to be used for certain colleges in this State. **Section 1** of this bill designates the University of Nevada, Las Vegas, the University of Nevada, Reno, and the Desert Research Institute as the state land grant institutions.

Existing law provides for certain educational, research, outreach and service programs pertaining to agriculture, community development, health and nutrition, horticulture, personal and family development, and natural resources in this State, conducted in accordance with cooperative agreements between the boards of county commissioners of participating counties and the Director of the Agricultural Extension Department of the Public Service Division of the Nevada System of Higher Education. The money for such programs is provided, in part, by property taxes levied in each participating county and legislative appropriations. (NRS 549.010, 549.020, 549.040) **Section 5.7** of this bill requires the Legislative Auditor to: (1) conduct a performance and compliance audit of the cooperative extension program of the Nevada System of Higher Education for fiscal year 2017-2018 and any prior years deemed necessary by the Legislative Auditor; and (2) submit a report of the results of the audit to the Audit Subcommittee of the Legislative Commission on or before February 4, 2019.

EXPLANATION – Matter in *bolded italics* is new; matter between brackets ~~omitted material~~ is material to be omitted.

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THE PEOPLE OF THE STATE OF NEVADA, REPRESENTED IN  
SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

**Section 1.** Chapter 549 of NRS is hereby amended by adding thereto the provisions set forth as sections 1.3 and 1.5 of this act.

**Sec. 1.3.** *The state land grant institutions of the University of Nevada are the University of Nevada, Las Vegas, the University of Nevada, Reno, and the Desert Research Institute.*

**Secs. 1.5, 2-5 and 5.5.** (Deleted by amendment.)

**Sec. 5.7.** 1. The Legislative Auditor shall conduct a performance and compliance audit of the cooperative extension program of the Nevada System of Higher Education for fiscal year 2017-2018 and any previous years as deemed necessary by the Legislative Auditor.



2. The audit conducted pursuant to this section must include, without limitation, an examination and analysis of:

(a) The amount and use of program funds in counties participating in the cooperative extension program;

(b) Controls over the collection, distribution and expenditure of the program funds;

(c) Controls over the use of program assets; and

(d) Compliance with federal, state and local laws, regulations, agreements and policies applicable to the cooperative extension program.

3. On or before February 4, 2019, the Legislative Auditor shall prepare and present a final written report of the audit to the Audit Subcommittee of the Legislative Commission created by NRS 218E.240.

4. To the extent the provisions of NRS 218G.030 to 218G.270, inclusive, are consistent with the requirements of this section, those provisions apply to the audit conducted pursuant to this section. Upon the request of the Legislative Auditor or his or her authorized representative, the officers and employees of the Nevada System of Higher Education shall make available to the Legislative Auditor any of their books, accounts, claims, reports, vouchers or other records of information, confidential or otherwise and irrespective of their form or location, which the Legislative Auditor deems necessary to conduct the audit required by this section.

**Sec. 6.** This act becomes effective on July 1, 2017.

