

ASSEMBLY BILL NO. 416—COMMITTEE ON EDUCATION

MARCH 25, 2021

Referred to Committee on Education

SUMMARY—Directs the Legislative Auditor to conduct an audit of the Nevada System of Higher Education. (BDR S-753)

FISCAL NOTE: Effect on Local Government: No. Effect on the State: Yes.

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

AN ACT relating to higher education; requiring the Legislative Auditor to conduct an audit of the Nevada System of Higher Education; and providing other matters properly relating thereto.

**Legislative Counsel’s Digest:**

1 This bill requires the Legislative Auditor to conduct a performance audit during  
2 the 2021-2023 biennium of the Nevada System of Higher Education for the Fiscal  
3 Years 2016-2017 to 2021-2022. This bill sets forth the requirements for the audit.

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

1 **Section 1.** 1. The Legislative Auditor shall conduct a  
2 performance audit during the 2021-2023 biennium of the Nevada  
3 System of Higher Education, including, without limitation, any  
4 related foundations, institutions or agencies, for the Fiscal Years  
5 2016-2017 to 2021-2022 and any additional fiscal years the  
6 Legislative Auditor deems necessary to audit. The audit must  
7 include, without limitation, an examination and analysis of:

8 (a) The sources and uses of money privately donated to each  
9 school within the System and the System, including, without  
10 limitation, adherence to the terms and agreements of the donations;

11 (b) Capital projects at the University of Nevada, Reno, and the  
12 University of Nevada, Las Vegas; and



1 (c) The reserve accounts and self-supporting budget accounts in  
2 the System.

3 2. On or before February 4, 2023, the Legislative Auditor shall  
4 present a final written report of the audit performed pursuant to this  
5 section to the Audit Subcommittee of the Legislative Commission.

6 3. The provisions of NRS 218G.010 to 218G.350, inclusive,  
7 apply to the audit performed pursuant to this section.

8 4. Every officer and employee of a school within the System or  
9 the System, including any related foundations, institutions or  
10 agencies, shall cooperate fully with and provide such information as  
11 is required by the Legislative Auditor to assist with the completion  
12 of the audit.

13 5. As used in this section, "System" means the Nevada System  
14 of Higher Education.

15 **Sec. 2.** Notwithstanding the provisions of NRS 218D.430 and  
16 218D.435, a committee, other than the Assembly Standing  
17 Committee on Ways and Means and the Senate Standing Committee  
18 on Finance, may vote on this act before the expiration of the period  
19 prescribed for the return of a fiscal note in NRS 218D.475. This  
20 section applies retroactively from and after March 22, 2021.

21 **Sec. 3.** This act becomes effective on July 1, 2021.

