

(Reprinted with amendments adopted on May 26, 2021)

SECOND REPRINT

A.B. 416

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; making an appropriation; 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 2018-2019 to 2021-2022. This bill sets forth the requirements for the audit
4 and makes an appropriation to the Legislative Fund for overtime and travel costs
5 related to conducting 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 2018-2019 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;



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

3 (c) The reserve accounts and self-supporting budget accounts in
4 the System.

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

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

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

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

17 **Sec. 1.5.** There is hereby appropriated from the State General
18 Fund to the Legislative Fund created by NRS 218A.150 for
19 overtime and travel costs related to conducting the audit required by
20 section 1 of this act the following sums:

21 For the Fiscal Year 2021-2022..... \$80,250

22 For the Fiscal Year 2022-2023..... \$128,750

23 **Sec. 2.** Notwithstanding the provisions of NRS 218D.430 and
24 218D.435, a committee, other than the Assembly Standing
25 Committee on Ways and Means and the Senate Standing Committee
26 on Finance, may vote on this act before the expiration of the period
27 prescribed for the return of a fiscal note in NRS 218D.475. This
28 section applies retroactively from and after March 22, 2021.

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

