

Assembly Bill No. 241—Assemblymen McClain, Koivisto, Parks, Manendo, Claborn, Chowning, Lee, Williams, Segerblom, Bache, Giunchigliani, Arberry, Thomas, Goldwater, Anderson, Price, Ohrenschall, Freeman, de Braga, Gustavson, Collins, Parnell, Leslie, Mortenson, Gibbons, Berman, Perkins, Beers, Neighbors, Carpenter, Angle, Tiffany, Buckley, Nolan, Hettrick, Humke, Evans and Cegavske

Joint Sponsors: Senators Washington, Porter, Amodei and Shaffer

CHAPTER.....

AN ACT relating to school districts; requiring the Legislative Auditor to conduct an audit of the school districts in this state; and providing other matters properly relating thereto.

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

Section 1. 1. The Legislative Auditor shall conduct an audit of the school districts in this state. The audit must include an assessment of a representative number of public schools throughout this state, with at least one public school in each school district included in the assessment. For each school, the audit must include, without limitation:

(a) The revenue budgeted for and the expenditure levels of instructional costs not related to personnel costs, including, without limitation, the amount expended for instructional supplies, library books, textbooks, instructional software and other areas directly related to the instruction of pupils;

(b) The number of pupils who are enrolled in each subject area and the number of textbooks available for each subject area, if applicable;

(c) The number of pupils who are enrolled in programs of special education and the number of textbooks available for use in each such program; and

(d) The amount of money requested of parents of pupils who are enrolled in elementary school to purchase instructional supplies or other items which are used to supplement the resources available to the school for the instruction of those pupils.

2. The Legislative Auditor shall prepare a final written report of the audit and present the report to the Audit Subcommittee of the Legislative Commission not later than February 5, 2001.

3. To the extent that the provisions of NRS 218.737 to 218.890, inclusive, are consistent with the requirements of this section, those provisions apply to the audit conducted pursuant to this section. For the purposes of this subsection, each school district in this state shall be deemed to be an agency of the state.

4. Upon the request of the Legislative Auditor or his authorized representative, the officers and employees of each school district in this state 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. 2. This act becomes effective on July 1, 1999.

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