

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

FEBRUARY 15, 1999

JOINT SPONSORS: SENATORS WASHINGTON, PORTER,
AMODEI AND SHAFFER

Referred to Committee on Ways and Means

SUMMARY—Requires Legislative Auditor to conduct audit of school districts in this state.
(BDR S-1025)

FISCAL NOTE: Effect on Local Government: No.
Effect on the State or on Industrial Insurance: No.

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

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:

- 1 **Section 1.** 1. The Legislative Auditor shall conduct an audit of the
- 2 school districts in this state. The audit must include an assessment of a
- 3 representative number of public schools throughout this state, with at least
- 4 one public school in each school district included in the assessment. For
- 5 each school, the audit must include, without limitation:
- 6 (a) The revenue budgeted for and the expenditure levels of instructional
- 7 costs not related to personnel costs, including, without limitation, the
- 8 amount expended for instructional supplies, library books, textbooks,

1 instructional software and other areas directly related to the instruction of
2 pupils;

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

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

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

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

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

20 4. Upon the request of the Legislative Auditor or his authorized
21 representative, the officers and employees of each school district in this
22 state shall make available to the Legislative Auditor any of their books,
23 accounts, claims, reports, vouchers or other records of information,
24 confidential or otherwise and irrespective of their form or location, which
25 the Legislative Auditor deems necessary to conduct the audit required by
26 this section.

27 **Sec. 2.** This act becomes effective on July 1, 1999.