

**Amendment No. 791**

Assembly Amendment to Assembly Bill No. 3

(BDR S-493)

**Proposed by:** Committee on Ways and Means**Amendment Box:****Resolves Conflicts with:** N/A**Amends:** Summary: Yes Title: Yes Preamble: No Joint Sponsorship: No Digest: Yes

ASSEMBLY ACTION	Initial and Date	SENATE ACTION	Initial and Date
Adopted <input type="checkbox"/> Lost <input type="checkbox"/>	_____	Adopted <input type="checkbox"/> Lost <input type="checkbox"/>	_____
Concurred In <input type="checkbox"/> Not <input type="checkbox"/>	_____	Concurred In <input type="checkbox"/> Not <input type="checkbox"/>	_____
Receded <input type="checkbox"/> Not <input type="checkbox"/>	_____	Receded <input type="checkbox"/> Not <input type="checkbox"/>	_____

Amend the bill as a whole by deleting section 1, renumbering sec. 2 as sec. 3 and adding new sections designated sections 1 and 2, following the enacting clause, to read as follows:

**“Section 1.** 1. The Legislative Auditor shall conduct a performance audit of the following entities within the University and Community College System of Nevada:

(a) The College of Agriculture, Biotechnology and Natural Resources at the University of Nevada, Reno; and

(b) The School of Dental Medicine at the University of Nevada, Las Vegas.

2. The audit of the College of Agriculture, Biotechnology and Natural Resources must include, without limitation, an examination of the financial and administrative practices of the College, including:

(a) The accuracy and reliability of its information and reports;

---



---

 WBRD/SGW

Date: 5/23/2005

A.B. No. 3—Requires Legislative Auditor to conduct performance audit of Department of Wildlife.



- (b) The effectiveness of its system of management controls;
  - (c) The extent to which its operations are conducted in accordance with applicable law and regulations; and
  - (d) The extent to which its operations are conducted in accordance with contractual obligations.
3. The audit of the School of Dental Medicine must include, without limitation, an examination of the financial activities and treatment programs of the School, including:
- (a) An analysis of information relating to treatments, including:
    - (1) A comparison of scheduled procedures with actual procedures performed;
    - (2) A comparison of the number of patient visits recommended for the completion of an established treatment plan with the actual number of such patient visits;
    - (3) The number of patients examined and treated by dental students;
    - (4) The number of extractions performed and the ages of patients undergoing the extractions;
- and
- (5) The use of local dental practitioners to provide dental services through the School, including the number of hours worked by such providers, the number of patients treated and the services provided.
- (b) An analysis of information relating to patients and the costs of services provided, including:
    - (1) For patients who are recipients of Medicaid, the number of patients treated, their age and sex and the types of treatments provided;
    - (2) For patients who are not recipients of Medicaid, the number of patients treated, their income levels, the types of treatments provided, and whether they are covered by insurance plans;

(3) The cost of providing services to patients who are eligible to receive Medicaid and the amount of Medicaid reimbursements received; and

(4) The cost of providing services to patients who are not recipients of Medicaid and the amounts of insurance and other payments received.

(c) An analysis of the “Crackdown on Cancer” program operated by the School, including:

- (1) The number of students screened;
- (2) The number of eligible students not screened;
- (3) Methods used to ensure the accuracy of the screening numbers reported, including the methods used to eliminate duplicates;
- (4) The cost of the various components of the screening program; and
- (5) The number of screenings that result in the detection of lesions and the number of students that receive treatment for this condition.

(d) An analysis of financial operations and financial planning, including:

- (1) Overall cost of operations;
- (2) Overall revenues, including appropriations made from the State General Fund;
- (3) The extent to which the School plans to finance future operations with appropriations made from the State General Fund; and
- (4) The adequacy of financial planning, including an evaluation of policies to ensure that programs are self-sustaining.

4. The Legislative Auditor shall prepare a written report of each performance audit and present the report to the Audit Subcommittee of the Legislative Commission not later than February 5, 2007.

5. The provisions of NRS 218.737 to 218.893, inclusive, apply to each performance audit conducted pursuant to this section.

**Sec. 2.** 1. Upon the request of the Legislative Auditor, the University and Community College System of Nevada shall transfer from its budget to the Audit Division of the Legislative Counsel Bureau:

(a) The sum of \$50,000 to conduct the audit of the College of Agriculture, Biotechnology and Natural Resources at the University of Nevada, Reno required in section 1 of this act.

(b) The sum of \$50,000 to conduct the audit of the School of Dental Medicine at the University of Nevada, Las Vegas required in section 1 of this act.

2. Any remaining balance of the sums transferred pursuant to subsection 1 must not be committed for expenditure after February 5, 2007, and reverts to the University and Community College System of Nevada as soon as all payments of money committed have been made.”.

Amend the title of the bill to read as follows:

“AN ACT relating to the University and Community College System of Nevada; requiring the Legislative Auditor to conduct performance audits of the College of Agriculture, Biotechnology and Natural Resources at the University of Nevada, Reno, and the School of Dental Medicine at the University of Nevada, Las Vegas; and providing other matters properly relating thereto.”.

Amend the summary of the bill to read as follows:

“SUMMARY—Requires Legislative Auditor to conduct performance audits of College of Agriculture, Biotechnology and Natural Resources at University of Nevada, Reno, and School of Dental Medicine at University of Nevada, Las Vegas. (BDR S-493)”.

**If this amendment is adopted, the Legislative  
Counsel's Digest will be changed to read as follows:**

**Legislative Counsel's Digest:**

Existing law gives the Legislative Auditor the duty and authority to perform audits of state agencies on a rotating basis. (NRS 218.737-218.893)

This bill requires the Legislative Auditor to conduct performance audits of the College of Agriculture, Biotechnology and Natural Resources at the University of Nevada, Reno, and the School of Dental Medicine at the University of Nevada, Las Vegas. The bill requires that the audit reports be submitted to the Audit Subcommittee of the Legislative Commission on or before the first day of the 2007 Legislative Session.