

SENATE BILL NO. 87—SENATOR AMODEI

FEBRUARY 13, 2007

Referred to Committee on Legislative Operations and Elections

SUMMARY—Provides for audits by Legislative Auditor of entities which are not state agencies but which receive appropriations of public money. (BDR 17-91)

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

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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 legislative audits; providing for audits by the Legislative Auditor of entities which are not state agencies but which receive appropriations of public money; requiring such an entity, as a condition of the acceptance of an appropriation, to agree to make available to the Legislative Auditor all records of information that he determines to be necessary to conduct such an audit; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

- 1 This act requires the Legislative Auditor, as directed by the Legislative
 - 2 Commission, to audit an entity which is not an "agency of this State" as defined in
 - 3 NRS 218.737 but which receives an appropriation of public money. The audit must
 - 4 examine the use of the public money by the entity. This act also requires such an
 - 5 entity, as a condition of the acceptance of an appropriation of public money, to
 - 6 agree to make available to the Legislative Auditor all records of information that
 - 7 the Legislative Auditor determines to be necessary to conduct the audit. Such an
 - 8 audit will be subject to the terms set forth in NRS 218.737 to 218.893, inclusive,
 - 9 governing audits conducted by the Legislative Auditor.
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THE PEOPLE OF THE STATE OF NEVADA, REPRESENTED IN
SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. Chapter 218 of NRS is hereby amended by adding thereto a new section to read as follows:

1. The Legislative Auditor, as directed by the Legislative Commission pursuant to NRS 218.850, shall conduct a special audit of an entity which is not an agency of this State but which receives an appropriation of public money during any fiscal year. Such an audit must, without limitation, examine the use of the public money received by the entity.

2. As a condition of the acceptance of any appropriation of public money, an entity which is not an agency of this State must agree to make available to the Legislative Auditor all books, accounts, claims, reports, vouchers or other records of information, confidential or otherwise and irrespective of their form or location, that the Legislative Auditor determines to be necessary to conduct an audit pursuant to this section.

Sec. 2. NRS 218.737 is hereby amended to read as follows:

218.737 As used in NRS 218.737 to 218.893, inclusive, *and section 1 of this act*, "agency of the State" includes all offices, departments, boards, commissions and institutions of the State and the judicial department of the State, but does not include the Legislative Branch of Government.

Sec. 3. NRS 218.850 is hereby amended to read as follows:

218.850 1. Each of the audits provided for in this chapter must be made and concluded as directed by the Legislative Commission and in accordance with the terms of NRS 218.737 to 218.893, inclusive ~~H~~, *and section 1 of this act*.

2. The Legislative Commission shall direct the Legislative Auditor to make any special audit or investigation that in its judgment is proper and necessary to carry out the purpose of this chapter or to assist the Legislature in the proper discharge of its duties.

Sec. 4. This act becomes effective on July 1, 2007.

