



**LOCAL GOVERNMENT
FISCAL NOTE**

AGENCY'S ESTIMATES

Date Prepared: January 27, 2015

Agency Submitting: Local Government

Items of Revenue or Expense, or Both	Fiscal Year 2014-15	Fiscal Year 2015-16	Fiscal Year 2016-17	Effect on Future Biennia
Total	0	0	0	0

Explanation

(Use Additional Sheets of Attachments, if required)

See attached.

Name Michael Nakamoto

Title Deputy Fiscal Analyst

The following responses from local governments were compiled by the Fiscal Analysis Division. The Fiscal Analysis Division can neither verify nor comment on the figures provided by the individual local governments.

Local Government Responses
A.B. 22 / BDR 34 - 317

School District: Carson City School District Approved by: Andrew J. Feuling, Director of Fiscal Services Comment: Our auditor was contacted to give consider scenario. His ballpark number was used above. This would be an unfair extra charge on public schools if charter schools were allowed to have a free audit from DOE.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Has Impact	\$0	\$7,800	\$7,800	\$7,800

School District: Clark County School District Approved by: Nikki Thorn, Deputy CFO Comment: CCSD expects an impact to the district in terms of additional professional services from an outside auditor in the range of \$28,600 to \$38,500 annually to perform the student count audit including fieldwork on-site, planning, review, report-writing, etc. It anticipated, assuming the procedures remain the same, internal staff time would not be impacted since assistance is already provided to state auditors.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Has Impact	\$0	\$38,500	\$38,500	\$77,000

School District: Esmeralda County School District Approved by: Monie Byers, Superintendent Comment: No Impact				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
No Impact	\$0	\$0	\$0	\$0

School District: Lander County School District Approved by: Velma Gamble, Finance Officer Comment: NO fiscal impact. We already do an annual audit.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
No Impact	\$0	\$0	\$0	\$0

School District: Lincoln County School District Approved by: Steve Hansen, Superintendent Comment: To add an attendance audit of the count of pupils for apportionment purposes to the current duties of a CPA which already completes a financial audit would increase the financial expenditures of the School District to purchase additional services from the CPA.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Has Impact	\$12,000	\$12,000	\$12,000	\$0

School District: Lyon County School District Approved by: Philip Cowee, Director of Finance Comment: BDR 34-317 has unknown fiscal impacts to Lyon County School District. Shifting the burden of the enrollment audit from the department of education to the district would have negative impacts to our budget. The unknown requirements contained within the manual placed upon the CPA's will have a bearing on the cost.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Has Impact	\$10,000	\$10,000	\$10,000	\$0

School District: Nye County School District Approved by: Kerry Paniagua, Executive Secretary Comment: No Impact				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
No Impact	\$0	\$0	\$0	\$0

School District: Pershing County School District Approved by: Dan Fox, Supt Comment: The district estimates it would take approximately 30 hours to complete the audit and report at \$250 per hour which would include more than one person performing the work.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Has Impact	\$0	\$7,500	\$7,500	\$8,000

School District: Storey County School District Approved by: Robert Slaby, Superintendent Comment: Cost of each district to hire a CPA for the audit.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Has Impact	\$0	\$0	\$0	\$0

School District: Washoe County School District Approved by: Lindsay E. Anderson, Director of Government Affairs Comment: Washoe County School District estimates the audit costs to comply would be \$217,000 in the first year and \$194,600 in the subsequent years.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Has Impact	\$0	\$217,000	\$194,600	\$194,600

School District: **White Pine County School District**

Approved by: Paul Johnson, CFO

Comment: The cost of an annual independent audit of student enrollment will depend on the scope of audit work performed. Also, it is unlikely that a qualified auditor resides within the community. It is probable that the District will have to hire an auditor outside of the County and incur travel expenses as well as hourly billing for travel.

Based on rates from our existing independent auditor contract, the District can expect spend from \$2,500 to \$5,000 depending on the scope of work of the audit or agreed upon procedures.

Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Has Impact	\$0	\$5,000	\$5,000	\$10,000

The following school districts did not provide a response: Churchill County School District, Douglas County School District, Elko County School District, Eureka County School District, Humboldt County School District, and Mineral County School District.