

**EXECUTIVE AGENCY
FISCAL NOTE**

AGENCY'S ESTIMATES

Date Prepared: January 27, 2015

Agency Submitting: Nevada Department of Education

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)

Pursuant to NRS 387.304, the Department is required to conduct an annual enrollment audit for each school district. This measure would require each school district to have the enrollment audit conducted by a certified public accountant, or registered partnership, or professional corporation. This will provide the Department with time to conduct enrollment audits of charter schools and university schools for gifted pupils, as well as time to provide focused enrollment audits where deemed necessary. In addition, this bill requires the Department to publish a manual that prescribes the manner in which enrollment audits must be conducted. The Department has reviewed this measure and does not believe it will cause a fiscal impact that cannot be absorbed through its prescribed duties.

Name Mindy Martini

Title Deputy, Business & Support

DEPARTMENT OF ADMINISTRATION'S COMMENTS

Date Wednesday, January 14, 2015

The agency's response appears reasonable.

Name Julia Teska

Title Director