

Amendment No. 306

Assembly Amendment to Assembly Bill No. 416	(BDR S-753)
Proposed by: Assembly Committee on Education	
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"/>	_____

EXPLANATION: Matter in (1) *blue bold italics* is new language in the original bill; (2) variations of green bold underlining is language proposed to be added in this amendment; (3) ~~red strikethrough~~ is deleted language in the original bill; (4) ~~purple double strikethrough~~ is language proposed to be deleted in this amendment; (5) orange double underlining is deleted language in the original bill proposed to be retained in this amendment.

AAS/AAK



Date: 4/19/2021

A.B. No. 416—Directs the Legislative Auditor to conduct audits of the Nevada System of Higher Education. (BDR S-753)



ASSEMBLY BILL NO. 416—COMMITTEE ON EDUCATION

MARCH 25, 2021

Referred to Committee on Education

SUMMARY—Directs the Legislative Auditor to conduct ~~audits~~ an audit of the Nevada System of Higher Education. (BDR S-753)

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

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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 higher education; requiring the Legislative Auditor to conduct ~~audits~~ an audit of the Nevada System of Higher Education; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

This bill requires the Legislative Auditor to conduct a performance ~~and compliance~~ audit during the 2021-2023 biennium of the Nevada System of Higher Education for the Fiscal Years ~~2014-2015~~ 2016-2017 to 2021-2022. This bill sets forth the requirements for the ~~audits~~ audit.

THE PEOPLE OF THE STATE OF NEVADA, REPRESENTED IN
SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. 1. The Legislative Auditor shall conduct a performance audit ~~and compliance audit~~ during the 2021-2023 biennium of the Nevada System of Higher Education , including, without limitation, any related foundations, institutions or agencies, for the Fiscal Years ~~2014-2015~~ 2016-2017 to 2021-2022 and any additional fiscal years the Legislative Auditor deems necessary to audit. The audit must include, without limitation, an examination and analysis of:

(a) The ~~amount~~ sources and uses of money ~~for all budget accounts within~~ privately donated to each school within the System and the System, including, without limitation, ~~accounts that are funded in whole or in part by public money, accounts that are self-supported, reserve accounts and investment accounts,~~ adherence to the terms and agreements of the donations;

(b) ~~The use of money in the accounts audited pursuant to paragraph (a);~~ Capital projects at the University of Nevada, Reno, and the University of Nevada, Las Vegas; and

(c) ~~All controls over the collection, distribution and expenditure of all money within the System, disaggregated by public money and nonpublic money;~~ The reserve accounts and self-supporting budget accounts in the System,

~~(d) The bonding capacity and bonded debt at all institutions within the System;~~

~~1 (c) The Nevada System Sponsored Programs and Established Program to~~
~~2 Stimulate Competitive Research;~~

~~3 (f) The salaries and other compensation for all employees within the System,~~
~~4 and~~

~~5 (g) The compliance of institutions within the System with federal, state and~~
~~6 local laws, regulations, agreements and policies that are applicable to any relevant~~
~~7 programs administered by an institution within the System.]~~

~~8 2. [The Legislative Auditor shall audit all sources of funding for capital~~
~~9 projects completed by an institution within the System during the Fiscal Years~~
~~10 1999-2000 to 2021-2022, inclusive.~~

~~11 2.]~~ On or before February 4, 2023, the Legislative Auditor shall present a
12 final written report of the ~~[audits]~~ **audit** performed pursuant to this section to the
13 Audit Subcommittee of the Legislative Commission.

~~14 [4.]~~ **3.** The provisions of NRS 218G.010 to 218G.350, inclusive, apply to the
15 ~~[audits]~~ **audit** performed pursuant to this section.

4. Every officer and employee of a school within the System or the
17 **System, including any related foundations, institutions or agencies, shall**
18 **cooperate fully with and provide such information as is required by the**
19 **Legislative Auditor to assist with the completion of the audit.**

20 5. As used in this section, "System" means the Nevada System of Higher
21 Education.

Sec. 2. Notwithstanding the provisions of NRS 218D.430 and 218D.435, a
23 committee, other than the Assembly Standing Committee on Ways and Means and
24 the Senate Standing Committee on Finance, may vote on this act before the
25 expiration of the period prescribed for the return of a fiscal note in NRS 218D.475.
26 This section applies retroactively from and after March 22, 2021.

Sec. 3. This act becomes effective on July 1, 2021.