SUMMARY—Creates the Nevada Office of the Inspector General. (BDR 18-394)

FISCAL NOTE: Effect on Local Government: May have Fiscal Impact.

Effect on the State: May have Fiscal Impact.

Effect on the State Highway Fund: No.

AN ACT relating to governmental administration; creating the Nevada Office of the Inspector General and the position of Inspector General within the Office of the State Controller; setting forth the powers and duties of the Inspector General and employees of the Office; requiring certain state agencies, local governments and nonprofit organizations to cooperate with and provide assistance to the Inspector General in carrying out those powers and duties; prohibiting retaliation against certain persons who make a lawful complaint concerning fraud, waste, abuse or corruption within such an agency, local government or nonprofit organization; prohibiting certain interference with the Inspector General or an employee of the Office in performing his or her duty; imposing increased penalties for the commission of certain acts of assault or battery upon the Inspector General or an employee of the Office; providing penalties; and providing other matters properly relating thereto.

COMMITTEE INTRODUCTION REQUIRED

Legislative Counsel's Digest:

Existing law creates the Office of the State Controller, whose duties include, without limitation, administering the State's accounting system, processing and recording the State's financial transactions, conducting audits and recommending plans for the support of public credit, promoting frugality and economy, and better management and understanding of the fiscal affairs of the State. (Nev. Const. Art. 5, § 19; chapter 227 of NRS) This bill creates the Nevada Office of the Inspector General within the Office of the State Controller with the authority to audit, investigate, inspect and review the performance of an agency of the Executive Department of the State Government or a local government or nonprofit organization that receives public money.

Section 9 of this bill creates the Nevada Office of the Inspector General, consisting of the Inspector General and any person employed by the Office. **Section 9** provides for the qualifications, appointment in the unclassified service of the State, term of office and removal of the Inspector General. **Section 10** of this bill: (1) requires the Inspector General to appoint a deputy inspector general and a special counsel who are in the unclassified service of the State; and (2) authorizes the Inspector General, within the limits of available money, to employ such persons in the classified service of the State as he or she deems necessary to provide an appropriate staff for the Office and to enter into contracts with certain professionals for professional services related to the functions of the Office. **Sections 3-8** of this bill define terms relating to the Nevada Office of the Inspector General. **Section 2** of this bill sets forth the applicability of those definitions to **sections 2-18** of this bill.

Section 11 of this bill requires the Inspector General to administer the provisions of law governing the Office. **Section 12** of this bill sets forth certain specific responsibilities and duties of the Inspector General, including: (1) establishing and maintaining a full-time program of auditing, investigation, inspection and performance review of each agency of the Executive Department and local government and nonprofit organization that receives public money; (2) submitting a report to the State Controller and the Director of the Legislative Counsel Bureau, on at least a quarterly basis or at the State Controller's request, setting forth any findings, conclusions or suggested corrective or remedial actions relating to an audit, investigation, inspection or review conducted by the Inspector General; (3) immediately reporting problems that require immediate attention and any suggested corrective or remedial actions; and (4) coordinating with other governmental agencies that are responsible for auditing, investigating, inspecting or reviewing agencies of the Executive Department or local governments or nonprofit organizations that receive public money to share information and avoid any duplication of activities.

Sections 13 and 31 of this bill transfer from the Division of Internal Audits of the Office of Finance to the Inspector General the requirement to establish a telephone number to receive information relating to abuse, fraud or waste with respect to public money received and used by agencies of the Executive Department or local governments or nonprofit organizations that receive public money. **Section 14** of this bill: (1) requires such an agency, local government or nonprofit organization, upon request by the Inspector General, to cooperate with and provide assistance to the Inspector General in carrying out his or her powers and duties; and (2) makes any person who willfully prevents, impairs or prohibits the performance of the powers and duties of the Inspector

General guilty of a category E felony. **Section 15** of this bill authorizes the Inspector General to issue subpoenas.

Sections 13, 16 and 22 of this bill provide, with certain exceptions, for the confidentiality of: (1) any record maintained by the Inspector General during an investigation; and (2) the identity of any whistleblower. Otherwise, **section 16** requires a report of the Inspector General to be made available to the public annually. **Section 17** of this bill requires the Inspector General to enter into a contract to have an independent organization, at least once every 5 years, review and prepare and make public a report regarding a representative sample of the audits, investigations, inspections and reviews conducted by the Nevada Office of the Inspector General to ensure conformance with certain professional standards.

Section 18 of this bill makes it a category E felony to retaliate against certain persons who file a lawful complaint concerning fraud, waste, abuse or corruption within an agency of the Executive Department or a local government or nonprofit organization that receives public money.

With certain exceptions, a person commits a gross misdemeanor under existing law if he or she uses any threat, force or violence to attempt to deter or prevent an executive or administrative officer from performing his or her duties or for resistance of such an officer in certain circumstances. (NRS 197.090) **Section 19** of this bill makes it a category E felony for a person to commit such offenses if the officer is the Inspector General or any employee of the Office.

Sections 20 and 21 of this bill provide that the increased penalty for assault or battery of an officer in existing law applies to an assault or battery of the Inspector General or an employee of the Office. (NRS 200.471, 200.481)

Existing Law classifies peace officers as category I, category II or category III peace officers. Peace officers in each category are designated as having certain powers and are required to meet certain training and educational requirements. (NRS 289.460, 289.470, 289.480, 289.510) **Section 23** of this bill makes the Inspector General and any person employed as an investigator by the Office category II peace officers.

Under existing law, the head of certain agencies of the Executive Department are required to periodically review and report to the Director of the Office of Finance whether the agency's system of internal accounting and administrative control is in compliance with the uniform system of internal accounting and administrative control adopted by the Director for such agencies. (NRS 353A.020, 353A.025) Existing law further requires the Director to submit a report on the status of internal accounting and administrative controls in such agencies to certain persons. (NRS 353A.025) **Section 24** of this bill requires the Director to also provide this report to the Inspector General. In addition to being required to provide certain reports to certain persons and entities set forth in existing law, **sections 25-27** of this bill require the applicable agencies of the Executive Department and local governments to also provide the Inspector General with those reports. (NRS 385A.400, 387.013, 387.303)

Section 28 of this bill: (1) requires the Lieutenant Governor, State Treasurer and State Controller to jointly appoint the Inspector General on or before December 1, 2027; and (2) provides that the State Controller is the acting Inspector General until the appointment is made.

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

Section 1. Title 18 of NRS is hereby amended by adding thereto a new chapter to consist of the provisions set forth as sections 2 to 18, inclusive, of this act.

Sec. 2. ***As used in this chapter, unless the context otherwise requires, the words and terms defined in sections 3 to 8, inclusive, of this act have the meanings ascribed to them in those sections.***

Sec. 3. ***"Local government" means any political subdivision of this State that receives any public money, including, without limitation, any county, city, town, board, airport authority, regional transportation commission, fire protection district, irrigation district, school district or other special district that performs a governmental function and receives any public money.***

Sec. 4. ***"Nonprofit organization" means an organization that is recognized as exempt pursuant to the provisions of 26 U.S.C. § 501(c)(3) and receives public money.***

Sec. 5. ***"Office" means the Nevada Office of the Inspector General created by section 9 of this act.***

Sec. 6. ***"Public money" means any money deposited with a depository by the State Treasurer and includes, without limitation, any money which is received by a state agency or local government from the Federal Government for distribution and use by or in this State pursuant to federal law or federal regulation.***

Sec. 7. *"State agency" means an agency, bureau, board, commission, department, division, officer or employee of the Executive Department of the State Government.*

Sec. 8. *"Waste" means the squandering of money or resources, whether or not the activity is unlawful.*

Sec. 9. *1. The Nevada Office of the Inspector General is hereby created within the Office of the State Controller. The Nevada Office of the Inspector General consists of the Inspector General appointed pursuant to subsection 2 and any person employed by the Office.*

2. The Inspector General must be jointly appointed by the unanimous agreement of the Lieutenant Governor, State Treasurer and State Controller for a term of 4 years from a list submitted by the State Controller of not less than three but not more than five candidates who each possess the qualifications prescribed in paragraph (a) of subsection 4, as determined by the Attorney General. The Inspector General may be reappointed, and the State Controller shall include the incumbent Inspector General on the list of candidates unless the State Controller determines that the incumbent should not be recommended for reappointment for cause, including, without limitation, inefficiency or neglect of duty. A vacancy in the position must be filled in the same manner as the original appointment.

3. The Inspector General may be removed from office only by impeachment for misdemeanor or malfeasance in office. The Inspector General shall be deemed to be a state officer for purposes of NRS 283.140 to 283.290, inclusive.

4. The Inspector General must:

(a) Have the demonstrated ability to administer a major public agency in the field of auditing, investigations, inspections or performance review of programs of governmental agencies, including, without limitation, experience in accounting, auditing, financial analysis, law, management analysis, public administration, investigation, criminal justice administration or any other closely related field;

(b) Possess certification as a Certified Fraud Examiner by the Association of Certified Fraud Examiners, or its successor organization, and as a Certified Inspector General by the Association of Inspectors General, or its successor organization, not later than 18 months after appointment as the Inspector General; and

(c) Except as otherwise provided in paragraph (b), maintain status as a Certified Inspector General by the Association of Inspectors General, or its successor organization, during his or her term of office.

5. The Inspector General:

(a) Is in the unclassified service of the State.

(b) Shall devote his or her entire time and attention to the business of his or her office and shall not engage in any other gainful employment or occupation.

(c) Is ineligible for elective public office under the government and laws of this State, other than federal office, for 4 years after the date on which he or she leaves office.

Sec. 10. *The Inspector General:*

1. Shall appoint a deputy inspector general and a special counsel. The deputy inspector general and special counsel are in the unclassified service of the State.

2. May, within the limits of available money:

(a) Employ such persons he or she deems necessary to provide an appropriate staff for the Office, including, without limitation, auditors, administrative staff and investigators. Any such persons employed pursuant to this paragraph are in the classified service of the State.

(b) Enter into contracts for the services of certified public accountants, qualified management consultants or other professional experts necessary to independently perform the functions of the Office.

Sec. 11. *The Inspector General shall administer this chapter and all other provisions of law relating to the functions of the Office.*

Sec. 12. *1. The Inspector General shall:*

(a) Establish and maintain a full-time program of auditing, investigation, inspection and performance review of each state agency, local government and nonprofit organization to provide increased accountability and oversight of each state agency, local government and nonprofit organization and to assist in improving operations and deterring and identifying fraud, waste, abuse or corruption;

(b) Upon request by the State Controller, but not less often than quarterly, submit a report to the State Controller and to the Director of the Legislative Counsel Bureau for transmittal to the Legislature setting forth any findings and conclusions relating to an audit, investigation, inspection or review performed pursuant to paragraph (a) and any suggested corrective or remedial actions, including, without limitation, increased oversight, carrying out or modifying

any controls for internal management, termination of employment or referral to the Commission on Ethics or the Attorney General when appropriate;

(c) If the Inspector General determines during the course of his or her duties that there is a problem that requires immediate attention within a state agency, local government or nonprofit organization, immediately report the problem and any suggested corrective or remedial actions to the head of the state agency, local government or nonprofit organization, as applicable, the State Controller and the Director of the Legislative Counsel Bureau for transmittal to the Legislature; and

(d) Identify any other governmental agency that is responsible for auditing, investigating, inspecting or reviewing the operation and management of a state agency, local government or nonprofit organization, including, without limitation, the Legislative Auditor and the Inspector General of the Department of Corrections, and coordinate with those agencies to share information and avoid any duplication of activities.

2. The Inspector General may:

(a) Engage in prevention activities, including, without limitation, the review of rules, regulations, policies and procedures of a state agency, local government or nonprofit organization and transactions, training and education conducted by any state agency, local government or nonprofit organization.

(b) Review the reliability and validity of the information provided through the performance measures and standards of any state agency, local government or nonprofit organization.

(c) Conduct a review of the performance measurement system of any state agency, local government or nonprofit organization.

(d) Attend any meeting held by any state agency, local government or nonprofit organization.

(e) Audit the economy, efficiency and effectiveness of the operations and functions of any state agency, local government or nonprofit organization.

(f) Audit, inspect, investigate and review the activities, records, procurements, grants, agreements and other financial arrangements undertaken by any state agency, local government or nonprofit organization, but not including by a natural person who is receiving:

(1) Compensation for employment; or

(2) An income subsidy with no restriction on his or her use of the money or property.

(g) Recommend remedial actions to be taken by any state agency, local government or nonprofit organization to overcome or correct operating or maintenance deficiencies or inefficiencies identified by the Office and monitor the implementation of the remedial actions taken by the state agency, local government or nonprofit organization, as applicable.

(h) Establish a program for receiving, reviewing and investigating any complaint submitted to the Inspector General concerning any fraud, waste, abuse or corruption within any state agency, local government or nonprofit organization, including, without limitation, deficiencies in the operation and maintenance of facilities, and referral of those complaints to the appropriate state agency, local government or nonprofit organization.

(i) Conduct civil, criminal and administrative investigations.

(j) Conduct joint investigations and projects with other oversight or law enforcement agencies.

(k) Provide information and evidence relating to criminal acts to appropriate law enforcement officials.

(l) Refer matters for further civil, criminal and administrative action to the appropriate administrative and prosecutorial agencies.

(m) Issue public reports.

(n) Adopt regulations to carry out the provisions of this chapter.

(o) Perform any other tasks relating to his or her duties as he or she determines are necessary.

Sec. 13. *1. The Inspector General shall:*

(a) Establish a telephone number at which a person may confidentially report to the Office information relating to abuse, fraud or waste with respect to public money received and used by a state agency, local government or nonprofit organization; and

(b) Create a written notice that:

(1) Clearly identifies the telephone number established pursuant to paragraph (a); and

(2) Contains a statement directing any person with any information relating to abuse, fraud or waste with respect to public money received and used by a state agency, local government or nonprofit organization to report the information at the telephone number established pursuant to paragraph (a).

2. The written notice created pursuant to paragraph (b) of subsection 1 must be posted conspicuously:

(a) In each public building of each state agency; and

(b) On the Internet website maintained by the Office.

3. Upon receipt of information from a person calling the telephone number established pursuant to paragraph (a) of subsection 1, the Office shall perform a review and prepare a report of its findings. The report is a public record and:

(a) Must include, without limitation, an explanation of:

(1) The purpose of the review; and

(2) Any resolution or corrective action taken by the Office that resulted from the review.

(b) Must not include the identity of the person who reported the information.

4. Except as otherwise provided in subsections 3 and 5, any information reported to the Office at the telephone number established pursuant to paragraph (a) of subsection 1, including, without limitation, the identity of the person who reported the information, is confidential.

5. The Office shall not disclose information that is confidential pursuant to subsection 4 except:

(a) Pursuant to NRS 239.0115;

(b) For the purpose of carrying out any duty of the Office or for the purpose of assisting the Director of the Office of Finance or the Administrator of the Division of Internal Audits of the Office of Finance in carrying out any duty of the Director or Administrator;

(c) Upon the lawful order of a court of competent jurisdiction; or

(d) To the Office of the Attorney General or the office of a district attorney within this State for the purpose of investigating the alleged abuse, fraud or waste with respect to public money reported to the Nevada Office of the Inspector General.

Sec. 14. *1. Upon request by the Inspector General, each state agency, local government or nonprofit organization and any employee of a state agency, local government or nonprofit organization shall cooperate with and provide assistance to the Inspector General in carrying out the provisions of this chapter and shall ensure that the premises, equipment, employees, books, papers, contracts, correspondence and other records of the state agency, local government or nonprofit organization are available for use by the Inspector General in carrying out those provisions.*

2. A person who willfully prevents, impairs or prohibits the Inspector General from initiating, carrying out or completing any audit, investigation, inspection or review is guilty of a category E felony and shall be punished as provided in NRS 193.130.

Sec. 15. *1. In carrying out the provisions of this chapter, the Inspector General may subpoena the attendance of witnesses or the production of books, papers and documents, notwithstanding any claim of privilege.*

2. If any person refuses to obey a subpoena issued by the Inspector General, the Inspector General may present a petition to the district court of the county in which the person resides, setting forth the facts, and thereupon the district court, in a proper case, shall issue a subpoena to the person requiring his or her attendance before the court to testify or to produce books, papers and documents.

3. Any person failing or refusing to obey the subpoena of a district court may be proceeded against in the same manner as for a refusal to obey any other order of the district court.

Sec. 16. *1. Except as otherwise provided in subsection 2, the Inspector General shall make public an annual report of audits, investigations, inspections and reviews conducted by the Office after such audits, investigations, inspections or reviews have been concluded.*

2. A report made public pursuant to subsection 1 must not include:

(a) The personal identifying information of an original source without his or her written consent; or

(b) Any information otherwise deemed privileged or confidential by law.

3. As used in this section:

(a) "Original source" means a person who:

(1) Voluntarily discloses to the Inspector General the information on which the allegations or transactions for an audit, investigation, inspection or review are based before the public disclosure of the information; or

(2) Has knowledge of information that is independent of and materially adds to any allegations or transactions which are publicly disclosed and who voluntarily provides such information to a state agency, local government or nonprofit organization.

(b) "Personal identifying information" has the meaning ascribed to it in NRS 205.4617.

Sec. 17. *1. Audits, investigations, inspections and reviews conducted by the Office must conform to professional standards, including, without limitation, standards adopted by the Association of Inspectors General, or its successor organization.*

2. The Inspector General shall enter into a contract to have an independent organization, including, without limitation, the Association of Inspectors General, or its successor organization, on or before July 1, 2030, and at least once every 5 years thereafter, review and prepare and make public a report regarding a representative sample of the audits, investigations, inspections and reviews conducted by the Office for that time period for conformance with the professional standards described in subsection 1.

Sec. 18. ***A person who willfully discharges, demotes, suspends, threatens, harasses or discriminates against an employee, contractor or agent as a result of a lawful complaint of the employee, contractor or agent concerning any fraud, waste, abuse or corruption within any state agency, local government or nonprofit organization is guilty of a category E felony and shall be punished as provided in NRS 193.130.***

Sec. 19. NRS 197.090 is hereby amended to read as follows:

197.090 ***1.*** Except under circumstances where a greater penalty is provided in NRS 200.481, any person who, by means of any threat, force or violence, attempts to deter or prevent any executive or administrative officer from performing any duty imposed upon the officer by law, or who knowingly resists by force or violence any executive or administrative officer in the performance of the officer's duty, is guilty of a gross misdemeanor.

2. Any person who, by means of any threat, force or violence, attempts to deter or prevent the Inspector General appointed pursuant to section 9 of this act or an employee of the Nevada Office of the Inspector General created by section 9 of this act from performing any duty imposed upon the Inspector General or the Office by law, or who knowingly resists by force or

violence the Inspector General or an employee of the Office in the performance of his or her duty, is guilty of a category E felony and shall be punished as provided in NRS 193.130.

Sec. 20. NRS 200.471 is hereby amended to read as follows:

200.471 1. As used in this section:

(a) "Assault" means:

(1) Unlawfully attempting to use physical force against another person; or

(2) Intentionally placing another person in reasonable apprehension of immediate bodily harm.

(b) "Child protective services" has the meaning ascribed to it in NRS 432B.042.

(c) "Child welfare services" has the meaning ascribed to it in NRS 432B.044.

(d) "Fire-fighting agency" has the meaning ascribed to it in NRS 239B.020.

(e) "Health care facility" means a facility licensed pursuant to chapter 449 of NRS, an entity licensed or certified pursuant to chapter 449B of NRS, an office of a person listed in NRS 629.031, a clinic or any other location, other than a residence, where health care is provided.

(f) "Hospitality employee" means a person employed by a resort hotel, resort condominium, arena, stadium or convention center, including, without limitation, a person who is employed in a position of front desk staff, housekeeping, concierge, valet, bell service, gaming floor, food and beverage, retail, security, facility or hotel administration, count room, management or any other position that is responsible for ensuring a positive guest experience, and whose employment duties require the employee to:

(1) Wear identification, clothing, a uniform or other insignia that identifies the employee as working for a resort hotel, resort condominium, arena, stadium or convention center; and

(2) Be physically present on the property of the resort hotel, resort condominium, arena, stadium or convention center or otherwise traveling within a corridor, as described in NRS 244.35707.

(g) "Indian tribe" has the meaning ascribed to it in 25 U.S.C. § 3602(3).

(h) "Judicial personnel" has the meaning ascribed to it in 25 U.S.C. § 3602(4).

(i) "Officer" means:

(1) A person who possesses some or all of the powers of a peace officer;

(2) A person employed in a full-time salaried occupation of fire fighting for the benefit or safety of the public;

(3) A member of a volunteer fire department;

(4) A jailer, guard or other correctional officer of a city or county jail;

(5) ***The Inspector General appointed pursuant to section 9 of this act or an employee of the Nevada Office of the Inspector General created by section 9 of this act;***

(6) A prosecuting attorney or public defender of an agency or political subdivision of the United States or of this State;

~~[(6)]~~ ***(7)*** A justice of the Supreme Court, judge of the Court of Appeals, district judge, justice of the peace, municipal judge, magistrate, court commissioner, master, judicial officer appointed by a court or referee, including, without limitation, a person acting pro tempore in a capacity listed in this subparagraph;

~~[(7)]~~ ***(8)*** Any judicial personnel of an Indian tribe;

~~[(8)]~~ ***(9)*** A clerk of a court, court administrator or court executive officer in this State;

~~[(9)]~~ ***(10)*** An employee of this State or a political subdivision of this State whose official duties require the employee to make home visits;

~~[(10)]~~ ***(11)*** An employee of this State or a political subdivision of this State who as part of his or her normal job responsibilities:

(I) Interacts with the public; and

(II) Performs tasks related to child welfare services or child protective services or tasks that expose the person to comparable dangers;

~~[(11)]~~ ***(12)*** A civilian employee or a volunteer of a law enforcement agency whose official duties require the employee or volunteer to:

(I) Interact with the public;

(II) Perform tasks related to law enforcement; and

(III) Wear identification, clothing or a uniform that identifies the employee or volunteer as working or volunteering for the law enforcement agency;

~~[(12)]~~ ***(13)*** A civilian employee or a volunteer of a fire-fighting agency whose official duties require the employee or volunteer to:

(I) Interact with the public;

(II) Perform tasks related to fire fighting or fire prevention; and

(III) Wear identification, clothing or a uniform that identifies the employee or volunteer as working or volunteering for the fire-fighting agency; or

~~[(13)]~~ ***(14)*** A civilian employee or volunteer of this State or a political subdivision of this State whose official duties require the employee or volunteer to:

(I) Interact with the public;

(II) Perform tasks related to code enforcement; and

(III) Wear identification, clothing or a uniform that identifies the employee or volunteer as working or volunteering for this State or a political subdivision of this State.

(j) "Provider of health care" means:

(1) A physician, a medical student, a genetic counselor, a perfusionist, an anesthesiologist assistant or a physician assistant licensed pursuant to chapter 630 of NRS, a practitioner of respiratory care, a homeopathic physician, an advanced practitioner of homeopathy, a homeopathic assistant, an osteopathic physician, a physician assistant or anesthesiologist assistant licensed pursuant to chapter 633 of NRS, a podiatric physician, a podiatry hygienist, a physical therapist, a medical laboratory technician, an optometrist, a chiropractic physician, a chiropractic assistant, a naprapath, a doctor of Oriental medicine, a nurse, a student nurse, a certified nursing assistant, a nursing assistant trainee, a medication aide - certified, a person who provides health care services in the home for compensation, a dentist, a dental student, a dental hygienist, a dental hygienist student, an expanded function dental assistant, an expanded function dental assistant student, a pharmacist, a pharmacy student, an intern pharmacist, an attendant on an ambulance or air ambulance, a psychologist, a behavioral health and wellness practitioner, a social worker, a marriage and family therapist, a marriage and family therapist intern, a clinical professional counselor, a clinical professional counselor intern, a behavior analyst, an assistant behavior

analyst, a registered behavior technician, a mental health technician, a licensed dietitian, the holder of a license or a limited license issued under the provisions of chapter 653 of NRS, a public safety officer at a health care facility, an emergency medical responder, an emergency medical technician, an advanced emergency medical technician, a paramedic or a participant in a program of training to provide emergency medical services; or

(2) An employee of or volunteer for a health care facility who:

(I) Interacts with the public;

(II) Performs tasks related to providing health care; and

(III) Wears identification, clothing or a uniform that identifies the person as an employee or volunteer of the health care facility.

(k) "Resort hotel" has the meaning ascribed to it in NRS 463.01865.

(l) "School employee" means a licensed or unlicensed person employed by a board of trustees of a school district pursuant to NRS 391.100 or 391.281.

(m) "Sporting event" has the meaning ascribed to it in NRS 41.630.

(n) "Sports official" has the meaning ascribed to it in NRS 41.630.

(o) "Taxicab" has the meaning ascribed to it in NRS 706.8816.

(p) "Taxicab driver" means a person who operates a taxicab.

(q) "Transit operator" means a person who operates a bus or other vehicle as part of a public mass transportation system.

(r) "Utility worker" means an employee of a public utility as defined in NRS 704.020 whose official duties require the employee to:

(1) Interact with the public;

(2) Perform tasks related to the operation of the public utility; and

(3) Wear identification, clothing or a uniform that identifies the employee as working for the public utility.

2. A person convicted of an assault shall be punished:

(a) If paragraph (c) or (d) does not apply to the circumstances of the crime and the assault is not made with the use of a deadly weapon or the present ability to use a deadly weapon, for a misdemeanor.

(b) If the assault is made with the use of a deadly weapon or the present ability to use a deadly weapon, for a category B felony by imprisonment in the state prison for a minimum term of not less than 1 year and a maximum term of not more than 6 years, or by a fine of not more than $5,000, or by both fine and imprisonment.

(c) If paragraph (d) does not apply to the circumstances of the crime and if the assault:

(1) Is committed upon:

(I) An officer, a hospitality employee, a school employee, a taxicab driver, a transit operator or a utility worker who is performing his or her duty;

(II) A provider of health care while the provider of health care is performing his or her duty or is on the premises where he or she performs that duty; or

(III) A sports official based on the performance of his or her duties at a sporting event; and

(2) The person charged knew or should have known that the victim was an officer, a hospitality employee, a provider of health care, a school employee, a taxicab driver, a transit operator, a utility worker or a sports official,

➥ for a gross misdemeanor, unless the assault is made with the use of a deadly weapon or the present ability to use a deadly weapon, then for a category B felony by imprisonment in the state prison for a minimum term of not less than 1 year and a maximum term of not more than 6 years, or by a fine of not more than $5,000, or by both fine and imprisonment.

(d) If the assault:

(1) Is committed by a probationer, a prisoner who is in lawful custody or confinement or a parolee upon:

(I) An officer, a hospitality employee, a school employee, a taxicab driver, a transit operator or a utility worker who is performing his or her duty;

(II) A provider of health care while the provider of health care is performing his or her duty or is on the premises where he or she performs that duty; or

(III) A sports official based on the performance of his or her duties at a sporting event; and

(2) The probationer, prisoner or parolee charged knew or should have known that the victim was an officer, a hospitality employee, a provider of health care, a school employee, a taxicab driver, a transit operator, a utility worker or a sports official,

➥ for a category D felony as provided in NRS 193.130, unless the assault is made with the use of a deadly weapon or the present ability to use a deadly weapon, then for a category B felony by

imprisonment in the state prison for a minimum term of not less than 1 year and a maximum term of not more than 6 years, or by a fine of not more than $5,000, or by both fine and imprisonment.

Sec. 21. NRS 200.481 is hereby amended to read as follows:

200.481 1. As used in this section:

(a) "Battery" means any willful and unlawful use of force or violence upon the person of another.

(b) "Child" means a person less than 18 years of age.

(c) "Child protective services" has the meaning ascribed to it in NRS 432B.042.

(d) "Child welfare services" has the meaning ascribed to it in NRS 432B.044.

(e) "Fire-fighting agency" has the meaning ascribed to it in NRS 239B.020.

(f) "Hospitality employee" means a person employed by a resort hotel, resort condominium, arena, stadium or convention center, including, without limitation, a person who is employed in a position of front desk staff, housekeeping, concierge, valet, bell service, gaming floor, food and beverage, retail, security, facility or hotel administration, count room, management or any other position that is responsible for ensuring a positive guest experience, and whose employment duties require the employee to:

(1) Wear identification, clothing, a uniform or other insignia that identifies the employee as working for a resort hotel, resort condominium, arena, stadium or convention center; and

(2) Be physically present on the property of the resort hotel, resort condominium, arena, stadium or convention center or otherwise traveling within a corridor, as described in NRS 244.35707.

(g) "Indian tribe" has the meaning ascribed to it in 25 U.S.C. § 3602(3).

(h) "Judicial personnel" has the meaning ascribed to it in 25 U.S.C. § 3602(4).

(i) "Officer" means:

(1) A person who possesses some or all of the powers of a peace officer;

(2) A person employed in a full-time salaried occupation of fire fighting for the benefit or safety of the public;

(3) A member of a volunteer fire department;

(4) A jailer, guard, matron or other correctional officer of a city or county jail or detention facility;

(5) ***The Inspector General appointed pursuant to section 9 of this act or an employee of the Nevada Office of the Inspector General created by section 9 of this act;***

(6) A prosecuting attorney or public defender of an agency or political subdivision of the United States or of this State;

~~[(6)]~~ ***(7)*** A justice of the Supreme Court, judge of the Court of Appeals, district judge, justice of the peace, municipal judge, magistrate, court commissioner, master, judicial officer appointed by a court or referee, including, without limitation, a person acting pro tempore in a capacity listed in this subparagraph;

~~[(7)]~~ ***(8)*** Any judicial personnel of an Indian tribe;

~~[(8)]~~ ***(9)*** A clerk of a court, court administrator or court executive officer in this State;

~~[(9)]~~ ***(10)*** An employee of this State or a political subdivision of this State whose official duties require the employee to make home visits;

~~[(10)]~~ ***(11)*** An employee of this State or a political subdivision of this State who as part of his or her normal job responsibilities:

(I) Interacts with the public; and

(II) Performs tasks related to child welfare services or child protective services or tasks that expose the person to comparable dangers;

~~[(11)]~~ ***(12)*** A civilian employee or a volunteer of a law enforcement agency whose official duties require the employee or volunteer to:

(I) Interact with the public;

(II) Perform tasks related to law enforcement; and

(III) Wear identification, clothing or a uniform that identifies the employee or volunteer as working or volunteering for the law enforcement agency;

~~[(12)]~~ ***(13)*** A civilian employee or a volunteer of a fire-fighting agency whose official duties require the employee or volunteer to:

(I) Interact with the public;

(II) Perform tasks related to fire fighting or fire prevention; and

(III) Wear identification, clothing or a uniform that identifies the employee or volunteer as working or volunteering for the fire-fighting agency; or

~~[(13)]~~ ***(14)*** A civilian employee or volunteer of this State or a political subdivision of this State whose official duties require the employee or volunteer to:

(I) Interact with the public;

(II) Perform tasks related to code enforcement; and

(III) Wear identification, clothing or a uniform that identifies the employee or volunteer as working or volunteering for this State or a political subdivision of this State.

(j) "Provider of health care" has the meaning ascribed to it in NRS 200.471.

(k) "Resort hotel" has the meaning ascribed to it in NRS 463.01865.

(l) "School employee" means a licensed or unlicensed person employed by a board of trustees of a school district pursuant to NRS 391.100 or 391.281.

(m) "Sporting event" has the meaning ascribed to it in NRS 41.630.

(n) "Sports official" has the meaning ascribed to it in NRS 41.630.

(o) "Strangulation" means intentionally applying sufficient pressure to another person to make it difficult or impossible for the person to breathe, including, without limitation, applying pressure to the neck, throat or windpipe that may prevent or hinder breathing or reduce the intake of air, or applying any pressure to the neck on either side of the windpipe, but not the windpipe itself, to stop the flow of blood to the brain via the carotid arteries.

(p) "Taxicab" has the meaning ascribed to it in NRS 706.8816.

(q) "Taxicab driver" means a person who operates a taxicab.

(r) "Transit operator" means a person who operates a bus or other vehicle as part of a public mass transportation system.

(s) "Utility worker" means an employee of a public utility as defined in NRS 704.020 whose official duties require the employee to:

(1) Interact with the public;

(2) Perform tasks related to the operation of the public utility; and

(3) Wear identification, clothing or a uniform that identifies the employee as working for the public utility.

2. Except as otherwise provided in NRS 200.485, a person convicted of a battery, other than a battery committed by an adult upon a child which constitutes child abuse, shall be punished:

(a) If the battery is not committed with a deadly weapon, and no substantial bodily harm to the victim results, except under circumstances where a greater penalty is provided in this section or NRS 197.090, for a misdemeanor.

(b) If the battery is not committed with a deadly weapon, and either substantial bodily harm to the victim results or the battery is committed by strangulation, for a category C felony as provided in NRS 193.130.

(c) If:

(1) The battery is committed upon:

(I) An officer, hospitality employee, school employee, taxicab driver, transit operator or utility worker who was performing his or her duty;

(II) A provider of health care while the provider of health care is performing his or her duty or is on the premises where he or she performs that duty; or

(III) A sports official based on the performance of his or her duties at a sporting event;

(2) The officer, hospitality employee, provider of health care, school employee, taxicab driver, transit operator, utility worker or sports official suffers substantial bodily harm or the battery is committed by strangulation; and

(3) The person charged knew or should have known that the victim was an officer, hospitality employee, provider of health care, school employee, taxicab driver, transit operator, utility worker or sports official,

➥ for a category B felony by imprisonment in the state prison for a minimum term of not less than 2 years and a maximum term of not more than 10 years, or by a fine of not more than $10,000, or by both fine and imprisonment.

(d) If the battery:

(1) Is committed upon:

(I) An officer, hospitality employee, school employee, taxicab driver, transit operator or utility worker who is performing his or her duty;

(II) A provider of health care while the provider of health care is performing his or her duty or is on the premises where he or she performs that duty; or

(III) A sports official based on the performance of his or her duties at a sporting event; and

(2) The person charged knew or should have known that the victim was an officer, hospitality employee, provider of health care, school employee, taxicab driver, transit operator, utility worker or sports official,

➥ for a gross misdemeanor, except under circumstances where a greater penalty is provided in this section.

(e) If the battery is committed with the use of a deadly weapon, and:

(1) No substantial bodily harm to the victim results, for a category B felony by imprisonment in the state prison for a minimum term of not less than 2 years and a maximum term of not more than 10 years, and may be further punished by a fine of not more than $10,000.

(2) Substantial bodily harm to the victim results or the battery is committed by strangulation, for a category B felony by imprisonment in the state prison for a minimum term of not less than 2 years and a maximum term of not more than 15 years, and may be further punished by a fine of not more than $10,000.

(f) If the battery is committed by a probationer, a prisoner who is in lawful custody or confinement or a parolee, without the use of a deadly weapon, whether or not substantial bodily harm results and whether or not the battery is committed by strangulation, for a category B felony by imprisonment in the state prison for a minimum term of not less than 1 year and a maximum term of not more than 6 years.

(g) If the battery is committed by a probationer, a prisoner who is in lawful custody or confinement or a parolee, with the use of a deadly weapon, and:

(1) No substantial bodily harm to the victim results, for a category B felony by imprisonment in the state prison for a minimum term of not less than 2 years and a maximum term of not more than 10 years.

(2) Substantial bodily harm to the victim results or the battery is committed by strangulation, for a category B felony by imprisonment in the state prison for a minimum term of not less than 2 years and a maximum term of not more than 15 years.

Sec. 22. NRS 239.010 is hereby amended to read as follows:

239.010 1. Except as otherwise provided in this section and NRS 1.4683, 1.4687, 1A.110, 3.2203, 41.0397, 41.071, 49.095, 49.293, 62D.420, 62D.440, 62E.516, 62E.620, 62H.025, 62H.030, 62H.170, 62H.220, 62H.320, 75A.100, 75A.150, 76.160, 78.152, 80.113, 81.850, 82.183, 86.246, 86.54615, 87.515, 87.5413, 87A.200, 87A.580, 87A.640, 88.3355, 88.5927, 88.6067, 88A.345, 88A.7345, 89.045, 89.251, 90.703, 90.730, 91.160, 116.757, 116A.270, 116B.880, 118B.026, 119.260, 119.265, 119.267, 119.280, 119A.280, 119A.653, 119A.677, 119B.370, 119B.382, 120A.640, 120A.690, 125.130, 125B.140, 126.141, 126.161, 126.163, 126.730, 127A.160, 127A.230, 127B.370, 127B.750, 127C.420, 127C.870, 127E.120, 128.090, 130.312, 130.712, 136.050, 159.044, 159A.044, 164.041, 172.075, 172.245, 176.01334, 176.01385, 176.015, 176.0625, 176.09129, 176.156, 176A.630, 178.4715, 178.5691, 178.5717, 179.495, 179A.070, 179A.165, 179D.160, 180.600, 200.3771, 200.3772, 200.5095, 200.604, 202.3662, 205.4651, 209.392, 209.3923, 209.3925, 209.419, 209.429, 209.521, 211A.140, 213.010, 213.040, 213.095, 213.131, 217.105, 217.110, 217.464, 217.475, 218A.350, 218F.150, 218G.130, 218G.240, 218G.350, 218G.615, 223.250, 226.462, 226.796, 228.270, 228.380, 228.450, 228.495, 228.570, 231.069, 231.1285, 231.1473, 232.1369, 232.49925, 233.190, 237.300, 239.0105, 239.0113, 239.014, 239B.026, 239B.027, 239B.030, 239B.040, 239B.050, 239C.140, 239C.210, 239C.230, 239C.250, 239C.270, 239C.420, 240.007, 240A.260, 241.020, 241.029, 241.030, 241.039, 242.105, 242.1289, 242.129, 244.264, 244.335, 244.3635, 247.540, 247.545, 247.550, 247.560, 250.087, 250.130, 250.140, 250.145, 250.150, 268.095, 268.0978, 268.490, 268.910, 269.174, 271A.105, 281.195, 281.805, 281A.350, 281A.680, 281A.685, 281A.750, 281A.755, 281A.780, 284.4068, 284.4086, 286.110, 286.118, 287.0438, 289.025,

289.080, 289.387, 289.830, 293.4855, 293.5002, 293.503, 293.504, 293.558, 293.57697, 293.870, 293.906, 293.908, 293.909, 293.910, 293B.135, 293D.510, 331.110, 332.061, 332.351, 333.333, 333.335, 338.070, 338.1379, 338.1571, 338.1593, 338.1725, 338.1727, 348.420, 349.597, 349.775, 353.205, ~~[353A.049,]~~ 353A.085, 353A.100, 353C.240, 353D.250, 360.240, 360.247, 360.255, 360.755, 360.889, 360.890, 360.945, 360.950, 361.044, 361.2242, 361.610, 365.138, 366.160, 368A.180, 370.257, 370.327, 372A.080, 378.290, 378.300, 379.0075, 379.008, 379.1495, 385A.830, 385B.100, 387.626, 387.631, 388.1455, 388.259, 388.501, 388.503, 388.513, 388.750, 388A.247, 388A.249, 391.033, 391.035, 391.0365, 391.120, 391.925, 392.029, 392.147, 392.264, 392.271, 392.315, 392.317, 392.325, 392.327, 392.335, 392.850, 393.045, 394.167, 394.16975, 394.1698, 394.447, 394.460, 394.465, 396.1415, 396.1425, 396.143, 396.159, 396.3295, 396.405, 396.525, 396.535, 396.9685, 398.310, 398A.115, 408.3885, 408.3886, 408.3888, 408.5484, 412.153, 414.280, 416.070, 422.2749, 422.305, 422A.342, 422A.350, 422A.6772, 422A.609, 425.400, 427A.1236, 427A.872, 427A.940, 432.028, 432.205, 432B.175, 432B.280, 432B.290, 432B.4018, 432B.407, 432B.430, 432B.560, 432B.5902, 432C.140, 432C.150, 433.534, 433A.360, 439.4941, 439.4988, 439.5282, 439.840, 439.914, 439A.116, 439A.124, 439B.2839, 439B.420, 439B.754, 439B.760, 439B.845, 440.170, 441A.195, 441A.220, 441A.230, 442.330, 442.395, 442.735, 442.774, 445A.665, 445B.570, 445B.7773, 449.209, 449.245, 449A.112, 449B.180, 449B.480, 449B.580, 450.140, 450B.188, 450B.805, 453.164, 453.720, 458.055, 458.280, 459.050, 459.3866, 459.555, 459.7056, 459.846, 463.120, 463.15993, 463.240, 463.3403, 463.3407, 463.790, 467.1005, 480.535, 480.545, 481.063, 481.091, 481.093, 482.170, 482.368, 482.5536, 483.340, 483.363, 483.575, 483.659,

483.800, 484A.469, 484B.830, 484B.833, 484E.070, 485.316, 489.431, 501.344, 503.452, 522.040, 534A.031, 561.285, 571.160, 584.655, 587.877, 598.0964, 598.098, 598A.110, 598A.420, 599B.090, 603.070, 603A.210, 604A.303, 604A.710, 604D.500, 604D.600, 612.265, 616B.012, 616B.015, 616B.315, 616B.350, 618.341, 618.425, 622.238, 622.310, 623.131, 623A.137, 624.110, 624.265, 624.327, 625.425, 625A.185, 628.418, 628B.230, 628B.760, 629.043, 629.047, 629.069, 630.133, 630.2671, 630.2672, 630.2673, 630.2687, 630.30665, 630.336, 630A.327, 630A.555, 631.332, 631.368, 632.121, 632.125, 632.3415, 632.3423, 632.405, 633.283, 633.301, 633.427, 633.4715, 633.4716, 633.4717, 633.524, 634.055, 634.1303, 634.214, 634A.169, 634A.185, 634B.730, 635.111, 635.158, 636.262, 636.342, 637.085, 637.145, 637B.192, 637B.248, 637B.288, 638.087, 638.089, 639.183, 639.2485, 639.570, 640.075, 640.152, 640.154, 640A.185, 640A.220, 640B.405, 640B.730, 640C.580, 640C.600, 640C.620, 640C.745, 640C.760, 640D.135, 640D.190, 640E.225, 640E.340, 641.090, 641.221, 641.2215, 641A.191, 641A.217, 641A.262, 641A.305, 641B.170, 641B.281, 641B.282, 641C.455, 641C.760, 641D.260, 641D.320, 642.524, 643.189, 644A.870, 645.180, 645.625, 645A.050, 645A.082, 645B.060, 645B.092, 645C.220, 645C.225, 645D.130, 645D.135, 645G.510, 645H.320, 645H.330, 647.0945, 647.0947, 648.033, 648.197, 649.065, 649.067, 652.126, 652.228, 653.900, 654.110, 656.105, 657A.510, 661.115, 665.130, 665.133, 669.275, 669.285, 669A.310, 670B.680, 671.365, 671.415, 673.450, 673.480, 675.380, 676A.340, 676A.370, 677.243, 678A.470, 678C.800, 679B.122, 679B.124, 679B.152, 679B.159, 679B.190, 679B.285, 679B.480, 679B.690, 680A.270, 681A.440, 681B.260, 681B.410, 681B.540, 683A.0873, 685A.077, 686A.289, 686B.170, 686C.306, 687A.060, 687A.115, 687B.404, 687C.010,

688C.230, 688C.480, 688C.490, 689A.696, 692A.117, 692C.190, 692C.3507, 692C.3536, 692C.3538, 692C.354, 692C.420, 693A.480, 693A.615, 696B.550, 696C.120, 703.196, 704B.325, 706.1725, 706A.230, 710.159, 711.600, ***and sections 13 and 16 of this act,*** sections 35, 38 and 41 of chapter 478, Statutes of Nevada 2011 and section 2 of chapter 391, Statutes of Nevada 2013 and unless otherwise declared by law to be confidential, all public books and public records of a governmental entity must be open at all times during office hours to inspection by any person, and may be fully copied or an abstract or memorandum may be prepared from those public books and public records. Any such copies, abstracts or memoranda may be used to supply the general public with copies, abstracts or memoranda of the records or may be used in any other way to the advantage of the governmental entity or of the general public. This section does not supersede or in any manner affect the federal laws governing copyrights or enlarge, diminish or affect in any other manner the rights of a person in any written book or record which is copyrighted pursuant to federal law.

2. A governmental entity may not reject a book or record which is copyrighted solely because it is copyrighted.

3. A governmental entity that has legal custody or control of a public book or record shall not deny a request made pursuant to subsection 1 to inspect or copy or receive a copy of a public book or record on the basis that the requested public book or record contains information that is confidential if the governmental entity can redact, delete, conceal or separate, including, without limitation, electronically, the confidential information from the information included in the public book or record that is not otherwise confidential.

4. If requested, a governmental entity shall provide a copy of a public record in an electronic format by means of an electronic medium. Nothing in this subsection requires a governmental entity to provide a copy of a public record in an electronic format or by means of an electronic medium if:

(a) The public record:

(1) Was not created or prepared in an electronic format; and

(2) Is not available in an electronic format; or

(b) Providing the public record in an electronic format or by means of an electronic medium would:

(1) Give access to proprietary software; or

(2) Require the production of information that is confidential and that cannot be redacted, deleted, concealed or separated from information that is not otherwise confidential.

5. An officer, employee or agent of a governmental entity who has legal custody or control of a public record:

(a) Shall not refuse to provide a copy of that public record in the medium that is requested because the officer, employee or agent has already prepared or would prefer to provide the copy in a different medium.

(b) Except as otherwise provided in NRS 239.030, shall, upon request, prepare the copy of the public record and shall not require the person who has requested the copy to prepare the copy himself or herself.

Sec. 23. NRS 289.470 is hereby amended to read as follows:

289.470 "Category II peace officer" means:

1. The bailiffs of the district courts, justice courts and municipal courts whose duties require them to carry weapons and make arrests;

2. Subject to the provisions of NRS 258.070, constables and their deputies;

3. Inspectors employed by the Nevada Transportation Authority who exercise those powers of enforcement conferred by chapters 706 and 712 of NRS;

4. Special investigators who are employed full-time by the office of any district attorney or the Attorney General;

5. Investigators of arson for fire departments who are specially designated by the appointing authority;

6. Investigators for the State Forester Firewarden who are specially designated by the State Forester Firewarden and whose primary duties are related to the investigation of arson;

7. Agents of the Nevada Gaming Control Board who exercise the powers of enforcement specified in NRS 289.360, 463.140 or 463.1405, except those agents whose duties relate primarily to auditing, accounting, the collection of taxes or license fees, or the investigation of applicants for licenses;

8. Investigators and administrators of the Division of Compliance Enforcement of the Department of Motor Vehicles who perform the duties specified in subsection 2 of NRS 481.048;

9. Officers and investigators of the Section for the Control of Emissions From Vehicles and the Enforcement of Matters Related to the Use of Special Fuel of the Department of Motor Vehicles who perform the duties specified in subsection 3 of NRS 481.0481;

10. Legislative police officers of the State of Nevada;

11. Parole counselors of the Division of Child and Family Services of the Department of Human Services;

12. Criminal investigators who are employed by the Division of Child and Family Services of the Department of Human Services;

13. Juvenile probation officers and deputy juvenile probation officers employed by the various judicial districts in the State of Nevada or by a department of juvenile justice services established by ordinance pursuant to NRS 62G.210 whose official duties require them to enforce court orders on juvenile offenders and make arrests;

14. Field investigators of the Taxicab Authority;

15. Security officers employed full-time by a city or county whose official duties require them to carry weapons and make arrests;

16. The chief of a department of alternative sentencing created pursuant to NRS 211A.080 and the assistant alternative sentencing officers employed by that department;

17. Agents of the Cannabis Compliance Board who exercise the powers of enforcement specified in NRS 289.355;

18. Criminal investigators who are employed by the Secretary of State; ~~[and]~~

19. The Inspector General of the Department of Corrections and any person employed by the Department as a criminal investigator ~~[.]~~ ***; and***

20. The Inspector General appointed pursuant to section 9 of this act and any person employed as an investigator by the Nevada Office of the Inspector General created by section 9 of this act.

Sec. 24. NRS 353A.025 is hereby amended to read as follows:

353A.025 1. The head of each agency shall periodically review the agency's system of internal accounting and administrative control to determine whether it is in compliance with the uniform system of internal accounting and administrative control for agencies adopted pursuant to subsection 1 of NRS 353A.020.

2. On or before July 1 of each even-numbered year, the head of each agency shall report to the Director whether the agency's system of internal accounting and administrative control is in compliance with the uniform system adopted pursuant to subsection 1 of NRS 353A.020. The reports must be made available for inspection by the members of the Legislature.

3. For the purposes of this section, "agency" does not include:

(a) A board created by the provisions of NRS 590.485 and chapters 623 to 625A, inclusive, 628, 630 to 644A, inclusive, 648, 654 and 656 of NRS.

(b) The Nevada System of Higher Education.

(c) The Public Employees' Retirement System.

(d) The Housing Division of the Department of Business and Industry.

(e) The Colorado River Commission of Nevada.

4. The Director shall, on or before the first Monday in February of each odd-numbered year, submit a report on the status of internal accounting and administrative controls in agencies to the:

(a) Director of the Legislative Counsel Bureau for transmittal to the:

(1) Senate Standing Committee on Finance; and

(2) Assembly Standing Committee on Ways and Means;

(b) Governor; ~~[and]~~

(c) ***Inspector General appointed pursuant to section 9 of this act; and***

(d) Legislative Auditor.

5. The report submitted by the Director pursuant to subsection 4 must include, without limitation:

(a) The identification of each agency that has not complied with the requirements of subsections 1 and 2;

(b) The identification of each agency that does not have an effective method for reviewing its system of internal accounting and administrative control; and

(c) The identification of each agency that has weaknesses in its system of internal accounting and administrative control, and the extent and types of such weaknesses.

Sec. 25. NRS 385A.400 is hereby amended to read as follows:

385A.400 1. The State Board shall, on or before January 15 of each year, prepare for the immediately preceding school year a single annual report of accountability that includes, without limitation, the information prescribed by NRS 385A.400 to 385A.520, inclusive.

2. A separate reporting for a group of pupils must not be made pursuant to NRS 385A.400 to 385A.520, inclusive, if the number of pupils in that group is insufficient to yield statistically reliable information or the results would reveal personally identifiable information about an

individual pupil. The Department shall use the mechanism approved by the United States Department of Education for the statewide system of accountability for public schools for determining the minimum number of pupils that must be in a group for that group to yield statistically reliable information.

3. The annual report of accountability must:

(a) Be prepared in a concise manner; and

(b) Be presented in an understandable and uniform format and, to the extent practicable, provided in a language that parents can understand.

4. On or before January 15 of each year, the State Board shall provide for public dissemination of the annual report of accountability by posting a copy of the report on the Internet website maintained by the Department.

5. Upon the request of the Governor, the Attorney General, the Committee, ***the Inspector General appointed pursuant to section 9 of this act,*** the Board of Regents of the University of Nevada, the board of trustees of a school district, the State Public Charter School Authority, a college or university within the Nevada System of Higher Education, the governing body of a charter school or a member of the general public, the State Board shall provide a portion or portions of the annual report of accountability.

Sec. 26. NRS 387.013 is hereby amended to read as follows:

387.013 The State Controller shall, each year, prepare a complete financial report of the State Permanent School Fund. A copy of this report must be submitted to the State Treasurer **,** ~~[and to]~~

the Fiscal Analysis Division of the Legislative Counsel Bureau ~~[.]~~ ***and the Inspector General appointed pursuant to section 9 of this act.***

Sec. 27. NRS 387.303 is hereby amended to read as follows:

387.303 1. Each year, on or before the Friday of the first week in January that contains 5 business days, the board of trustees of each school district shall submit to the Superintendent of Public Instruction ***,*** ~~[and]~~ the Department of Taxation ***and the Inspector General appointed pursuant to section 9 of this act*** a report which includes the following information:

(a) For each fund within the school district, including, without limitation, the school district's general fund and any special revenue fund which receives state money, the total number and salaries of licensed and nonlicensed persons whose salaries are paid from the fund and who are employed by the school district in full-time positions or in part-time positions added together to represent full-time positions. Information must be provided for the current school year based upon the school district's final budget, including any amendments and augmentations thereto, and for the preceding school year. An employee must be categorized as filling an instructional, administrative, instructional support or other position.

(b) The school district's actual expenditures in the fiscal year immediately preceding the report.

(c) The school district's proposed expenditures for the current fiscal year.

(d) The schedule of salaries for licensed employees in the current school year and a statement of whether the negotiations regarding salaries for the current school year have been completed. If the negotiations have not been completed at the time the schedule of salaries is submitted, the board of trustees shall submit a supplemental report to the Superintendent of Public Instruction

upon completion of negotiations or the determination of an arbitrator concerning the negotiations that includes the schedule of salaries agreed to or required by the arbitrator.

(e) The number of employees who received an increase in salary pursuant to NRS 391.161, 391.162 or 391.163 for the current and preceding fiscal years. If the board of trustees is required to pay an increase in salary retroactively pursuant to NRS 391.161, the board of trustees shall submit a supplemental report to the Superintendent of Public Instruction not later than February 15 of the year in which the retroactive payment was made that includes the number of teachers to whom an increase in salary was paid retroactively.

(f) The number of employees eligible for health insurance within the school district for the current and preceding fiscal years and the amount paid for health insurance for each such employee during those years.

(g) The rates for fringe benefits, excluding health insurance, paid by the school district for its licensed employees in the preceding and current fiscal years.

(h) The amount paid for extra duties, supervision of extracurricular activities and supplemental pay and the number of employees receiving that pay in the preceding and current fiscal years.

(i) The number of employees who received a stipend pursuant to NRS 391.202 in the preceding and current fiscal years.

2. On or before the last Friday in January of each year, the Superintendent of Public Instruction shall submit to the Office of Finance and the Fiscal Analysis Division of the Legislative Counsel Bureau, in a format approved by the Director of the Office of Finance, a compilation of the reports made by each school district pursuant to subsection 1.

3. In preparing the agency biennial budget request for the State Education Fund for submission to the Office of Finance, the Superintendent of Public Instruction:

(a) Shall compile the information from the most recent compilation of reports submitted pursuant to subsection 2; and

(b) May consider the cost of enhancements to existing programs or the projected cost of proposed new educational programs, regardless of whether those enhancements or new programs are included in the adjusted base per pupil funding for inclusion in the biennial budget request to the Office of Finance.

4. The Superintendent of Public Instruction shall, in the compilation required by subsection 2, reconcile the revenues of the school districts with the apportionment received by those districts from the State Education Fund for the preceding year.

5. The request prepared pursuant to subsection 3 must:

(a) Be presented by the Superintendent of Public Instruction to such standing committees of the Legislature as requested by the standing committees for the purposes of developing educational programs and providing appropriations for those programs; and

(b) Provide for a direct comparison of appropriations to the proposed budget of the Governor submitted pursuant to subsection 4 of NRS 353.230.

Sec. 28. 1. On or before December 1, 2027, the Lieutenant Governor, State Treasurer and State Controller shall jointly appoint an Inspector General pursuant to section 9 of this act.

2. The State Controller is the acting Inspector General until the Lieutenant Governor, State Treasurer and State Controller appoint the initial Inspector General pursuant to section 9 of this act.

Sec. 29. The provisions of NRS 218D.380 do not apply to any provision of this act which adds or revises a requirement to submit a report to the Legislature.

Sec. 30. The provisions of NRS 354.599 do not apply to any additional expenses of a local government that are related to the provisions of this act.

Sec. 31. NRS 353A.049 is hereby repealed.

Sec. 32. 1. This section becomes effective upon passage and approval.

2. Sections 1 to 31, inclusive, of this act become effective:

(a) Upon passage and approval for the purpose of adopting any regulations and performing any other preparatory administrative tasks that are necessary to carry out the provisions of this act; and

(b) On October 1, 2027, for all other purposes.

TEXT OF REPEALED SECTION

353A.049 Reports of abuse, fraud or waste regarding public money received and used by agency or contractor: Establishment of telephone number by Director; notice; action by Division; confidentiality; disclosure.

1. The Director shall:

(a) Establish a telephone number at which a person may confidentially report to the Division information relating to abuse, fraud or waste with respect to public money received and used by an agency or contractor; and

(b) Create a written notice that:

(1) Clearly identifies the telephone number established pursuant to paragraph (a); and

(2) Contains a statement directing any person with any information relating to abuse, fraud or waste with respect to public money received and used by an agency or contractor to report the information at the telephone number established pursuant to paragraph (a).

2. The written notice created pursuant to paragraph (b) of subsection 1 must be posted conspicuously:

(a) In each public building of an agency; and

(b) On the Internet website maintained by the Office of Finance.

3. Upon receipt of information from a person calling the telephone number established pursuant to paragraph (a) of subsection 1, the Division shall perform a review and prepare a report of its findings. The report is a public record and:

(a) Must include, without limitation, an explanation of:

(1) The purpose of the review; and

(2) Any resolution or corrective action taken by the Division that resulted from the review.

(b) Must not include the identity of the person who reported the information.

4. Except as otherwise provided in subsections 3 and 5, any information reported to the Division at the telephone number established pursuant to paragraph (a) of subsection 1, including, without limitation, the identity of the person who reported the information, is confidential.

5. The Division shall not disclose information that is confidential pursuant to subsection 4 except:

(a) Pursuant to NRS 239.0115;

(b) For the purpose of carrying out any duty of the Division prescribed by NRS 353A.031 to 353A.100, inclusive, or for the purpose of assisting the Director or Administrator in carrying out any duty of the Director or Administrator prescribed by this chapter;

(c) Upon the lawful order of a court of competent jurisdiction; or

(d) To the Office of the Attorney General or the office of a district attorney within this State for the purpose of investigating the alleged abuse, fraud or waste reported to the Division.

6. As used in this section:

(a) "Contractor" means any person, business, organization or nonprofit corporation that contracts with an agency to receive public money. The term includes a subcontractor or a third party who receives any portion of the public money from the contractor to carry out any obligation pursuant to a contract between the contractor and the agency.

(b) "Public money" means any money deposited with a depository by the State Treasurer and includes money which is received by an agency from the Federal Government for distribution and use in this State pursuant to a federal law or federal regulation.