

Audit Highlights



Highlights of Legislative Auditor report on the Commission on Ethics issued January 6, 2005. Report #LA04-25.

Background

The Legislature created the Commission on Ethics in 1975 to enhance the faith and confidence the people of Nevada have in the integrity and impartiality of public officers and employees. The Commission is composed of eight members and serves in a quasi-judicial capacity. Four members are appointed by the Legislative Commission and four are appointed by the Governor.

The Commission maintains an office in Carson City where it employs an executive director and two staff. Since July 1, 2003, operations have been supported by both General Fund appropriations and local government assessments. Prior to that time, funding was provided by the General Fund. This change resulted from an action taken by the 2003 Legislature that required cities and counties with a population of more than 10,000 to pay assessments for the costs incurred by the Commission in carrying out its purpose. In fiscal year 2004, these assessments provided 65% of the Commission's funding. Expenditures in fiscal year 2004 were \$346,919.

Purpose of Audit

The purpose of this audit was to evaluate the Commission's financial and administrative practices, including whether activities were carried out in accordance with applicable laws, regulations, and policies. Our audit included a review of the Commission's financial and administrative activities for the fiscal year ended June 30, 2004.

Audit Recommendations

This audit report contained no recommendations.

Commission on Ethics

Results in Brief

The Commission on Ethics complied with laws, regulations, and policies significant to the financial administration of the Commission's activities. Consequently, this report contains no findings or recommendations.