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ASSEMBLY BILL NO. 162—ASSEMBLYMEN GOLDWATER, GIBBONS,  
PARKS, BEERS, CHOWNING, ANDONOV, ARBERRY,  
BUCKLEY, CLABORN, COLLINS, CONKLIN, GIUNCHIGLIANI,  
GRIFFIN, HETTRICK, HORNE, KOIVISTO, LESLIE,  
MANENDO, MARVEL, MCCLAIN, MCCLEARY,  
MORTENSON, OCEGUERA, OHRENSCHALL, PERKINS,  
PIERCE AND WILLIAMS

FEBRUARY 19, 2003

Referred to Concurrent Committees on Education  
and Ways and Means

SUMMARY—Requires Legislative Auditor to conduct performance  
audits of Clark and Washoe County School Districts.  
(BDR S-995)

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.

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AN ACT relating to education; requiring the Legislative Auditor to  
conduct performance audits of Clark and Washoe County  
School Districts; and providing other matters properly  
relating thereto.

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

- 1     **Section 1.** 1. The Legislative Auditor shall conduct a  
2 performance audit of the Clark County School District. The  
3 performance audit must include issues identified in the Preliminary  
4 Performance Audit Survey conducted pursuant to section 46 of  
5 chapter 570, Statutes of Nevada 2001, at page 2867. These issues  
6 include, but are not limited to:  
7       (a) Financial management;  
8       (b) Facilities management;  
9       (c) Personnel management;  
10      (d) District organization; and



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1 (e) Employee health plans.

2 2. The Legislative Auditor shall conduct a performance audit  
3 of the Washoe County School District. The performance audit must  
4 include issues identified in the Preliminary Performance Audit  
5 Survey conducted pursuant to section 46 of chapter 570, Statutes of  
6 Nevada 2001, at page 2867. These issues include, but are not limited  
7 to:

8 (a) Financial management;

9 (b) Facilities management;

10 (c) Personnel management; and

11 (d) Transportation.

12 3. The Legislative Auditor shall prepare a final written report  
13 for each of the audits conducted pursuant to subsections 1 and 2 and  
14 present the reports to the Audit Subcommittee of the Legislative  
15 Commission not later than February 7, 2005.

16 4. To the extent that the provisions of NRS 218.737 to  
17 218.890, inclusive, are consistent with the requirements of this  
18 section, those provisions apply to the audits conducted pursuant to  
19 this section. For the purposes of this subsection, the Clark County  
20 School District and the Washoe County School District shall be  
21 deemed to be agencies of the State.

22 5. Upon the request of the Legislative Auditor or his authorized  
23 representative, the officers and employees of the Clark County  
24 School District and the Washoe County School District shall make  
25 available to the Legislative Auditor any of their books, accounts,  
26 claims, reports, vouchers or other records of information,  
27 confidential or otherwise and irrespective of their form or location,  
28 which the Legislative Auditor deems necessary to conduct the audits  
29 required by this section.

30 **Sec. 2.** This act becomes effective on July 1, 2003.

