

NON-EXECUTIVE AGENCY
FISCAL NOTE

AGENCY'S ESTIMATES

Date Prepared: April 19, 2021

Agency Submitting: Legislative Counsel Bureau

Items of Revenue or Expense, or Both	Fiscal Year 2020-21	Fiscal Year 2021-22	Fiscal Year 2022-23	Effect on Future Biennia
Legislative Audit Staff Overtime (Expense)			\$343,000	
Legislative Audit Staff Travel (Expense)		\$267,000	\$89,000	
Total	0	\$267,000	\$432,000	0

Explanation

(Use Additional Sheets of Attachments, if required)

This legislation would direct the Legislative Auditor to conduct performance and compliance audits during the 2021-2023 biennium of the Nevada System of Higher Education (NSHE) with a scope spanning from Fiscal Years 1999-2000 to 2021-2022. The objectives of the audits outlined in the legislation are extensive and would require the Legislative Auditor to reassign all available staff currently working on audits in progress and from audits scheduled to begin in the 2021-2023 biennium as approved by the Legislative Commission. In addition to the impact on the operations of the Audit Division, the NSHE audits outlined in the legislation would have a significant fiscal impact to the Legislative Counsel Bureau. The Legislative Auditor currently estimates total projected travel costs of the NSHE audits to be \$356,000 and total projected overtime costs to be \$343,000.

Name Daniel E. Rushin

Title Chief Financial Officer