

GOVERNOR'S OFC OF FINANCE- DIV OF INTERNAL AUDITS

101-1342

PROGRAM DESCRIPTION

The Division of Internal Audits conducts performance audits to help agencies identify ways to enhance their operational efficiencies and effectiveness. These audits are presented to the Executive Branch Audit Committee, which is chaired by the Governor and includes the Lieutenant Governor, Secretary of State, State Treasurer, State Controller, Attorney General, and a representative of the public. The division also performs reviews of agencies' transactions and procedures to determine compliance with state and federal guidelines and assists agencies in maintaining and developing internal controls and financial practices that prevent and detect fraud and safeguards assets. Statutory Authority: NRS 353A and 353.090.

BASE

This request continues 16 positions and associated operating costs. One-time expenditures have been eliminated.

| | 2023-2024 ACTUAL | 2024-2025 WORK PROGRAM | 2025-2026 AGENCY REQUEST | 2025-2026 GOVERNOR RECOMMENDS | 2026-2027 AGENCY REQUEST | 2026-2027 GOVERNOR RECOMMENDS |
|------------------------------------|-----------------------------|---------------------------------------|-----------------------------------------|----------------------------------------------|-----------------------------------------|----------------------------------------------|
| RESOURCES: | | | | | | |
| APPROPRIATION CONTROL | 1,845,461 | 1,905,999 | 2,465,400 | 2,514,487 | 2,485,538 | 2,534,893 |
| REVERSIONS | -218,418 | 0 | 0 | 0 | 0 | 0 |
| BALANCE FORWARD FROM PREVIOUS YEAR | 24,201 | 10,382 | 0 | 0 | 0 | 0 |
| BALANCE FORWARD TO NEW YEAR | -10,382 | 0 | 0 | 0 | 0 | 0 |
| TRANSFER IN FED ARPA | 265,414 | 246,385 | 205,790 | 207,320 | 205,790 | 205,985 |
| TOTAL RESOURCES: | 1,906,276 | 2,162,766 | 2,671,190 | 2,721,807 | 2,691,328 | 2,740,878 |
| EXPENDITURES: | | | | | | |
| PERSONNEL SERVICES | 1,627,907 | 1,904,264 | 2,479,841 | 2,462,115 | 2,499,979 | 2,481,186 |
| IN-STATE TRAVEL | 127 | 4,201 | 4,201 | 4,201 | 4,201 | 4,201 |
| OPERATING | 79,097 | 80,587 | 81,082 | 89,854 | 81,082 | 89,854 |
| EQUIPMENT | 18,760 | 10,382 | 0 | 0 | 0 | 0 |
| ARPA FRF | 102,044 | 63,932 | 23,570 | 23,570 | 23,570 | 23,570 |
| INFORMATION SERVICES | 19,887 | 36,716 | 15,393 | 15,393 | 15,393 | 15,393 |
| TRAINING | 0 | 4,816 | 4,816 | 4,816 | 4,816 | 4,816 |
| DEPARTMENT COST ALLOCATION | 48,868 | 48,868 | 53,287 | 112,858 | 53,287 | 112,858 |
| PURCHASING ASSESSMENT | 144 | 144 | 144 | 144 | 144 | 144 |
| AG COST ALLOCATION PLAN | 9,442 | 8,856 | 8,856 | 8,856 | 8,856 | 8,856 |
| TOTAL EXPENDITURES: | 1,906,276 | 2,162,766 | 2,671,190 | 2,721,807 | 2,691,328 | 2,740,878 |
| TOTAL POSITIONS: | 15.00 | 15.00 | 16.00 | 16.00 | 16.00 | 16.00 |

MAINTENANCE

M100 STATEWIDE INFLATION

This request funds rate changes for internal service funds such as the Attorney General, Fleet Services, information technology services, state-owned building rent, vehicle insurance, personnel assessments, and property and contents insurance.

| | 2023-2024 ACTUAL | 2024-2025 WORK PROGRAM | 2025-2026 AGENCY REQUEST | 2025-2026 GOVERNOR RECOMMENDS | 2026-2027 AGENCY REQUEST | 2026-2027 GOVERNOR RECOMMENDS |
|----------------------------|-----------------------------|---------------------------------------|-----------------------------------------|----------------------------------------------|-----------------------------------------|----------------------------------------------|
| RESOURCES: | | | | | | |
| APPROPRIATION CONTROL | 0 | 0 | 4,263 | 62,243 | 4,263 | 55,674 |
| TRANSFER IN FED ARPA | 0 | 0 | 400 | 1,096 | 400 | 1,002 |
| TOTAL RESOURCES: | 0 | 0 | 4,663 | 63,339 | 4,663 | 56,676 |
| EXPENDITURES: | | | | | | |
| PERSONNEL SERVICES | 0 | 0 | 484 | 3,659 | 484 | 3,659 |
| OPERATING | 0 | 0 | 2,718 | 49,248 | 2,718 | 49,244 |
| ARPA FRF | 0 | 0 | 400 | 612 | 400 | 612 |
| INFORMATION SERVICES | 0 | 0 | 1,061 | 9,454 | 1,061 | 9,079 |
| PURCHASING ASSESSMENT | 0 | 0 | 0 | -144 | 0 | -144 |
| AG COST ALLOCATION PLAN | 0 | 0 | 0 | 510 | 0 | -5,774 |
| TOTAL EXPENDITURES: | 0 | 0 | 4,663 | 63,339 | 4,663 | 56,676 |

M300 FRINGE BENEFITS RATE ADJUSTMENT

This request funds changes to fringe benefits rates.

| | 2023-2024 ACTUAL | 2024-2025 WORK PROGRAM | 2025-2026 AGENCY REQUEST | 2025-2026 GOVERNOR RECOMMENDS | 2026-2027 AGENCY REQUEST | 2026-2027 GOVERNOR RECOMMENDS |
|----------------------------|-----------------------------|---------------------------------------|-----------------------------------------|----------------------------------------------|-----------------------------------------|----------------------------------------------|
| RESOURCES: | | | | | | |
| APPROPRIATION CONTROL | 0 | 0 | 770 | 62,655 | 770 | 53,069 |
| TRANSFER IN FED ARPA | 0 | 0 | 0 | 1,703 | 0 | 1,068 |
| TOTAL RESOURCES: | 0 | 0 | 770 | 64,358 | 770 | 54,137 |
| EXPENDITURES: | | | | | | |
| PERSONNEL SERVICES | 0 | 0 | 770 | 64,358 | 770 | 54,137 |
| TOTAL EXPENDITURES: | 0 | 0 | 770 | 64,358 | 770 | 54,137 |

ENHANCEMENT

E302 GOVERNMENT SUPPORT SERVICES

This request adds one Executive Branch Auditor 3 which will focus on compliance audits statewide.

| | 2023-2024 ACTUAL | 2024-2025 WORK PROGRAM | 2025-2026 AGENCY REQUEST | 2025-2026 GOVERNOR RECOMMENDS | 2026-2027 AGENCY REQUEST | 2026-2027 GOVERNOR RECOMMENDS |
|----------------------------|-----------------------------|---------------------------------------|-----------------------------------------|----------------------------------------------|-----------------------------------------|----------------------------------------------|
| RESOURCES: | | | | | | |
| APPROPRIATION CONTROL | 0 | 0 | 0 | 106,539 | 0 | 103,661 |
| TOTAL RESOURCES: | 0 | 0 | 0 | 106,539 | 0 | 103,661 |
| EXPENDITURES: | | | | | | |
| PERSONNEL SERVICES | 0 | 0 | 0 | 97,876 | 0 | 98,870 |
| OPERATING | 0 | 0 | 0 | 1,468 | 0 | 1,698 |
| EQUIPMENT | 0 | 0 | 0 | 2,657 | 0 | 0 |
| INFORMATION SERVICES | 0 | 0 | 0 | 4,538 | 0 | 3,093 |
| TOTAL EXPENDITURES: | 0 | 0 | 0 | 106,539 | 0 | 103,661 |
| TOTAL POSITIONS: | 0.00 | 0.00 | 0.00 | 1.00 | 0.00 | 1.00 |

E331 GOVERNMENT SUPPORT SERVICES

This request continues funding six months of Office of the Chief Information Officer server hosting, database hosting, and disk storage for TeamMate Audit Software with General Fund appropriations.

| | 2023-2024 ACTUAL | 2024-2025 WORK PROGRAM | 2025-2026 AGENCY REQUEST | 2025-2026 GOVERNOR RECOMMENDS | 2026-2027 AGENCY REQUEST | 2026-2027 GOVERNOR RECOMMENDS |
|----------------------------|-----------------------------|---------------------------------------|-----------------------------------------|----------------------------------------------|-----------------------------------------|----------------------------------------------|
| RESOURCES: | | | | | | |
| APPROPRIATION CONTROL | 0 | 0 | 0 | 14,634 | 3,313 | 17,932 |
| TOTAL RESOURCES: | 0 | 0 | 0 | 14,634 | 3,313 | 17,932 |
| EXPENDITURES: | | | | | | |
| OPERATING | 0 | 0 | 0 | 14,634 | 0 | 14,634 |
| INFORMATION SERVICES | 0 | 0 | 0 | 0 | 3,313 | 3,298 |
| TOTAL EXPENDITURES: | 0 | 0 | 0 | 14,634 | 3,313 | 17,932 |

E499 EXPIRING ARPA GRANT/PROGRAM

This request sunsets American Rescue Plan Act - Coronavirus State Fiscal Recovery grant funds one associated positions.

| | 2023-2024 ACTUAL | 2024-2025 WORK PROGRAM | 2025-2026 AGENCY REQUEST | 2025-2026 GOVERNOR RECOMMENDS | 2026-2027 AGENCY REQUEST | 2026-2027 GOVERNOR RECOMMENDS |
|----------------------------|-----------------------------|---------------------------------------|-----------------------------------------|----------------------------------------------|-----------------------------------------|----------------------------------------------|
| RESOURCES: | | | | | | |
| TRANSFER IN FED ARPA | 0 | 0 | 0 | -203,980 | 0 | -206,600 |
| TOTAL RESOURCES: | 0 | 0 | 0 | -203,980 | 0 | -206,600 |
| EXPENDITURES: | | | | | | |
| PERSONNEL SERVICES | 0 | 0 | 0 | -185,605 | 0 | -184,950 |
| OPERATING | 0 | 0 | 0 | -84 | 0 | -84 |
| ARPA FRF | 0 | 0 | 0 | -17,585 | 0 | -20,883 |
| INFORMATION SERVICES | 0 | 0 | 0 | -706 | 0 | -683 |
| TOTAL EXPENDITURES: | 0 | 0 | 0 | -203,980 | 0 | -206,600 |
| TOTAL POSITIONS: | 0.00 | 0.00 | 0.00 | -1.00 | 0.00 | -1.00 |

E599 CONTINUING EXPIRING ARPA POSITIONS

This request continues funding for one Executive Branch Auditor position, and associated expenses previously funded with American Rescue Plan Act funds to General Fund appropriations.

| | 2023-2024 ACTUAL | 2024-2025 WORK PROGRAM | 2025-2026 AGENCY REQUEST | 2025-2026 GOVERNOR RECOMMENDS | 2026-2027 AGENCY REQUEST | 2026-2027 GOVERNOR RECOMMENDS |
|----------------------------|-----------------------------|---------------------------------------|-----------------------------------------|----------------------------------------------|-----------------------------------------|----------------------------------------------|
| RESOURCES: | | | | | | |
| APPROPRIATION CONTROL | 0 | 0 | 0 | 189,346 | 0 | 188,668 |
| TOTAL RESOURCES: | 0 | 0 | 0 | 189,346 | 0 | 188,668 |
| EXPENDITURES: | | | | | | |
| PERSONNEL SERVICES | 0 | 0 | 0 | 185,605 | 0 | 184,950 |
| OPERATING | 0 | 0 | 0 | 2,344 | 0 | 2,344 |
| INFORMATION SERVICES | 0 | 0 | 0 | 1,397 | 0 | 1,374 |
| TOTAL EXPENDITURES: | 0 | 0 | 0 | 189,346 | 0 | 188,668 |
| TOTAL POSITIONS: | 0.00 | 0.00 | 0.00 | 1.00 | 0.00 | 1.00 |

E680 STAFFING AND OPERATIONS

This request eliminates one Administrative Assistant vacant position that is duplicative.

| | 2023-2024 ACTUAL | 2024-2025 WORK PROGRAM | 2025-2026 AGENCY REQUEST | 2025-2026 GOVERNOR RECOMMENDS | 2026-2027 AGENCY REQUEST | 2026-2027 GOVERNOR RECOMMENDS |
|----------------------------|---------------------|------------------------------|--------------------------------|-------------------------------------|--------------------------------|-------------------------------------|
| RESOURCES: | | | | | | |
| APPROPRIATION CONTROL | 0 | 0 | 0 | -93,057 | 0 | -95,989 |
| TOTAL RESOURCES: | 0 | 0 | 0 | -93,057 | 0 | -95,989 |
| EXPENDITURES: | | | | | | |
| PERSONNEL SERVICES | 0 | 0 | 0 | -92,267 | 0 | -95,222 |
| OPERATING | 0 | 0 | 0 | -84 | 0 | -84 |
| INFORMATION SERVICES | 0 | 0 | 0 | -706 | 0 | -683 |
| TOTAL EXPENDITURES: | 0 | 0 | 0 | -93,057 | 0 | -95,989 |
| TOTAL POSITIONS: | 0.00 | 0.00 | 0.00 | -1.00 | 0.00 | -1.00 |

E710 EQUIPMENT REPLACEMENT

This request funds replacement computer hardware and associated software per Office of the Chief Information Officer's recommended replacement schedule.

| | 2023-2024 ACTUAL | 2024-2025 WORK PROGRAM | 2025-2026 AGENCY REQUEST | 2025-2026 GOVERNOR RECOMMENDS | 2026-2027 AGENCY REQUEST | 2026-2027 GOVERNOR RECOMMENDS |
|----------------------------|---------------------|------------------------------|--------------------------------|-------------------------------------|--------------------------------|-------------------------------------|
| RESOURCES: | | | | | | |
| APPROPRIATION CONTROL | 0 | 0 | 11,760 | 11,760 | 7,728 | 7,728 |
| TOTAL RESOURCES: | 0 | 0 | 11,760 | 11,760 | 7,728 | 7,728 |
| EXPENDITURES: | | | | | | |
| INFORMATION SERVICES | 0 | 0 | 11,760 | 11,760 | 7,728 | 7,728 |
| TOTAL EXPENDITURES: | 0 | 0 | 11,760 | 11,760 | 7,728 | 7,728 |

E999 UNFUNDED

| | 2023-2024 ACTUAL | 2024-2025 WORK PROGRAM | 2025-2026 AGENCY REQUEST | 2025-2026 GOVERNOR RECOMMENDS | 2026-2027 AGENCY REQUEST | 2026-2027 GOVERNOR RECOMMENDS |
|-------------------------|---------------------|------------------------------|--------------------------------|-------------------------------------|--------------------------------|-------------------------------------|
| RESOURCES: | | | | | | |
| UNFUNDED DECISION UNITS | 0 | 0 | -2,030 | 0 | -5,343 | 0 |
| TOTAL RESOURCES: | 0 | 0 | -2,030 | 0 | -5,343 | 0 |

SUMMARY

| | 2023-2024 ACTUAL | 2024-2025 WORK PROGRAM | 2025-2026 AGENCY REQUEST | 2025-2026 GOVERNOR RECOMMENDS | 2026-2027 AGENCY REQUEST | 2026-2027 GOVERNOR RECOMMENDS |
|------------------------------------|-----------------------------|---------------------------------------|-----------------------------------------|----------------------------------------------|-----------------------------------------|----------------------------------------------|
| RESOURCES: | | | | | | |
| APPROPRIATION CONTROL | 1,845,461 | 1,905,999 | 2,664,485 | 2,868,607 | 2,684,242 | 2,865,636 |
| REVERSIONS | -218,418 | 0 | 0 | 0 | 0 | 0 |
| BALANCE FORWARD FROM PREVIOUS YEAR | 24,201 | 10,382 | 0 | 0 | 0 | 0 |
| BALANCE FORWARD TO NEW YEAR | -10,382 | 0 | 0 | 0 | 0 | 0 |
| TRANSFER IN FED ARPA | 265,414 | 246,385 | 21,868 | 6,139 | 18,217 | 1,455 |
| TOTAL RESOURCES: | 1,906,276 | 2,162,766 | 2,686,353 | 2,874,746 | 2,702,459 | 2,867,091 |
| EXPENDITURES: | | | | | | |
| PERSONNEL SERVICES | 1,627,907 | 1,904,264 | 2,481,095 | 2,535,741 | 2,501,233 | 2,542,630 |
| IN-STATE TRAVEL | 127 | 4,201 | 4,201 | 4,201 | 4,201 | 4,201 |
| OPERATING | 79,097 | 80,587 | 83,800 | 157,380 | 83,918 | 157,606 |
| EQUIPMENT | 18,760 | 10,382 | 0 | 2,657 | 0 | 0 |
| ARPA FRF | 102,044 | 63,932 | 21,940 | 6,597 | 18,289 | 3,299 |
| INFORMATION SERVICES | 19,887 | 36,716 | 28,214 | 41,130 | 27,715 | 38,599 |
| TRAINING | 0 | 4,816 | 4,816 | 4,816 | 4,816 | 4,816 |
| DEPARTMENT COST ALLOCATION | 48,868 | 48,868 | 53,287 | 112,858 | 53,287 | 112,858 |
| PURCHASING ASSESSMENT | 144 | 144 | 144 | 0 | 144 | 0 |
| AG COST ALLOCATION PLAN | 9,442 | 8,856 | 8,856 | 9,366 | 8,856 | 3,082 |
| TOTAL EXPENDITURES: | 1,906,276 | 2,162,766 | 2,686,353 | 2,874,746 | 2,702,459 | 2,867,091 |
| PERCENT CHANGE: | | 13.46% | 24.21% | 32.92% | 0.60% | -0.27% |
| TOTAL POSITIONS: | 15.00 | 15.00 | 16.00 | 16.00 | 16.00 | 16.00 |