



Audit Division

“Government auditing is essential in providing accountability to legislators, oversight bodies, those charged with governance, and the public.”

Government Auditing Standards - 1.03



Audit Division

Mission

- To support the Legislature in meeting its constitutional duties by providing independent and reliable information to improve accountability and effectiveness in state government

Audits and Other Functions

- The types of work we do

Website Information

- Audits and other reports available on our website



Audit Division

MISSION: Improving Accountability and Effectiveness
in State Government

We accomplish our mission by:

- Conducting audits as required by NRS 218G.010 to 218G.585
 - Audit agencies of the State
 - Follow professional auditing standards
 - Furnish our reports to the Legislature
 - Maintain confidentiality until reports are approved by the Audit Subcommittee of the Legislative Commission
- Providing factual information to the Legislature on the operations of agencies, programs, activities, and functions



Audit Division

MISSION: Improving Accountability and Effectiveness
in State Government

We accomplish our mission by:

- Working with agencies to identify opportunities to improve accountability, reduce waste, and enhance program effectiveness
- Recommending to the Legislature the amendment of existing or enactment of new laws to improve the functioning of state agencies



Audit Division

MISSION: Improving Accountability and Effectiveness
in State Government

Audit Selection Process:

Biennial Audit Plan

- The Legislative Commission approves the audit plan biennially
- The plan consists of audits selected based on a risk analysis

Directed by the Legislature

- The Legislative Commission can require an audit to be performed
- The Legislature can mandate an audit through legislation



Audit Division

AUDITS AND OTHER FUNCTIONS: The Types of Work We Do

Performance Audits

- Provide objective analysis to improve program performance, reduce costs, facilitate decision making, and contribute to public accountability



Audit Division

AUDITS AND OTHER FUNCTIONS: The Types of Work We Do

Benefits of Legislative Audits:

- Save taxpayer dollars by identifying waste and inefficiencies and identifying ways to enhance revenues
- Improve program performance and effectiveness
- Ensure internal control systems are effective
- Determine compliance with laws and regulations
- Hold public officials accountable



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AUDITS AND OTHER FUNCTIONS: The Types of Work We Do

Audit Report Recommendations:

- Constructive Suggestions for Change
- Specific and Action Oriented
- Reviewed with Agency Management



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AUDITS AND OTHER FUNCTIONS: The Types of Work We Do

Preparation and Presentation of Audit Reports:

- Agency is provided draft report and report is discussed in exit conference with agency management
- Agency provides written response to audit and accepts/rejects recommendations (response is included in report)
- Audit report presented to Audit Subcommittee
 - During session, report may be issued if Subcommittee Chair does not call meeting



Audit Division

AUDITS AND OTHER FUNCTIONS: The Types of Work We Do

Audit Recommendation Follow-Up Process:

- 60 Day Plan of Corrective Action
(NRS 218G.250)
 - Agency management prepared plan is reviewed by the Audit Division and the Governor's Finance Office
- 6 Month Report on Status of Recommendations
(NRS 218G.270)
 - Prepared by the Governor's Finance Office
 - Reviewed by Legislative Auditor and provided to Audit Subcommittee



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AUDITS AND OTHER FUNCTIONS: The Types of Work We Do

Other Audit Division Functions:

- Single Audit
(NRS 218G.330 - .350)
 - Audit of State programs' utilization of federal funds
 - Audit of State's financial statements
 - Contract with a public accounting firm
 - Monitor firm's performance and contract compliance
- State Boards Financial Review
(NRS 218G.400)
 - Receive and review regulatory boards and commissions' financial statements



Audit Division

AUDITS AND OTHER FUNCTIONS: The Types of Work We Do

Other Audit Division Functions:

Child Welfare Responsibilities

- Child Fatalities
(NRS 218G.550 - .555)
 - Review child welfare agency case files of children, having prior contact with the agency, who suffer a fatality or near fatality to determine whether the case was handled in accordance with applicable laws.
- Facility Reviews
(NRS 218G.570 - .585)
 - Conduct reviews, audits, and unannounced site visits evaluating whether governmental and private facilities adequately protect the health, safety, and welfare of children and respect their civil and other rights.



Audit Division

WEBSITE INFORMATION: www.leg.state.nv.us/audit/

- Legislative Auditor Highlights and Reports
 - [Audit Highlights](#)
 - [Full Audit Reports](#)
- Single Audit Reports
 - [State of Nevada Single Audit Report For the Year Ended June 30, 2015](#)
 - [Prior Single Audit Reports](#)
- Other Reports
 - [Biannual Status Reports on Audits of Certain State Boards](#)
 - [Audit Report Summaries, February 2015](#)
 - [Child Fatality Reviews, February 2015](#)
 - [Biennial Report of the Legislative Auditor, December 2014](#)
- External Quality Control Reviews
 - [2015 Review](#)
 - [Prior Reviews](#)
- Mission and Role of Legislative Auditor
 - [Legislative Auditor and Staff](#)
- Legislative Commission's Audit Subcommittee - Current Information
 - [Legislative Commission's Audit Subcommittee - Prior Interims](#)



Audit Division

Questions?

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