

PROPOSED REGULATION OF THE DIVISION OF INTERNAL AUDITS OF THE OFFICE OF FINANCE

LCB File No. R147-15

Explanation of Proposed Change: The amendment proposed to NAC 353A.100 by the Division of Internal Audits changes the requirement for the head of an agency and any employee of an agency whose duties include administering budgetary accounts to attend training from at least once every five years to within 90 days after their start date of the position and at the request of the head of the agency. The change also requires the position to attend training upon the recommendation by the Division of Internal Audits.

The proposed change will help ensure new agency heads and employees who administer budgetary accounts attend training within 90 days of starting the position and provide flexibility for agencies requesting training. Additionally, the Division of Internal Audits will have the authority to require agencies with internal control issues to attend training addressing the issues timely.

CHAPTER 353A - INTERNAL ACCOUNTING AND ADMINISTRATIVE CONTROL

353A.100 Training for administration of budgetary accounts required; contents of training; evaluation of effectiveness of training.

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1. The head of an agency and any employee of an agency whose duties include administering budgetary accounts shall ~~at least once every 5 years~~ attend training provided by the Division of Internal Audits. Each agency is responsible for the attendance of any employee required to attend training:

(a) Within 90 days after being hired for or promoted or otherwise transferred into the position.

(b) Upon recommendation by the Division of Internal Audits following a review or audit.

(c) Upon request by the agency head.

2. The training must include instruction in:

(a) Systems of internal accounting and administrative controls;

(b) Methods for documenting systems of internal accounting and administrative controls;

(c) Methods for evaluating the effectiveness of a system of internal accounting and administrative controls;

(d) Any subject which is of concern to a particular agency relating to its system of internal accounting and administrative controls;

(e) Laws and regulations of this state and the Federal Government concerning systems of internal accounting and financial management that are applicable to the operations of a particular agency; and

(f) Any other areas of financial management which affect the budgetary accounts of any agency.

3. An employee who attends such training shall answer any question submitted by the Division of Internal Audits to evaluate the effectiveness of the training provided to the employee.

4. An agency shall notify the Division of Internal Audits within 30 days after an employee is hired for or promoted or otherwise transferred into a position whose duties include administering budgetary accounts and arrange training for the employee.

5. As used in this section:

(a) "Administering budgetary accounts" means the financial administration of the resources of an agency and the protection of those resources against waste, loss and misuse.

(b) "Agency" has the meaning ascribed to it in NRS 353A.010.

(c) "Training" means a curriculum of instruction approved by the Administrator of the Division of Internal Audits which is provided in a classroom or similar setting.

(Added to NAC by Bd. of Exam'rs, eff. 6-18-96)