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September 16, 2024

Members of the Legislative Commission
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The 6-month reports on the implementation of audit recommendations made by the Legislative Auditor are submitted to the Audit Subcommittee before being submitted to the Legislative Commission. This is provided for in Nevada Revised Statutes 218G.270. Regulations were adopted by the Legislative Commission and procedures are followed by the Audit Subcommittee to provide for this process.

The Audit Subcommittee reviewed six, 6-month reports on September 10, 2024. The following schedule summarizes the implementation status of the audit recommendations as reported in the 6-month reports reviewed by the Audit Subcommittee.

Office of Finance's 6-month Report Summary

Agency Audited	Fully Implemented	Partially Implemented	No Action	Total
Nevada System of Higher Education, Self-Supporting and Reserve Accounts (LA24-03)	**0**	**13**	**0**	**13**
Nevada System of Higher Education, Capital Construction Projects (LA24-04)	**0**	**17**	**1**	**18**
Nevada System of Higher Education, Institution Foundations (LA24-05)	**0**	**3**	**0**	**3**
Department of Employment, Training and Rehabilitation, Rehabilitation Division (LA24-02)	**4**	**4**	**0**	**8**
Department of Health and Human Services, Division of Health Care Financing and Policy, Dual Enrollments and Supplemental Drug Rebates (LA24-01)	**1**	**8**	**1**	**10**
Department of Taxation, Information Security – Servers, Operating System and Database Application Software (LA18-23A)	**0**	**1**	**0**	**1**

Subsequent to receipt of the 6-month reports and prior to the Audit Subcommittee meeting on September 10, 2024, we performed additional follow up to update our assessment of the status of implementation for these audit recommendations. The following schedule represents the Legislative Auditor's assessment of the implementation status as of the September 10, 2024, Audit Subcommittee meeting.

Legislative Auditor's 6-month Report Summary

Agency Audited	Fully Implemented	Partially Implemented	No Action	Total
Nevada System of Higher Education, Self-Supporting and Reserve Accounts (LA24-03)	**13**	**0**	**0**	**13**
Nevada System of Higher Education, Capital Construction Projects (LA24-04)	**16**	**2**	**0**	**18**
Nevada System of Higher Education, Institution Foundations (LA24-05)	**3**	**0**	**0**	**3**
Department of Employment, Training and Rehabilitation, Rehabilitation Division (LA24-02)	**8**	**0**	**0**	**8**
Department of Health and Human Services, Division of Health Care Financing and Policy, Dual Enrollments and Supplemental Drug Rebates (LA24-01)	**10**	**0**	**0**	**10**
Department of Taxation, Information Security – Servers, Operating System and Database Application Software (LA18-23A)	**1**	**0**	**0**	**1**

The Audit Subcommittee recommends the Legislative Commission accept the six, 6-month status reports.

Respectfully presented,

Senator Marilyn Dondero Loop, Chair
Legislative Commission's Audit Subcommittee

MDL:jg