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THE STATE OF NEVADA LEGISLATIVE COUNSEL BUREAU

April 15, 2026

Members of the Legislative Commission
Legislative Building
Carson City, Nevada

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 and 218G.620. Regulations were adopted by the Legislative Commission and procedures are followed by the Audit Subcommittee to provide for this process.

The Audit Subcommittee reviewed 11, 6-month reports on April 15, 2026. The following schedule summarizes the implementation status of the audit recommendations as reported in the 6-month reports reviewed by the Audit Subcommittee.

Governor's Office of Finance's 6-month Report Summary

Agency Audited	Fully Implemented	Partially Implemented	No Action	Total
Department of Motor Vehicles, Information Security (LA24-08)	17	0	0	17
Public Utilities Commission of Nevada, Performance Measures (LA24-09)	0	3	0	3
Colorado River Commission of Nevada, Resource and Technology Administration (LA24-10)	11	2	0	13
Department of Health and Human Services, Division of Health Care Financing and Policy, Hospice Care Claims and Fiscal Agent Contract (LA24-12)	1	7	2	10
Silver State Health Insurance Exchange, Information Security (LA24-14)	2	3	6	11
Office of the Governor, Office of the Chief Information Officer, Customer Rate Development and Contracting Practices (LA24-15)	3	4	0	7

Agency Audited (cont.)	Fully Implemented	Partially Implemented	No Action	Total
Governor's Office of Economic Development, Pandemic Relief and State Small Business Credit Initiative Assistance Programs (LA24-16)	6	8	0	14
Department of Administration, State Public Works Division, Project Identification, Cost Estimation and Reporting (LA26-01)	4	1	0	5
Nevada Department of Transportation, Stockroom Purchases, Material Stockpile Management, and Mechanic Productivity (LA26-02)	2	8	0	10
Department of Administration, Mail Services Division, Operations and Billing Processes (LA26-03)	5	10	0	15
Department of Conservation and Natural Resources, Nevada Division of Forestry, Forest Fire Suppression Budget Account (LA26-04)	6	7	0	13
Totals	57	53	8	118

Subsequent to receipt of the 6-month reports and prior to the Audit Subcommittee meeting on April 15, 2026, 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 April 15, 2026, Audit Subcommittee meeting.

Legislative Auditor's 6-month Report Summary

Agency Audited	Fully Implemented	Partially Implemented	No Action	Total
Department of Motor Vehicles, Information Security (LA24-08)	17	0	0	17
Public Utilities Commission of Nevada, Performance Measures (LA24-09)	3	0	0	3
Colorado River Commission of Nevada, Resource and Technology Administration (LA24-10)	13	0	0	13
Department of Health and Human Services , Division of Health Care Financing and Policy, Hospice Care Claims and Fiscal Agent Contract (LA24-12)	8	2	0	10
Silver State Health Insurance Exchange, Information Security (LA24-14)	9	2	0	11

Agency Audited (cont.)	Fully Implemented	Partially Implemented	No Action	Total
Office of the Governor, Office of the Chief Information Officer, Customer Rate Development and Contracting Practices (LA24-15)	5	2	0	7
Governor's Office of Economic Development, Pandemic Relief and State Small Business Credit Initiative Assistance Programs (LA24-16)	10	4	0	14
Department of Administration, State Public Works Division, Project Identification, Cost Estimation and Reporting (LA26-01)	4	1	0	5
Nevada Department of Transportation, Stockroom Purchases, Material Stockpile Management, and Mechanic Productivity (LA26-02)	3	7	0	10
Department of Administration, Mail Services Division, Operations and Billing Processes (LA26-03)	15	0	0	15
Department of Conservation and Natural Resources, Nevada Division of Forestry, Forest Fire Suppression Budget Account (LA26-04)	11	2	0	13
Totals	98	20	0	118

The Audit Subcommittee recommends the Legislative Commission accept the 11, 6-month status reports.

Respectfully presented,



Assemblymember Shea Backus, Chair
Legislative Commission's Audit Subcommittee