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THE STATE OF NEVADA LEGISLATIVE COUNSEL BUREAU

September 24, 2026

Members of the Legislative Commission
Legislative Building
Carson City, Nevada

REQUEST FOR APPROVAL TO PERFORM AUDITS

Schedule 1 lists the audits we currently have in progress. In accordance with Nevada Revised Statutes (NRS) 218E.205, we are requesting your approval to continue these audits as we will not be able to present all of them to the Audit Subcommittee of the Legislative Commission by the start of the 2027 Legislative Session.

In accordance with NRS 218G.120, we are requesting your approval of a basic audit program, which is set forth in **Schedule 2**. In some cases, an audit of an agency may only cover a specific program or function within an agency. For agencies with several major programs, we may perform more than one audit. For audits noted as multi-agency audits, the specific agencies examined will be determined at the time of the audit based on a risk assessment specific to the audit's objective(s). The timing as to when we can start the audits is contingent upon the availability of audit staff and additional requirements that may be placed upon the Audit Division by the Legislative Commission and the Legislature.

The proposed audits were selected using a risk assessment process. This process considered such factors as the length of time since the last audit, amount of agency revenues and expenditures, legislative and public interest, prior problems, and agency or program complexity. The purpose of legislative audits is to improve state government by providing the Legislature, state officials, and Nevada citizens with independent and reliable information about the operations of state agencies' and school districts' programs, activities, and functions. Audit objectives may include determining if an agency is operating in an economical or efficient manner, or determining the extent to which a program achieves a desired level of program results. Audit objectives can also include evaluating agencies' compliance with laws and regulations, and determining if appropriate information technology security controls are in place to protect sensitive information against unauthorized use.

Respectfully requested,

A handwritten signature in black ink, appearing to read "Daniel Crossman".

Daniel L. Crossman, CPA
Legislative Auditor

DC:
Enclosures

Legislative Counsel Bureau – Audit Division
Audits in Progress
As of September 24, 2026

Schedule 1 – Audits in Progress

- Board of Applied Behavioral Analysis (SB380 - 2025)
- Department of Business and Industry
 - Housing Division
 - Nevada Taxicab Authority
 - Financial Institutions Division
- Department of Corrections
- Department of Education
- Department of Human Services
 - Aging and Disability Services Division, Early Intervention Services Program (AB591 - 2025)
 - Aging and Disability Services Division
- Department of Indigent Defense Services
- Department of Motor Vehicles
- Department of Public Safety
 - Parole and Probation Division
 - Nevada Highway Patrol Division
- Department of Taxation
- Department of Wildlife
- Response to the Opioid Epidemic (second report)
 - Board of Pharmacy
 - Department of Human Services
 - Division of Child and Family Services
 - Division of Public and Behavioral Health
 - Nevada Health Authority
 - Nevada Medicaid

Legislative Counsel Bureau – Audit Division
Proposed Audits
September 2026 Through December 2028

Schedule 2 – Proposed Audits

- Department of Administration
 - Administrative Services Division
 - Human Resource Management Division
 - Purchasing Division
- Department of Agriculture
- Department of Business and Industry
 - Division of Industrial Relations
- Department of Conservation and Natural Resources
 - Division of Environmental Protection
 - Division of Water Resources
- Department of Education
- Nevada Health Authority
 - Nevada Medicaid
- Department of Tourism and Cultural Affairs
 - Commission on Tourism
- Judicial Branch
 - Administrative Office of the Courts
- Office of the Governor
 - Office of Emergency Management
 - Office of Federal Assistance
- Office of the State Controller
- Office of the State Treasurer
- Office of the Secretary of State
- Private Investigators Licensing Board
- Public Employees Retirement System
- Integrated Financial System (Advantage ERP) (various agencies)

School Districts and State Public Charter School Authority¹

- Clark County School District
- Washoe County School District
- State Public Charter School Authority

¹ Audits of select school districts and the State Public Charter School Authority are authorized and required by NRS 218G.600.