

# Audit Highlights



Highlights of performance audit report on the Compliance with the Annual Report of Accountability, Clark County and Washoe County School Districts, and State Public Charter School Authority, issued on April 15, 2026.

Legislative Auditor report # LA26-09.

## Background

The Annual Report of Accountability was established in 1989 to standardize reporting across Nevada's school districts and has been subjected to various revisions over the years. Currently, there are 14 different sections of Nevada Revised Statutes that have multiple reporting requirements. These requirements are presented on the Nevada Report Card which can be found on the Nevada Accountability Portal website at:

<https://nevadareportcard.nv.gov>.

The Clark County School District (CCSD) is the largest district in Nevada with a total of 385 schools and 304,568 students at the beginning of the 2023-2024 school year.

The Washoe County School District (WCSD) was the second largest school district in Nevada with a total of 121 schools and 63,777 students at the beginning of the 2023-2024 school year.

The State Public Charter School Authority (SPCSA) is a state agency that was created through legislative action in 2011 to provide oversight of state-sponsored charter schools. The SPCSA had a total of 84 charter school campuses and 61,883 students at the beginning of the 2023-2024 school year.

## Purpose of Audit

The purpose of the audit was to determine if the Districts complied with statutory requirements concerning the Annual Report of Accountability, as well as consistency, or lack thereof, in the methodology used for such reporting.

## Audit Recommendations

This audit report contains 17 total recommendations to improve the controls and comparability over accountability reporting.

CCSD accepted the six applicable recommendations.

WCSD accepted the six applicable recommendations.

SPCSA accepted the five applicable recommendations.

## Recommendation Status

Each district's 60-day plan for corrective action is due on July 11, 2026. In addition, the 6-month report on the status of audit recommendations is due on January 11, 2027.

# Compliance with the Annual Report of Accountability

## Clark County and Washoe County School Districts, and State Public Charter School Authority

### Summary

The Clark County and Washoe County School Districts, and the State Public Charter School Authority (Districts) substantially complied with statutory reporting requirements for the Annual Report of Accountability, providing most accountability data metrics required by statutes. For accountability metrics within their control, the Districts achieved an average reporting compliance rate of 93%. Some accountability data metrics were not reported due to factors outside the Districts' control, such as data reported by the Nevada Department of Education (NDE) or a lack of prescribed instructions from NDE. Required accountability information gives lawmakers and citizens valuable insight into the performance of Nevada's education system. Greater collaboration between school districts, NDE, and the Legislature, would help ensure necessary accountability information is captured and reported.

The Districts generally used comparable methodologies to collect and compute accountability data. For collectability and reporting purposes, NDE separated the Annual Report of Accountability statutes into subreports. To help ensure consistent methodologies are used by school districts, NDE prescribes instructions for each subreport on what data should be collected and how to compute different metrics. However, despite this statewide direction, we identified methodology inconsistencies for three accountability subreports tested. Furthermore, SPCSA relies on each charter school to compile the reported data. Ensuring consistent methodologies are used between school districts allows decision makers to receive reliable and comparable accountability data.

The Districts have established various controls to help ensure accurate and reliable information is reported. For example, the Districts have created divisions and procedures to collect, validate, and report accountability data. However, we observed areas where controls over accountability data reported can be strengthened. Specifically, SPCSA needs to provide additional oversight of its sponsored charter school level accountability data. In addition, accountability data being reported by certain CCSD entities lacked adequate controls, and WCSD can improve controls over its final reported data to ensure errors are found before submission to NDE. Controls over the collection and compilation of accountability data help ensure consistent methodologies are used and decision makers receive reliable and comparative accountability data.

### Key Findings

- The Districts achieved a high rate of compliance with nearly all statutory reporting requirements tested. Specifically, the Districts averaged a 93% compliance rate for the 50 metrics they were responsible for reporting and for which NDE prescribed instructions. However, the Districts did not report some information despite available instructions, and overall compliance with statutory requirements can improve. The Districts were assigned by NDE to report 77 of the 136 (57%) accountability metrics, but only 50 (65%) of those had prescribed instructions by NDE for how to report the information. Based on NDE's prescribed instructions, NDE compiles and reports the remaining 59 (43%) metrics from systems and information it has access to or gathers from school districts through other statutory requirements. (page 8)

- We tested accountability subreports and observed the Districts used similar methodologies for 7 of 10 subreports. However, for three subreports, we found the Districts varied in their methodologies when calculating data for teacher average daily attendance, substitute teachers, and student retention. (page 16)

- Charter schools prepare their accountability data and SPCSA has established some controls to help validate this data. However, we found charter schools were at risk of reporting inaccurate accountability data due to weaknesses within their own processes. We identified for one charter school tested, 4 of 7 (57%) long-term substitute teachers were not reported on the Nevada Report Card. In addition, we observed charter school substitute teacher practices that may conflict with statutes. For example, 16 of 16 (100%) substitute teachers tested lacked the required licenses to teach core subjects in Nevada. Furthermore, for 9 of 16 (56%) substitute teachers, the charter school waived licensing requirements allowing their Education Management Organization to use unlicensed substitute teachers in classrooms. (page 23)

- We identified areas where controls over some accountability data can be strengthened. For 2 of 10 subreports tested, we found certain CCSD entities lacked controls to ensure compliance with statutes and NDE's prescribed instructions for substitute teachers and teacher average daily attendance reporting. In addition, we found for 1 of 10 subreports tested, WCSD had errors in its reported paraprofessional data. (page 26)