

**PROPOSED REGULATION OF THE  
BOARD OF EXAMINERS**

**LCB FILE NO. R034-18I**

**The following document is the initial draft regulation proposed  
by the agency submitted on 02/26/2018**

**Explanation of Proposed Change:** The proposed NAC 353.090 by the Division of Internal Audits complies with the requirement for the State Board of Examiners to adopt regulations providing for the use of sampling procedures and postaudit techniques to determine correctness of claims payments from the State Treasury.

The proposed regulation will help ensure payment of claims presented to the Board of Examiners are correct.

## CHAPTER 353 – STATE FINANCIAL ADMINISTRATION

353.090 Use of sampling procedures and postaudit techniques

*NAC 353.090 Use of sampling procedures and postaudit techniques (NRS 353.090)*

*1. Claims shall be reviewed using judgmental sampling procedures based on a risk assessment considering, but not limited to, dollar amount and appropriateness of transactions and any other areas of concern.*

*2. Postaudit techniques include reviewing sampled claims for attributes such as:*

- (a) Supporting documentation*
- (b) Budget authority*
- (c) Compliance with state and federal guidelines*
- (d) Proper classification*