

# STATE OF NEVADA

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## Performance Audit

Compliance with the  
Annual Report of Accountability

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

2025



Legislative Auditor  
Legislative Counsel Bureau – Audit Division

# 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)

NORTHERN NEVADA  
LEGISLATIVE BUILDING  
401 S. Carson Street  
Carson City, NV 89701  
(775) 684-6800



SOUTHERN NEVADA  
LEGISLATIVE OFFICES  
7120 Amigo Street  
Las Vegas, NV 89119  
(702) 486-2800

## THE STATE OF NEVADA LEGISLATIVE COUNSEL BUREAU

Legislative Commission  
Legislative Building  
Carson City, Nevada

This report contains the findings, conclusions, and recommendations from our performance audit of the Compliance with the Annual Report of Accountability, Clark County and Washoe County School Districts, and State Public Charter School Authority. This audit was required of the Legislative Auditor by Assembly Bill 517 (Chapter 454, Statutes of Nevada, 2023). 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, school districts, programs, activities, and functions.

This report includes a total of 17 recommendations to improve school district controls over the Annual Report of Accountability process. We are available to discuss these recommendations or any other items in the report with any legislative committees, individual legislators, or other state officials.

Respectfully submitted,

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

Daniel L. Crossman, CPA  
Legislative Auditor

March 30, 2026  
Carson City, Nevada

# Compliance with the Annual Report of Accountability

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# Introduction

## Background

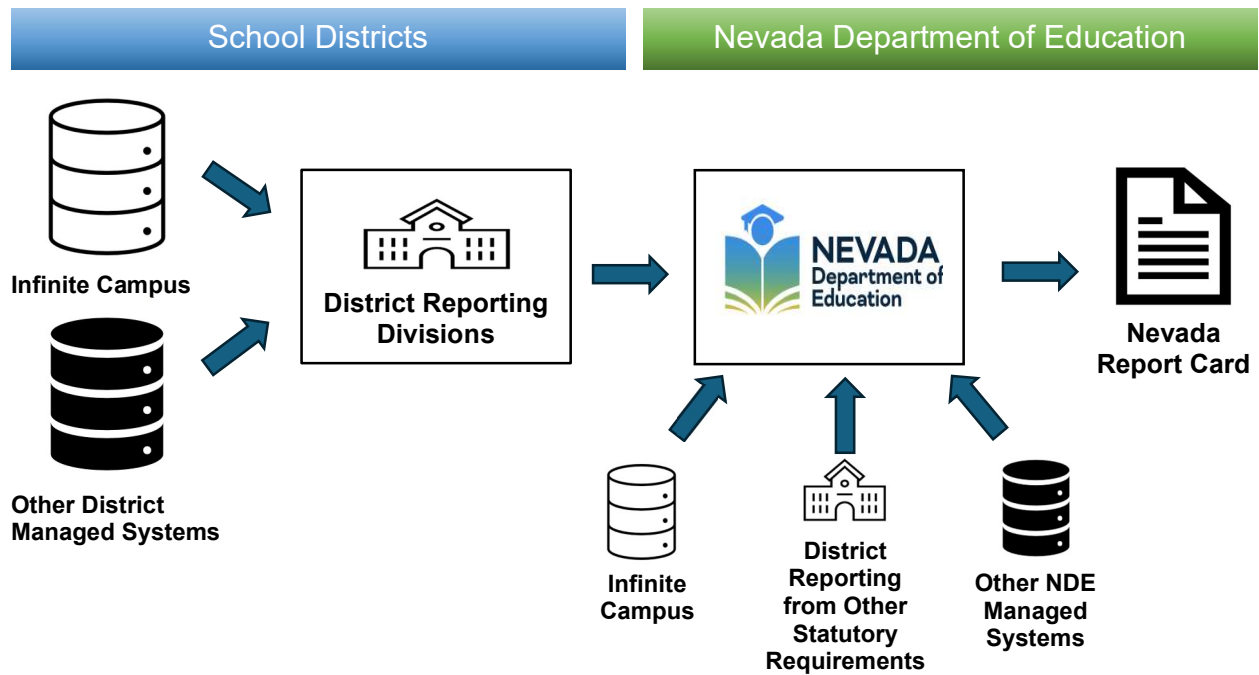
### **Annual Report of Accountability**

The Annual Report of Accountability was established by the Nevada Legislature in 1989 to standardize reporting across Nevada's school districts. Legislation in 1993 required all school districts in the State to inform the public on the performance of public schools throughout the State and required the Nevada Department of Education (NDE) to standardize accountability reporting formats. Over time, there have been numerous amendments to each accountability statute. See Appendix B on pages 32 to 38 for significant statutory changes that have occurred to accountability reporting over the years. Currently, there are 14 different sections of the Nevada Revised Statutes (NRS) that contain multiple reporting requirements. Based on our work, the accountability reporting statutes require school districts to report on 136 different metrics, at the district and school levels.

Exhibit 1 shows the general process for collecting, compiling, and reporting accountability information.

**Annual Report of Accountability Process**

**Exhibit 1**



Source: Auditor summary of school district and NDE processes and reporting handbook.

Parents and local schools enter student information, such as student demographics and attendance data, into the district student information system, Infinite Campus. Staffing data for substitute teachers, teachers, and paraprofessionals are stored in separate human resource systems managed by each school district. For the Clark County School District (CCSD) and Washoe County School District (WCSD), their respective district reporting divisions run queries that extract, compile, and validate student data from Infinite Campus and staffing data from their human resource systems into accountability reports. The State Public Charter School Authority (SPCSA) relies on each of its sponsored charter schools to collect, compile, and validate their own accountability data. The charter schools submit their final data to SPCSA’s internal system using SPCSA’s collection forms.

The school districts and SPCSA submit their accountability reporting using the format required by NDE. For some accountability information, NDE extracts information from systems like Infinite Campus or other NDE managed systems such as those used to store student assessment data. NDE will also use data submitted by the school districts and SPCSA through other

statutory requirements, such as certain staff data that is required to be reported to NDE under NRS 387.303. NDE, through its vendor, will then populate the Nevada Report Card website for each district and for the State.

### Nevada Report Card

The Nevada Report Card is an online interactive dashboard and is meant to be the sole reporting mechanism for the Annual Report of Accountability data. The Nevada Report Card was created after the 2003 19<sup>th</sup> Special Session to comply with the federal No Child Left Behind Act of 2001, requiring an annual state report card to be disseminated to the public. The Nevada Report Card is overseen by NDE and can be found on the Nevada Accountability Portal website. Exhibit 2 shows the front page of the Nevada Report Card website.

#### Nevada Report Card Home Page Image

#### Exhibit 2

**Welcome to the Nevada Accountability Portal**

**Important Announcement about the Accountability Year 2023-24 (click here to see details)**

In compliance with the collection of data required by both federal and state law, this website will provide you with State, district and school level data via customizable reports.

**Next Portal Update:** Portal will be updated with the new accountability data in September 2025.

I want to see **State Data**

I want to see **District or School Data**

Year: 2023-2024 ▾

Search:

District: Carson City ▾

School: All Schools ▾

**Go**

I want to **Compare Schools**

? What can I do on Nevada Accountability Portal?

Source: Nevada Accountability Portal website at <https://nevadareportcard.nv.gov>.

Accountability information can be displayed at the state, district, and school level and compared across districts.

Per NRS 385A.080, NDE prescribes the manner in which the school districts report their accountability information for the Nevada Report Card. In addition, NDE provides statistical information and technical assistance to the school districts. Furthermore, NDE, in cooperation with the school districts and SPCSA, has created the forms and instructions for school districts on how to report most of the accountability information. These instructions and forms are outlined in NDE's *Nevada Report Card Data Submissions Handbook*.

For collectability and reporting purposes, NDE separated the 14 accountability statutes into 27 subreports, as outlined in the 2022-2023 school year *Nevada Report Card Data Submissions Handbook*. In addition to the 27 subreports, student assessment and Adjusted Cohort Graduation Rate (ACGR) accountability data have their own prescribed instructions and guidance from NDE, separate from the *Nevada Report Card Data Submissions Handbook*. In subsequent school years, District Technology Incorporation and Access to Menstrual Products were added as new subreports, bringing the total to 31. See Appendix C on pages 39 to 41 for the list of accountability subreports for the 2022-2023 school year.

### **Infinite Campus**

NRS 385A.820 requires NDE to prescribe a uniform program throughout the State for the collection, maintenance, and transfer of data each school district must adopt, which must include standardized software. Infinite Campus is a third-party system that is the student information system for the school districts and was implemented in 2017. Infinite Campus is contracted through NDE and contains student attendance, classes, grades, assignments, transcripts, and other student data. In addition to using Infinite Campus, school districts may also have their own internal student data monitoring and reporting systems that provide additional dashboards and metrics to track student performance.

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## **Overview of the School Districts**

### Clark County School District

Creation of the Clark County School District (CCSD) was authorized through legislative action in 1955. It is the largest school district in Nevada, with a total of 385 schools and 304,568 students at the beginning of the 2023-2024 school year. It is governed by an 11-member board of trustees, consisting of 7 elected members and 4 appointed members from local governing bodies. The CCSD's mission is to have all students progress in school and graduate prepared to succeed and contribute to a diverse global society.

CCSD's Assessment, Accountability, Research, and School Improvement (AARSI) Division is responsible for data reporting and manages local, state, and federal accountability monitoring and compliance. During the 2023-2024 school year, the AARSI Division had seven positions that performed and oversaw accountability reporting. In addition, other units at CCSD also collect and compile data for certain staffing accountability information.

### Washoe County School District

Creation of the Washoe County School District (WCSD) was authorized through legislative action in 1955. It 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. WCSD is governed by a board of trustees consisting of seven elected members. WCSD's mission is to create an education system where all students achieve academic success, develop personal and civic responsibility, and achieve college and career readiness for the 21st century.

WCSD's Office of Accountability is responsible for overseeing the accuracy and timeliness of accountability reporting. During the 2023-2024 school year, the Office of Accountability consisted of seven positions who performed and oversaw accountability reporting.

### State Public Charter School Authority

Creation of the State Public Charter School Authority (SPCSA) as a state agency was authorized through legislative action in 2011. SPCSA's statutory purpose is to: 1) Authorize charter schools of high-quality throughout the State with the goal of expanding the opportunities for pupils in this State; 2) Provide oversight to charter schools that it sponsors to ensure those charter schools maintain high educational operation standards; and 3) Serve as a model for best practices in sponsoring charter schools.

NRS 388A.159 designates SPCSA as a local education agency which allows it to receive and distribute state and federal categorical aid. SPCSA had a total of 84 charter school campuses and 61,883 students at the beginning of the 2023-2024 school year. SPCSA consists of nine board members who are appointed by various government officials. The mission of SPCSA is to sponsor, support, and oversee dynamic and responsive public charter schools that prepare all students for academic, social, and economic success.

SPCSA's Authorizing Team provides guidance, training, and oversees each sponsored charter school's submission of their accountability information. During the 2023-2024 school year, the Authorizing Team consisted of five positions who were involved in overseeing the accountability reporting process.

## **Scope and Objective**

This audit was required of the Legislative Auditor by Assembly Bill 517 (Chapter 454, Statutes of Nevada, 2023), included in Appendix A, and was conducted pursuant to the provisions of NRS 218G.010 to 218G.270 and NRS 218G.600 to 218G.625.

The scope of our audit focused on the collection and reporting of district annual accountability information during the 2022-2023 school year for CCSD, WCSD, and SPCSA, and included certain related practices of the districts in later periods. Our audit objective was to:

- Determine if CCSD, WCSD, and SPCSA complied with statutory requirements concerning the Annual Report of

Accountability and utilized consistent methodologies for such reporting.

The Legislative Auditor conducts audits as part of the Legislature's oversight responsibility for public programs. 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, school districts, programs, activities, and functions.

# Districts Substantially Complied with Statutory Requirements

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.

## NDE and Districts' Reporting Responsibilities

NRS 385A.080 requires NDE to prescribe the method by which school districts must report accountability data. Based on NDE's prescribed instructions, school districts are responsible for collecting and reporting 77 of 136 (57%) accountability metrics. 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. For testing purposes, we organized the Annual Report of Accountability requirements into 136 metrics and identified which entity was responsible for its reporting. Exhibit 3 shows the 136 metrics and the responsible reporting entity.

## Accountability Metric Reporting Responsibility by Statute

## Exhibit 3

NRS and Description of Report		NDE Reporting Responsibility	District Reporting Responsibility	Total Metrics Tested
1	NRS 385A.200 Pupil achievement and school performance	16	0	16
2	NRS 385A.210 Class sizes	0	2	2
3	NRS 385A.220 Personnel employed by school district; designation of categories of personnel	3	0	3
4	NRS 385A.230 Information on teachers, other licensed educational personnel and paraprofessionals	10	12	22
5	NRS 385A.240 Attendance, truancy and transiency of pupils	0	20	20
6	NRS 385A.250 Discipline of pupils	0	25	25
7	NRS 385A.260 Graduation and drop-out rates of pupils; enrollment of pupils in remedial college courses	1	6	7
8	NRS 385A.270 Pupils who are eligible for free or reduced-price breakfasts or lunches; regulations	4	0	4
9	NRS 385A.280 Pupils who are English learners	13	2	15
10	NRS 385A.290 Career and technical education	7	1	8
11	NRS 385A.300 Curriculum; remedial and special programs	2	2	4
12	NRS 385A.310 Fiscal information; technological facilities and equipment	3	3	6
13	NRS 385A.315 Access to menstrual products	0	1	1
14	NRS 385A.320 District communication; parental involvement	0	3	3
<b>Totals</b>		<b>59</b>	<b>77</b>	<b>136</b>

Source: Auditor analysis of NDE's reporting handbook and NRS.

Sections 200 to 320 of the Nevada Revised Statutes (NRS) Chapter 385A contain the required accountability reporting metrics for school districts.

### Districts Reported Most Assigned Metrics

The Districts have developed processes to collect, compile, validate, and report required accountability data. We observed 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 directly 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 Nevada Report Card is meant to be the sole reporting mechanism for all statutory accountability reporting. Therefore, we identified as exceptions any statutorily required accountability information tested that was not reported on the Nevada Report Card.

Although the Districts were assigned 77 metrics to report, only 50 (65%) of those had prescribed instructions by NDE for how to report the information. Therefore, it was those 50 metrics for which we assessed whether they were reported by each district on the Nevada Report Card. Exhibit 4 shows each district and their reporting of the accountability metrics.

**Nevada Report Card Reporting Compliance Rates** **Exhibit 4**  
**By District for School Year 2022-2023**

Reporting Status	CCSD		WCSD		SPCSA		Totals	
	Metric	% of Total	Metric	% of Total	Metric	% of Total	Metric	Average
Fully Reported on NV Report Card	47	94%	43	86%	49	98%	139	93%
Partially Reported on NV Report Card	2	4%	6	12%	0	--	8	5%
Not Reported on NV Report Card	1	2%	1	2%	1	2%	3	2%
<b>Total Metrics</b>	<b>50</b>	<b>100%</b>	<b>50</b>	<b>100%</b>	<b>50</b>	<b>100%</b>	<b>150</b>	<b>100%</b>

Source: Auditor analysis of district accountability reporting on the Nevada Report Card for the 2022-2023 school year.

We identified if the accountability metrics were fully, partially, or not reported anywhere. For example, a metric was considered partially reported if it was only reported at the district level, but not the school or district-sponsored charter school level, if applicable. When factoring if each metric was reported at the school, district, and district-sponsored charter school level, the Districts achieved an average compliance rate of 93% for the 50 metrics tested. When partially reported metrics are factored in, the compliance rate increases to 98%.

**Some Information Not Reported on the Nevada Report Card**

Although the Districts demonstrated a high level of compliance with statutory accountability reporting requirements, we identified the following district information that was not reported on the Nevada Report Card during the 2022-2023 school year:

- WCSD did not collect and report the number of short- and long-term substitutes for its district-sponsored charter elementary and secondary schools, as required by NRS 385A.230.

- CCSD and WCSD did not collect and report their district-sponsored charter school curriculums, as required by NRS 385A.300.
- CCSD, WCSD, and SPCSA did not collect and report their school advisory and parent organizations for their schools and district-sponsored charter schools, as required by NRS 385A.320.
- CCSD and WCSD did not report their district-sponsored charter school communication efforts with parents, as required by NRS 385A.320.

Although required by statutes and outlined in NDE's handbook, the Districts and NDE were unsure as to whether school advisory, parent organizations, and district-sponsored charter school communications efforts with parents should be reported on the Annual Report of Accountability. This uncertainty is due in part to email guidance issued to Districts 10 years ago after some annual reporting requirements were moved from NRS 385 to 385A, and NDE's interpretation of the newly created NRS 385A.320.

Effective July 1, 2025, CCSD no longer sponsors their six charter schools, which transitioned to be sponsored by SPCSA. Therefore, although we noted CCSD was not reporting certain statutory accountability information for their sponsored charter schools, this issue does not require additional corrective action by CCSD.

The Districts stated they did not report district-sponsored communication efforts, curriculums, or their school advisory and parent organizations for their schools and district-sponsored charter schools because they either did not collect the information or were not aware it needed to be reported. However, NDE prescribed instructions to report this information and indicated school districts must report what is required by statutes, including accountability information for their district-sponsored charter schools.

Furthermore, WCSD personnel gave two reasons for not reporting sponsored charter school substitute teacher data. They explained WCSD did not have access to its charter schools' human resource systems. In addition, the lack of human resource systems in place at some charter schools hindered WCSD's ability to properly validate substitute teacher data.

Lastly, NDE instructions were not established yet for the menstrual product access evaluation and technology incorporation plan accountability requirements during the 2022-2023 school year. Therefore, we did not factor these accountability requirements into our reporting compliance calculations for the Districts. However, we found that WCSD and SPCSA did not provide the reports to NDE for the following 2023-2024 school year after instructions were established.

When all required accountability information is not reported on the Nevada Report Card, its value as a comprehensive and reliable decision-making tool is diminished. Incomplete reporting also reduces transparency and limits the ability of the Legislature, the school districts, and the public to make informed decisions regarding school performance and educational policy.

### **Not All NDE Metrics Reported**

NDE did not report all metrics for which it took responsibility. For 59 (43%) of 136 Annual Report of Accountability metrics, NDE's instructions indicated it would collect and compile the required information for the Districts. However, not all information for the 59 metrics was found to be fully reported on the Nevada Report Card or other locations, such as NDE websites. Overall, we found the reporting compliance rate for these 59 metrics to be 78%. Exhibit 5 shows NDE's reporting of accountability metrics for the Districts.

## NDE Accountability Reporting Compliance Rate Exhibit 5 School Year 2022-2023

Reporting Status	Metric	% of Total
Fully Reported on NV Report Card	46	78%
Partially Reported on NV Report Card	4	7%
Not Reported on NV Report Card	9	15%
<b>Total Metrics</b>	<b>59</b>	<b>100%</b>

Source: Auditor analysis of NDE accountability reporting for the 2022-2023 school year.

Missing or incomplete reporting was often the result of system limitations or a lack of prescribed instructions. When partially reported metrics are factored in, the compliance rate increases to 85%.

On February 3, 2025, NDE released the Educator Workforce and Class Size website which contains staffing information required to be reported by NRS 385A.220. Because the website was released outside of our testing period, we did not factor it into our compliance calculations. However, NDE is now reporting the three required staffing metrics under NRS 385A.220.

Because NDE was not included in the audit objective as approved by the Legislature, we do not issue recommendations specific to NDE. However, we worked with NDE to determine overall compliance with reporting requirements and verify which information was not reported during our audit scope. We encourage NDE to continue to improve its efforts to gather and report information for which it has taken responsibility, and work with districts and the Legislature to improve data reporting requirements.

### **New Process to Change Reporting Requirements**

A new process was established to modify or eliminate unnecessary reporting requirements. Senate Bill 460 (Chapter 506, Statutes of Nevada) was passed in the 2025 Nevada Legislative Session and established a process to petition for the modification, suspension, or elimination of redundant reporting requirements; or report information or data not used to support educational outcomes. School district superintendents or charter school governing bodies are responsible for reviewing petitions, approving or denying them with written justification, and

forwarding approved petitions to NDE for evaluation. This process is intended to reduce administrative burdens, enhance efficiency, preserve transparency, and ensure accountability reporting serves a meaningful purpose in educational outcomes.

## **Recommendations**

### CCSD

1. For annual reporting requirements without established NDE instructions, collaborate with NDE to develop adequate instructions.
2. Develop and implement policies and procedures to ensure all district-required accountability information is collected and reported to NDE.
3. Develop and implement a process, aligned with Senate Bill 460 (2025), to identify and report redundant accountability reporting requirements or information and data that does not serve a meaningful purpose in supporting educational outcomes.

### WCSD

1. For annual reporting requirements without established NDE instructions, collaborate with NDE to develop adequate instructions.
2. Develop and implement policies and procedures to ensure all district-required accountability information is collected and reported to NDE.
3. Develop and implement a process, aligned with Senate Bill 460 (2025), to identify and report redundant accountability reporting requirements or information and data that does not serve a meaningful purpose in supporting educational outcomes.

### SPCSA

1. For annual reporting requirements without established NDE instructions, collaborate with NDE to develop adequate instructions.

2. Develop and implement policies and procedures to ensure all agency-required accountability information is collected and reported to NDE.
3. Develop and implement a process, aligned with Senate Bill 460 (2025), to identify and report redundant accountability reporting requirements or information and data that does not serve a meaningful purpose in supporting educational outcomes.

## Consistency in Reporting Methodologies Can Be Improved

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. As a result, we did not compare the methodologies being performed across SPCSA sponsored charter schools. Instead, we reviewed SPCSA's written instructions to charter schools. Ensuring consistent methodologies are used between school districts allows decision makers to receive reliable and comparable accountability data.

As explained on page 4, NDE separated the Annual Report of Accountability's reporting requirements into 27 subreports, not counting graduation rate and assessment accountability reporting. To assess the Districts' controls for validating accountability data, we selected 10 subreports and tested controls related to the collecting, compiling, validating, and reporting of accountability data. For CCSD and WCSD, we assessed these controls at the school and district level, as applicable.

### **Some Methodologies Were Not Consistent**

After reviewing a sample of reporting methodologies used by the Districts for 10 accountability subreports, we 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. Exhibit 6 shows the sample of the 10 accountability subreports that were tested, the corresponding statutes, and whether or not the Districts used comparable methodologies.

### Accountability Subreport Methodology Comparability

### Exhibit 6

	Accountability Subreport	Description	Nevada Revised Statutes	Comparable Methodologies
1	Pupil Achievement Assessments	Information on student achievement and school performance.	385A.200 - Pupil achievement and school performance	Yes
2	Average Class Size	Average class size for each core academic subject for each secondary school in a district.	385A.210 - Class sizes	Yes
3	Student/Teacher Ratio	Ratio of students to teachers in kindergarten and at each grade level for each elementary school.		Yes
4	Teacher Average Daily Attendance	Number of teacher days present and absent to calculate teacher average daily attendance for the first 100 days of instruction.	385A.230 - Information on teachers, other licensed educational personnel and paraprofessionals	No (Discussed on pg. 18)
5	Paraprofessionals	Number of paraprofessionals, including the number and percentage not deemed highly qualified. <sup>(1)</sup>		Yes
6	Long- and Short-Term Substitute Teachers	Number of people employed as long- and short-term substitute teachers by grade and subject area, as applicable.		No (Discussed on pg. 19)
7	Student Demographics <sup>(2)</sup>	Number of English learners, including their retention, graduation, dropout, and grade point averages.	385A.240 - Attendance, truancy and transiency of pupils; 385A.250 - Discipline of pupils; 385A.280 - Pupils who are English learners	Yes
8	Student Average Daily Attendance	Number of student days present and absent to calculate student average daily attendance for the first 100 days of instruction, categorized by student demographics.	385A.240 - Attendance, truancy and transiency of pupils	Yes
9	Student Retention and Credit Deficient	Number of students in each grade who are retained in the same grade.		No (Discussed on pg. 20)
10	Student Graduation Rates	Number and percentage of students who received either a standard high school, adult, adjusted, or alternative diploma within a 4- or 5-year period.	385A.260 - Graduation and dropout rates of pupils; enrollment of pupils in remedial college courses	Yes

Source: Auditor analysis of the 2022-2023 school year *Nevada Report Card Data Submissions Handbook* and NRS 385A.200-320.

<sup>(1)</sup> The 2001 No Child Left Behind Act requires higher standards of qualifications for paraprofessionals who are employed in Title I schools.

<sup>(2)</sup> We only tested the processes and controls over English learner reporting.

### **Teacher Average Daily Attendance Reporting**

We found CCSD and WCSD had inconsistent methodologies for their teacher average daily attendance reporting. While WCSD calculated attendance using data from the first 100 days of school, we found CCSD did not. The details are explained by district in this section. For SPCSA, we observed their written instructions closely aligned with those prescribed by NDE. However, because teacher average daily attendance data is compiled and validated at the charter school level, we did not test charter schools to confirm they followed SPCSA's instructions.

#### Clark County School District

We found CCSD's methodology did not follow NDE's prescribed instructions. Specifically, CCSD did not use the first 100 days of instruction of the school year to calculate the number of teacher days present and absent as prescribed by NDE. The errors within the methodology were significant enough to drastically understate the district's teacher average daily attendance. CCSD's teacher average daily attendance for the 2022-2023 school year was originally reported as 76% and noted to be significantly lower than other districts. After inquiring with the district as to why their teacher average daily attendance rate was significantly lower than the other districts, CCSD confirmed the low rate was the result of errors within the methodology performed. After CCSD adjusted their methodology, we requested new teacher present and absent data and recalculated CCSD's teacher average daily attendance rate for the 2022-2023 school year. The recalculated rate was 93%, an increase of 17%. CCSD confirmed the teacher average daily attendance rate was incorrectly reported for the 2021-2022 school year as well.

#### Washoe County School District

Based on our testing, WCSD followed NDE's prescribed instructions for teacher average daily attendance reporting. Specifically, we observed WCSD calculated total teacher days present and absent using the first 100 days of instruction as required.

NRS 385A.230 requires school districts to report teacher attendance, which includes the number of days teachers were

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present and absent. NDE's prescribed instructions require school districts to report total teacher days present and absent for the first 100 days of instruction. NDE will then calculate each district's teacher average daily attendance rate for the Nevada Report Card.

### **Substitute Teacher Reporting**

When compiling and validating data to report short- and long-term substitute teachers, we found CCSD and WCSD used inconsistent methodologies. For SPCSA, we observed their written instructions closely aligned with those prescribed by NDE. However, because substitute teacher data is compiled and validated at the charter school level, we did not test charter schools to confirm they followed SPCSA's instructions. The different methodologies are described below.

#### Clark County School District

We found CCSD's methodology for counting short- and long-term substitutes was to count the number of teacher vacancies. For example, if a teaching position remains vacant for more than 20 consecutive days, the district counts that as a long-term substitute assignment, regardless of the number of different substitute teachers that may have filled the vacancy during that time. This method was different than WCSD.

#### Washoe County School District

We found WCSD's methodology for substitute teacher accountability reporting counted the number of instances a substitute teacher filled in for a vacant teaching assignment at a school. A long-term substitute teacher is recorded if the same substitute teacher worked 20 consecutive days or more in the same assignment.

WCSD's methodology may overstate substitute teacher counts by recording different substitute teachers for a single assignment. Conversely, CCSD's methodology may understate substitute teacher counts by recording only the duration of vacant positions rather than the number of substitute teachers who filled them.

NRS 385A.230 requires school districts to report the number of individuals employed as substitute teachers, categorized by the length and type of assignment. For elementary schools, school districts must report the number of individual persons employed as short-term substitute teachers, defined as those assigned to the same classroom or assignment for less than 20 consecutive days. Long-term substitute teachers are defined as those assigned to the same classroom or assignment for 20 consecutive days or more.

For secondary schools, school districts must report both short- and long-term substitute teachers by grade level and subject area. The required subject areas for reporting at the secondary level are the core academic subjects of mathematics, science, social studies, and English language arts, as prescribed by NDE.

NDE's prescribed instructions to school districts regarding this reporting requirement cited statute, but does not provide additional clarification or instruction. For example, it does not specifically address those different scenarios, such as when multiple substitute teachers are needed to cover a long-term absence. Therefore, school districts have applied their own differing interpretations to the reporting requirements.

### **Student Retention and Credit Deficiency Reporting**

We found a lack of consistency in the methodologies performed for student retention reporting between CCSD, WCSD, and SPCSA. WCSD's methodology reported the number of students who remained enrolled in the same grade level as they were in the previous school year. In contrast, CCSD's methodology and SPCSA's written instructions to charter schools specified reporting the number of students expected to be retained in the upcoming school year.

NRS 385A.240 requires reporting the number of pupils in each grade who are retained in the same grade. At the end of the school year, school districts are required to determine which kindergarten through 8th students are retained in the same grade at the end of the current school year, using the student population file provided by NDE and compiled by the school districts at the

beginning of the school year. While NDE prescribed instructions for reporting student retention, the instructions do not clarify whether retention refers to students who, in the current school year, are still enrolled in the same grade as they were in the previous school year, or students who are expected to repeat the grade in the upcoming school year. As a result, the Districts have interpreted the requirement inconsistently when determining how to account for retained students.

Inconsistencies in district methodologies for calculating teacher average daily attendance, substitute teachers, and student retention, prevents comparability of accountability data. Such inconsistencies risk overstating or understating figures and reducing the accuracy and usefulness of the data for the Legislature, school districts, and the public when making decisions about the school districts.

## **Recommendations**

### CCSD

4. For short- and long-term substitute teacher reporting, seek clarification from NDE regarding the appropriate methodology to ensure comparability and to align reported district data with NDE requirements.
5. For student retention reporting, seek clarification from NDE regarding the appropriate methodology to ensure comparability and to align reported district data with NDE requirements.

### WCSD

4. For short- and long-term substitute teacher reporting, seek clarification from NDE regarding the appropriate methodology to ensure comparability and to align reported district data with NDE requirements.
5. For student retention reporting, seek clarification from NDE regarding the appropriate methodology to ensure comparability and to align reported district data with NDE requirements.

SPCSA

4. For student retention reporting, seek clarification from NDE regarding the appropriate methodology to ensure comparability and to align reported district data with NDE requirements.

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# Additional Controls Needed Over Accountability Data Reported

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.

## **Additional Oversight of Charter School Data Needed**

### **State Public Charter School Authority**

Additional oversight of charter school data compilation and reporting is needed. Specifically, SPCSA relies on each charter school to collect, compile, and validate its own accountability data. SPCSA has established some controls over its sponsored charter school accountability data, including processes to check for outliers and omitted data, and to perform comparisons between years. However, these processes lacked sufficient controls to ensure the accuracy of the underlying accountability data that is collected and compiled at the charter school level.

We found charter schools were at risk of reporting inaccurate accountability data due to weaknesses within their own processes and a lack of oversight and validation steps performed by SPCSA. Because SPCSA does not verify accountability data at the charter

school level, we selected a sample of seven schools and assessed school level controls over data compilation and validation. We found that charter schools generally had some validation procedures in place for the subreports tested. However, as shown below, we did observe control weaknesses related to substitute teacher reporting.

#### Substitute Teacher Reporting

For one of seven charter schools tested, the appropriate validation steps were not performed over substitute teacher reporting. In addition, we observed practices at the charter school that may conflict with statutes. These practices could affect the accuracy of short- and long-term substitute teacher reporting, depending on how the charter schools or their Education Management Organization (EMO) account for them. Specifically, we identified the following issues at one charter school between July 2022 and February 2025:

- 4 of 7 (57%) long-term substitute teachers were not reported on the Nevada Report Card;
- 16 of 16 (100%) substitute teachers taught a core subject or special education but were not licensed pursuant to NRS 391. Of these, 11 (69%) were in long-term assignments of 20 consecutive days or more. The average length of long-term assignments was 70 days, with the longest assignment lasting 339 days; and
- for 9 of 16 (56%) substitute teachers, the school directed the EMO to not follow licensing requirements, allowing for unlicensed substitute teachers in classrooms.

NRS 385A.230 requires the accountability reporting of short- and long-term substitutes. Furthermore, NRS 388A.518 requires charter school teachers of core subjects or special education to be licensed pursuant to NRS 391. Regulations governing substitute teachers also require licensure pursuant to NRS 391. The absence of any licensure is concerning, especially for core subjects and vulnerable student populations.

NRS 388A.150 requires SPCSA to provide oversight to the charter schools that it sponsors in maintaining high educational and

operational standards. Failure to enforce state licensing requirements for charter school substitute teachers undermines the integrity of the reported data and may mislead stakeholders, including the Legislature and the public, who rely on the assumption that reported personnel meet required qualifications.

SPCSA personnel stated they do not have access to charter school internal systems to verify staff data being reported by the charter schools. In addition, SPCSA does not conduct on-site visits to verify accountability data or request supporting documentation to substantiate the accountability data submitted by the charter schools. SPCSA personnel indicated budget constraints and limited staffing contributed to this practice. Instead, SPCSA requires charter schools to attest that their accountability data is accurate when it is submitted to SPCSA.

SPCSA has a unique role in overseeing charter schools compared to traditional school districts. NRS 388A.159 designates SPCSA as the Local Education Agency (LEA) for the charter schools it sponsors. Under federal law, an LEA has legal authority within a state to administer control or direction, or to provide a service function for the schools within its jurisdiction. As an LEA, SPCSA is required to report accountability data for each charter school it sponsors. However, state law also allows charter schools to have autonomy and to operate independently and utilize their own systems for data management. As a result, some charter schools delegate administrative functions to third-party EMOs, which may manage critical functions such as hiring, timekeeping, and licensing. This may create additional challenges for SPCSA in providing proper controls over charter school accountability data due to the outsourcing of administrative functions to EMOs. However, as the LEA, SPCSA can request information to substantiate accountability data from the charter schools or the contracted EMOs.

Internal control standards require management to design controls over information processing to address risks and help achieve objectives. Both internal and external sources of data should be evaluated for reliability by ensuring it is complete, accurate, and received timely. These standards establish the expectation that

data submissions undergo a thorough quality review process before being finalized and reported to external stakeholders. Without adequate controls over charter school accountability data, there is a risk of inaccuracies in the reported information and ensuring its compliance with statute and NDE's prescribed instructions.

**Additional  
Controls Needed  
Over Some  
CCSD and WCSD  
Accountability  
Data**

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 statute 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.

**Clark County School District**

CCSD established controls to compile and validate accountability data to help ensure the data was reliable for 8 of 10 subreports tested. For example, the Assessment, Accountability, Research, and School Improvement (AARSI) Division ran queries to validate student data for accountability reporting, such as ensuring students were enrolled during the applicable reporting period, for duplicate and blank fields, and tested portions of their queries to ensure data outputs produced accurate results. However, when CCSD accountability data was collected and compiled by district departments other than the AARSI Division, we observed problems affecting data reliability.

Unlike most other subreports, CCSD's substitute teachers and teacher average daily attendance data was prepared by CCSD departments that were not the AARSI Division. These departments send their accountability data to the AARSI Division to be formatted and uploaded to the Nevada Report Card based on NDE's specifications. For these two subreports, the methodologies used did not align with NDE's prescribed instructions as noted on page 16 of this report.

The AARSI Division's function is to provide service and support to schools, departments, and divisions; ensure the accuracy in data reporting; and also manage local, state, and federal accountability

monitoring and compliance. Although the AARSI Division was responsible for formatting and submitting accountability data received from other departments to NDE, it relied on the other departments to ensure the data complied with NDE's prescribed instructions and statutory requirements, and that it was accurate. Due to the lack of controls to review and validate substitute teacher and teacher average daily attendance accountability reports by the AARSI Division, errors went undetected.

### **Washoe County School District**

For 9 of 10 subreports tested, WCSD's Office of Accountability established controls to compile and validate accountability data to help ensure the data was reliable. For example, WCSD's Office of Accountability ran queries similar to CCSD's AARSI Division to help validate student data for accountability reporting. In addition, the Office of Accountability will confirm with local schools the accuracy of certain data after it has been compiled, such as paraprofessional totals and student-to-teacher ratios. However, we found the 2022-2023 school year paraprofessional reported data was not correct because the wrong paraprofessional staff category was submitted in the final data file.

NDE's instructions require school districts to submit the total number of paraprofessionals and not highly qualified paraprofessionals as defined by state and federal law. NDE then calculates the percentage of not highly qualified paraprofessionals. We found some schools reported on the 2022-2023 school year Nevada Report Card did not have total paraprofessionals reported but did have a number of not highly qualified paraprofessionals.

After we inquired with WCSD, it was found that the number of highly qualified paraprofessionals was mistakenly entered into the total paraprofessional column on the final data file. As a result, the total number of paraprofessionals reported was inaccurate, and the percentage of not highly qualified paraprofessionals presented was calculated incorrectly. After WCSD revised the paraprofessional data, we identified that WCSD's total paraprofessionals for the 2022-2023 school year were underreported by 283. In addition, the percentage of

paraprofessionals who were not highly qualified was overreported by 27%. Exhibit 7 shows the original data as reported on the Nevada Report Card and the revised paraprofessional data for the 2022-2023 school year.

**WCSD Original and Revised Paraprofessional Data Exhibit 7  
School Year 2022-2023**

<u>Submission Type</u>	<u>Total Paraprofessionals</u>	<u>Not Highly Qualified</u>	<u>Percentage Not Highly Qualified</u>
Original	421	283	67%
Revised	704	282	40%
<b>Difference</b>	<b>283</b>	<b>(1)</b>	<b>(27%)</b>

Source: Auditor analysis of WCSD's 2022-2023 school year reported data.

The discrepancy occurred because the Office of Accountability did not have formal policies and procedures to review and verify the accuracy and completeness of their final reported data before submission to NDE. The absence of adequate internal controls over the final reported data resulted in errors not being detected. Inaccurate submission of data may result in the Legislature, school districts, and the public relying on incorrect information when making decisions regarding funding, staffing, and policy.

**Recommendations**

SPCSA

5. Develop a risk-based approach to validate school level accountability data, and request additional information from schools or management organizations to adequately substantiate the accuracy of the data.

CCSD

6. Develop policies and procedures to help validate the accuracy of accountability data received from entities other than the Assessment, Accountability, Research, and School Improvement Division before submission to NDE.

WCSD

6. Develop additional policies and procedures to review the final reported data for completeness and accuracy before submission to NDE.

# Appendix A

## Excerpts from Assembly Bill 517, Chapter 454 from the 2023 Legislative Session

Assembly Bill No. 517–Committee on Ways and Means

### CHAPTER 454

AN ACT relating to the Legislative Counsel Bureau; requiring the Legislative Auditor to conduct performance audits of certain school districts and the State Public Charter School Authority; authorizing the Chair of the Interim Finance Committee to request certain additional audits of school districts; establishing provisions governing such performance audits; and providing other matters properly relating thereto.

#### **Legislative Counsel’s Digest:**

Existing law establishes the Legislative Counsel Bureau which consists of a Legislative Commission, an Interim Finance Committee, a Director, an Audit Division, a Fiscal Analysis Division, a Legal Division, a Research Division and an Administrative Division. (NRS 218F.100)

Existing law requires the Legislative Auditor, who is the chief of the Audit Division, to conduct certain audits of accounts, funds and other records of agencies of the State to determine certain information. (NRS 218F.100, 218G.200) **Section 5** of this bill requires the Legislative Auditor to conduct a performance audit of the two school districts with the largest number of enrolled pupils in this State and the State Public Charter School Authority not later than August 31, 2026, and not less than once every 4 years thereafter. **Section 5** authorizes the Legislative Auditor to evaluate certain matters as part of such a performance audit and to exercise his or her professional judgment in determining the scope and manner of work to be conducted and the objectives of each such audit. **Sections 5, 8 and 9** of this bill require the final written report of each audit to be presented to the Legislative Commission, the Interim Finance Committee or a subcommittee of the Interim Finance Committee and, under certain circumstances, the Audit Subcommittee of the Legislative Commission, by certain dates.

**Section 6** of this bill authorizes the Chair of the Interim Finance Committee, not later than January 1, 2026, and every 4 years thereafter, to request that the Legislative Auditor conduct a performance audit of up to three additional school districts. **Sections 6, 8 and 9** of this bill require the final written report of each such audit to be presented to the Legislative Commission, the Interim Finance Committee or a subcommittee of the Interim Finance Committee and, under certain circumstances, the Audit Subcommittee of the Legislative Commission, by certain dates.

**Section 7** of this bill requires the Legislative Auditor or the authorized representative of the Legislative Auditor to furnish a copy of the preliminary report of a performance audit to the superintendent of the respective school district or the Executive Director of the State Public Charter School Authority, as applicable. **Section 7** requires the superintendent of the respective school district or the Executive Director of the State Public Charter School Authority, as applicable, to submit to the Legislative Auditor a written statement of explanation or rebuttal concerning any findings for inclusion in the final report. **Section 8** of this bill requires the Legislative Auditor to furnish copies of the final written report to certain persons and prohibits the Legislative Auditor from disclosing the contents of an audit before it has been presented to certain legislative bodies. **Section 8** authorizes the Legislative Commission to adopt certain regulations regarding the presentation and distribution of the final written report.



82nd Session (2023)

# Appendix A

## Excerpts from Assembly Bill 517, Chapter 454 from the 2023 Legislative Session (continued)

- 2 -

**Section 9** of this bill requires the Legislative Commission or Audit Subcommittee to notify the respective school district or the State Public Charter School Authority, as applicable, of its acceptance of a final written report of an audit that contains a recommendation for corrective action and requires the school district or the State Public Charter School Authority, as applicable, to submit a plan for corrective action to the Legislative Auditor. **Section 9** requires a person who submits a plan for corrective action to submit to the Legislative Auditor a report regarding the implementation of any recommendations of the Legislative Auditor.

**Section 10** of this bill requires the officers and employees of a school district or the State Public Charter School Authority to provide certain assistance to the Legislative Auditor or the authorized representative of the Legislative Auditor in the inspection, examination and audit of books, accounts, records, reports or other documents. **Section 10** requires each school district or the State Public Charter School Authority to cooperate fully with the Legislative Auditor or the authorized representative of the Legislative Auditor in the performance of his or her duties with respect to a performance audit conducted pursuant to **sections 5-10** of this bill.

EXPLANATION – Matter in *bolded italics* is new; matter between brackets ~~omitted material~~ is material to be omitted.

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THE PEOPLE OF THE STATE OF NEVADA, REPRESENTED IN  
SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

**Sections 1-3.** (Deleted by amendment.)

**Sec. 4.** Chapter 218G of NRS is hereby amended by adding thereto the provisions set forth as sections 5 to 10, inclusive, of this act.

**Sec. 5. 1.** *The Legislative Auditor shall, not later than August 31, 2026, and not less than once every 4 years thereafter, conduct a performance audit of each of the following entities:*

*(a) The school district in this State with the largest number of pupils enrolled;*

*(b) The school district in this State with the second largest number of pupils enrolled; and*

*(c) The State Public Charter School Authority.*

**2.** *As part of a performance audit conducted pursuant to this section, the Legislative Auditor may evaluate, without limitation:*

*(a) Compliance with statutory requirements concerning annual reports of accountability, as well as consistency, or lack thereof, in the methodology used for such reporting;*

*(b) Compliance with state or local laws relating to contracting with outside entities to provide goods or services;*

*(c) Whether any plans presented by the school district or the State Public Charter School Authority to the Legislature or the Interim Finance Committee, including, without limitation, any subcommittee of the Interim Finance Committee, have been*



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# Appendix A

Excerpts from Assembly Bill 517, Chapter 454  
from the 2023 Legislative Session (continued)

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*implemented and whether any such plan is achieving or has achieved the desired outcome;*

*(d) The efficacy of any strategy or program implemented at one or more schools to:*

*(1) Improve the proficiency of pupils in the subject areas of reading, mathematics, science or writing;*

*(2) Improve the educational outcomes of pupils who are English learners, at-risk pupils or receiving special education;*

*(3) Improve the academic performance of pupils enrolled in a Title I school, as defined in NRS 385A.040; or*

*(4) Increase parental involvement and family and community engagement in public schools.*

*(e) The efficacy of any strategy or program of recruitment or retention designed to ensure the availability of qualified teachers and other educational personnel and support staff, including, without limitation, mental health professionals.*

*(f) The efficacy of any strategy or program implemented by a school district or the State Public Charter School Authority to reduce class sizes.*

*(g) Any other matter which the Legislative Auditor is requested to evaluate by the Interim Finance Committee.*

*3. The Legislative Auditor, in performing his or her duties pursuant to this section and section 6 of this act, may exercise his or her professional judgment in determining the scope and manner of work to be conducted and the objectives of each audit.*

*4. The Legislative Auditor shall, on or before September 1, 2026, and every 4 years thereafter, present to the Legislative Commission a final written report of each audit conducted pursuant to this section during the immediately preceding 4 years.*

*5. The Legislative Auditor shall present a final written report of each audit conducted pursuant to this section to the Interim Finance Committee, or the appropriate subcommittee of the Interim Finance Committee, as directed by the Chair of the Interim Finance Committee, after the report is presented to the Legislative Commission but in no event later than December 31 of the year in which the final report was presented to the Legislative Commission.*

*6. As used in this section, “at-risk pupil” has the meaning ascribed to it in NRS 387.1211.*

Sec. 6. ...



# Appendix B

## Annual Report of Accountability Significant Statutory Revisions

	NRS and Description of Report	Revision Years	Revision Summary
1	NRS 385A.200 Pupil achievement and school performance (est. 1989)	1989	<b>New requirement to:</b> - Report a comparison of pupil achievement at each age and grade level between the current and previous year.
		1993	<b>Amended requirement to:</b> - Include for the comparison of pupil metrics for each school and the district.
		1995	<b>Amended requirements to:</b> - Only report 4th,8th, and 11th grades for pupil achievement reporting and allow a comparison between current and previous years for the assessments administered per statute; and - Report the results of other pupil achievement examinations in grades other than 4th, 8th, and 11th, and allow a comparison between the current and previous years.
		1997	<b>Additional requirements to:</b> - Report 10th grade pupil achievement reporting; - The number of pupils who took the exams; - Allowable exemptions from exams and an explanation of pupil exemptions; - Difference between the number of pupils who took the exams and the number of pupils in attendance during the exam period; and - The record of attendance for the period in which the exams were taken.
		1999	<b>Additional requirements to:</b> - Report pupil achievement for each charter school enrolled in the district; and - The pupils enrolled in the school, not pupils in attendance for that period.
		2003	<b>Repealed requirements to:</b> - Report only grades 4, 8, 10, and 11; and - Compare results of the current year to the previous year. <b>Additional reporting requirements to:</b> - Include certain pupil demographics and the percentage of pupils not tested; - Three-year trend in pupil achievement in each subject area and grade level tested; - Work with NDE to ensure accurate comparison of results, including charter schools, against State results; - Minimum reporting standards to yield statistical and reliable information; and - Report whether districts, schools, and their charter schools made adequate yearly progress and include number and percentage of schools needing improvement, names of such schools, and consecutive years of designation.
		2005	<b>Additional requirements that aggregate data include:</b> - District-sponsored charter schools but not state sponsored; and - Separately reporting charter schools located within the school district and sponsored by the State Board. <b>Repealed requirement to:</b> - Explain why a school or pupil was exempt from examination.
		2009	<b>Additional requirement to:</b> - Report on whether each school in the district and each charter school in the district made progress based upon the model adopted by NDE.
		2011	<b>Amended requirement to:</b> - Include reporting pupil achievement for district-sponsored charter schools.
		2013	<b>Repealed requirements to:</b> - Report pupil achievement by disadvantaged pupils; and - The number and percentage of district and charter schools that made adequate yearly progress, and identify those designated as needing improvement, including consecutive years under that designation.

# Appendix B

## Annual Report of Accountability Significant Statutory Revisions (continued)

	NRS and Description of Report	Revision Years	Revision Summary
1 (cont.)		2013 (cont'd)	<b>Amended requirements to:</b> - Report a comparison of the achievements of pupils in each group, including the college and career readiness assessment, identified in the statewide accountability system with the performance targets established for that group.
		2017	<b>Amended requirement that:</b> - Assessment reporting must cover the school year of the annual report, not the current year.
2	NRS 385A.210 Class sizes (est. 1989)	1989	<b>Additional requirement to:</b> - Report the ratio of pupils to teachers at each grade level.
		1993	<b>Additional requirement that:</b> - The ratio of pupils to teachers be reported for each school in the district and district as a whole.
		1995	<b>Amended requirement to:</b> - Include the ratio of pupils to teachers reporting for kindergarten and each grade level for elementary schools only.
			<b>Additional requirement to:</b> - Report the average class size for each required course of study for each secondary school in the district and district as a whole.
		1997	<b>Additional requirement to:</b> - Report charter school pupil to teacher ratios and average class size.
		2003	<b>Amended requirement to:</b> - Be based on core academic subjects as set forth in statute instead of required course of study. <b>Repealed requirement to:</b> - Report other data concerning licensed and unlicensed teachers.
2011	<b>Amended requirement to:</b> - Include district-sponsored charter schools.		
3	NRS 385A.220 Personnel employed by school district; designation of categories of personnel (est. 1989)	2011	<b>Additional requirements to:</b> - Report the total number of persons employed at each school to be categorized as either administrators, teachers, or other staff and not reported in more than one category, using the criteria set forth in this statute to categorize administrators, teachers, or other staff based on their job duties and time spent on instructional, supervisory, or support tasks; - Each of the three categories expressed as a percentage of the total number of employees at each school; - Total number of persons employed by the school district, including each charter school in the district, using the same categories and definitions above; and - Each of the three categories expressed as a percentage of the total number of employees by the school district using the definitions above.
4	NRS 385A.230 Information on teachers, other licensed educational personnel and paraprofessionals (est. 1989)	1989	<b>New requirements to:</b> - Report data concerning the licensed and unlicensed employees of a district; and - A comparison of each teacher's assigned classes with their corresponding qualifications and licensure.
		1997	<b>Additional requirement to:</b> - Include charter school staff.
		1999	<b>Amended requirement to:</b> - Report percentage of classes taught by teachers who have been assigned to teach English, mathematics, science, or social studies but do not possess a license with an endorsement to teach in that subject area.

# Appendix B

## Annual Report of Accountability Significant Statutory Revisions (continued)

	NRS and Description of Report	Revision Years	Revision Summary
4 (cont.)		2003	<p><b>Additional requirement to:</b></p> <ul style="list-style-type: none"> <li>- Report number of teachers in attendance and absence from school with teachers deemed in attendance if excused for professional development or cocurricular/extracurricular duties.</li> </ul> <p><b>Repealed requirement to:</b></p> <ul style="list-style-type: none"> <li>- Report the percentage of classes taught by teachers without proper endorsements who have been assigned to core subjects.</li> </ul> <p><b>Amended requirements to:</b></p> <ul style="list-style-type: none"> <li>- Report percentage of teachers providing instruction who hold a waiver of the requirement for licensure or are teaching without an endorsement for their subject area; and</li> <li>- Percentage of core academic classes per statute not taught by highly qualified teachers, both in aggregate and disaggregated by high-poverty versus low-poverty schools.</li> </ul> <p><b>Additional requirement to:</b></p> <ul style="list-style-type: none"> <li>- Report number of paraprofessionals for each school and charter school in the district, including the percentage of not highly qualified paraprofessionals as set forth per federal law.</li> </ul>
		2005	<p><b>Additional requirements to:</b></p> <ul style="list-style-type: none"> <li>- Report number of short- and long-term substitute teachers by grade level and subject area for secondary schools and by grade level only for elementary schools; and</li> <li>- Total number of days short- and long-term substitute teachers were employed at each school.</li> </ul>
		2017	<p><b>Additional requirements to:</b></p> <ul style="list-style-type: none"> <li>- Report the total number and vacancies of teachers and other licensed personnel, including those who do not meet the requirements for licensure or endorsement, those who are inexperienced; and</li> <li>- Employees at each school whose overall performance was rated either highly effective, effective, minimally effective, or ineffective.</li> </ul> <p><b>Amended requirement to:</b></p> <ul style="list-style-type: none"> <li>- Clarify the criteria for reporting of paraprofessionals.</li> </ul>
5	NRS 385A.240 Attendance, truancy and transiency of pupils (est. 1989)	1989	<p><b>New requirement to:</b></p> <ul style="list-style-type: none"> <li>- Report the records of pupil attendance.</li> </ul>
		1993	<p><b>Additional requirement to:</b></p> <ul style="list-style-type: none"> <li>- Report the comparison of pupil metrics to be for each school in a district and the district as a whole.</li> </ul>
		1995	<p><b>Amended requirement to:</b></p> <ul style="list-style-type: none"> <li>- Report the truancy rate of pupils in all grades.</li> </ul>
		1997	<p><b>Additional requirement to:</b></p> <ul style="list-style-type: none"> <li>- Report the average daily attendance of pupils and for charter schools.</li> </ul>
		1999	<p><b>Amended requirement to:</b></p> <ul style="list-style-type: none"> <li>- Report the annual rate for attendance and truancy.</li> </ul> <p><b>Additional requirements to:</b></p> <ul style="list-style-type: none"> <li>- Report number of habitual truants who are reported to a school police officer or law enforcement agency, including the number of habitual truants who are referred to an advisory board to review school attendance for each school and the district; and</li> <li>- Number of retained pupils in each grade for each school, district, and district-sponsored charter school.</li> </ul>
		2001	<p><b>Amended requirement to:</b></p> <ul style="list-style-type: none"> <li>- Report "records" instead of "the annual rate" for attendance and truancy.</li> </ul>

# Appendix B

## Annual Report of Accountability Significant Statutory Revisions (continued)

	NRS and Description of Report	Revision Years	Revision Summary
5 (cont.)		2003	<b>Additional requirements to:</b> - Report comparison of the attendance of non-high school pupils with the attendance of pupils throughout the district and throughout this State; and - Consult with NDE to ensure accuracy of the comparison.
		2011	<b>Amended requirement to:</b> - Include charter schools sponsored by the district. <b>Additional requirement to:</b> - Report certain student demographics for attendance data.
		2019	<b>Additional requirement to:</b> - Report certain student demographics for attendance.
6	NRS 385A.250 Discipline of pupils (est. 1989)	1995	<b>New requirements to:</b> - Report number of incidents involving weapons or violence for each school in the district; and - Records of the suspension and expulsion of pupils required or authorized pursuant to statutes.
		1997	<b>Additional requirement to:</b> - Report the records of incidents involving the use or possession of alcoholic beverages or controlled substances for each school in the district.
		1999	<b>Additional requirement to:</b> - Report the use or possession of alcoholic beverages or controlled substances and incidents involving weapons or violence for each charter school in the district.
		2011	<b>Additional requirement to:</b> - Report the number of incidents resulting in suspension or expulsion from bullying, cyber-bullying, harassment or intimidation, for each school, the district, and their sponsored charter schools.
		2013	<b>Additional requirements to:</b> - Report number and percentages of honor code violations reported to principal of high school, including number of violations in previous school year by pupil; reported by type of violation and process used to address violation; and reported by each school, charter school, and district as a whole; - Number of reported violations regarding discrimination based on race, bullying, and cyber-bullying pursuant to statute; and - Actions taken to reduce the number of bullying, cyber-bullying, harassment and intimidation instances, including the training offered and the policies, procedures, and programs implemented.
		2019	<b>Additional requirement to:</b> - Report the information on the discipline of pupils by various demographics.
2021	<b>Additional requirements to:</b> - Report a restorative justice plan and the process for progressive discipline used by the school; and - The manner in which the school trains employees on restorative justice and progressive discipline. - Categorize by type of incidents and specific pupil demographics; - Report the number of incidents determined to be based on race; and - The actions taken to reduce the number of incidents based on race.		
7	NRS 385A.260 Graduation and drop-out rates of pupils; enrollment of pupils in remedial college courses. (est. 1989)	1989	<b>New requirement to:</b> - Report the graduation rates of pupils in high school.
		1995	<b>Repealed requirement to:</b> - Report graduation rates for each high school in a district. <b>Additional requirement to:</b> - Report the annual rate of pupils who dropout out of school in each grade 9 to 12 for each school and the district.

# Appendix B

## Annual Report of Accountability Significant Statutory Revisions (continued)

	NRS and Description of Report	Revision Years	Revision Summary
7 (cont.)		1997	<b>Additional requirement to:</b> - Report for each high school in the district, the percentage of pupils who graduated from that high school in the immediately preceding year and enrolled in remedial courses in reading, writing, or mathematics at a university or community college within the Nevada System of Higher Education.
		1999	<b>Additional requirement to:</b> - Allow pupils to be excluded from dropout reporting if they provided proof of successful completion of examinations, enrolled in courses approved by NDE as meeting requirements for an adult standard diploma, or withdrew to attend another school.
		2003	<b>Additional requirement to:</b> - Report for each high school in a district, information that provides a comparison of the graduation rates of pupils throughout the district and the State, including consulting with NDE to ensure the accuracy of the comparison.
		2007	<b>Amended requirements to:</b> - Separately report dropout rates for grade 8 and grades 9 to 12; and - Allow certain exclusions only for grades 9 to 12 drop out reporting. <b>Additional requirement to:</b> - Separately report pupils who received a standard diploma through traditional or alternative pathways. <b>Remove requirement to:</b> - Report pupils who did not receive a diploma because they failed the high school proficiency exam.
		2011	<b>Additional requirement to:</b> - Report the number and percentage of pupils who graduated with an adult diploma.
		2013	<b>Amended requirement to:</b> - Exclude from retention reporting pupils who took the high school equivalency assessment selected by the State Board pursuant to statute. <b>Repealed requirement to:</b> - Report the number and percentage of pupils who received a certificate of attendance and those who failed to pass the high school proficiency exam.
		2017	<b>Additional requirement to:</b> - Report the number and percentage of pupils who received an alternative diploma. <b>Amended requirement to:</b> - Report from "immediate year" to "immediate school year" regarding pupils enrolled in remedial courses in reading, writing, or mathematics within Nevada System of Higher Education.
8	NRS 385A.270 Pupils who are eligible for free or reduced-price breakfasts or lunches; regulations (est. 2015)	2015	<b>New requirements to:</b> - Report number and percentages of pupils who are eligible to receive free or reduced-priced breakfast and lunch; and - Comparisons of achievement and proficiency of pupils; including achievement, retention, graduation, dropout rates, grade point averages, and career and technical education; participation, reported separately by race and ethnicity, for pupils eligible for free or reduced-price breakfast or lunch against those who are not.
		2021	<b>Amended requirement to:</b> - Allow the exclusion of certain student assessment scores if waived by NDE.
		2023	<b>Repealed requirement to:</b> - Report the comparisons and proficiency scores for retention, graduation, dropout rates, grade point averages, and career and technical education participation, reported separately by race and ethnicity, for pupils eligible for free or reduced-price breakfast or lunch against those who are not.

# Appendix B

## Annual Report of Accountability Significant Statutory Revisions (continued)

	NRS and Description of Report	Revision Years	Revision Summary
9	NRS 385A.280 Pupils who are English learners (est. 1989)	2013	<b>New requirements to report English Language Learners (ELL), including:</b> <ul style="list-style-type: none"> <li>- The number and percentage of pupils who were identified as ELL at the beginning of the school year for each school and district as a whole;</li> <li>- Pupils who were continually enrolled throughout the school year and identified as proficient by the end of the school year;</li> <li>- The achievement and proficiency of pupils who are ELL in comparison to pupils who are proficient in English;</li> <li>- A comparison of retention and graduation rates of pupils who are ELL to those who are proficient in English; and</li> <li>- Results of ELL assessments and reassessments reported separately by the primary language of pupils.</li> </ul>
		2019	<b>Additional requirements to:</b> <ul style="list-style-type: none"> <li>- Report separate ELL data by subject area based on state and career and technical education assessments;</li> <li>- Classify ELL by either newcomer, short-term, or long-term;</li> <li>- For middle and high schools, report trends in ELL proficiency over the past 3 years;</li> <li>- Submit a report containing the information in this statute for middle and high schools by October 1 to the NDE and the Legislative Counsel Bureau for transmittal to The Legislative Committee on Education in odd-numbered years and the next regular session of the Legislature in even-numbered years; and</li> <li>- Public posting of the report on the district or charter school's website as applicable.</li> </ul>
		2021	<b>Amended requirement to:</b> <ul style="list-style-type: none"> <li>- Allow NDE to exclude certain reporting requirements if granted a waiver by the federal government.</li> </ul>
10	NRS 385A.290 Career and technical education (est. 1989)	2007	<b>New requirements to report for each school, the district, and each charter school in the district:</b> <ul style="list-style-type: none"> <li>- Number of pupils enrolled in a course of career and technical education;</li> <li>- Number of pupils who completed a course of career and technical education;</li> <li>- Average daily attendance of pupils who are enrolled in a program of career and technical education;</li> <li>- Annual rate of pupils who dropped out of school and were enrolled in a program of career and technical education;</li> <li>- Number and percentage of pupils who completed a program of career and technical education and who received a standard high school diploma, an adjusted diploma, or a certificate of attendance; and</li> <li>- Number and percentage of pupils who completed a program of career and technical education but did not receive a high school diploma because the pupils failed to pass the high school proficiency examination.</li> </ul>
		2013	<b>Repealed requirement to:</b> <ul style="list-style-type: none"> <li>- Report those who received a certificate of attendance and failed to pass the high school proficiency exam.</li> </ul> <b>Amended requirement to:</b> <ul style="list-style-type: none"> <li>- Report those who completed a program of career and technical education but did not satisfy the criteria under statute to receive a standard high school diploma.</li> </ul>
		2017	<b>Additional requirement to:</b> <ul style="list-style-type: none"> <li>- Report number and percentage of pupils who completed a career and technical education program and received an alternative diploma.</li> </ul> <b>Additional requirement to:</b> <ul style="list-style-type: none"> <li>- Report pupils who did not receive a standard high school diploma after completing a career and technical education program due to not meeting certain statutory requirements.</li> </ul>

# Appendix B

## Annual Report of Accountability Significant Statutory Revisions (continued)

	<b>NRS and Description of Report</b>	<b>Revision Years</b>	<b>Revision Summary</b>
11	NRS 385A.300 Curriculum; remedial and special programs (est. 1989)	1989	<b>New requirement to:</b> - Report the curriculum used by the school district, including any special programs for pupils.
		1993	<b>Additional requirement to:</b> - Report special programs and curriculum by individual school.
		1999	<b>Additional requirements to:</b> - Report the curriculums used by each charter school in the district; and - The amount and sources of money received for remedial education for each school, district, and district-sponsored charter school.
		2005	<b>Additional requirements to:</b> - Report compilation of the programs of remedial study that are purchased in whole or part with money received from the State for each school, the district, and each district-sponsored charter school; and - Identification of each program of remedial study, listed by subject area.
12	NRS 385A.310 Fiscal information; technological facilities and equipment (est. 1989)	1989	<b>New requirement to:</b> - Report total expenditures per pupil by funding source.
		1993	<b>Additional requirements to:</b> - Report by each school and district.
		1995	<b>Amended requirement to:</b> - Report each funding source for a district.
		1997	<b>Additional requirements to:</b> - Report technological facilities and equipment available at each school; and - District's plan to incorporate educational technology at each school.
		2001	<b>Additional requirement to:</b> - Report the amount and sources of money received for the training and professional development of teachers and other educational personnel for each school, district, and district-sponsored charter school.
		2003	<b>Additional requirements to:</b> - Have school districts use the statewide fiscal program to report total expenditures per pupil for each school and district if available or, if not, the school districts may use their own; and - Report the appropriations made by the Legislature to the school district and programs approved by the Legislature to improve the academic achievement of pupils.
13	NRS 385A.315 Access to menstrual products (est. 2021)	2021	<b>New requirement to:</b> - Report for each middle, junior, and high school in the school district and for each charter school in the district, an evaluation of access to menstrual products.
14	NRS 385A.320 District communication; parental involvement (est. 1989)	1989	<b>New requirement to:</b> - Report the efforts to increase communication with the parents of pupils.
		1993	<b>Additional requirement to:</b> - Report for each school in the district, the efforts made to increase communication with parents of pupils.
		1997	<b>Additional requirement to:</b> - Report on the participation of parents in the educational process and activities, including the existence of parent organizations and school advisory committees relating to each school and the district.
		2011	<b>Additional requirement to:</b> - Report on the involvement of parents and the engagement of families of pupils enrolled in the district in the education of their children.

Source: Auditor prepared from statutory revisions to NRS 385A.200 to 385A.320 from 1989 to 2023.

Note: Some NRS were established earlier (i.e., 1989), but accountability requirements were not established until later years. This listing is not all inclusive of the changes to these statutes.

# Appendix C

## Annual Report of Accountability Subreports School Year 2022-2023

	Accountability Subreport	Description	Nevada Revised Statutes (NRS)	Entity Responsible
1	Goals and Objectives	Three measurable educational goals and objectives of the school district.	385A.070	School District
2	Pupil Achievement Assessments <sup>(1)</sup>	Information on student achievement and school performance.	385A.200	NDE + School District
3	Student/Teacher Ratio	Ratio of students to teachers in kindergarten and at each grade level for each elementary school.	385A.210	School District
4	Average Class Size	Average class size for each core academic subject for each secondary school in a district.	385A.210	School District
5	Staff Information	Total number and percentage of employees categorized as administrators, teachers, or other staff, with no individual counted in more than one category.	385A.220	NDE
6	Long- and Short-Term Substitute Teachers	Number of people who were employed as long- and short-term substitute teachers by grade and subject area, as applicable.	385A.230	School District
7	Educator Qualifications	Information on the professional qualifications of teachers and other licensed educational personnel.	385A.230	NDE
8	Teacher Average Daily Attendance	Number of teacher days present and absent to calculate teacher average daily attendance for the first 100 days of instruction.	385A.230	School District
9	Paraprofessionals	Number of paraprofessionals, including the number and percentage not deemed highly qualified.	385A.230	School District
10	Student Average Daily Attendance	Number of student days present and absent to calculate student average daily attendance for the first 100 days of instruction, categorized by student demographics.	385A.240	School District
11	Student Retention and Credit Deficient	Number of students in each grade who are retained in the same grade.	385A.240	NDE + School District
12	Student Demographics Profile	Reporting of student demographics.	385A.240 385A.250 365A.280	NDE + School District
13	Student Transiency	Student transiency rate for each school for students not enrolled for the entire reporting school year.	385A.240	NDE + School District

# Appendix C

## Annual Report of Accountability Subreports School Year 2022-2023 (continued)

	Accountability Subreport	Description	Nevada Revised Statutes (NRS)	Entity Responsible
14	Discipline	Number of students and incidents involving weapons, violence, alcohol or controlled substances, habitual disciplinary problems, discrimination, bullying, or cyberbullying, including post-investigation outcomes and resulting suspensions or expulsions, categorized by student demographics.	385A.250	School District
15	Discipline (Narrative)	An explanation of the actions a district has taken to reduce incidents of bullying or cyberbullying.	385A.250	School District
16	Student Graduation Rates <sup>(1)</sup>	Number and percentage of students who received either a standard high school, adult, adjusted, or alternative diploma within a 4- or 5-year period.	385A.260	NDE + School District
17	Dropouts	Annual rate of students who dropped out of school in grade 8 and separately for each grade from 9 to 12.	385A.260	NDE + School District
18	Nevada System of Higher Education Remedial	Percentage of graduates from the previous year enrolled in remedial reading, writing, or math courses at a Nevada System of Higher Education institution.	385A.260	NDE
19	Career and Technical Education Elements	Number of students enrolled in and completed a course of career and technical education.	385A.290	NDE
20	Career and Technical Education Student Average Daily Attendance	Average daily attendance of pupils enrolled in a program of career and technical education.	385A.290	School District
21	Curriculum	Curriculum used by the schools and district.	385A.300	School District
22	Special Programs	Number of special programs available for students at individual schools, specifically full-day kindergarten, alternative education summer school programs, class-size reduction, and homework help centers.	385A.300	School District
23	Fiscal Remedial Education Funding	Compilation of the remedial study programs funded in whole or part by state money.	385A.300	NDE

# Appendix C

## Annual Report of Accountability Subreports School Year 2022-2023 (continued)

	Accountability Subreport	Description	Nevada Revised Statutes (NRS)	Entity Responsible
24	Fiscal Per-Pupil Expenditures	Total per-pupil expenditures for each school and district by each funding source.	385A.310	NDE
25	Fiscal Legislative Appropriations Funding	Legislative appropriations and approved programs made available to districts or schools to improve pupil achievement.	385A.310	NDE
26	Fiscal Professional Development Funding	Amount and sources of funding for training and professional development of teachers and other educational staff.	385A.310	School District
27	Technology	Technological facilities and equipment available at each school.	385A.310	School District
28	Parent Participation	Involvement of parents and families in their children's education.	385A.320	School District
29	Parent Communication	Compilation of how districts communicate with and engage parents, including narrative reporting efforts at both the school and district levels.	385A.320	School District

Source: Auditor prepared from the Nevada Department of Education (NDE) reporting handbooks and NRS 385A.070 to 385A.320.

Note 1: This list is compiled from the subreports created by NDE from the statutory required accountability reports; it does not include NDE or federally mandated reporting outside of NRS 385A.070 to 385A.320.

Note 2: District Technology Incorporation and Access to Menstrual Products were added as additional subreports in NDE's reporting handbook for the 2023-2024 and 2024-2025 school years, respectively.

<sup>(1)</sup> These are not assigned subreports found in NDE's *Nevada Report Card Data Submissions Handbook*; instead, they have their own processes and procedures found in separate handbooks.

# Appendix D

## Audit Methodology

To gain an understanding of accountability reporting at CCSD, WCSD, and SPCSA (Districts), we interviewed staff, reviewed state and federal laws, regulations, and policies and procedures significant to the Districts' operations. We also reviewed financial information, prior audit reports, legislative committee minutes, and other information describing the Districts' activities. In addition, we documented and assessed the Districts' controls related to accountability reporting.

Our audit included a review of the Districts' internal controls significant to our audit objective. Internal control is a process effected by an entity's oversight body, management, and other personnel that provides reasonable assurance that the objectives of an entity will be achieved. Internal control comprises the plans, methods, policies, and procedures used to fulfill the mission, strategic plan, goals, and objectives of the entity. The scope of our work on controls related to the methodology and reporting of accountability information at the Districts, included the following:

- Design Control Activities (Control Activities);
- Design Information System Control Activities (Control Activities);
- Establish Structure, Responsibility, and Authority (Control Environment); and
- Communicate Externally (Information and Communication).

Deficiencies and related recommendations to strengthen the Districts' internal control systems are discussed in the body of this report. The design, implementation, and ongoing compliance with internal controls is the responsibility of district management.

To assess the reliability and reasonableness of the 2022-2023 school year list of schools we received from CCSD, WCSD, and SPCSA, we met with each district's reporting team and gained an

understanding of how each of their school lists were compiled. We then obtained NDE's public school list from its website and compared each school district's school list to NDE's public school list. We followed up with each district to confirm any differences. We determined that the school list received from each school district was reliable for our audit objective.

To assess the reliability and reasonableness of the July 1, 2022, to February 19, 2025, substitute teacher data received from a charter school's Education Management Organization (EMO), we met with the EMO and observed how the data was created. We determined that the data received was reliable for our audit objective.

To determine if statutory district accountability information pursuant to NRS 385A.200 to 385A.320 was reported, we first analyzed all 14 annual district accountability reporting statutes and separated each reporting requirement for a total of 136 metrics. We then determined if each of the 136 metrics were to be reported at the school, district, and district-sponsored charter school level based on statute. We tested each metric to verify if it was reported on the Nevada Report Card. We also requested additional documentation from each school district, and searched district, district-sponsored charter school, and NDE websites to identify if any accountability information was reported outside the Nevada Report Card. If data was not found on the Nevada Report Card for SPCSA charter schools, we randomly selected 10 charter schools and searched their applicable school websites to determine if the accountability data was reported. Furthermore, we reviewed NDE's instructions from their 2022-2023 *Nevada Report Card Data Submissions Handbook* to determine if the school districts or NDE was responsible for reporting the accountability information to the Nevada Report Card. We also held discussions with each district and NDE to determine the reasons why any accountability data was not reported.

To gain an understanding of the Districts' reporting methodologies and if the Districts had adequate controls over compiling and validating accountability data, we judgmentally selected 8 of 14 accountability statutes with control weaknesses we found to have the most significant risk. The 8 judgmentally selected statutes

consisted of 21 of the 29 subreports outlined in NDE's handbooks to help ensure the reporting of applicable accountability data. We observed and reviewed each district's processes and procedures for compiling and validating accountability data for each of the 21 subreports. We also reviewed the Structured Query Language (SQL) code used for extracting and compiling accountability data by CCSD and WCSD and then documented the logic and purpose of each query. We then examined the spreadsheets used to collect and track accountability data to determine the controls over their reporting methodologies. In addition, we documented the systems used to enter, extract, and view accountability data. We confirmed with CCSD and WCSD our documentation of their SQL queries and with SPCSA regarding their policies and procedures. From the 21 subreports, we then judgmentally selected 10 subreports, based on interest of the Legislature, control weaknesses identified, data orientation, and the level of involvement from district divisions outside the primary reporting divisions.

To determine if the Districts had consistent and logical methodologies, we used our judgmental sample of 10 subreports. We reviewed and compared the methodologies used by each district for consistency. In addition, we verified if the methodologies complied with statute and NDE's prescribed instructions.

To determine whether CCSD and WCSD had adequate controls over their reporting methodologies, we used the same judgmental sample of 10 subreports and reviewed the SQL code used to compile and validate each subreport to identify controls in place to ensure data outputs were complete and accurate. We also reviewed any processes performed outside the SQL code that were used to verify the accuracy of the data outputs. For SPCSA, we obtained the policies, procedures, and spreadsheets used to review charter school data and documented the controls in place over those processes.

To determine if the Districts had adequate controls over the data intake process, we used the same judgmental sample of 10 subreports and traced and reviewed the data intake process beginning at the school level. We judgmentally selected 10 of 365

schools in CCSD and 6 of 99 schools in WCSD identified during the 2022-2023 school year. Our judgmental sample was based on enrollment count and school type. For SPCSA, we judgmentally selected 7 of 78 charter schools based on the number of schools their charter holders had, charter school enrollment size, school type, and risks identified during our audit work. Next, we traced the data intake process to the district level to determine whether district divisions outside of their reporting divisions were validating the data. If control weaknesses were identified in the data intake process at the school and district level, we traced the data intake process to each district's reporting divisions to determine whether there were adequate controls to address the control weaknesses identified. For SPCSA, we traced the data intake process to each charter holder, then to SPCSA. We focused on significant weaknesses affecting data reliability during the intake process. To determine if each school, charter holder, and district had adequate controls to review the intake data, we met with staff at each entity level, observed and reviewed their processes, and tested their supporting documentation.

Furthermore, included in our testing of supporting documentation was teacher and substitute teacher licensing for 1 of 7 charter schools. We were able to test teacher licensing because there was enough detail in the documentation provided by the EMO. We compared the teacher data received to teacher data reported on the Nevada Report Card. We then tested each substitute and the teacher they were substituting for against NDE's Educator Verification database to determine if licensing requirements were met.

To determine if the Districts had adequate controls over their 2022-2023 school year final reported data submitted to NDE, we judgmentally selected 6 subreports from the original 10 selected subreports. Our judgmental selection was based on which entity was responsible for collecting and compiling the data and the level of data. We performed duplicate testing on each final data file using school IDs and then compared the 2022-2023 school year data to the previous 2021-2022 school year Nevada Report Card data to identify any missing schools or data, and any unusual trends in the data between the 2 years. Additionally, we

compared each district's final data totals and ratios to identify any other unusual trends. Furthermore, we identified if CCSD and WCSD reported their district-sponsored charter school data. Next, we determined if CCSD and WCSD sponsored charter schools and their respective accountability data were included in each of the six subreports final data files. We then confirmed with each district if any schools or their respective data were missing from the 2022-2023 school year final data file.

We used nonstatistical audit sampling for our audit work, which was the most appropriate and cost-effective method for concluding on our audit objective. Based on our professional judgement, review of authoritative sampling guidance, and careful consideration of underlying statistical concepts, we believe that nonstatistical sampling provided sufficient, appropriate audit evidence to support the conclusions in our report. We did not project exceptions to the population.

Our audit work was conducted from August 2023 to August 2025. We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

In accordance with NRS 218G.230, we furnished a copy of our preliminary report to the selected school districts. We met with the district officials to discuss the results of the audit on the following dates: CCSD on March 13, 2026; WCSD on March 12, 2026; and SPCSA on March 11, 2026, and requested a written response to the preliminary reports. Those responses are contained in Appendix E, Appendix F, and Appendix G, which begin on page 48.

Contributors to this report included:

William F. Evenden, MAcc, CCM  
Deputy Legislative Auditor

Zack Fourgis, MBA  
Deputy Legislative Auditor

Mandy Tandy, MBA  
Deputy Legislative Auditor

Michelle Kiehne, MBA  
Deputy Legislative Auditor

James T. Thorne, MPA, CCM  
Audit Manager

Todd Peterson, MPA  
Chief Deputy Legislative Auditor

# Appendix E

## Response From the Clark County School District



**Clark County School District**  
**Compliance with the Annual Report of Accountability**  
**Performance Audit #LA26-09 Response**

**DATE:** March 23, 2026

**TO:** Daniel Crossman, Legislative Auditor  
Legislative Counsel Bureau

**FROM:** Jesse Welsh, Deputy Superintendent of Teaching and Learning  
Dustin Mancl, Chief Academic Officer

**SUBJECT:** Performance Audit #LA26-09, CCSD Response

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Dear Legislative Auditor Crossman and Members of the Legislative Counsel Bureau,

On behalf of the Clark County School District (CCSD and District), I appreciate the opportunity to respond to the findings and recommendations outlined in Audit Report #LA26-09 regarding compliance with the Annual Report of Accountability.

CCSD acknowledges the audit's conclusion that the District substantially complied with statutory reporting requirements, achieving a high level of overall compliance. We value the thorough review conducted by your office and recognize the importance of continued improvement in the accuracy, consistency, and transparency of accountability reporting for the State of Nevada.

We have carefully reviewed each of the recommendations applicable to CCSD and provide the following summary of our response and planned actions:

**Recommendation #1:** *For annual reporting requirements without established NDE instructions, collaborate with NDE to develop adequate instructions.*

**Response:** CCSD will continue its collaborative efforts with the Nevada Department of Education (NDE) in developing adequate instructions for annual reporting requirements. Currently, CCSD administrators within the Assessment, Accountability, Research, and School Improvement Division (AARS!) serve on technical assistance and advisory groups related to existing annual reports.

**Recommendation #2:** *Develop and implement policies and procedures to ensure all district-required accountability information is submitted, thoroughly reviewed, and validated by the District prior to submitting to NDE.*

**Response:** CCSD is actively developing cross-department support structures to ensure annual reports are consistent with NDE instructions and thoroughly reviewed internally prior to submission. Additionally, CCSD is establishing a dedicated committee to oversee reporting timelines and perform rigorous data validation. This committee will ensure that all reports are accurate, complete, and submitted to NDE on or before established deadlines. CCSD is also developing a centralized tracking system to map report-generation responsibilities, monitor real-time progress on submissions, and serve as the primary dashboard/checkpoint for the internal reporting review and audit committee. This tracking system will be fully developed by July 1, 2026.

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March 23, 2026

**Recommendation #3:** *Develop and implement a process, aligned with Senate Bill 460 (2025), to identify and report redundant accountability reporting requirements or information and data that does not serve a meaningful purpose in supporting educational outcomes. (Updated 3/16/2026)*

**Response:** CCSD is actively reviewing reporting requirements to identify and report redundant accountability reporting requirements or information and data that do not serve a meaningful purpose in supporting educational outcomes, and shared initial findings with Public Works and NDE in March 2026.

**Recommendation #4:** *For short- and long-term substitute teacher reporting, seek clarification from NDE regarding the appropriate methodology to ensure comparability and to align reported district data with NDE requirements.*

**Response:** CCSD Human Resources Data Performance Department (DPM) is providing the short- and long-term substitute teacher data, in accordance with Nevada Revised Statutes (NRS) 388A.440, and will verify the current methodology and instructions for annual reporting requirements prior to submission through AARSI. The annual requirements are laid out by Governor Lombardo and NDE Leadership and shared by the ADAM Accountability Office. AARSI shares this information with DPM with a due date of August 1.

**Recommendation #5:** *For student retention reporting, seek clarification from NDE regarding the appropriate methodology to ensure comparability and to align reported district data with NDE requirements.*

**Response:** AARSI is providing student retention data in accordance with NRS 385A.240 as part of the Nevada Report Card reporting requirements. AARSI will verify the current methodology and instructions for annual reporting requirements with the ADAM Accountability Office at NDE prior to submission. This report has a due date of June 14, 2026.

**Recommendation #6:** *Develop policies and procedures to help validate the accuracy of accountability data received from entities other than the Assessment, Accountability, Research, and School Improvement Division before submission to NDE.*

**Response:** CCSD is actively developing cross-department support structures to ensure annual reports are consistent with NDE instructions and thoroughly reviewed internally prior to submission. Additionally, CCSD is establishing a dedicated committee to oversee reporting timelines and perform rigorous data validation. This committee will ensure that all reports are accurate, complete, and submitted to the NDE on or before established deadlines. This committee will be fully established by the end of March 2026.

CCSD is committed to continuous improvement in accountability reporting practices. We view this audit as an important opportunity to strengthen internal systems, improve cross-agency alignment, and enhance the reliability of data used by policymakers, educators, and the public.

We appreciate the partnership and guidance provided by the Legislative Counsel Bureau and remain available to discuss our response or provide updates on implementation progress.

## Clark County School District’s Response to Audit Recommendations

<u>Recommendations</u>	<u>Accepted</u>	<u>Rejected</u>
1. For annual reporting requirements without established NDE instructions, collaborate with NDE to develop adequate instructions .....	<u>X</u>	<u>        </u>
2. Develop and implement policies and procedures to ensure all district-required accountability information is collected and reported to NDE .....	<u>X</u>	<u>        </u>
3. Develop and implement a process, aligned with Senate Bill 460 (2025), to identify and report redundant accountability reporting requirements or information and data that does not serve a meaningful purpose in supporting educational outcomes .....	<u>X</u>	<u>        </u>
4. For short- and long-term substitute teacher reporting, seek clarification from NDE regarding the appropriate methodology to ensure comparability and to align reported district data with NDE requirements .....	<u>X</u>	<u>        </u>
5. For student retention reporting, seek clarification from NDE regarding the appropriate methodology to ensure comparability and to align reported district data with NDE requirements .....	<u>X</u>	<u>        </u>
6. Develop policies and procedures to help validate the accuracy of accountability data received from entities other than the Assessment, Accountability, Research, and School Improvement Division before submission to NDE .....	<u>X</u>	<u>        </u>
<b>TOTALS</b>	<u><u>6</u></u>	<u><u>        </u></u>

# Appendix F

## Response From the Washoe County School District



### Washoe County School District

425 East Ninth Street \* P.O. Box 30425 \* Reno, NV 89520-3425  
Phone (775) 348-0200 \* Fax (775) 348-0304 \* www.washoeschools.net

Board of Trustees: Adam Mayberry, President \* Alex Woodley, Vice President \* Christine Hull, Clerk  
Diane Nicolet \* JJ Phoenix \* Beth Smith \* Colleen Westlake \* Joe Ernst, Superintendent

### MEMORANDUM

**TO:** Legislative Council Bureau Audit Committee

**FR:** Superintendent Joe Ernst

**DT:** March 23, 2026

**RE:** **Washoe County School District Response to Audit Recommendations**

The Washoe County School District (WCSD) appreciates the work of the Legislative Counsel Bureau (LCB) to audit district accountability reporting processes. The District is committed to ensuring that all data submitted to the Nevada Department of Education (NDE) is accurate, transparent, and aligned with state requirements. We accept all recommendations offered by LCB, and WCSD has already begun implementing improvements to continue strengthening procedures to address the audit recommendations described below.

#### Recommendations 1, 4, and 5

- *R1: For annual reporting requirements without established NDE instructions, collaborate with NDE to develop adequate instructions.*
- *R4: For short- and long-term substitute teacher reporting, seek clarification from NDE regarding the appropriate methodology to ensure comparability and to align reported district data with NDE requirements.*
- *R5: For student retention reporting, seek clarification from NDE regarding the appropriate methodology to ensure comparability and to align reported district data with NDE requirements.*

#### District Response

WCSD will collaborate with the NDE to clarify reporting expectations in areas where formal guidance has not yet been established. District staff will engage with NDE program offices and participate in relevant state workgroups including the Technical Advisory Group for Accountability to ensure shared understanding of reporting requirements. When needed, WCSD will request written guidance or technical documentation from NDE to ensure consistent interpretation across districts.

In regards to the two metrics (student retention and long- and short-term substitutes counts) in which State Public Charter School Authority (SPCSA), Clark County School District (CCSD), and Washoe County School District used different methodologies, WCSD sent an email on March 19, 2026 to the ADAM Department at the NDE requesting the written methodology they want all districts to use for reporting. WCSD also forwarded the request to NDE to the relevant Accountability staff at CCSD and SPCSA so they were aware of WCSD's approach. WCSD will work with NDE to ensure that definitions and reporting practices are clearly understood and consistently applied. We have also requested clarification around these two metrics be added



Certificate No. 41433

as an agenda item for discussion for the April Technical Advisory Group for Accountability. We are awaiting a response with updated business rules from NDE.

Once clarification is received from NDE, WCSD staff will work to confirm definitions, reporting criteria, and calculation methods to ensure consistency with state expectations. Following this clarification, WCSD will update internal documentation and procedures so that substitute teacher and student retention data submitted to NDE reflects a consistent and clearly defined methodology. Regarding additional metrics for which NDE has not yet developed guidance or data collection processes, WCSD has requested that LCB provide NDE with a copy of their audit report so that NDE has a better understanding of which metrics have not yet been detailed.

Once guidance has been provided by NDE, updated business rules for new metrics will be documented and incorporated into internal reporting protocols to ensure that future submissions follow a consistent methodology aligned with NDE expectations.

**Recommendations 2 and 6**

- *R2: Develop and implement policies and procedures to ensure all district-required accountability information is collected and reported to NDE.*
- *R6: Develop additional policies and procedures to review the final reported data for completeness and accuracy before submission to NDE.*

**District Response**

WCSD will formalize a validation process for all required accountability information to ensure all data is submitted, thoroughly reviewed for accuracy and alignment with business rules, and by WCSD prior to submitting to NDE. Specific improvements to our processes have already occurred, including:

*Submission of All District-Sponsored Charter School Information*

As the state's only remaining district charter sponsor, we maintain strong and collaborative relationships with our charter schools. Our district and charter partners regularly communicate, problem-solve, and share data to support students. The audit report indicated there were a few areas in which additional charter school data was needed:

- Short- and long-term substitute teacher counts
- Descriptions of curriculum
- Descriptions of school advisory and parent organizations
- Descriptions of communication efforts with parents

To ensure submission of these remaining areas:

- WCSD has already met individually with two district-sponsored charter schools to better understand their data collection systems and capacities around the four areas of data identified by the LCB. WCSD convened all district-sponsored charter schools on March 12, 2026 to let them know that we will be requiring them to submit these data points to us. Charter schools indicated they are able to provide most areas for the spring 2026 data collection, but for at least one metric (short-



term substitute teacher numbers), they will need to start collecting this data beginning next year as they have not previously tracked it.

- Templates for district-sponsored charter schools will include built-in, automated data validation processes so as charter schools compile their information, they can self-validate prior to submitting their data to the WCSD Department of Research and Evaluation (Research and Evaluation).
- Upon receipt of charter school data, Research and Evaluation will conduct an additional series of checks for accuracy and completion and contact charter schools within two weeks of their submission if any suspected errors are evident in their submission.

*Improved Data Accuracy across All Accountability Metrics*

- A few steps of our data collection or validation processes (parent engagement, technology, paraprofessional etc.) involve collection of information from schools via individual email requests to principals. We have shifted to collection via Microsoft forms to ensure that all information is collected through a central data collection system that, when downloaded, will ensure columns in spreadsheets are less likely to be transposed, as they were with the paraprofessionals data.
- Finally, rather than sending out each component of information we need schools to validate, schools will receive their data as one document located on a secure server and be asked to verify all of the information at the same time via the Microsoft forms link. This will ensure that all information that requires validation by schools is completed at the same time, within one spreadsheet, in the same format. This will reduce the likelihood of errors or missed validations that might occur through more manual, sporadic data collection processes.
- Further, we have added an automated validation process in which excel columns from the prior year are populated into the system, and large mismatches between years will be flagged visually via cell coloring to better identify data outliers that could be errors.
- These updates are already in effect for the spring 2026 data collection in progress.

WCSD will implement an additional final verification step prior to submission of accountability data to NDE. This step will include a review for completeness, accuracy, and alignment with reporting requirements. The process will include:

- Final data validation checks conducted by the Department of Research and Evaluation
- Confirmation that all required fields and reporting elements are complete
- Review of calculations and summary tables for accuracy
- Documentation of the final approval prior to submission
- These procedures will strengthen internal controls and help ensure the accuracy and completeness of all data submitted to the NDE.

These procedures will strengthen internal controls and ensure that all required accountability information is reviewed and validated before submission.



**Recommendation 3**

*Develop and implement a process, aligned with Senate Bill 460 (2025), to identify and report redundant accountability reporting requirements or information and data that does not serve a meaningful purpose in supporting educational outcomes.*

**District Response**

We share in the legislature's commitment to reducing administrative burden on schools and districts through the removal of unnecessary and duplicative reporting. WCSD has been a foremost advocate in the state for more streamlined reporting processes. Efforts to-date have included:

- WCSD's Chief Financial Officer, Mark Mathers, co-led a working group of the Commission on School Funding that looked at this issue in 2024 and recommended deletion of several reports, including several Accountability reports. WCSD compiled a lengthy list of reporting requirements that were duplicative or that provide limited value in supporting educational outcomes for that effort, including identification of the number of hours and costs associated with each of these duplicative or unnecessary reporting requirements.
- WCSD had over a dozen staff participate in the survey and focus groups for the NDE Efficiency Study conducted in 2023-2024, which identified excessive and duplicative reporting as a top priority.
- WCSD resubmitted a list of recommended report deletions to the Nevada Association of School Superintendents and Public Works in February 2026, in addition to completing additional requests for their duplicative reporting auditing process.
- WCSD also submitted a list of reporting tasks, number of hours spent on reporting tasks, and salaries of staff participating in accountability reporting to the LCB for this study in an effort to again detail the amount of time WCSD staff are spending on accountability reports that may not be needed.

We will continue to collaborate with NDE and other districts to continue to advocate for the removal of redundant, inconsistent, and unnecessary reporting burdens, but WCSD has also spent substantial time in this area already.

WCSD is proud of the strong accountability systems we have built over many years. Our district invests significant time and expertise into ensuring that accountability data not only meets state requirements but meaningfully serves students, families, and educators. We appreciate that LCB's audit report acknowledged these efforts and the extensive labor we invest to do so.

Sincerely,



Joe Ernst  
Superintendent of Washoe County School District



## Washoe County School District's Response to Audit Recommendations

<u>Recommendations</u>	<u>Accepted</u>	<u>Rejected</u>
1. For annual reporting requirements without established NDE instructions, collaborate with NDE to develop adequate instructions.....	<u>    X    </u>	<u>          </u>
2. Develop and implement policies and procedures to ensure all district-required accountability information is collected and reported to NDE .....	<u>    X    </u>	<u>          </u>
3. Develop and implement a process, aligned with Senate Bill 460 (2025), to identify and report redundant accountability reporting requirements or information and data that does not serve a meaningful purpose in supporting educational outcomes.....	<u>    X    </u>	<u>          </u>
4. For short- and long-term substitute teacher reporting, seek clarification from NDE regarding the appropriate methodology to ensure comparability and to align reported district data with NDE requirements .....	<u>    X    </u>	<u>          </u>
5. For student retention reporting, seek clarification from NDE regarding the appropriate methodology to ensure comparability and to align reported district data with NDE requirements .....	<u>    X    </u>	<u>          </u>
6. Develop additional policies and procedures to review the final reported data for completeness and accuracy before submission to NDE.....	<u>    X    </u>	<u>          </u>
<b>TOTALS</b>	<u>    6    </u>	<u>          </u>

# Appendix G

## Response From the State Public Charter School Authority

Joe Lombardo  
Governor

STATE OF NEVADA

Melissa Mackedon  
Executive Director



### STATE PUBLIC CHARTER SCHOOL AUTHORITY

3427 Goni Road, Suite 103  
Carson City, Nevada 89706-7972  
(775) 531-3384 · Fax (775) 684-9060

500 East Warm Springs, Suite 116  
Las Vegas, Nevada 89119-4344  
(725) 281-1367 · Fax (702) 486-5543

March 27, 2026

Daniel L. Crossman  
Legislative Auditor  
Nevada Legislative Counsel Bureau – Audit Division  
401 S. Carson Street  
Carson City, NV 89701-4747

Dear Mr. Crossman:

Thank you for the opportunity to respond to the audit report “Compliance with the Annual Report of Accountability”, performed by the Nevada Legislative Counsel Bureau (LCB) Audit Division pursuant to [NRS 218G.600](#) *et seq.* The Nevada State Public Charter School Authority (SPCSA) appreciates the time and attention the LCB devoted to reviewing compliance with statutory requirements relating to the Annual Report of Accountability and the consistency of methodologies used in such reporting.

The educational data reporting (“Annual Reports of Accountability”) required pursuant to [NRS 385A.070](#) to [NRS 385A.320](#) is complex and wide-ranging, including millions of student data points that generally increase each legislative session. The SPCSA—which authorizes 51 charter holders that operate 90 campuses across the state—has a unique role in the reporting process as compared to traditional school districts, in that SPCSA staff collect data from its charter schools and aggregate files for submission to the Nevada Department of Education (NDE). To complete the Annual Reports of Accountability on time and accurately, the SPCSA provides detailed timelines, instructions, and technical support to its charter schools and has significant controls in place to verify data accuracy before submission to the NDE.

Considering the intricacy and scope of the Annual Reports of Accountability, the SPCSA is very proud to have achieved a 98% reporting compliance rate on the metrics assessed by the LCB. We are also pleased that the LCB found SPCSA reporting guidance to its schools was closely aligned with instructions provided by the NDE, and that a sample of SPCSA schools examined by the LCB largely had procedures in place to verify data accuracy before submission to the SPCSA.

The SPCSA generally agrees with and accepts all recommendations contained in the report and appreciates the opportunity to further strengthen our processes and controls. Below, you will find

the SPCSA response to each recommendation, along with the status of the changes being implemented, either presently or in the near future.

**Recommendation 1: For annual reporting requirements without established NDE instructions, collaborate with NDE to develop adequate instructions.**

The SPCSA agrees with this recommendation and has begun implementation by communicating with the NDE on this topic. The SPCSA has also revised the existing internal SPCSA standard operating procedures document related to the Annual Reports of Accountability to specify that SPCSA staff should annually work with the NDE to update NDE guidance if certain data points are not specified to be collected or lack adequate instructions.

**Recommendation 2: Develop and implement policies and procedures to ensure all agency-required accountability information is collected and reported to NDE.**

The SPCSA agrees with this recommendation and has begun implementation by updating the existing internal SPCSA standard operating procedures document related to the Annual Reports of Accountability to specify that SPCSA staff must annually confirm all required data pursuant to the Annual Reports of Accountability are being collected from SPCSA schools for reporting to the NDE. Additionally, in the coming year, SPCSA staff will perform a detailed analysis of statute related to the Annual Reports of Accountability to ensure guidance to SPCSA schools is accurate, and if needed, will inform the NDE of missing information and/or discrepancies in their guidance to districts. Finally, SPCSA staff will closely monitor legislative changes to the Annual Reports of Accountability and work with the NDE as needed to update guidance and data collections.

**Recommendation 3: Develop and implement a process, aligned with Senate Bill 460 (2025), to identify and report redundant accountability reporting requirements or information and data that does not serve a meaningful purpose in supporting educational outcomes.**

The SPCSA agrees with this recommendation. It is important to note that SB 460 does not specifically contemplate the role of the SPCSA in this process, as the process requires charter school staff to notify their respective charter governing boards of redundant reporting requirements, which in turn approve or deny the proposal, and if approved, forward it to the NDE for consideration. Nonetheless, in the coming months, the SPCSA will draft and then annually provide guidance related to the SB 460 redundant reporting process to SPCSA schools.

**Recommendation 4: For student retention reporting, seek clarification from NDE regarding the appropriate methodology to ensure comparability and to align reported district data with NDE requirements.**

The SPCSA agrees with this recommendation and has begun implementation by communicating with the NDE to seek clarification on this topic.

**Recommendation 5: Develop a risk-based approach to validate school level accountability data, and request additional information from schools or management organizations to adequately substantiate the accuracy of data.**

The SPCSA agrees with this recommendation and has begun implementation by updating the existing internal SPCSA standard operating procedures document related to the Annual Reports of Accountability to specify that if certain schools submit data with frequent inconsistencies, the

SPCSA may request additional information, such as source data, to substantiate the accuracy of data. This possibility will also be communicated to schools in the related SPCSA guidance. Furthermore, the SPCSA will soon fill a position that will have additional responsibilities related to the Nevada student information system, Infinite Campus (IC). The SPCSA plans to use this position to help substantiate the accuracy of the Annual Reports of Accountability data via enhanced SPCSA access to related source data in IC. For example, this position will implement data queries in IC that may be used by (1) the SPCSA to substantiate data submissions from schools as well and (2) by schools to more easily pull and submit Annual Reports of Accountability data, thereby ensuring more uniform data submissions that follow the relevant business rules set by the SPCSA in the query itself.

Per [NRS 218G.620](#), within 60 days of notification by the Legislative Commission or the Audit Subcommittee of the final written report of the audit, the SPCSA will provide to the Legislative Auditor a detailed plan outlining any specific actions, updates, and timelines for addressing the recommendations.

Sincerely,



Melissa Machedon  
Executive Director, Nevada State Public Charter School Authority

## State Public Charter School Authority's Response to Audit Recommendations

<u>Recommendations</u>	<u>Accepted</u>	<u>Rejected</u>
1. For annual reporting requirements without established NDE instructions, collaborate with NDE to develop adequate instructions.....	<u>X</u>	<u>          </u>
2. Develop and implement policies and procedures to ensure all agency-required accountability information is collected and reported to NDE .....	<u>X</u>	<u>          </u>
3. Develop and implement a process, aligned with Senate Bill 460 (2025), to identify and report redundant accountability reporting requirements or information and data that does not serve a meaningful purpose in supporting educational outcomes.....	<u>X</u>	<u>          </u>
4. For student retention reporting, seek clarification from NDE regarding the appropriate methodology to ensure comparability and to align reported district data with NDE requirements .....	<u>X</u>	<u>          </u>
5. Develop a risk-based approach to validate school level accountability data, and request additional information from schools or management organizations to adequately substantiate the accuracy of data .....	<u>X</u>	<u>          </u>
TOTALS	<u>5</u>	<u>          </u>