

Audit Highlights



Highlights of performance audit report on Class-Size Reduction Strategies for Clark County and Washoe County School Districts issued on August 20, 2026.

Legislative Auditor report # LA26-13.

Background

The Nevada Legislature enacted legislation to establish class-size reduction processes, which were codified in Nevada Revised Statutes (NRS). The Legislature established class-size ratios for kindergarten through grade 3 (K-3) and provided funding to districts to support hiring teachers to help reach these class-size ratios. If schools do not meet required ratios, districts need to submit variance requests. In 2021, the Legislature ceased categorically funding class-size reduction, giving the districts more autonomy in their budgetary decisions.

The Legislature has established multiple district reports relating to class-size reduction, including a report of school K-3 class-size ratios and variances, an annual class-size reduction plan, and reporting on achieving nonbinding class-size ratios for all grades. In variance requests and class-size reduction plans, districts report on their plans and strategies to reduce class-size ratios.

The Nevada Department of Education (NDE) receives and compiles district class-size reduction reporting and variance requests, submitting reporting to the Nevada State Board of Education (Board). The Board has the authority to review and grant variances and approve class-size reduction plans. The Board utilizes district class-size ratio and variance data to measure the effectiveness of the district class-size reduction strategies.

Purpose of Audit

The purpose of the audit was to evaluate the efficacy of strategies or programs implemented by a school district to reduce class sizes.

The scope of our audit included a review of the district's activities from July 1, 2019, through June 30, 2024, with prior years for funding analysis purposes.

Audit Recommendations

This audit report contains five recommendations for CCSD and four recommendations for WCSD to improve district oversight of class-size reduction efforts and reporting.

CCSD accepted the five recommendations.

WCSD accepted the four recommendations.

Recommendation Status

Each district's 60-day plan for corrective action is due on November 17, 2026. In addition, the 6-month report on the status of audit recommendations is due on May 17, 2027.

Class-Size Reduction Strategies

Clark County and Washoe County School Districts

Summary

For multiple years assessed, districts' class-size reduction strategies did not reduce class-size ratios to those defined in statutes, but districts' strategies supported maintenance of reasonable class-size ratios. We assessed the effectiveness of district class-size reduction strategies through analyzing if districts achieved class-size ratios prescribed in statutes, and we reviewed annual changes in district class-size ratios and variance requests. Conclusions related to class-size reduction are based on the assessment of aggregate district class-size ratios and do not reflect an individual analysis at the school or classroom level.

The districts' class-size ratios were not comparable due to differences in how districts counted teachers. For Clark County School District (CCSD), the district's methodology resulted in inflated class-size ratios that did not reflect actual class sizes in schools. Although districts were substantially compliant in submitting K-3 class-size ratio reporting and planning, schools were not involved in reviewing certain reports. Some class-size reduction reporting was not compliant with requirements, and other reporting was not submitted by each district. Consistent class-size reduction reporting promotes transparency and accountability by ensuring stakeholders have access to comparable information across schools and districts.

Class-size ratios defined in statutes may have reduced significance as the Legislature and districts have not completely funded the base ratios for over a decade. Additionally, certain statutory class-size reduction processes do not align with current funding practices, are duplicative, and result in ratios that do not reflect actual class sizes. In statutes, the Board and NDE are assigned an integral oversight role in class-size reduction processes, but their supervision and feedback were limited. Improving the requirements, oversight, and reporting will help increase the relevance and usefulness of the class-size reduction processes.

Key Findings

- CCSD did not reduce class-size ratios to those required by statutes for school years 2019-20 to 2023-24, but it maintained reasonable ratios. (page 6)
- Washoe County School District (WCSD) reduced certain class-size ratios to the values prescribed in statutes, but not for all years assessed. (page 7)
- Even though class-size ratios exceeded those prescribed in statutes, average district-level K-3 class-size ratios for school years 2019-20 through 2023-24 for CCSD and WCSD were on average about 20 or less students per teacher. (page 7)
- District class-size variances increased from school years 2019-20 through 2023-24, and changes in statutory class-size ratio requirements contributed to this increase. (page 8)
- CCSD and WCSD implemented strategies that maintained class-size ratios at reasonable levels although these strategies did not always result in the districts meeting ratios prescribed in statutes. (page 9)
- Districts had significant differences in how they counted teachers for class-size ratios, and with CCSD, this resulted in inflated class-size ratios that did not reflect the reality of class sizes. (page 12)
- Inconsistent class-size ratio calculation methodologies resulted in CCSD and WCSD having ratios that could not be directly compared. (page 12)
- Districts submitted most class-size reduction reporting but can improve compliance with certain reporting requirements. (page 15)
- The districts can improve class-size reduction reporting, including variance requests, by involving schools more in report preparation. (page 16)
- The statutory class-size ratios for K-3 may have reduced significance as the Legislature did not categorically fund, and the districts did not allocate sufficient funding, to reach all the base ratios for over a decade. (page 20)
- Certain class-size reduction statutory processes create challenges for the districts to fulfill the requirements and produce class-size ratios that closely reflect school class sizes. (page 21)
- There are duplicate K-3 class-size reduction reporting and planning requirements. (page 22)
- Board and NDE oversight and feedback of class-size reduction processes were limited. (page 25)