



[Proposed Regulation by the Committee on Local Government Finance]

PROPOSED AMENDMENT by CLARK COUNTY SCHOOL DISTRICT

**PURPOSE:** To require school districts to administer a civics examination that shall count as a portion of a student's grade. The apportionment shall be determined by the school district.

*EXPLANATION: Matter in (1) **blue bold italics** is new language in the original bill; (2) **green bold italic underlining** is new language proposed in this amendment; (3) ~~red strikethrough~~ is deleted language in the original bill; (4) ~~purple strikethrough~~ is language proposed to be deleted in this amendment; (5) orange double underlining is deleted language in the original bill that is proposed to be retained in this amendment; and (6) **green bold underlining** is newly added transitory language.*

**Section 1.** Chapter 354 of NAC is hereby amended by adding thereto a new section to read as follows:

*1. The written notice of the Department that a local government has been placed on fiscal watch provided pursuant to NRS 354.675 must include, without limitation, a request for any documentation necessary to monitor and determine the severity of the conditions identified in paragraphs (a) to (aa), inclusive, of subsection 2 of NRS 354.685 which the Department has found to exist in the local government. During the period the local government is on fiscal watch, the Department and the Committee may make additional written requests for documentation as needed to monitor such conditions or to provide technical financial assistance. The documentation which the Department and the Committee are authorized to request includes ~~[, without limitation]:~~*

*(a) A projected timeline for the submittal of reports and documentation;*

*(b) Amended final budgets ~~[, including, without limitation, budgets impacted by recent legislation;]~~ **green bold underlining** pursuant to NRS 354.598005;*

*(c) Monthly projected expenditures and revenues by fund and fund type for a period of not less than 2 years for any local government other than a school district;*

*(d) Annual projected expenditures and revenues by fund and fund type for the current biennium for school districts;*

*~~(d)~~(e) Monthly historical expenditures and revenues by fund and fund type for a period of not less than 2 years;*

*~~(e)~~(f) Projected monthly cash flows for a period of not less than 2 years after the date that the local government, other than a school district, is placed on fiscal watch;*

*(g) Projected monthly cash flows for a period covering the current biennium after the date that the school district is placed on fiscal watch;*

*~~[(f)](h)~~ A projected timeline for an annual audit;*

*~~[(g)](i)~~ A projected timeline for corrective actions on any audit findings as addressed in the final audit of the local government;*

*~~[(h)](j)~~ Quarterly budget compared to actual revenues and expenditures by fund and fund type;*

*~~[(i)](k)~~ Monthly bank reconciliations;*

*~~[(j)](l)~~ A plan of action to correct the conditions noted in the written notice of fiscal watch;*

*~~[(k)](m)~~ Proof, in the form of submitted minutes, that the notice of fiscal watch and a plan of corrective action were presented to the governing body of the local government as reflected in the minutes of the governing body; **and***

*~~[(l)](n)~~ Live testimony of the officers, including elected officers of the local government, to appear before the Committee, if requested. ~~}; and}~~*

*~~[(m)] Other reports or documentation as deemed necessary by the Department or the Committee.~~*

*2. The written notice of the Department that a local government has been placed on fiscal watch provided pursuant to NRS 354.675 and any request for documentation from the Department or the Committee must be presented to the governing body of the local government at the next feasible meeting of the governing body after it is received, as reflected in the minutes of the governing body.*

*3. Except as otherwise provided in subsection 4, a local government which has been placed on fiscal watch shall prepare and provide any documentation requested pursuant to subsection 1 as soon as practicable after the receipt of the request.*

*4. Within 30 days after the receipt of a request for documentation pursuant to subsection 1, a local government may submit a written objection to ~~[(the)]~~ **a neutral and independent review panel, as formed by the Department, [for the Committee, as applicable,]** stating the grounds upon which the local government objects to providing the requested documentation. Based upon the written objection, the **review panel [Department or the Committee, as applicable,]** may modify or uphold the original request for documentation. The local government shall provide documentation based on the modified or upheld request as soon as practicable after the **review panel [Department or the Committee]** decides on the objection. The decision of the **review panel [Department or the Committee, as applicable,]** is a final decision for the purposes of judicial review.*

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