



Nevada State Public Charter School Authority

AB 517 Performance Audit

October 2026

Annual Reports of Accountability LA26-09

Recommendation #1:	For annual reporting requirements without established NDE instructions, collaborate with NDE to develop adequate instructions.
Response:	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 information.
Corrective Action:	SPCSA staff have begun implementing this recommendation. On March 30, 2026, SPCSA staff requested the LCB Audit Division provide the list of requirements without established NDE instructions, as these were not outlined in the LA26-09 report. On April 17, 2026, the LCB provided SPCSA staff with the list of requirements without established NDE instructions. SPCSA staff provided NDE staff with the list and requested a meeting, and NDE staff requested to discuss internally before scheduling a meeting. On June 17, 2026, SPCSA staff requested an update and NDE staff stated a workgroup was being scheduled for June 23, 2026, to discuss reporting instructions. Additionally, SPCSA staff have 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 NDE staff 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.
Response:	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 school 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.
Corrective Action:	SPCSA staff have begun implementing this recommendation 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 months, SPCSA staff will perform an 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 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 meaningful purpose in supporting educational outcomes.
Response:	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 SB 460 redundant reporting process to SPCSA schools.

Corrective Action:	SPCSA staff have completed implementing this recommendation. 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. However, NDE Guidance Memorandum 26-11 dated July 1, 2026, outlines a role for charter school sponsors such as the SPCSA. As such, the SPCSA has created a process for SPCSA schools to submit requests to the SPCSA for review, and SPCSA staff will forward proposals as appropriate to the NDE.
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.
Response:	The SPCSA agrees with this recommendation and has begun implementation by communicating with the NDE on this topic.
Corrective Action:	SPCSA staff have completed implementing this recommendation. On March 30, 2026, SPCSA staff requested NDE staff confirm the retention reporting methodology which was updated in the 2025-26 NDE Annual Reports of Accountability manual released on March 20, 2026 (pg. 38): “For grade levels K-8: which students are retained in the same grade as of the end of the school year 2025-26. The report is based on the end-of-year status of the validation-day students...This report is not intended to track whether students who were retained last year actually enroll in the same grade next year; it simply reports the students who were retained.” SPCSA staff stated a plan to continue to implement rules previously followed by SPCSA schools, i.e., in the list of students provided by the NDE for retention reporting (from October 1 of the current school year), marking expected student retentions as of the end of the current school year. NDE staff confirmed this methodology was correct.
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.
Response:	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 staff in the query itself.
Corrective Action:	SPCSA staff have begun implementing this recommendation 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, SPCSA staff 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 starting with the 2026-27 school year Annual Reports of Accountability data collections. Furthermore, the SPCSA has recently filled a position with 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 is proposed to implement data queries in IC that may be used by (1) the SPCSA to substantiate data submissions from schools and (2) schools to more easily pull and submit Annual Reports of Accountability data, thereby ensuring more uniform data submissions that follow the appropriate business rules set by the SPCSA (via NDE guidance) in the query itself.

Compliance with Procurement Standards LA26-12

Recommendation #1:	Develop controls to ensure adequate monitoring of contract renewals and amendments that guarantees contracts do not operate outside terms.
Response:	The SPCSA agrees that the services from one contractor identified in the audit report remained in use after the original contract expiration and acknowledges that improvements to processes are appropriate to ensure contracts are renewed or replaced before expiration. The SPCSA acknowledges that this recommendation describes an area for improvement and has already initiated action to update the agency's internal controls manual.
Corrective Action:	Due to LCB on November 17, 2026
Recommendation #2:	Develop policies and procedures to ensure contract provisions between charter schools and their EMOs include proper legal review and comply with state laws, contract provisions, and best practices.
Response:	The SPCSA accepts this recommendation and has begun expanding its legal capacity by converting an Administrative Assistant IV position to a Legal Secretary position, seeking IFC approval to contract with an Of Counsel, and requesting an additional senior attorney position for the next biennium. These changes will increase staff capacity to annually review all EMO contracts and work with schools to ensure contracts are brought into compliance.
Corrective Action:	Due to LCB on November 17, 2026
Recommendation #3:	Develop controls that require charter schools to submit accurate and complete EMO Financial Reports, including accurate EMO contracting information and payments made to the EMOs and affiliated vendors to carry out the operations of the schools.
Response:	SPCSA staff has begun implementing this recommendation for FY2026. Staff conducted a comprehensive review of the current report and made significant revisions to improve clarity for both schools and staff reviewing submitted reports. Additionally, if discrepancies are identified during the review process, SPCSA staff will work with schools to resolve them and ensure accurate reports are submitted.
Corrective Action:	Due to LCB on November 17, 2026
Recommendation #4:	Develop controls to ensure all assigned procurement card approvers and card holders have a signed user agreement.
Response:	The SPCSA accepts this recommendation and has initiated action to update the agency's internal controls manual.
Corrective Action:	Due to LCB on November 17, 2026
Recommendation #5:	Develop controls to ensure monthly reconciliations of procurement card transactions are performed to SPCSA standards, including proper review and approvals.
Response:	The SPCSA accepts this recommendation and has initiated action to update the agency's internal controls manual.
Corrective Action:	Due to LCB on November 17, 2026

Family and Community Engagement Strategies LA26-17

Recommendation #1:	Implement monitoring practices to provide reasonable assurance that schools' family engagement strategies are implemented consistently with their charter application and contract.
Response:	SPCSA staff accepts this recommendation and will implement it as part of the next charter renewal cycle in summer/fall 2027. The renewal application will be revised to require schools to reflect on the effectiveness of their family engagement efforts during the current charter term, including strategies implemented and evidence of their impact. Schools will also be required to describe their planned family engagement strategies for the upcoming charter contract, including how they intend to foster meaningful partnerships with families and support ongoing engagement throughout the renewal term.
Corrective Action:	Due to LCB on November 17, 2026
Recommendation #2:	Develop an SPCSA family and community engagement policy in accordance with Title I requirements as the Local Education Agency for its sponsored charter schools.
Response:	The SPCSA accepts this recommendation and acknowledges this represents an area for improvement. The SPCSA has already initiated corrective action to develop a comprehensive LEA Parent and Family Engagement Policy consistent with ESSA requirements.
Corrective Action:	Due to LCB on November 17, 2026
Recommendation #3:	Develop policies and procedures to allocate parental engagement funds to schools in accordance with Title I requirements, giving priority to high-need schools.
Response:	The SPCSA accepts this recommendation and has already initiated action to develop a process by which high-need schools are designated. Once the SPCSA, as the LEA, has formalized this designation, schools that meet the criteria will be allocated a proportionate share of the required 1% of the SPCSA's total allocation to carry out parent and family engagement activities.
Corrective Action:	Due to LCB on November 17, 2026
Recommendation #4:	Enhance SPCSA's Title I reimbursement review process to ensure family engagement expenditure requirements are met.
Response:	The SPCSA accepts this recommendation and will develop procedures to ensure required spending for parent and family engagement activities occurred. The SPCSA will continue to ensure at least 1% of its total allocation is budgeted for parent and family engagement activities, and staff will review reimbursement requests to determine if actual spending aligns with the budgeted activities. Staff will monitor spending throughout the grant lifecycle to ensure the spending meets the requirement for funding parent and family engagement activities.
Corrective Action:	Due to LCB on November 17, 2026

Educational Strategies to Improve Student Outcomes LA26-16

Recommendation #1:	Strengthen monitoring practices to provide reasonable assurance that charter schools' selected educational strategies are implemented consistently with charter applications and contracts between charter holders and SPCSA.
Response:	SPCSA staff accepts this recommendation and will strengthen monitoring practices through the 2026–27 site evaluation process. As part of each site evaluation, school leadership will be required to describe the school's educational model and instructional strategies, providing SPCSA staff with a clearer understanding of how the school's instructional program is currently designed and implemented.
Corrective Action:	Due to LCB on November 17, 2026
Recommendation #2:	Provide guidance to charter schools regarding when they are expected to communicate educational strategy changes to SPCSA.
Response:	SPCSA staff accepts this recommendation and will provide additional guidance as part of the next charter renewal cycle in summer/fall 2027. The renewal application will be revised to require schools to describe the instructional strategies that support their educational model. This will serve as notification regarding educational strategy changes.
Corrective Action:	Due to LCB on November 17, 2026

Class Sizes and Recruitment and Retention LA26-15

Recommendation #1:	Develop specific guidance and criteria for assessing the reasonableness of proposed class sizes in the charter application and use best practices to assist with the assessment when available.
Response:	SPCSA staff accepts this recommendation and will implement it as part of the next new charter application cycle. The new charter application rubric and guidance will be updated to include recommended class size ratios in line with best practice and Nevada standards. These will be included in both the guidance for applications as well as the rubric for reviewers to consider in their evaluations.
Corrective Action:	Due to LCB on November 17, 2026
Recommendation #2:	Develop criteria for assessing the reasonableness of proposed recruitment and retention plans and the applicant's ability to fill proposed staffing plans.
Response:	SPCSA staff accepts this recommendation and will implement it as part of the next new charter application cycle. The new charter application evaluation rubric will be revised to explicitly include consideration of the reasonableness of each applicant's recruitment and retention plan.
Corrective Action:	Due to LCB on November 17, 2026
Recommendation #3:	Enhance application evaluation tools to include criteria for evaluating an applicant's ability to comply with state and federal laws regarding staffing requirements and qualifications.
Response:	SPCSA staff accepts this recommendation and will implement it as part of the next new charter application cycle. The new charter application guidance and evaluation rubric will be updated to require applicants to identify the minimum qualifications for teaching and other professional staff, including applicable education, licensure, and certification requirements, and to describe how proposed staffing plans will comply with applicable state and federal laws. The evaluation rubric will also be revised to include criteria assessing the reasonableness and completeness of the applicant's staffing plan and its alignment with statutory and regulatory requirements.
Corrective Action:	Due to LCB on November 17, 2026
Recommendation #4:	Ensure applications specifically disclose the minimum qualifications of teaching and other professional staff the school intends to hire, such as education level and licensing.
Response:	SPCSA staff accepts this recommendation and will implement it as part of the next new charter application cycle. The new charter application guidance and evaluation rubric will be updated to require applicants to identify the minimum qualifications for teaching and other professional staff, including applicable education, licensure, and certification requirements, and to describe how proposed staffing plans will comply with applicable state and federal laws. The evaluation rubric will also be revised to include criteria assessing the reasonableness and completeness of the applicant's staffing plan and its alignment with statutory and regulatory requirements.
Corrective Action:	Due to LCB on November 17, 2026
Recommendation #5:	Define what constitutes a material change to the class sizes approved in the charter contract and communicate this to charter holders.
Response:	The SPCSA accepts this recommendation and will develop formal policies and procedures for monitoring class size data reported through the statewide accountability reporting requirements. As part of this process, the SPCSA will compare reported class sizes against the recommended ratios established in NRS and NAC. Where concerns are identified, the SPCSA will evaluate class size data in the broader context of the school's academic, organizational, and financial performance to determine whether additional monitoring or engagement is appropriate. These policies and procedures will be communicated to the charter holders to ensure transparency.

Corrective Action:	Due to LCB on November 17, 2026
Recommendation #6:	Develop policies and procedures to monitor class sizes when they are materially different from the sizes indicated in the application.
Response:	The SPCSA accepts this recommendation and will develop formal policies and procedures for monitoring class size data reported through the statewide accountability reporting requirements. As part of this process, the SPCSA will compare reported class sizes against the recommended ratios established in NRS and NAC. Where concerns are identified, the SPCSA will evaluate class size data in the broader context of the school's academic, organizational, and financial performance to determine whether additional monitoring or engagement is appropriate. These policies and procedures will be communicated to the charter holders to ensure transparency.
Corrective Action:	Due to LCB on November 17, 2026
Recommendation #7:	Define in policy the calculation of charter schools' contractual enrollment cap, including how prekindergarten affects the enrollment cap.
Response:	The SPCSA accepts this recommendation and will formally document its existing process for monitoring compliance with charter school enrollment caps. The policy will describe the use of the validated October 1 enrollment count to determine compliance with each school's approved enrollment cap. The policy will also reflect existing guidance that clarifies the treatment of pre-kindergarten enrollment, which has already been incorporated into the SPCSA's charter contract template and the pre-kindergarten resource manual developed for schools that operate, or intend to operate, pre-kindergarten programs.
Corrective Action:	Due to LCB on November 17, 2026
Recommendation #8:	Develop policies and procedures for periodic monitoring of enrollment thresholds through the school year and progressive follow-up and enforcement based on the level of noncompliance with the thresholds, including notification requirements.
Response:	The SPCSA accepts this recommendation and will establish formal policies and procedures for the periodic monitoring of charter school enrollment throughout the school year. The monitoring framework will balance adherence to each school's approved charter contract with the recognition that modifying an enrollment cap requires a formal charter amendment process. Particular attention will be given to schools whose enrollment exceeds their approved enrollment cap, which may require corrective action or initiation of the charter amendment process.
Corrective Action:	Due to LCB on November 17, 2026
Recommendation #9:	Enhance the review of the annual staff reports to ensure accuracy of the charter schools' reporting.
Response:	The SPCSA accepts this recommendation and considers it implemented. Beginning in the fall of 2024 with the 2024–25 report, the content, scope, and review process for the educator licensure report were significantly enhanced to improve the accuracy of the information provided. The SPCSA has continued to refine these processes based on implementation experience and ongoing collaboration with schools. The SPCSA recognizes that questions continue to arise regarding appropriate licensure for certain instructional assignments, particularly for courses that do not clearly align with existing licensure endorsement areas. The SPCSA will continue to work collaboratively with the Nevada Department of Education (NDE) to resolve these questions and provide clear guidance to sponsored charter schools as needed.
Corrective Action:	Due to LCB on November 17, 2026
Recommendation #10:	Ensure the organizational performance framework aligns with statutory requirements for licensure.
Response:	The SPCSA accepts this recommendation and considers it implemented. In fall 2024, the SPCSA revised the Organizational Performance Framework (OPF) to strengthen its evaluation of charter school compliance with educator licensure requirements. The revised framework includes explicit criteria addressing licensure requirements for staff providing services to English learners and students with disabilities.
Corrective Action:	Due to LCB on November 17, 2026

Recommendation #11:	Perform a review of applicant’s initial recruitment plan to ensure they express a feasible method for recruiting highly qualified teachers.
Response:	The SPCSA accepts this recommendation and will address it through the implementation plan developed in response to Recommendations 2, 3, and 4. The SPCSA will ensure that the actions associated with those recommendations collectively address the requirements outlined in this recommendation.
Corrective Action:	The SPCSA accepts this recommendation and will address it through the implementation plan developed in response to Recommendations 2, 3, and 4. The SPCSA will ensure that the actions associated with those recommendations collectively address the requirements outlined in this recommendation.
Finding:	Due to LCB on November 17, 2026
Recommendation #12:	Continue to monitor teacher licensure at charter schools for compliance with laws and regulations.
Response:	The SPCSA accepts this recommendation and considers it implemented. As outlined in the SPCSA's response to Recommendation 9, the SPCSA has enhanced its review process for the All Staff Report to strengthen oversight of educator staffing and licensure requirements. The SPCSA will continue to refine and improve this review process as needed to support accurate reporting, and alignment with applicable state and federal requirements.
Corrective Action:	Due to LCB on November 17, 2026