

GUIDANCE MEMORANDUM 25-03

To: All Nevada System of Higher Education (NSHE) Institutions
From: The Nevada Governor's Office of Federal Assistance *AS*
Date: February 24, 2025
Subject: **Applicability of NRS 223.480 to the Nevada System of Higher Education**

The Nevada Governor's Office of Federal Assistance (OFA) is providing this memorandum to clarify the reporting requirements for NSHE institutions under NRS 223.480. Our goal is to ensure that all institutions have a clear understanding of these obligations while supporting smooth and efficient compliance.

A recent legal review by the Office of the Attorney General has confirmed that NSHE institutions are subject to NRS 223.480 and must report all federal grant activities to OFA. This process enhances transparency, coordination, and compliance with both state law and Executive Order (EO) 12372, which governs intergovernmental review for federal funding.

We appreciate the important work that NSHE institutions do in securing federal grants, and we are here to assist in meeting these reporting requirements.

Reporting Requirements

1. **All Federal Grants Must Be Reported**
 - NSHE institutions are required to notify OFA of all federal grant applications and awards as outlined in NRS 223.480.
 - NSHE's classification under GASB Statement No. 61 does not exempt it from this requirement.
2. **Grants Requiring Intergovernmental Review (EO 12372)**
 - If a federal grant requires intergovernmental review, NSHE must submit it to OFA for review and obtain a State Application Identifier (SAI) before submitting the SF-424 form.
 - Following this process helps ensure that applications are complete and properly reviewed, avoiding potential delays or issues.
3. **Grants That Do Not Require Intergovernmental Review**
 - Even if a grant **does not** require intergovernmental review, NSHE must still notify OFA of the grant activity.
 - This helps improve coordination, prevent duplication of efforts, and enhance state-level grant oversight.



Legal and Policy Considerations

The Nevada Supreme Court has ruled that while NSHE has constitutional autonomy, it remains subject to state laws that promote financial transparency. In cases such as *Bd. of Regents v. Oakley (1981)* and *Nevada Pol'y Rsch. Inst., Inc. v. Miller (2024)*, the Court has affirmed that NSHE must comply with state statutes that serve a legitimate governmental purpose.

Because NRS 223.480 is designed to promote financial accountability without interfering with NSHE's academic and operational independence, it applies to all NSHE institutions.

Next Steps for Compliance

- **Designate a Point of Contact (POC):** Each NSHE institution is encouraged to assign a POC to coordinate grant reporting with OFA.
- **Training & Support:** OFA is available to work with NSHE leadership to provide **training and guidance** on reporting expectations.
- **Ongoing Compliance:** By following these guidelines, NSHE institutions can help ensure smooth grant oversight and alignment with state and federal requirements.

We recognize that grant reporting can be complex, and we are committed to working collaboratively to support NSHE institutions in this process. If you have any questions or need assistance, please don't hesitate to reach out to us at grants@ofa.nv.gov.

Thank you for your cooperation and commitment to effective grant management.

Nevada Governor's Office of Federal Assistance