

ACCOMPANYING INFORMATION - EXPENDITURES OF FEDERAL AWARDS

Clark County, Nevada
 Schedule of Expenditures of Federal Awards
 For the Fiscal Year Ended June 30, 2014

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grant or Pass-Through Number	Program or Award Amount	Total Federal Disbursements/ Expenditures
DEPARTMENT OF AGRICULTURE				
Child Nutrition Cluster				
Passed Through Nevada Department of Education:				
School Breakfast Program	10.553	Agreement R-315-11	\$ 149,431	\$ 149,431
Passed Through Nevada Department of Education:				
National School Lunch Program	10.555	Agreement R-315-11	235,382	235,382
Passed Through Nevada Department of Administration:				
National School Lunch Program - Commodity	10.555	Permanent Agreement	5,331	<u>5,331</u>
				<u>240,713</u>
Passed Through Nevada Department of Education:				
Special Milk Program For Children	10.556	Agreement #M-102500-13	32,400	27,897
Passed Through Nevada Department of Education:				
Summer Food Service Program for Children	10.559	SFSP-AGREE2011	85,582	<u>58,411</u>
Total Child Nutrition Cluster				<u>476,452</u>
Passed Through Nevada Department of Education:				
Child and Adult Care Food Program	10.558	Cooperative Agreement	270,000	78,047
Passed Through Nevada Department of Conservation and Natural Resources:				
Cooperative Forestry Assistance	10.664	None	104,949	104,949
Forest Service Schools and Roads Cluster				
Passed Through the State of Nevada, Office of the Controller:				
Schools and Roads - Grants to States - Title I	10.665	Public Law 106-393	200,637	200,637
Schools and Roads - Grants to States - Title III	10.665	Public Law 106-393	35,406	<u>35,406</u>
Total Forest Service Schools and Roads Cluster				<u>236,043</u>
Direct:				
Spring Mountain Youth Camp Forestry Program	10.Unknown	11-PA-11041705-021	9,160	3,726
Spring Mountain Youth Camp Forestry Program	10.Unknown	11-PA-11041705-021	15,000	<u>4,004</u>
				<u>7,730</u>
Total Department of Agriculture				<u>903,221</u>
DEPARTMENT OF COMMERCE				
Economic Development Cluster				
Direct:				
Economic Adjustment Assistance	11.307	07 79 06715	400,000	<u>196,000</u>
Total Economic Development Cluster				<u>196,000</u>
Total Department of Commerce				<u>196,000</u>
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
CDBG-Entitlement Grants Cluster				
Direct Program:				
CDBG Entitlement Grants:				
Neighborhood Stabilization Program 3	14.218	B-11-UN-32-0001	20,253,261	7,386,402
Recaptured NSP Funds	14.218		7,328,451	31,293
Recaptured NSP Funds	14.218		2,285,586	1,221,326
Community Development Block Grant	14.218	B-12-UC-32-0001	7,476,076	5,625,742

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DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (Continued)				
Recaptured CDBG Funds	14.218		\$ 22,077	\$ 15,917
				<u>14,280,680</u>
Total CDBG-Entitlement Grants Cluster				<u>14,280,680</u>
Direct Program:				
Emergency Solutions Grant Program	14.231	E-11-UC-32-0001	157,908	87,775
Emergency Solutions Grant Program	14.231	E-12-UC-32-0001	502,151	186,051
Emergency Solutions Grant Program	14.231	E-13-UC-32-0001	545,402	304,820
				<u>578,646</u>
Direct Program:				
Supportive Housing Program	14.235	NV0061B9T001100	495,000	293,333
Direct Program:				
Shelter Plus Care	14.238	NV01C700001	3,504,819	928,421
Direct Program:				
Home Investment Partnerships Program	14.239	M10-DC320224	3,670,250	3,161,761
Home Investment Partnerships Program	14.239	M11-DC320224	3,259,271	1,635,290
Recaptured Home Funds	14.239		552,727	379,659
				<u>5,176,710</u>
Passed Through Nevada Housing Division:				
Home Investment Partnerships Program	14.239	M-09-SG-32-0100	733,394	668,661
Home Investment Partnerships Program	14.239	M10-SG320106	766,590	203,832
Recaptured Home Funds	14.239		733,814	7,150
				<u>879,643</u>
				<u>6,056,353</u>
Direct Program:				
Continuum of Care Program	14.267	NV0070L9T001200	96,302	49,500
Total Department of Housing and Urban Development				<u>22,186,933</u>
DEPARTMENT OF INTERIOR				
Pass Through the State of Nevada, Office of the Controller:				
Distribution of Receipts to State and Local Governments	15.227	FLPMA of 1976	180	180
Direct Program:				
Southern Nevada Public Land Management	15.235	L05AC14148	2,108,871	167,458
Southern Nevada Public Land Management	15.235	L05AC14676	4,662,000	65,607
Southern Nevada Public Land Management	15.235	L07AC13496	1,732,687	979,296
Southern Nevada Public Land Management	15.235	L07AC13809	5,496,845	1,983,112
Southern Nevada Public Land Management	15.235	L08AC12964	1,320,000	203,687
Southern Nevada Public Land Management	15.235	L08AC13680	2,129,113	15,336
Southern Nevada Public Land Management	15.235	L08AC14128	2,123,957	1,047,821
Southern Nevada Public Land Management	15.235	L09AC15505	1,712,700	55,137
Southern Nevada Public Land Management	15.235	L09AC15506	530,475	37,836
Southern Nevada Public Land Management	15.235	L11AC20009	898,555	181,431
Southern Nevada Public Land Management	15.235	L11AC20010	812,900	2,095
Southern Nevada Public Land Management	15.235	L11AC20012	920,009	26,065
Southern Nevada Public Land Management	15.235	L11AC20153	8,500,000	6,555,195
Southern Nevada Public Land Management	15.235	L13AC00041	473,675	40,715
Southern Nevada Public Land Management	15.235	L13AC00042	255,388	24,498

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DEPARTMENT OF INTERIOR (Continued)				
Southern Nevada Public Land Management	15.235	L07AC14893	\$ 744,822	\$ 133,892
Southern Nevada Public Land Management	15.235	L08AC13225	1,134,842	178,714
Southern Nevada Public Land Management	15.235	L08AC13507	65,889	3,883
Southern Nevada Public Land Management	15.235	L12AC20371	42,000	31,657
Southern Nevada Public Land Management	15.235	L12AC20372	50,000	9,430
Total SNPLMA				<u>11,742,865</u>
Total Department of Interior				<u>11,743,045</u>
DEPARTMENT OF JUSTICE				
Direct Program:				
Joint Law Enforcement Operations (JLEO)	16.111	Agreement	1,625	1,625
Joint Law Enforcement Operations (JLEO)	16.111	Agreement	41,592	418
Joint Law Enforcement Operations (JLEO)	16.111	Agreement	9,184	5,980
Joint Law Enforcement Operations (JLEO)	16.111	Agreement	10,000	5,000
Joint Law Enforcement Operations (JLEO)	16.111	Agreement	5,000	280
				<u>13,303</u>
Direct Program:				
Services for Trafficking Victims	16.320	2012-VT-BX-K003	499,808	280,332
Passed Through Nevada Department of Health and Human Services:				
Juvenile Accountability Block Grant	16.523	2013-JB-FX-0049	196,872	196,872
Passed Through Nevada Department of Health and Human Services:				
Juvenile Justice and Delinquency Prevention_Allocation to States	16.540	2013-MU-FX-0052	161,000	161,000
Direct Program:				
Missing Children's Assistance	16.543	2011-MC-CX-K002	863,550	266,765
Research & Development Cluster				
Direct Program:				
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	2010-DN-BX-K201	258,054	14,325
Total Research & Development Cluster				<u>14,325</u>
Passed through Nevada Department of Health and Human Services:				
Crime Victim Assistance	16.575	VOCA13-073	380,000	380,000
Crime Victim Assistance	16.575	VOCA13-124	98,650	71,744
				<u>451,744</u>
Direct Program:				
Drug Court Discretionary Grant Program	16.585	2010-DC-BX-0058	160,220	1,534
Drug Court Discretionary Grant Program	16.585	2011-DC-BX-0114	188,613	94,754
				<u>96,288</u>
Passed through the State of Nevada, Office of the Attorney General:				
Violence Against Women Formula Grants	16.588	2012-VAWA-02	33,242	15,320
Violence Against Women Formula Grants	16.588	2013-VAWA-02	34,748	15,693
Violence Against Women Formula Grants	16.588	2012-VAWA-09	122,086	62,229
Violence Against Women Formula Grants	16.588	2013-VAWA-09	131,475	63,806
Violence Against Women Formula Grants	16.588	2012-VAWA-35	45,020	23,682
Violence Against Women Formula Grants	16.588	2012-VAWA-35	49,605	24,499
				<u>205,229</u>

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Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grant or Pass-Through Number	Program or Award Amount	Total Federal Disbursements/Expenditures
DEPARTMENT OF JUSTICE (Continued)				
Direct Program:				
State Criminal Alien Assistance Program	16.606	2008-AP-BX-0539	\$ 2,713,602	\$ 81,628
State Criminal Alien Assistance Program	16.606	2008-AP-BX-1670	2,458,833	246,126
State Criminal Alien Assistance Program	16.606	2009-AP-BX-0803	2,370,394	97,380
State Criminal Alien Assistance Program	16.606	2011-AP-BX-0841	1,949,699	860,703
State Criminal Alien Assistance Program	16.606	2012-AP-BX-0122	1,436,764	1,436,764
State Criminal Alien Assistance Program	16.606	2013-AP-BX-0391	807,326	807,326
				<u>3,529,927</u>
Direct Program:				
Public Safety Partnership and Community Policing Grants	16.710	2010CKWX0239	299,994	2,739
Passed through Nevada Department of Health and Human Services:				
Enforcing Underage Drinking Laws Program	16.727	Agreement	184,500	52,675
Enforcing Underage Drinking Laws Program	16.727	Agreement	75,000	2,039
Enforcing Underage Drinking Laws Program	16.727	Agreement	132,000	39,205
				<u>93,919</u>
JAG Program Cluster				
Direct Program:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2010-DJ-BX-0933	1,552,085	270,764
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2011-DB-BX-0022	396,894	18,968
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2012-DJ-BX-1056	1,024,399	683,078
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2013-DJ-BX-1172	964,872	56,216
				<u>1,029,026</u>
Passed through Nevada Department of Public Safety:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	10-JAG-37	75,829	75,829
Edward Byrne Memorial Justice Assistance Grant Program	16.738	10-JAG-381	11,415	11,415
Edward Byrne Memorial Justice Assistance Grant Program	16.738	13-JAG-17	99,590	99,590
				<u>186,834</u>
Passed through City of Henderson:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	Interlocal Agreement	66,425	26,040
Passed through City of Las Vegas:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	Interlocal Agreement	1,373,278	27,368
Edward Byrne Memorial Justice Assistance Grant Program	16.738	Interlocal Agreement	382,696	66,846
Recaptured JAG Funds	16.738		27,254	27,254
				<u>121,468</u>
Passed through City of North Las Vegas:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	Interlocal Agreement	198,085	12,555
				<u>1,375,923</u>
Passed through City of Las Vegas:				
ARRA - Edward Byrne Memorial Justice Assistance Grant	16.804	Interlocal Agreement	1,220,939	51,609
Program Income ARRA - JAG Funds			96,207	21,842
				<u>73,451</u>
Total JAG Program Cluster				<u>1,449,374</u>
Direct Program:				
DNA Backlog Reduction Program	16.741	2010-DN-BX-K076	872,138	133,615
DNA Backlog Reduction Program	16.741	2012-DN-BX-0105	1,009,635	456,673
DNA Backlog Reduction Program	16.741	2013-DN-BX-0090	604,591	129,648
				<u>719,936</u>

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DEPARTMENT OF JUSTICE (Continued)				
Passed through the Nevada Department of Public Safety:				
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	13-FSI-03	\$ 15,805	\$ 4,360
Direct Program:				
Congressionally Recommended Awards	16.753	2010-DD-BX-0681	999,999	404,147
Direct Program:				
Equitable Sharing Program	16.922	Cooperative Agreement	1,356,711	398,128
Equitable Sharing Program	16.922	Cooperative Agreement	717,761	717,286
				<u>1,115,414</u>
Direct Program:				
ATF - Gang Task Force	16.Unknown	Agreement	46,102	3,022
ATF - Gang Task Force	16.Unknown	Agreement	22,544	22,544
ATF - Armor Task Force	16.Unknown	Agreement	3,883	298
DEA - So. NV Gang Task Force	16.Unknown	Agreement	97,843	14,897
DEA - So. NV Gang Task Force	16.Unknown	Agreement	47,255	47,255
DEA - Tactical Diversion Task Force	16.Unknown	Agreement	34,260	9,910
DEA - Tactical Diversion Task Force	16.Unknown	Agreement	26,295	26,295
DEA - Marijuana Eradication	16.Unknown	Agreement	100,000	100,000
DEA - Marijuana Eradication	16.Unknown	Agreement	100,000	20,597
FBI - Criminal Apprehension Team	16.Unknown	Agreement	131,391	17,388
FBI - Criminal Apprehension Team	16.Unknown	Agreement	61,569	61,569
FBI - Eastern European Organized Crime Task Force	16.Unknown	Agreement	18,369	13,298
FBI - Eastern European Organized Crime Task Force	16.Unknown	Agreement	12,044	12,044
FBI - Joint Terrorism Task Force	16.Unknown	Agreement	52,462	5,051
FBI - Joint Terrorism Task Force	16.Unknown	Agreement	42,700	42,700
FBI - Innocence Lost Task Force	16.Unknown	Agreement	79,729	40,377
FBI - Las Vegas Safe Streets Gang Task Force	16.Unknown	Agreement	113,392	39,856
FBI - Las Vegas Safe Streets Gang Task Force	16.Unknown	Agreement	46,851	46,851
US Marshals - NV Fugitive Investigative Strike Team	16.Unknown	Agreement	53,590	16,412
US Marshals - NV Fugitive Investigative Strike Team	16.Unknown	Agreement	56,598	56,598
MPD - Child Exploitation Task Force	16.Unknown	Agreement	21,285	13,421
MPD - Child Exploitation Task Force	16.Unknown	Agreement	69,093	69,093
				<u>679,476</u>
Total Department of Justice				<u>9,685,150</u>
DEPARTMENT OF TRANSPORTATION				
Highway Planning and Construction Cluster				
Passed Through Nevada Department of Transportation:				
Highway Planning and Construction	20.205	Agreement PR033-11-015	35,998,546	5,685,222
Highway Planning and Construction	20.205	Agreement PR234-10-063	650,000	1,284
Highway Planning and Construction	20.205	Agreement P086-12-063	4,325,611	357,324
Highway Planning and Construction	20.205	Agreement P087-12-063	7,172,820	394,489
Highway Planning and Construction	20.205	Agreement P268-12-063	281,000	17,026
				<u>6,455,345</u>
Passed Through Nevada Department of Public Safety:				
Highway Planning and Construction	20.205	TS-2014-LVMPD-00178	10,000	10,000
Total Highway Planning and Construction Cluster				<u>6,465,345</u>
Highway Safety Cluster				
Passed Through Nevada Department of Public Safety:				
State and Community Highway Safety	20.600	23-JF-1.10 & 23-401PT-10	231,512	70,720

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DEPARTMENT OF TRANSPORTATION (Continued)				
State and Community Highway Safety	20.600	JF-2014-LVMPD-00019	\$ 259,584	\$ 174,426
State and Community Highway Safety	20.600	TS-127-1	9,274	9,274
State and Community Highway Safety	20.600	LFD-2014-LVMPD-00015	5,000	5,000
State and Community Highway Safety	20.600	23-CP-2.5	4,995	1,557
				<u>260,977</u>
Passed Through Nevada Department of Public Safety:				
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	23-410AL-7	75,000	19,068
Total Highway Safety Cluster				<u>280,045</u>
Passed Through Nevada Department of Public Safety:				
National Priority Safety Programs	20.616	Agreement	88,098	48,422
National Priority Safety Programs	20.616	TS-2014-LVMPD-00003	110,869	70,211
				<u>118,633</u>
Passed Through the State Emergency Response Commission:				
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	13-HMEP-03-01	898	898
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	14-HMEP-03-01	11,366	11,366
				<u>12,264</u>
Total Department of Transportation				<u>6,876,287</u>
DEPARTMENT OF THE TREASURY				
Community Development Financial Institutions Cluster				
Direct Program:				
Community Development Financial Institutions Program	21.020	212882252	6,253	2,109
Community Development Financial Institutions Program	21.020		36,000	36,000
Total Community Development Financial Institutions Cluster				<u>38,109</u>
Total Department of the Treasury				<u>38,109</u>
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES				
Direct Program:				
Promotion of the Arts_ Grants to Organizations and Individuals	45.024	12-5900-7116	10,000	2,075
Passed Through the Nevada Arts Council:				
Promotion of the Arts_ Grants to Organizations and Individuals	45.024	PIE14-6-03	14,731	14,731
				<u>16,806</u>
Total National Foundation on the Arts and the Humanities:				<u>16,806</u>
ENVIRONMENTAL PROTECTION AGENCY				
Direct Program:				
Air Pollution Control Program Support	66.001	A-97914714-2	837,668	837,668
Direct Program:				
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034	PM-96948101-A	133,780	133,780
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034	XA-00T82901-1	400,000	67,704
				<u>201,484</u>

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ENVIRONMENTAL PROTECTION AGENCY (Continued)				
Passed through Nevada Division of Environmental Protection:				
Nonpoint Source Implementation Grants	66.460	Agreement DEP S: 12-023-1	\$ 52,189	\$ 15,220
Nonpoint Source Implementation Grants	66.460	Agreement DEP-S 13-018	39,063	7,793
				<u>23,013</u>
Total Environmental Protection Agency				<u>1,062,165</u>
DEPARTMENT OF ENERGY				
Direct Program:				
Renewable Energy Research and Development	81.087	DE-EE003180	1,000,000	82,315
Passed Through Nevada Department of Public Safety:				
Environmental Monitoring/Cleanup, Cultural and Resource Mgmt., Emergency Response Research, Outreach, Technical Analysis	81.502	81502.12A	23,010	<u>23,010</u>
Total Department of Energy				<u>105,325</u>
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Aging Cluster				
Passed Through Nevada Department of Health and Human Services:				
Special Programs for the Aging_ Title III, Part B_ Grants for Supportive Services and Senior Centers	93.044	03-015-21-BX-14	135,975	<u>135,975</u>
Total Aging Cluster				<u>135,975</u>
Passed through Nevada Department of Health and Human Services:				
Enhance Safety of Children Affected by Substance Abuse	93.087	RPG13-015	11,344	7,313
Enhance Safety of Children Affected by Substance Abuse	93.087	PRG13-015	13,000	1,910
				<u>9,223</u>
Direct Program:				
Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	1H79T1024168-01	118,273	22,091
Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	1H79T1024168.01	316,750	<u>232,241</u>
				<u>254,332</u>
Passed through Nevada Department of Health and Human Services:				
Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	9324313X	62,353	817
				<u>255,149</u>
Direct Program:				
Transitional Living for Homeless Youth	93.550	90CX6947-01-00	139,671	75,230
Transitional Living for Homeless Youth	93.550	90CX6947-02-00	247,470	<u>134,284</u>
				<u>209,514</u>
Direct Program:				
Promoting Safe and Stable Families	93.556	90CW1140/02	549,656	162,247
Promoting Safe and Stable Families	93.556	90CW1140-03-00	602,866	<u>351,153</u>
				<u>513,400</u>
Passed Through Nevada Department of Health and Human Services:				
Promoting Safe and Stable Families	93.556	IV-B-14-045	137,156	137,156
Promoting Safe and Stable Families	93.556	IV-B-14-048	229,122	229,122

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DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)				
Promoting Safe and Stable Families	93.556	IVB2-13-050	\$ 88,430	\$ 24,287
Promoting Safe and Stable Families	93.556	IVB-2-14-050	95,456	27,327
				<u>417,892</u>
				<u>931,292</u>
Passed Through Nevada Department of Health and Human Services:				
Child Support Enforcement -Hearing Master FY14	93.563	Interlocal Agreement	1,261,828	1,261,828
Child Support Enforcement FY14	93.563	Interlocal Agreement	17,046,519	17,046,519
Child Support Enforcement, FFY10 Incentive Award	93.563	Interlocal Agreement	1,797,426	463,912
Child Support Enforcement, FFY11 Incentive Award	93.563	Interlocal Agreement	1,514,794	356,064
Child Support Enforcement, Incentive Funds (Statewide Employer Service Center Project)	93.563	Interlocal Agreement	522,134	144,555
Child Support Enforcement, Incentive Funds (Statewide Employer Service Center Project)	93.563	Interlocal Agreement	230,400	198,895
				<u>19,471,773</u>
Passed through Nevada Department of Health and Human Services:				
Community-Based Child Abuse Prevention Grants	93.590	1285	89,179	89,179
Passed through Nevada Department of Health and Human Services:				
Grants to States for Access and Visitation Programs	93.597	1201NVSAVP	74,694	19,549
Grants to States for Access and Visitation Programs	93.597	1301NVSAVP	76,500	56,211
				<u>75,760</u>
Passed Through Nevada Department of Health and Human Services:				
Adoption Incentive Payments	93.603	AI-2012-009	746,151	206,488
Adoption Incentive Payments	93.603	AI-13-011	121,142	104,312
Adoption Incentive Payments	93.603	AI-13-011	1,649,000	1,135,507
				<u>1,446,307</u>
Passed Through Nevada Department of Health and Human Services:				
Children's Justice Grants to States	93.643	CJA-14-039	10,000	10,000
Passed Through Nevada Department of Health and Human Services:				
Stephanie Tubbs Jones Child Welfare Services Program	93.645	1401NVCWSS	186,015	186,015
Direct Program:				
Adoption Opportunities	93.652	90CO1054/03	376,840	70,354
Adoption Opportunities	93.652	90CO1054-04-00	380,870	191,606
				<u>261,960</u>
Passed Through Nevada Department of Health and Human Services:				
Foster Care_Title IV-E	93.658	1401NV1401	8,092,039	8,092,039
Foster Care_Title IV-E	93.658	1401NV1401	13,254,520	13,254,520
				<u>21,346,559</u>
Passed Through Nevada Department of Health and Human Services:				
Adoption Assistance	93.659	1401NV1407	684,471	684,471
Adoption Assistance	93.659	1401NV1407	16,358,048	16,358,048
				<u>17,042,519</u>
Passed Through Nevada Department of Health and Human Services:				
Social Services Block Grant:	93.667	G-1401NVSOSR	2,048,429	2,048,429
Passed Through Nevada Department of Health and Human Services:				
Child Abuse and Neglect Discretionary Activities	93.670	90CA1808-01-00	359,817	16,122

(Continued)

Clark County, Nevada
 Schedule of Expenditures of Federal Awards
 For the Fiscal Year Ended June 30, 2014

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grant or Pass-Through Number	Program or Award Amount	Total Federal Disbursements/ Expenditures
DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)				
Passed Through Nevada Department of Health and Human Services:				
Chafee Foster Care Independence Program	93.674	CH-14-031	\$ 833,858	\$ 833,858
Direct Program:				
HIV Emergency Relief Project Grants:				
Ryan White Minority AIDS Initiative Program	93.914	2 H89HA06900-08-04	382,096	235,559
Ryan White Part A HIV Emergency Relief Project	93.914	2 H89HA06900-08-04	4,549,455	4,083,536
Ryan White Minority AIDS Initiative Program	93.914	2 H89HA06900-09-01	366,749	72,822
Ryan White Part A HIV Emergency Relief Project	93.914	2 H89HA06900-09-02	5,515,012	593,662
Ryan White Part A HIV Emergency Relief Project - Program Income	93.914	2 H89HA06900-08-04	1,615	1,615
				<u>4,987,194</u>
Total Department of Health and Human Services				<u>69,356,828</u>
OFFICE OF THE NATIONAL DRUG CONTROL POLICY				
Direct Program:				
Executive Office of the President:				
High Intensity Drug Trafficking Areas Program	95.001	G12NV0001A	3,303,650	778,439
High Intensity Drug Trafficking Areas Program	95.001	G13NV0001A	3,014,728	2,139,528
High Intensity Drug Trafficking Areas Program	95.001	G14NV0001A	752,898	<u>386,858</u>
Total Office of The National Drug Control Policy				<u>3,304,825</u>
DEPARTMENT OF HOMELAND SECURITY				
Direct Program:				
National Urban Search and Rescue Response System	97.025	EMW-2008-CA-1494	1,530,800	1,045,237
National Urban Search and Rescue Response System	97.025	EMW-2012-CA-K00029-S01	1,287,608	420,687
National Urban Search and Rescue Response System	97.025	EMW-2013-CA-K00016-S01	1,247,154	750,347
National Urban Search and Rescue Response System	97.025	EMW-2013-CA-USR-0019	30,800	<u>26,146</u>
				<u>2,242,417</u>
Passed Through State of Nevada Department of Public Safety:				
Emergency Management Performance Grants	97.042	9704213	511,076	511,076
Homeland Security Grant Program:				
Passed Through Nevada Department of Public Safety:				
Homeland Security Grant Program:				
2010 Urban Area Security Initiative	97.067	97067U10	982,771	53,048
2011 Urban Area Security Initiative	97.067	97067.11-U11	2,017,280	494,138
2011 Urban Area Security Initiative	97.067	97067.11-U11	93,023	6,106
2012 Urban Area Security Initiative	97.067	97067.11-U11	185,016	85,627
2012 Urban Area Security Initiative	97.067	97067.12-U12	4,143	4,143
2011 Urban Area Security Initiative	97.067	97067-U11	118,702	118,702
2011 Urban Area Security Initiative	97.067	97067.11-U11	62,907	62,907
2012 Urban Area Security Initiative	97.067	97067.12-U12	150,312	150,312
2013 Urban Area Security Initiative	97.067	97067-HL3	206,000	1,583
2011 Urban Area Security Initiative	97.067	97067.11-U11	15,122	15,122
2012 Urban Area Security Initiative	97.067	97067.12-U12	2,315	2,315
2012 Urban Area Security Initiative	97.067	97067-HL3	19,760	5,473
2011 Urban Area Security Initiative	97.067	97067-U11	25,000	25,000
2012 Urban Area Security Initiative	97.067	97067.12-U12	56,473	18,341
2012 Urban Area Security Initiative	97.067	97067.12-U11	137,837	137,837
2012 Urban Area Security Initiative	97.067	97067.12-U12	369,193	325,551

(Continued)

Clark County, Nevada
 Schedule of Expenditures of Federal Awards
 For the Fiscal Year Ended June 30, 2014

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grant or Pass-Through Number	Program or Award Amount	Total Federal Disbursements/ Expenditures
DEPARTMENT OF HOMELAND SECURITY (Continued)				
2011 State Homeland Security Program	97.067	97067.11-HL1	\$ 395,810	\$ 232,004
2012 State Homeland Security Program	97.067	97067.11-U11	522,259	508,352
2012 State Homeland Security Program	97.067	97067.12-U12	519,125	517,106
2012 State Homeland Security Program	97.067	97067.12-HL12	372,677	343,645
2013 State Homeland Security Program	97.067	97067-HL3	749,950	243,781
2012 State Homeland Security Program	97.067	97067-HL2	29,415	29,415
2013 State Homeland Security Program	97.067	97067-HL3	116,250	62,000
Total Homeland Security Grant Program				<u>3,442,508</u>
Direct Program:				
2013 Secret Service Agreement	97.Unknown	None	20,363	7,244
2013 Secret Service Agreement	97.Unknown	None	52,000	47,055
2013 US Customs - ICE	97.Unknown	LV02PR06LV0017	47,200	4,409
2013 US Customs - ICE	97.Unknown	LV02PR06LV0017	14,860	14,860
				<u>73,568</u>
Total Department of Homeland Security				<u>6,269,569</u>
TOTAL FEDERAL DISBURSEMENTS/EXPENDITURES				<u>\$ 131,744,263</u>

Notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

Clark County, Nevada
Notes to Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2014

1. REPORTING ENTITY

The accompanying Schedule of Expenditures of Federal Awards presents the activity of Federal financial assistance programs of Clark County, Nevada (the "County"). The County's reporting entity is defined in Note 1 to its basic financial statements. Federal award expenditures for the Clark County Department of Aviation, Las Vegas Valley Water District, Big Bend Water District, Kyle Canyon Water District, University Medical Center of Southern Nevada, and Regional Transportation Commission of Southern Nevada, if any, are not included in this schedule. All Federal financial assistance received directly from Federal agencies as well as Federal financial assistance passed through other government agencies is included in the schedule.

2. BASIS OF ACCOUNTING

The Schedule of Expenditures of Federal Awards is prepared on the modified accrual basis of accounting. Expenditures are recognized when they become a demand on current available financial resources.

3. RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

Expenditures of Federal awards reported in the County's basic financial statements are as follows:

Special revenue funds	\$ 113,744,712
Capital projects funds	17,876,040
Enterprise funds	23,013
Agency funds	<u>100,498</u>
Total	<u>\$ 131,744,263</u>

4. SUBRECIPIENT EXPENDITURES

Clark County provided Federal funds to subrecipients as follows:

<u>Program Title</u>	<u>Federal CFDA#</u>	<u>Subrecipient Expenditures</u>
Community Development Block Grants/Entitlement Grants	14.218	\$ 10,284,872
Emergency Solutions Grant Program	14.231	574,751
Supportive Housing Program	14.235	293,333
Shelter Plus Care	14.238	781,516
Home Investment Partnerships Program	14.239	5,907,205
Southern Nevada Public Land Management	15.235	183,527
Edward Byrne Memorial Justice Assistance Grant Program	16.738	251,258
ARRA - Edward Byrne Memorial Justice Assistance Grant	16.804	36,843
Transitional Living for Homeless Youth	93.550	195,998
HIV Emergency Relief Project Grants	93.914	3,451,471
Homeland Security Grant Program	97.067	<u>456,448</u>
Total		<u>\$ 22,417,222</u>

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
! Material weakness(es) identified?	No
! Significant deficiency(ies) identified that are not considered to be material weaknesses?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
! Material weakness(es) identified?	Yes
! Significant deficiency(ies) identified that are not considered to be material weaknesses?	Yes
Type of auditor's report issued on compliance for major programs:	Unmodified for all major programs except for National Urban Search and Rescue Response System (CFDA 97.025), which was adverse.
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133?	Yes

Identification of major programs:

<u>Name of Federal Program or Cluster</u>	<u>CFDA Number(s)</u>
Community Development Block Grants - Entitlement Grants Cluster	14.218
Emergency Solutions Grant Program	14.231
Home Investment Partnerships Program	14.239
State Criminal Alien Assistance Program	16.606
Highway Planning and Construction Cluster	20.205
Child Support Enforcement	93.563
Adoption Assistance- Title IV-E	93.659
High Intensity Drug Trafficking Area Programs	95.001
National Urban Search and Rescue Response System	97.025
Emergency Management Performance Grants	97.042
Homeland Security Grant Program	97.067

Dollar threshold used to distinguish between type A and type B programs:	\$3,000,000
Auditee qualified as low-risk auditee?	No

SECTION II – FINANCIAL STATEMENT FINDINGS

There were no findings.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

**DEPARTMENT OF TRANSPORTATION
 PASSED THROUGH NEVADA DEPARTMENT OF TRANSPORTATION**

			<u>Questioned Costs</u>
2014-001	PROCUREMENT		
	Highway Planning and Construction Cluster- CFDA No. 20.205; affects the following grant awards: PR033-11-015, PR234-10-063, P086-12-063, P087-12-063, and P268-12-063.		
<i>Criteria:</i>	Federal laws and regulations do not permit any State or local requirements that limit competition in the award of federally funded engineering and design related services. 23 CFR Part 172.5 requires proposal solicitation by a method that assures qualified in-State and out-of State consultants are given a fair opportunity to be considered for contract award.		
<i>Condition:</i>	During our review of the County’s qualifications based selection procedures, for engineering and design related services, we noted only firms with a local office in Clark County are considered for these contracts.		
<i>Effect:</i>	Engineering and design related contracts are not awarded in accordance with federal laws and regulations.	None	
<i>Cause:</i>	Written procedures for the selection of firms for engineering and design related services on federally funded projects are not adequate to ensure federal laws and regulations are followed.		
<i>Recommendation</i> :	The County should develop written procedures for procurement of engineering and design related services specific to federally funded projects that are in accordance with federal laws and regulations. These procedures should be approved by the pass-through entity.		
<i>Views of responsible officials and planned corrective actions:</i>	See page 147.		



Department of Public Works

500 S Grand Central Pky • Box 554000 • Las Vegas NV 89155-4000
(702) 455-6000 • Fax (702) 455-6040

Denis Cederburg, P.E., Director • E-Mail: dlc@ClarkCountyNV.gov

March 31, 2015

Eide Bailly LLP
8485 West Sunset Road, Suite 204
Las Vegas, Nevada 89113-2253

HIGHWAY PLANNING AND CONSTRUCTION CLUSTER – CFDA NO. 20.205

The Clark County Department of Public Works (CCPW) has performed reviews of Finding Nos. 2014-001 and 2014-002 concerning the above-referenced audit, and provides the following responses:

2014-001 – Procurement

Condition: During our review of the County's qualifications-based selection procedures for engineering and design-related services, we noted only firms with a local office in Clark County are considered for these contracts.

Corrective Action: CCPW will not use the Public Works Professional Services Pre-qualifications list for engineering and design services, which will be reimbursed by federal funding on federally-funded design projects. A separate Request For Proposal process in compliance with 23 CFR Part 172.5 will be used for selecting engineering and design services with the approval of the Nevada Department of Transportation.

Should you have any questions, please feel free to contact Patsy Schrader at (702) 455-6022.

Sincerely,



Denis Cederburg
Director of Public Works

DC:gms

cc: Patsy Schrader, Finance Department – Support Services
Stacey Demetrias, Finance Department – Support Services

DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

		<u>Questioned Costs</u>
2014-002	Cash Management	
	<i>CDBG Entitlement Grants Cluster:</i> Community Development Block Grants (CDBG) – CFDA No. 14.218; affects the following grant awards: B-11-UN-32-0001 and B-12-UC-32-0001.	
<i>Criteria:</i>	OMB Circular A-133 establishes certain requirements for non-Federal entities that expend Federal awards. Specifically, the County is required to “maintain internal control over Federal programs that provides reasonable assurance that the [County] is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs”.	
<i>Condition:</i>	During our testing over cash management, we noted two drawdowns for subrecipient reimbursements that were not paid to the subrecipient until approximately three months after receipt of the federal funds.	
<i>Effect:</i>	The program could have excess federal cash on hand and not be in compliance with federal cash management requirements.	None
<i>Cause:</i>	There was turnover in program personnel during the year. There are not adequate controls and procedures in place to ensure compliance when there is turnover in program personnel.	
<i>Recommendation</i> :	We recommend program management develop written controls and procedures to ensure compliance with program requirements. Written policies and procedures helps ensure all program personnel perform and follow the same procedures even during times of personnel turnover.	
<i>Views of responsible officials and planned corrective actions:</i> See page 149.		



Department of Administrative Services

Community Resources Management

500 S Grand Central Pky 5th Fl • Box 551212 • Las Vegas NV 89155-1212
(702) 455-5025 • Fax (702) 455-5038

Sabra Smith Newby, Chief Administrative Officer • Michael J. Pawlak, Manager

March 15, 2013

Eide Bailly LLP
8485 W. Sunset Rd., Ste. 204
Las Vegas, NV 89113-2253

Dear Auditors:

The purpose of this letter is to respond to the finding 2014-002 identified by the County's external auditors, Eide Bailly, LLP, related to their review of the CDBG Entitlement Grants Cluster.

2014-002 Cash Management

Condition:

During our testing over cash management, we noted two drawdowns for subrecipient reimbursements that were not paid to the subrecipient until approximately three months after receipt of the federal funds.

Corrective Action:

The Clark County Community Resources Management Division (CRMD) will strengthen its policies and procedures for control of cash management to ensure ongoing program compliance. While it is our belief that we have a robust procedure in place for cash management as demonstrated by the volume of consistently successful transactions, mistakes can still happen. Such occurrences provide an opportunity to evaluate and further strengthen existing controls. CRMD is especially cognizant of the requirement to minimize the time elapsing between drawdown and disbursement of federal funds. Based upon the Finding, we will add additional written procedures to our internal control documents to address this issue. We will pursue two specific and mutually reinforcing strategies. First, we will codify a step in our procedures requiring follow-up in SAP on each payment request submitted to Accounts Payable (AP) to ensure that the payment has been processed and paid in a timely manner. Secondly, we will work with AP to investigate the feasibility of using SAP to send an automated response when pay requests post for payment. Additionally, we will continue to rely on existing controls, such as the reconciliation required to prepare our quarterly cash transaction reports (which identified and corrected the missed disbursement referenced herein) to identify and correct processing errors.

Thank you for the opportunity to respond to the audit finding and identify the corrective action that we have taken.

Sincerely,

Michael J. Pawlak, Manager
Community Resources Management

CC: Sabra Smith Newby
Mark Gamett
Elizabeth Vorce

BOARD OF COUNTY COMMISSIONERS
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**DEPARTMENT OF HOMELAND SECURITY
 PASSED THROUGH NEVADA DEPARTMENT OF EMERGENCY MANAGEMENT**

		Questioned Costs
2014-003	SUBRECIPIENT MONITORING	
	Homeland Security Grant Program – CFDA No. 97.067; affects the following Clark County Office of Emergency Management grant awards: 97067U10, 97067.11-U11, and 97067.11-HL1	
<i>Criteria:</i>	<p>The OMB Circular A-133 Compliance Supplement states that Clark County’s responsibilities regarding subrecipients include the following:</p> <p>Subrecipient Audits – Clark County is required to:</p> <ol style="list-style-type: none"> 1. Ensure that subrecipients expending \$500,000 or more in Federal awards during the subrecipient’s fiscal year for fiscal years ending after December 31, 2003 as provided in OMB Circular A-133 have met the audit requirements of OMB Circular A-133 and that the required audits are completed within 9 months of the end of the subrecipient’s audit period; 2. Issue a management decision on audit findings within 6 months after receipt of the subrecipient’s audit report; 3. Ensure that the subrecipient takes timely and appropriate corrective action on all audit findings. In cases of continued inability or unwillingness of a subrecipient to have the required audits, the County shall take appropriate action using sanctions. 	
<i>Condition:</i>	Program personnel did not obtain the subrecipients’ audit reports. Therefore, the subrecipient audit reports were not examined for non-compliance. If applicable, management decisions were not issued to ensure appropriate corrective action.	
<i>Effect:</i>	Noncompliance at the subrecipient level may occur and not be detected and corrected.	None
<i>Cause:</i>	The Office of Emergency Management did not have adequate procedures in place to monitor subrecipient audit reports and issue management decisions, when required, to ensure appropriate corrective action.	
<i>Recommendation</i> :	The Office of Emergency Management should strengthen its policies and procedures over subrecipient monitoring to ensure that all subrecipients are consistently monitored for compliance with the audit requirements of OMB Circular A-133.	
	<i>Views of responsible officials and planned corrective actions:</i> See pages 151-152.	



Fire Department

575 East Flamingo Road • Las Vegas NV 89119
(702) 455-7311 • Fax (702) 734-6111



Greg Cassell, Fire Chief
Erik Newman, Sr. Deputy Fire Chief
Kelly Blackmon, Deputy Fire Chief • Jon Klassen, Deputy Fire Chief
John Steinbeck, Deputy Fire Chief • Roy Session, Deputy Fire Chief • Jeff Buchanan, Deputy Fire Chief
"Responding with Integrity – Serving with Compassion"

March 26, 2015

Eide Bailly LLP
8485 W. Sunset Rd., Ste. 204
Las Vegas, NV 89113-2253

Re: 2014-003 Subrecipient Monitoring (Homeland Security Grants)
2014-009 Allowable Costs/Cost Principles (EMPG)

Dear Sir or Madam:

2014-003 Subrecipient Monitoring (Homeland Security Grants)

Condition: Program personnel did not obtain the subrecipients' audit reports. Therefore, the subrecipient audit reports were not examined for non-compliance. If applicable, management decisions were not issued to ensure appropriate corrective action.

Recommendation: The Office of Emergency Management should strengthen its policies and procedures over subrecipient monitoring to ensure appropriate corrective action.

Response: During the period covered by this audit, the Office of Emergency Management (OEM) lacked trained personnel to ensure single audit compliance by subrecipients. However, staff did review and approve all deliverables, and provided program oversight as needed to ensure completion and reporting on deliverables and compliance with grant requirements within the grant period. Compliance issues were addressed jointly with staff from the Nevada Division of Emergency Management and OEM to ensure proper grant disposition and close-out. Although OEM does not currently manage any subrecipient grants for homeland security outside of Clark County departments, the Office of Emergency Management will document and strengthen established procedures with regard to single audit reviews and compliance audits should the need arise in the future.

BOARD OF COUNTY COMMISSIONERS
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DONALD G. BURNETTE, County Manager

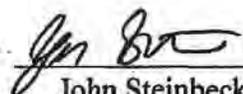
2014-009 Allowable Costs/Cost Principles

Condition: The program did not have supporting personnel activity reports or equivalent documentation for salaries charged to the grants.

Recommendation: Clark County office of Emergency Management responsible officials should implement policies and procedures to ensure documentation of payroll costs are in accordance with OMG Circular A-87 requirements.

Response: The Office of Emergency Management (OEM) has consistently ensured compliance with OMB Circular A-87 for those OEM employees who are 100% funded under EMPG. General fund employees in the division whose salaries are partially reimbursed under EMPG have not previously been required to complete the OMB forms. The Office of Emergency Management will strengthen established procedures to ensure proper documentation by all division staff. Corrective action to complete the required records for all OEM staff is underway and will be completed in the near future.

Signed: 
Gregory Cassell
Title: Fire Chief

Signed: 
John Steinbeck
Title: Deputy Fire Chief

- cc: Deputy Chief Kelly Blackmon
- Jessica Colvin, Comptroller
- Mark Gammett, Finance Department
- Elizabeth Vorce, Finance Department
- Karen Taylor, Office of Emergency Management

DEPARTMENT OF HOMELAND SECURITY

		<u>Questioned Costs</u>
2014-004	Activities Allowed and Allowable Costs	
	National Urban Search and Rescue Response System – CFDA No. 97.025; affects the following grant awards: EMW-2008-CA-1494, EMW-2012-CA-K00029-S01, EMW-2013-CA-K00016-S01, and EMW-2013-CA-USR-0019.	
<i>Criteria:</i>	As noted in OMB Circular A-87, <i>Cost Principles for State, Local, and Indian Tribal Governments</i> , amounts charged to federal programs must be for allowable costs. To be allowable under federal awards, costs must be necessary and reasonable for the performance and administration of the federal award, and be adequately documented.	
<i>Condition:</i>	<p>Our testing disclosed charges for professional and consulting services that were not documented in accordance with the professional service section of OMB Circular A-87. We identified approximately \$274,000 of charges not supported by a contractual agreement. Additionally, we identified approximately \$96,000 of charges where the contractual agreement did not contain the relevant criteria outlined in A-87. As a result, we were not able to conclude whether the program is in compliance with the Activities Allowed and Allowable Cost requirements.</p> <p>During our testing of payroll transactions we had difficulties reconciling amounts to the underlying accounting records. Because we already identified material non-compliance as described in the preceding paragraph, no further testing was performed.</p>	
<i>Effect:</i>	Unallowable costs were charged to the grant.	\$369,961
<i>Cause:</i>	The program does not have adequate policies and procedures in place to ensure that contractual agreements are in place for all professional and consulting services.	
<i>Recommendation</i> :	We recommend the program work with the Comptroller’s office to ensure costs are documented in accordance with requirements.	
<i>Views of responsible officials and planned corrective actions:</i> See pages 154-155.		



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"Responding with Integrity – Serving with Compassion"

March 26, 2015

Eide Bailly, LLP
8485 W. Sunset Road, Suite 204
Las Vegas, Nevada 89113-2253

Re: 2014-004 Activities Allowed and Allowable Costs
2014-005 Activities Allowed and Allowable Costs
2014-006 Equipment and Real Property Management
2014-007 Suspension and Debarment
2014-008 Reporting

Dear Sir or Madam:

Following are responses to audit recommendations in 2014 for improvements to activities allowed and allowable costs; equipment and real property management; suspension and debarment; and reporting of Homeland Security grants by the Clark County Fire Department:

2014-004 Activities Allowed and Allowable Costs

Recommendation: The Program should work with the Comptroller's office to ensure costs are documented in accordance with requirements.

Response: The Memorandum of Agreement (MOA) that Clark County Fire Department enters into with contractors utilizes a standard template approved by the District Attorney's Office. While not all MOA's were in writing, both the contractor and the Program Manager agreed to the description of service, estimate of hours required and rate of compensation. The Program will work with the Comptroller's Office and Purchasing Department to ensure costs are documented in accordance with requirements of the professional service section of OMB Circular A-87.

2014-005 Activities Allowed and Allowable Costs

Recommendation: Program management and program personnel should review and consistently apply the established internal control procedures for completing sign-in/sign-out sheets.

Response: The Program will strengthen established procedures to fully complete sign-in/sign-out sheets to ensure personnel hours charged are accurate and are allowable activities under the grant.

2014-006 Equipment and Real Property Management

Recommendation: The Program personnel should work with the Comptroller's office to update capital asset records in accordance with the A-102 Common Rule. Additionally, the program should work with the Comptroller's office to develop corrective action to prevent future noncompliance.

Response: The Program will work with the Comptroller's Office to update capital asset records in accordance with the A-102 Common Rule. The Program will also develop internal procedures and a corrective action plan for review by the Comptroller's Office to prevent future noncompliance within sixty (60) days.

2014-007 Suspension and Debarment

Recommendation: The Program should develop procedures to ensure suspension and debarment requirements are performed.

Response: Clark County Purchasing ensures suspension and debarment requirements are performed for purchase order payments. Whenever possible, the program will utilize the purchase order process. The Program will develop procedures to ensure suspension and debarment requirements are performed for non-purchase order payments within sixty (60) days.

2014-008 Reporting

Recommendation: Program personnel should implement policies and procedures over report preparation that include management oversight and review. Review procedures should include agreeing the hourly wage information to supporting accounting records.

Response: The Program will strengthen established procedures over report preparation that include management oversight and review. The procedures will include agreeing the hourly wage information to supporting accounting records.

Thank you for your recommendations. Please let us know if any additional information is required.

Respectfully,



Greg Cassell
Fire Chief

cc: Kelly Blackmon, Deputy Fire Chief
 John Steinbeck, Deputy Fire Chief
 Mark Gammatt, Comptroller's Office
 Elizabeth Vorce, Comptroller's Office
 Heidi Albrecht, Management Analyst II

DEPARTMENT OF HOMELAND SECURITY

**Questioned
 Costs**

2014-005 **Activities Allowed and Allowable Costs**

National Urban Search and Rescue Response System – CFDA No. 97.025; affects the following grant awards: EMW-2008-CA-1494, EMW-2012-CA-K00029-S01, EMW-2013-CA-K00016-S01, and EMW-2013-CA-USR-0019.

Criteria: OMB Circular A-133 establishes certain requirements for non-Federal entities that expend Federal awards. Specifically, the County is required to “maintain internal control over Federal programs that provides reasonable assurance that the [County] is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs”.

Condition: The program utilizes sign-in/sign-out sheets for training, exercises and deployments. The purpose of the sheet is to document the type of activity and to document hours worked for team members. The sheet contains an area for approval by the team manager and/or program manager. During our testing we noted the following items:

- ! 4 of 10 sign-in/sign-out sheets reviewed were not signed approved by program manager and/or team manager.
- ! 2 of 10 sign-in/sign-out sheets reviewed did not contain course title or other information to identify the type of activity being performed.
- ! Team members’ return times were not consistently documented on the sign-in/out sheets reviewed for deployment and exercises.

Effect: Program personnel could inadvertently charge the grant for expenses based on inaccurate hours or unallowed activities. None

Cause: Program personnel are not consistently following the established internal control procedures when completing the sign-in/sign-out sheets.

Recommendation We recommend program management and program personnel review and consistently apply the established internal control procedures for completing sign-in/sign-out sheets.

Views of responsible officials and planned corrective actions: See pages 154-155.

DEPARTMENT OF HOMELAND SECURITY

		<u>Questioned Costs</u>
2014-006	Equipment and Real Property Management	
	National Urban Search and Rescue Response System – CFDA No. 97.025; affects the following grant awards: EMW-2008-CA-1494, EMW-2012-CA-K00029-S01, EMW-2013-CA-K00016-S01, and EMW-2013-CA-USR-0019.	
<i>Criteria:</i>	Local governments acquiring equipment under federal awards received directly from a Federal awarding agency are required to comply with equipment requirements contained in A-102 Common Rule.	
<i>Condition:</i>	Program personnel were unable to produce a complete listing of equipment purchased with grant funds that reconciled to the County’s accounting system. Because of this, we were unable to test the County’s compliance with the equipment and real property management requirement for this program. Additionally, we noted that equipment purchased with grant funds under this program is not being tagged, tracked or inventoried in accordance with the County’s capital asset policies and procedures.	
<i>Effect:</i>	The program is not in compliance with the requirements of A-102 Common Rule.	None
<i>Cause:</i>	Program personnel are not following the County’s policies and procedures to ensure assets purchased with grant funds are properly tracked and safeguarded.	
<i>Recommendation</i> :	We recommend that program personnel work with the Comptroller’s office to update capital asset records in accordance with the A-102 Common Rule. Additionally, the program should work with the Comptroller’s office to develop corrective action to prevent future noncompliance.	
<i>Views of responsible officials and planned corrective actions:</i>	See pages 154-155.	

DEPARTMENT OF HOMELAND SECURITY

**Questioned
 Costs**

2014-007 **Suspension and Debarment**

National Urban Search and Rescue Response System – CFDA No. 97.025; affects the following grant awards: EMW-2008-CA-1494, EMW-2012-CA-K00029-S01, EMW-2013-CA-K00016-S01, and EMW-2013-CA-USR-0019.

Criteria: The OMB Circular A-133 Compliance Supplement (dated June 2012) states that “non-federal entities are prohibited from contracting or making subawards under covered transactions to parties that are suspended or debarred or whose principals are suspended or debarred. ‘Covered transactions’ include those procurement contracts for goods and services awarded under a nonprocurement transaction (e.g., grant or cooperative agreement) that are expected to equal or exceed \$25,000 or meet certain other specified criteria. 2 CFR section 180.220 of the governmentwide nonprocurement debarment and suspension guidance contains those additional limited circumstances. All nonprocurement transactions (i.e., subawards to subrecipients), irrespective of award amount, are considered covered transactions. When a non-federal entity enters into a covered transaction with an entity at a lower tier, the non-federal entity must verify that the entity is not suspended or debarred or otherwise excluded. This verification may be accomplished by checking the Excluded Parties List System (EPLS) maintained by the General Services Administration (GSA), collecting a certification from the entity, or adding a clause or condition to the covered transaction with that entity (2 CFR section 180.300).

Condition: The program did not perform any procedures to verify vendors were not suspended or debarred.

Effect: Clark County was not in compliance with the verification requirements related to suspension and debarment specified by federal regulations for applicable contracts entered into and paid with these grant funds. As part of our audit procedures, we verified that none of the vendors with transactions over \$25,000 were suspended or debarred and therefore there are no questioned costs associated with this finding. However, by failing to follow established procedures, contracts with suspended or debarred vendors or subrecipients could be initiated by Clark County and suspended or debarred parties could be paid with federal funds. None

Cause: The program’s professional and consulting service transactions do not go through the County’s purchasing department since they are non-P.O. transactions. As a result, the purchasing department is unable to perform suspension and debarment procedures.

Recommendation We recommend the program develop procedures to ensure suspension and
 : debarment requirements are performed.

Views of responsible officials and planned corrective actions: See pages 154-155.

DEPARTMENT OF HOMELAND SECURITY

		<u>Questioned Costs</u>
2014-008	Reporting	
	National Urban Search and Rescue Response System – CFDA No. 97.025; affects grant award EMW-2008-CA-1494.	
<i>Criteria:</i>	OMB Circular A-133 establishes certain requirements for non-Federal entities that expend Federal awards. Specifically, the County is required to “maintain internal control over Federal programs that provides reasonable assurance that the [County] is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs”. In addition, the OMB Circular A-133 Compliance Supplement requires that financial reports be complete, accurate and prepared in accordance with the required accounting basis.	
<i>Condition:</i>	Our procedures included testing salary information reported in the FEMA US & R Form 18-001 for the Colorado Flooding Deployment. Three out of the forty hourly rates tested did not agree to the hourly rates per the County’s accounting system.	
<i>Effect:</i>	Inaccurate information could have been submitted to the federal agency.	None
<i>Cause:</i>	Internal controls were not sufficient to ensure that information was accurately reported to the federal agency.	
<i>Recommendation:</i>	We recommend that program personnel implement policies and procedures over report preparation that include management oversight and review. Review procedures should include agreeing the hourly wage information to supporting accounting records.	
<i>Views of responsible officials and planned corrective actions:</i> See pages 154-155.		

**DEPARTMENT OF HOMELAND SECURITY
 PASSED THROUGH NEVADA DEPARTMENT OF EMERGENCY MANAGEMENT**

		<u>Questioned Costs</u>
2014-009	Allowable Cost/Cost Principles	
	Emergency Management Performance Grants- CFDA No. 97.042; 9704213	
	Homeland Security Grant Program – CFDA No. 97.067; affects Clark County Office of Emergency Management grant award 97067.11-U11.	
<i>Criteria:</i>	OMB Circular A-87 requires that “where employees work on multiple activities or cost objectives, a distribution of their salaries or wages will be supported by personnel activity reports or equivalent documentation which meets the standards in subsection (5).” Subsection (5) requires personnel activity reports or equivalent documentation reflect after the fact distribution of the actual activity of the employee, account for the total activity for which the employee is compensated, be prepared at least monthly and coincide with one or more pay periods and be signed by the employee.	
<i>Condition:</i>	The program did not have supporting personnel activity reports or equivalent documentation for salaries charged to the grants.	
<i>Effect:</i>	The program is not in compliance with Federal requirements for supporting salaries and wages charged to the grant.	Unknown
<i>Cause:</i>	It appears that there were inadequate policies and procedures over the allowable costs/cost principles requirements.	
<i>Recommendation</i> :	Clark County Office of Emergency Management responsible officials should implement policies and procedures to ensure documentation of payroll costs are in accordance with OMB Circular A-87 requirements.	
<i>Views of responsible officials and planned corrective actions:</i>	See pages 151-152.	

DEPARTMENT OF JUSTICE

**Questioned
 Costs**

2014-010

Reporting

State Criminal Alien Assistance Program (SCAAP) – CFDA No. 16.606; affects grant number 2014-AP-BX-0334 and potentially affects all other grant awards.

Criteria:

Required reports for Federal awards should include all activity of the reporting period, be supported by applicable accounting or performance records, and be fairly presented in accordance with program requirements.

Condition:

The SCAAP Application includes certain key line items, which are used to calculate the SCAAP award amount. During our testing of the total inmate days line item in the FY 14 SCAAP Application, we noted the following :

- ! Total inmate days reported were 50,001 less than the inmate days per the program’s supporting master count spreadsheet.
- ! Total inmate days reported were based on average daily counts instead of the nightly count as required by the FY 14 SCAAP Guidelines.
- ! We compared the count per the master count spreadsheet to the daily count interoffice memo (serves as record of reconciled head count) for a sample 40 counts. We noted variances between the records for 14 counts resulting in a total variance of 442 days in the sample.

Effect:

Because the inmate days impacts the SCAAP award calculation, the program may have been awarded more funds than it should have.

Unknown

Cause:

Controls and procedures over the preparation of the application and daily inmate count records for purposes of the grant application are not adequate to ensure the correct amounts are reported.

*Recommendation
 :*

We recommend that program management enlist the assistance of the Comptroller’s office in developing controls and procedures to correct the above conditions as well as providing oversight in completing the application.

Views of responsible officials and planned corrective actions: See pages 162-163.

March 24, 2015

Eide Bailly LLP
8485 W. Sunset Rd., Ste. 204
Las Vegas, NV 89113-2253

Dear Auditor,

The purpose of this letter is to respond to the findings 2014-010 identified by the county's external auditor, Eide Bailly LLP, related to their review of the State Criminal Alien Assistance Program (SCAAP).

Conditions:

The SCAAP Application includes certain key line items, which are used to calculate the SCAAP award amount. During the testing of the total inmate days line item in the FY 14 SCAAP Application, we noted the following:

- Total inmate days reported was 50,001 less than the inmate days per the program's supporting master count spreadsheet.

Corrective Action: The reported total was 1,266,826 whereas the actual total was 1,316,827. It is unknown how the reported figure was arrived upon. In all future applications the total number of days will be calculated using the evening count for the Clark County Detention Center (CCDC), Hospital, UMC, Tucker Holding Facility and contract beds. This data will be compiled by the Division Crime Analyst and supplied to a single point designated by the Deputy Chief Detention Services for preparing the grant.

- Total inmate days reported were based on average daily counts instead of the nightly count as required by the FY 14 SCAAP Guidelines.

Corrective Action: The reported count will be compiled by the Division Crime Analyst using the evening count for CCDC, Hospital, UMC, Tucker Holding Facility and contract beds.

- We compared the count per the master count spreadsheet to the daily count interoffice memo (serves as record of reconciled head count) for a sample 40 counts. We noted variances between the records for 14 counts resulting in a total variance of 442 days in the sample.

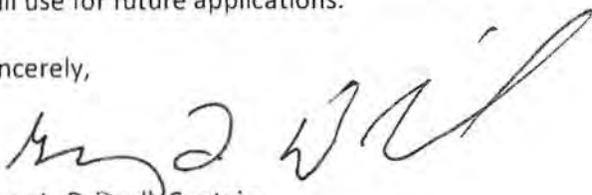
Corrective Action: Currently, the count data is compiled by an administrative Senior Law Enforcement Support Technician (Sr. LEST). The commissioned line staff completes a hard head count of all inmates incarcerated. This count verifies the actual bodies match the electronic file on hand. Once this has been reconciled, this count is communicated to the Sr. LEST who

documents this data on both a spread sheet and an interoffice memorandum. The spread sheet is maintained unprotected on a common drive which numerous people have access.

To mitigate the possibility of data being written over, inadvertently deleted, or entered incorrectly, a separate spread sheet will be created and maintained by a sole custodian of this file. The custodian of the spread sheet will be placed on the distribution list for the evening count memo. Upon receipt, the custodian will enter the data from the memo into the spread sheet. At the end of the fiscal year, the Administrative Assistant will provide the spread sheet to the Crime Analyst to calculate the bed days.

Thank you for the opportunity to respond to the audit finding and to identify corrective measures we will use for future applications.

Sincerely,



Gary L. Driscoll, Captain

Las Vegas Metropolitan Police Department

CC: Charles Hank, Deputy Chief
Steve Morris
Elizabeth Vorce

See pages 165-169.



Department of Administrative Services

Community Resources Management

500 S Grand Central Pky 5th Fl • Box 551212 • Las Vegas NV 89155-1212
(702) 455-5025 • Fax (702) 455-5038

Sabra Smith Newby, Director • Michael J. Pawlak, Manager

March 6, 2015

Eide Bailly, LLP
8485 W. Sunset Rd., Ste. 204
Las Vegas, NV 89113-2253

Dear Auditors:

The purpose of this letter is to confirm implementation of the Corrective Action Letter dated March 31, 2014, for the finding reported during the 2013 OMB A-133 Single Audit.

2013-001

Condition:

The SF-425 reports submitted for Grant #B-11-UN-32-0001 (NSP3), Grant #B-08-UN-32-0001 (NSP1) for the quarter ending March 31, 2013 did not have the signature of the authorizing certifying official which resulted in incomplete reports being submitted.

The SF-425 reports submitted for quarters ending December 31, 2012 and March 31, 2013 included incorrect expenditure amounts for Grant #B-10-UC-320001 and Grant #B-11-UC-320001. Specifically, for the quarter ending December 31, 2012, expenditures for Grant #B-10-UC-320001 were overstated by \$186,772 and expenditures for Grant #B-11-UC-320001 were understated by \$211,410. For the quarter ending March 31, 2013, expenditures for Grant #B-10-UC-320001 were overstated by \$186,772 and expenditures for Grant #B-11-UC-320001 were understated by \$186,772.

For the JAG Program Cluster, two SF-425 reports submitted for Grant 2010-DJ-BX-0933 (1020.JAG.2011) and 2012-DJ-BX-1056 (1080.JAG.2013) for the quarter ending March 31, 2013 did not have the signature of the authorizing certifying official which could have resulted in incomplete and/or inaccurate reports being submitted.

Corrective Action:

Following the 2013 audit report finding 2013-001, the identified errors in the reports were corrected. Also, in order to reduce the risk of making future reporting errors in our SF-425 Reports, Clark County implemented an additional review step in the process. The current process involves preparation of the Report by the Administrative Specialist. The Principal Planner (Kristin Cooper) reviews the report and prepares the cover letter. The report is then forwarded to the certifying official, CRM Manager (Mike Pawlak) for final review and signature.

The corrective action for submitting the JAG SF-425 reports continues in effect. In addition to having the Financial Point of Contact (FPOC-currently, Gary Zielinski, Grant Accountant) submit the report electronically, a mock hard copy report is prepared in advance, reviewed and signed by the FPOC and the CRM Manager.

Sincerely,

Michael J. Pawlak, Manager
Community Resources Management

CC: Sabra Smith Newby, Mark Gamett, Elizabeth Vorce



EIGHTH JUDICIAL DISTRICT COURT
REGIONAL JUSTICE CENTER
200 LEWIS AVENUE
LAS VEGAS, NEVADA 89155-2364

STEVEN D. GRIERSON
COURT EXECUTIVE OFFICER

(702) 671-4537
FAX: (702) 928-1004

March 19, 2015

Eide Bailly LLP
8485 W. Sunset Road
Suite 204
Las Vegas, NV 89113-2253

Re: Single Audit Findings 2013-002

To Whom It May Concern,

I have reviewed the corrective actions taken by the District Court regarding the condition outlined in Finding 2013-002. My review has confirmed that by implementing a reconciliation of payroll costs to the program cost center in the general ledger system and identifying individuals who no longer work on the program, the Court has strengthened its controls over the preparation and review of the monthly requests for reimbursement to ensure that only allowable costs are included.

Please let me know if I can be of further assistance.

Sincerely,

A handwritten signature in black ink that reads "Steven D. Grierson".

Steven D. Grierson
Court Executive Officer

Cc: Elizabeth Vorce, CPA Comptroller's Office
Jeff Adams, District Court Finance Manager



Department of Family Services

121 S Martin Luther King Blvd • Las Vegas NV 89106-4309
(702) 455-7200 • Fax (702) 385-2999 • Hotline (702) 399-0081

Lisa Ruiz-Lee, Director
Paula Hammack, Assistant Director • Michael Knight, Assistant Director



March 5, 2015

Eide Bailly
8485 West Sunset Road, Suite 204
Las Vegas, NV 89113-2253

Subject: Adoption Assistance Program (CFDA No 93.659) – Audit Finding 2013-003

The Department of Family Services (DFS) has reviewed the previously submitted audit response dated March 31, 2014 and has implemented the corrective actions outlined below.

Finding 2013-003 – Program personnel are not completing Section D, line 46 of the CB-496 accurately. We noted discrepancies for the quarters ending September 30, 2013 and June 30, 2013, but based on communication with program personnel believe this applies to all quarters submitted during the year. Line 46, which represents "Number of Children, Any assistance Payments", was underreported by 86 children and 617 children respectively. The error rate is in excess of 14%.

Effect: The grantor agencies are relying on inaccurate data.

Corrective Action – Program personnel have reviewed the instructions for preparing CB-496 and have corrected the report preparation procedures to ensure that the day reported on line 46 "Number of Children, Any Assistance Payments" includes the correct information.

The discrepancies noted for quarters ending September 30, 2013 and June 30, 2013 were corrected and submitted on quarters ending December 31, 2013 and March 31, 2014.

If you have any questions concerning this response please contact Eboni Washington at (702) 455-5983.

Sincerely,

Lisa Ruiz-Lee
Director
Department of Family Services

Cc: Mark Gamett

Clark County Local Emergency Planning Committee



March 11, 2015

Eide Bailly LLP
8485 W. Sunset Road, Suite 204
Las Vegas, Nevada 89113-2253

Re: 2013-004 Reporting
2013-005 Subrecipient Monitoring

Dear Sir or Madam:

Following are updates (highlighted in blue) to audit recommendations in 2014 for improvements to reporting and monitoring of Homeland Security grants by the Clark County Office of Emergency Management:

2013-004 Reporting

Recommendation: Office of Emergency Management personnel should review the department's established controls and procedures over financial reporting to ensure they are being consistently followed

Response: With regard to consistent review and approval of quarterly reports, Office of Emergency Management (OEM) personnel responsible for those reviews and approvals are no longer with the division, so it is not possible to confirm the conditions under which those discrepancies may have occurred. The established procedure within the OEM requires two signatures prior to submittal to the State of Nevada Division of Emergency Management. The established procedure will be reviewed during training of new staff as they are hired, and with existing staff to ensure consistency.

3/11/15 Update: In order to ensure that a minimum of two approval signatures are included on all quarterly reports, additional quality control measures and training of new staff was implemented.

2013-005 Subrecipient Monitoring

Recommendation: The Office of Emergency Management should strengthen its policies and

procedures over subrecipient monitoring to ensure that all subrecipients are consistently monitored for compliance with the audit requirements of OMB Circular A-133.

Response: The Office of Emergency Management will strengthen established procedures to confirm receipt and subsequent review of subrecipient audit reports. Although a mechanism is in place to require such audits, it appears that staff who are no longer with OEM did not have a consistent process in place to ensure compliance. Due to their absence, it is not possible to confirm what steps, if any, were taken to comply with this requirement. The strengthened procedure will be reviewed during training of new staff as they are hired, and existing staff assigned to ensure subrecipient compliance will also be trained.

3/11/15 Update: The Office of Emergency Management has strengthened compliance monitoring by requesting copies of deliverables and more detailed project updates with quarterly reports. All project deliverables are reviewed and approved by OEM and copies are provided to NDEM along with the quarterly reports.

Please let us know if any additional information is required.

Sincerely,



John Steinbeck
Urban Area Administrator
Deputy Fire Chief/Emergency Manager

cc: Deputy Chief Kelly Blackmon
Mark Gammatt, Finance Department
Elizabeth Vorce, Finance Department
Karen Taylor, Grants Coordinator