

Clark County, Nevada
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2019

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grant or Pass-Through Number	Total Federal Disbursements/ Expenditures	Amounts Passed- Through to Subrecipients
DEPARTMENT OF AGRICULTURE				
Child Nutrition Cluster				
Passed Through Nevada Department of Agriculture:				
Special Milk Program For Children	10.556	Agreement #M-102500-11	\$ 9,553	\$ -
Total Child Nutrition Cluster			<u>9,553</u>	<u>-</u>
Direct:				
Cooperative Forestry Assistance	10.664	16-LE-11041705-005	3,082	-
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	154,420	-
Schools and Roads - Grants to States - Title III	10.665	Public Law 106-393	27,251	-
Total Forest Service Schools and Roads Cluster			<u>181,671</u>	<u>-</u>
Direct:				
Spring Mountain Youth Camp Forestry Program	10.U01	17-PA-11401705-005	7,820	-
Total Department of Agriculture			<u>202,126</u>	<u>-</u>
DEPARTMENT OF DEFENSE, OFFICE OF ECONOMIC ADJUSTMENT				
Direct:				
Community Economic Adjustment Assistance for Compatible Use and Joint Land Use Studies	12.610	EN734-18-03	139,890	-
Total Department of Defense, Office of Economic Adjustment			<u>139,890</u>	<u>-</u>
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
CDBG - Entitlement Grants Cluster				
Direct Program:				
Community Development Block Grants/Entitlement Grants:				
Neighborhood Stabilization Program 1	14.218	B-08-UN-32-0001	145,929	57,878
Neighborhood Stabilization Program 3	14.218	B-11-UN-32-0001	985,768	985,768
Recaptured NSP Funds	14.218		10	-
Community Development Block Grants/Entitlement Grants	14.218	B-14-UC-32-0001	637,775	557,330
Community Development Block Grants/Entitlement Grants	14.218	B-15-UC-32-0001	366,028	344,124
Community Development Block Grants/Entitlement Grants	14.218	B-16-UC-32-0001	886,819	732,768
Community Development Block Grants/Entitlement Grants	14.218	B-17-UC-32-0001	3,473,336	2,112,989
Community Development Block Grants/Entitlement Grants	14.218	B-18-UC-32-0001	3,912,682	-
Program Income CDBG	14.218		56,498	56,497
Total CDBG - Entitlement Grants Cluster			<u>10,464,845</u>	<u>4,847,354</u>
Direct Program:				
Emergency Solutions Grant Program	14.231	E17-UC-32-0001	157,807	157,807
Emergency Solutions Grant Program	14.231	E18-UC-32-0001	375,991	330,616
			<u>533,798</u>	<u>488,423</u>
Passed Through Nevada Housing Division:				
Emergency Solutions Grant Program	14.231	Agreement	50,291	-
			<u>584,089</u>	<u>488,423</u>
Direct Program:				
Supportive Housing Program	14.235	NV0061L9T001705	859,948	-
Supportive Housing Program	14.235	NV0061L9T001806	344,451	-
Supportive Housing Program	14.235	NV0094L9T011702	122,822	-
Supportive Housing Program	14.235	NV0096L9T021702	78,341	-
			<u>1,405,562</u>	<u>-</u>
Direct Program:				
Home Investment Partnerships Program	14.239	M14-DC320224	1,419,940	266,320
Home Investment Partnerships Program	14.239	M15-DC320224	621,067	433,030
Home Investment Partnerships Program	14.239	M16-DC320224	1,336,008	997,983
Home Investment Partnerships Program	14.239	M17-DC320224	1,525,287	1,488,384
Home Investment Partnerships Program	14.239	M18-DC320224	643,962	450,385
Recaptured Home Funds	14.239		432,521	432,521
			<u>5,978,785</u>	<u>4,068,623</u>

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DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (Continued)				
Passed Through Nevada Housing Division:				
Home Investment Partnerships Program	14.239	M-14-SG-32-0100	\$ 179,240	\$ 14,000
Home Investment Partnerships Program	14.239	M-15-SG-32-0100	5,000	5,000
Home Investment Partnerships Program	14.239	M-16-SG-32-0100	163,034	163,034
Home Investment Partnerships Program	14.239	M-17-SG-32-0100	488,032	488,032
Recaptured Home Funds	14.239		52,031	52,031
			<u>887,337</u>	<u>722,097</u>
			<u>6,866,122</u>	<u>4,790,720</u>
Direct Program:				
Continuum of Care Program	14.267	NV0071L9T001603	42,860	41,654
Continuum of Care Program	14.267	NV0071L9T001704	459,226	447,977
Continuum of Care Program	14.267	NV0078L9T001705	1,338,651	328,701
Continuum of Care Program	14.267	NV0087L9T001602	473,464	-
Continuum of Care Program	14.267	NV0093L9T001500	309,612	-
Continuum of Care Program	14.267	NV0099L9T001601	86,635	-
Continuum of Care Program	14.267	NV0100L9T001601	62,937	-
Continuum of Care Program	14.267	NV0103L9T001600	153,182	-
Continuum of Care Program	14.267	NV0113L9T001700	728,639	-
Continuum of Care Program	14.267	NV0114L9T001700	111,345	-
Continuum of Care Program	14.267	NV0116L9T001700	23,610	-
			<u>3,790,161</u>	<u>818,332</u>
Total Department of Housing and Urban Development			<u>23,110,779</u>	<u>10,944,829</u>
DEPARTMENT OF INTERIOR				
Direct Program:				
Southern Nevada Public Land Management	15.235	L08AC13225	44,611	-
Southern Nevada Public Land Management	15.235	L14AC00133	339,330	-
Southern Nevada Public Land Management	15.235	L14AC00244	38,000	-
Southern Nevada Public Land Management	15.235	L16AC00098	46,245	-
Southern Nevada Public Land Management	15.235	L16AC00099	19,136	-
Southern Nevada Public Land Management	15.235	L16AC00123	307,369	-
Southern Nevada Public Land Management	15.235	L16AC00125	19,014	-
Southern Nevada Public Land Management	15.235	L17AC00040	151,633	-
Southern Nevada Public Land Management	15.235	L17AC00041	6,162	-
Southern Nevada Public Land Management	15.235	L17AC00077	41,000	-
			<u>1,012,500</u>	<u>-</u>
Direct Program:				
National Wildlife Refuge Fund	15.659	Congressional Appropriation	5,708	-
Total Department of Interior			<u>1,018,208</u>	<u>-</u>
DEPARTMENT OF JUSTICE				
Direct Program:				
Services for Trafficking Victims	16.320	2016-VT-BX-K009	186,318	9,912
Passed Through Nevada Department of Health and Human Services:				
Juvenile Justice and Delinquency Prevention_Allocation to States	16.540	2017-JF-FX-0048	35,390	-
Direct Program:				
Missing Children's Assistance	16.543	2017-MC-FX-K019	297,817	111,008
Passed Through Nevada Department of Health and Human Services:				
Crime Victim Assistance	16.575	16575-18-008	41,552	-
Crime Victim Assistance	16.575	16575-17-014	1,443,302	-
Crime Victim Assistance	16.575	2017-VA-GX-0085	129,563	-
Crime Victim Assistance	16.575	17-VA-GX-0085	75,653	-
			<u>1,690,070</u>	<u>-</u>
Direct Program:				
Drug Court Discretionary Grant Program	16.585	2017-DC-BX-0044	61,648	-
Drug Court Discretionary Grant Program	16.585	2019-DC-BX-0027	180,876	-
			<u>242,524</u>	<u>-</u>

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DEPARTMENT OF JUSTICE (Continued)				
Passed Through Nevada Office of the Attorney General:				
Violence Against Women Formula Grants	16.588	2017-WF-AX-0026	\$ 61,491	\$ -
Violence Against Women Formula Grants	16.588	2018-VAWA-02	21,740	-
Violence Against Women Formula Grants	16.588	2018-VAWA-35	22,112	-
			<u>105,343</u>	<u>-</u>
Direct Program:				
State Criminal Alien Assistance Program	16.606	2010-AP-BX-0348	216,168	-
State Criminal Alien Assistance Program	16.606	2015-AP-BX-0647	360,063	-
State Criminal Alien Assistance Program	16.606	2016-AP-BX-0297	453,761	-
			<u>1,029,992</u>	<u>-</u>
Passed Through Nevada Department of Health and Human Services:				
Enforcing Underage Drinking Laws Program	16.727	Agreement	8,203	-
Direct Program:				
Special Data Collections and Statistical Studies	16.734	2016-FU-CX-K059	15,317	-
Direct Program:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2015-DJ-BX-0997	68,446	16,044
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2016-DJ-BX-0412	534,442	301,854
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2017-DJ-BX-0400	180,575	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2018-DG-BX-K005	2,471	-
			<u>785,934</u>	<u>317,898</u>
Passed Through Nevada Department of Public Safety:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	17-JAG-13	20,000	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	17-JAG-14	154,952	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	18-JAG-09	115,000	-
			<u>289,952</u>	<u>-</u>
			<u>1,075,886</u>	<u>317,898</u>
Direct Program:				
DNA Backlog Reduction Program	16.741	2016-DN-BX-0141	187,377	-
DNA Backlog Reduction Program	16.741	2017-DN-BX-0110	421,651	-
DNA Backlog Reduction Program	16.741	2017-DN-BX-0200	379,677	-
DNA Backlog Reduction Program	16.741	2018-DN-BX-0114	189,652	-
			<u>1,178,357</u>	<u>-</u>
Direct Program:				
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	2017-CD-BX-0062	170,000	-
Passed Through Nevada Department of Public Safety:				
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	17-FSI-02	37,954	-
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	18-FSI-02	68,723	-
			<u>106,677</u>	<u>-</u>
			<u>276,677</u>	<u>-</u>
Passed Through Nevada Department of Public Safety:				
Edward Byrne Memorial Competitive Grant Program	16.751	18-ELE-01ES	1,649,689	-
Passed Through Nevada Office of the Attorney General:				
National Sexual Assault Kit Initiative	16.833	Agreement	1,294,233	-
National Sexual Assault Kit Initiative	16.833	Agreement	659,307	-
National Sexual Assault Kit Initiative	16.833	2016-SAKI-02	342,103	-
National Sexual Assault Kit Initiative	16.833	Agreement	1,722,541	-
National Sexual Assault Kit Initiative	16.833	Agreement	8,992	-
			<u>4,027,176</u>	<u>-</u>
Passed Through New York District Attorney:				
National Sexual Assault Kit Initiative	16.833	Agreement	10,687	-
			<u>4,037,863</u>	<u>-</u>
Direct Program:				
Equitable Sharing Program	16.922	Cooperative Agreement	435,766	-

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DEPARTMENT OF JUSTICE (Continued)				
Direct Program:				
ATF - Gang Task Force	16.U01	Agreement	\$ 20,952	\$ -
ATF - Crime Gun Intelligence Center	16.U02	Agreement	94,589	-
DEA - So. NV Gang Crimes Task Force	16.U03	Agreement	4,039	-
DEA - So. NV Gang Crimes Task Force	16.U03	Agreement	31,743	-
DEA - Marijuana Suppression	16.U04	Agreement	22,963	-
DEA - Marijuana Suppression	16.U04	Agreement	35,000	-
DEA - Tactical Diversion Task Force	16.U05	Agreement	4,538	-
DEA - Tactical Diversion Task Force	16.U05	Agreement	27,242	-
FBI - Criminal Apprehension Task Force	16.U06	Agreement	20,073	-
FBI - Criminal Apprehension Task Force	16.U06	Agreement	81,651	-
FBI - Joint Terrorism Task Force	16.U07	Agreement	9,602	-
FBI - Joint Terrorism Task Force	16.U07	Agreement	37,064	-
FBI - Las Vegas Safe Streets Gang Task Force	16.U08	Agreement	44,107	-
FBI - Las Vegas Safe Streets Gang Task Force	16.U08	Agreement	61,047	-
FBI - Cyber Task Force	16.U09	Agreement	3,592	-
FBI - Cyber Task Force	16.U09	Agreement	11,838	-
FBI - Child Exploitation Task Force	16.U10	Agreement	10,128	-
FBI - Child Exploitation Task Force	16.U10	Agreement	38,782	-
FBI - Southern Nevada Human Trafficking Task Force	16.U11	Agreement	43,065	-
US Marshals - NV Fugitive Investigative Strike Team	16.U12	Agreement	56,607	-
US Marshals - NV Fugitive Investigative Strike Team	16.U12	Agreement	60,905	-
			<u>719,527</u>	<u>-</u>
Total Department of Justice			<u>12,984,739</u>	<u>438,818</u>
DEPARTMENT OF TRANSPORTATION				
Highway Planning and Construction Cluster				
Passed Through Nevada Department of Transportation:				
Highway Planning and Construction	20.205	Agreement PR414-14-063	232,290	-
Highway Planning and Construction	20.205	Agreement P068-17-063	2,377,232	-
Highway Planning and Construction	20.205	Agreement P416-17-063	46,598	-
Highway Planning and Construction	20.205	Agreement P417-17-063	30,031	-
Highway Planning and Construction	20.205	Agreement PR328-18-016	1,183,103	-
Total Highway Planning and Construction Cluster			<u>3,869,254</u>	<u>-</u>
Highway Safety Cluster				
Passed Through Nevada Department of Public Safety:				
State and Community Highway Safety	20.600	TS-2019-LVMPD-0159	9,143	-
Passed Through Nevada Department of Public Safety:				
National Priority Safety Programs	20.616	TS-2018-LVJC-00075	3,652	-
National Priority Safety Programs	20.616	TS-2018-LVMPD-00054	7,387	-
National Priority Safety Programs	20.616	JF-2018-LVMPD-00011	60,080	-
National Priority Safety Programs	20.616	69A3751830000405DNVM	50,000	-
National Priority Safety Programs	20.616	TS-2019-LVMPD-00022	53,683	-
National Priority Safety Programs	20.616	TS-2018-LVMPD-00053	5,628	-
National Priority Safety Programs	20.616	TS-2019-LVMPD-00019	55,330	-
National Priority Safety Programs	20.616	TS-2019-LVMPD-00018	59,486	-
National Priority Safety Programs	20.616	JF-2019-LVMPD-00009	189,602	-
			<u>484,848</u>	<u>-</u>
Total Highway Safety Cluster			<u>493,991</u>	<u>-</u>
Passed Through State Emergency Response Commission:				
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	19-HMEP-03-01	16,581	-
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	19-HMEP-03-02	24,091	-
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	19-HMEP-03-05	5,400	-
			<u>46,072</u>	<u>-</u>
Total Department of Transportation			<u>4,409,317</u>	<u>-</u>
DEPARTMENT OF THE TREASURY				
Direct Program:				
Community Development Financial Institutions Program	21.020	212882252	3,269	-
Community Development Financial Institutions Program	21.020	212882252	2,892	-
Total Department of the Treasury			<u>6,161</u>	<u>-</u>

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NATIONAL ENDOWMENT FOR THE ARTS				
Passed Through the Nevada Arts Council:				
Promotion of the Arts_Grants to Organizations and Individuals	45.024	PIE18:6:03	\$ 24,675	\$ -
Total National Endowment for the Arts			<u>24,675</u>	<u>-</u>
ENVIRONMENTAL PROTECTION AGENCY				
Direct Program:				
Air Pollution Control Program Support	66.001	97914719	967,017	-
Direct Program:				
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034	99T08201	60,345	-
Direct Program:				
Brownfields Assessment and Cleanup Cooperative Agreements	66.818	99T35801	18,639	-
Total Environmental Protection Agency			<u>1,046,001</u>	<u>-</u>
DEPARTMENT OF ENERGY				
Passed Through Nevada Department of Public Safety:				
Environmental Remediation and Waste Processing and Disposal	81.104	81104.17	12,621	-
Environmental Remediation and Waste Processing and Disposal	81.104	8110418E-7018	60,319	-
			<u>72,940</u>	<u>-</u>
Passed Through Nevada Department of Public Safety:				
Environmental Monitoring/Cleanup, Cultural and Resource Mgmt., Emergency Response Research, Outreach, Technical Analysis	81.502	81502.16A	42,149	-
Total Department of Energy			<u>115,089</u>	<u>-</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-19	135,975	-
Total Aging Cluster			<u>135,975</u>	<u>-</u>
Passed Through Nevada Department of Health and Human Services:				
Guardianship Assistance	93.090	9309019	589,341	-
Passed Through Nevada Department of Health and Human Services:				
Injury Prevention and Control Research and State and Community Based Programs	93.136	1 NU17CE924856-02-00	9,616	-
Injury Prevention and Control Research and State and Community Based Programs	93.136	NU17CE924901-01-01	41,757	-
			<u>51,373</u>	<u>-</u>
Direct Program:				
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	5H79T1025753-03	56,179	52,301
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	5H79T1026109-03	97,770	-
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1H79T1081028-01	204,559	-
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1H79T1081098-01	198,125	-
			<u>556,633</u>	<u>52,301</u>
Passed Through Nevada Department of Health and Human Services:				
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	9324317H	78,098	-
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	H79SM063346	76,264	600
			<u>154,362</u>	<u>600</u>
			<u>710,995</u>	<u>52,901</u>

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DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)				
Direct Program:				
Transitional Living for Homeless Youth	93.550	90CX7187-01-00	\$ 61,192	\$ 61,192
Transitional Living for Homeless Youth	93.550	90CX7187-02-00	100,307	91,652
			<u>161,499</u>	<u>152,844</u>
Passed Through Nevada Department of Health and Human Services:				
Promoting Safe and Stable Families	93.556	93556-17-101	38,100	-
Promoting Safe and Stable Families	93.556	93556-18-006	284,990	-
Promoting Safe and Stable Families	93.556	93556-18-101	108,861	-
Promoting Safe and Stable Families	93.556	93566-18-006	200,000	-
			<u>631,951</u>	<u>-</u>
Direct Program:				
Education and Prevention Grants to Reduce Sexual Abuse of Runaway, Homeless and Street Youth	93.557	90Y02329-01-00	15,000	15,000
TANF Cluster				
Passed Through Nevada Department of Health and Human Services:				
Temporary Assistance for Needy Families	93.558	TANF1901	478,682	-
Total TANF Cluster			<u>478,682</u>	<u>-</u>
Passed Through Nevada Department of Health and Human Services:				
Child Support Enforcement	93.563	Interlocal Agreement	1,311,849	-
Child Support Enforcement	93.563	Interlocal Agreement	20,571,233	-
Child Support Enforcement, FFY15 Incentive Award	93.563	Interlocal Agreement	1,106,020	-
Child Support Enforcement, FFY16 Incentive Award	93.563	Interlocal Agreement	268,051	-
			<u>23,257,153</u>	<u>-</u>
Passed Through Nevada Department of Health and Human Services:				
Grants to States for Access and Visitation Programs	93.597	1701NVSAVP	10,370	-
Grants to States for Access and Visitation Programs	93.597	1801NVSAVP	39,063	-
			<u>49,433</u>	<u>-</u>
Passed Through Nevada Department of Health and Human Services:				
Adoption Incentive Payments	93.603	93603-16-001	178,820	-
Adoption Incentive Payments	93.603	93603-17-001	266,213	-
			<u>445,033</u>	<u>-</u>
Passed Through Nevada Department of Health and Human Services:				
Children's Justice Grants to States	93.643	93643-17-008	2,649	-
Passed Through Nevada Department of Health and Human Services:				
Stephanie Tubbs Jones Child Welfare Services Program	93.645	1701NVCWSS	186,015	-
Passed Through Nevada Department of Health and Human Services:				
Foster Care Title IV-E	93.658	9365819	15,539,802	-
Foster Care Title IV-E	93.658	9365819	20,166,049	-
			<u>35,705,851</u>	<u>-</u>
Passed Through Nevada Department of Health and Human Services:				
Adoption Assistance	93.659	9365919	1,633,213	-
Adoption Assistance	93.659	9365919	24,990,993	-
			<u>26,624,206</u>	<u>-</u>
Passed Through Nevada Department of Health and Human Services:				
Social Services Block Grant	93.667	9366718/19	1,970,568	-
Passed Through Nevada Department of Health and Human Services:				
Child Abuse and Neglect State Grants	93.669	93669-17-003	24,806	-
Passed Through Nevada Department of Health and Human Services:				
Chafee Foster Care Independence Program	93.674	93674-17-002	63,402	-
Chafee Foster Care Independence Program	93.674	93674-18-002	491,551	-
			<u>554,953</u>	<u>-</u>
Passed Through Nevada Department of Health and Human Services:				
Mental and Behavioral Health Education and Training Grants	93.732	Agreement	960	-

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DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)				
Passed Through Nevada Department of Health and Human Services: Opioid Strategic Targeted Response Grant	93.788	HD 16714	\$ 132,580	\$ -
Direct Program:				
HIV Emergency Relief Project Grants:				
Ryan White Minority AIDS Initiative Program	93.914	2 H89HA06900-13-00	297,036	251,596
Ryan White Minority AIDS Initiative Program	93.914	2 H89HA06900-14-00	20,612	20,612
Ryan White Part A HIV Emergency Relief Project	93.914	2 H89HA06900-13-00	4,539,489	4,013,478
Ryan White Part A HIV Emergency Relief Project	93.914	2 H89HA06900-14-00	1,091,928	826,224
			<u>5,949,065</u>	<u>5,111,910</u>
Direct Program:				
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	93.946	6 NU58DP006127-03-01	36,229	-
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	93.946	1 NU38DP000004-01-00	30,099	-
			<u>66,328</u>	<u>-</u>
Passed Through Southern Nevada Health District:				
Block Grants for Prevention and Treatment of Substance Abuse Total Department of Health and Human Services	93.959	C1900087	69,682	-
			<u>97,814,098</u>	<u>5,332,655</u>
CORPORATION FOR NATIONAL COMMUNITY SERVICE				
Passed Through Corporation for Supportive Housing:				
Social Innovation Fund Pay For Success Total Corporation for National Community Service	94.024	15-000-G	12,264	-
			<u>12,264</u>	<u>-</u>
EXECUTIVE OFFICE OF THE PRESIDENT				
Direct Program:				
High Intensity Drug Trafficking Areas Program	95.001	G16NV0001A	6,213	-
High Intensity Drug Trafficking Areas Program	95.001	G17NV0001A	1,382,670	-
High Intensity Drug Trafficking Areas Program	95.001	G18NV0001A	1,888,863	-
High Intensity Drug Trafficking Areas Program	95.001	G19NV0001A	134,194	-
Total Executive Office of the President			<u>3,411,940</u>	<u>-</u>
DEPARTMENT OF HOMELAND SECURITY				
Direct Program:				
National Urban Search and Rescue (US&R) Response System	97.025	EMW-2013-CA-USR-0019	431,939	-
National Urban Search and Rescue (US&R) Response System	97.025	EMW-2016-CA-00026-S01	190,903	-
National Urban Search and Rescue (US&R) Response System	97.025	EMW-2017-CA-00090-S01	674,182	-
National Urban Search and Rescue (US&R) Response System	97.025	EMW-2018-CA-00056	501,442	-
National Urban Search and Rescue (US&R) Response System	97.025	EMW-2015-CA-00021-A03	49,151	-
National Urban Search and Rescue (US&R) Response System	97.025	EMW-2016-CA-00026-S01	46,393	-
National Urban Search and Rescue (US&R) Response System	97.025	EMW-2016-CA-00026-S01	65,044	-
			<u>1,959,054</u>	<u>-</u>
Passed Through Nevada Department of Public Safety:				
Emergency Management Performance Grants	97.042	9704217	60,456	-
Emergency Management Performance Grants	97.042	97042.18	470,952	-
			<u>531,408</u>	<u>-</u>
Passed Through Nevada Department of Public Safety:				
Pre-Disaster Mitigation	97.047	9704716-3100	603	-
Homeland Security Grant Program:				
Passed Through Nevada Department of Public Safety:				
Homeland Security Grant Program:				
2015 State Homeland Security Program	97.067	97067.15-3100	10,000	-
2016 State Homeland Security Program	97.067	97067.16-3000	99,000	-
2016 State Homeland Security Program	97.067	97067.16-3000	301,617	-
2016 State Homeland Security Program	97.067	97067.16-3100	39,814	-
2016 State Homeland Security Program	97.067	97067.16-3000	3,648	-
2017 State Homeland Security Program	97.067	97067.17-3000	480,232	-
2018 State Homeland Security Program	97.067	97067.18-3000	50,245	-
2018 State Homeland Security Program	97.067	97067.18-3000	98,814	-

(Continued)

Clark County, Nevada
 Schedule of Expenditures of Federal Awards
 For the Fiscal Year Ended June 30, 2019

(Continued)

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grant or Pass-Through Number	Total Federal Disbursements/ Expenditures	Amounts Passed- Through to Subrecipients
DEPARTMENT OF HOMELAND SECURITY (Continued)				
2015 Urban Area Security Initiative	97.067	97067.15-3100	\$ 10,950	\$ -
2016 Urban Area Security Initiative	97.067	97067.16-3100	239,192	-
2016 Urban Area Security Initiative	97.067	97067.16-3100	2,178	-
2016 Urban Area Security Initiative	97.067	97067.16-3100	7,499	-
2016 Urban Area Security Initiative	97.067	97067.16-3100	325,187	-
2016 Urban Area Security Initiative	97.067	97067.16-3100	63,875	-
2017 Urban Area Security Initiative	97.067	97067.17-3100	109,900	-
2017 Urban Area Security Initiative	97.067	97067.17-3100	181,365	-
2017 Urban Area Security Initiative	97.067	97067.17-3100	27,615	-
2017 Urban Area Security Initiative	97.067	97067.17-3100	31,990	-
2017 Urban Area Security Initiative	97.067	97067.17-3100	17,624	-
2018 Urban Area Security Initiative	97.067	97067.18-3100	23,240	-
2018 Urban Area Security Initiative	97.067	97067.18-3100	351,490	-
2018 Urban Area Security Initiative	97.067	97067.18-3100	36,058	-
2018 Urban Area Security Initiative	97.067	97067.18-3100	168,591	-
2018 Urban Area Security Initiative	97.067	97067.18-3100	4,455	-
2018 Urban Area Security Initiative	97.067	97067.18-3100	23,796	-
Total Homeland Security Grant Program			<u>2,708,375</u>	<u>-</u>
Direct Program				
Staffing for Adequate Fire and Emergency Response (SAFER)	97.083	EMW-2015-FF-00072	109,385	-
Direct Program:				
FY18 US Secret Service	97.U01	Interlocal Agreement	7,325	-
FY19 US Secret Service Electionic Crimes Task Force	97.U02	Interlocal Agreement	5,700	-
FY19 US Secret Service Financial Crimes Task Force	97.U03	Interlocal Agreement	6,050	-
FFY18 MPD Immigration & Customs Enforcement	97.U04	LV02PR06LV0017	2,088	-
FFY19 MPD Immigration & Customs Enforcement	97.U04	LV02PR06LV0017	27,163	-
			<u>48,326</u>	<u>-</u>
Total Department of Homeland Security			<u>5,357,151</u>	<u>-</u>
TOTAL FEDERAL DISBURSEMENTS/EXPENDITURES			<u>\$ 149,652,438</u>	<u>\$ 16,716,302</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, 2019

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, Clark County Water Reclamation District, 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, as they are audited separately. All other Federal financial assistance received by the County directly from Federal agencies as well as Federal financial assistance passed through other government agencies is included in the schedule.

2. BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Clark County, Nevada, and is prepared on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance. Clark County, Nevada received federal awards both directly from federal agencies and indirectly through pass-through entities. Federal financial assistance provided to a subrecipient is treated as an expenditure when it is paid to the subrecipient.

3. SIGNIFICANT ACCOUNTING POLICIES

Governmental fund types account for Clark County, Nevada's federal grant activity. Therefore, expenditures in the Schedule of Expenditures of Federal Awards are recognized on the modified accrual basis - when they become a demand on current available financial resources. Such expenditures are recognized following the cost principles contained in Subpart E - Cost Principles of the Uniform Guidance. The Clark County, Nevada's summary of significant accounting policies is presented in Note 1 in the Clark County, Nevada's basic financial statements.

The County has elected to use both the 10% de minimis indirect cost rate allowed under the Uniform Guidance and Federally negotiated indirect cost rates, where applicable.

4. RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

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

General fund	\$ 5,708
Special revenue funds	146,370,241
Capital projects funds	3,199,279
Agency funds	<u>77,210</u>
Total	<u>\$ 149,652,438</u>

5. OFFICE OF CRIMINAL JUSTICE ASSISTANCE

The Office of Criminal Justice Assistance Grant Award under CFDA 16.751 was approved and the grant agreement was executed on August 30, 2018. Of the \$1,649,689 expenditures reported in fiscal year ended June 30, 2019, the entire amount is for the prior fiscal year.

CLARK COUNTY, NEVADA
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS –
 FEDERAL AWARDS
 June 30, 2019

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? Yes No

Significant deficiency(ies) identified not
 Considered to be material weaknesses Yes None reported

Noncompliance material to financial
 statements noted? Yes No

Federal Awards

Internal Control over major program:

Material weakness(es) identified? Yes No

Significant deficiency(ies) identified not
 Considered to be material weaknesses? Yes None Reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be
 reported in accordance with the Uniform Guidance? Yes No

Identification of major programs:

<u>CFDA Grant Numbers</u>	<u>Name of Program</u>
<u>Federal:</u>	
16.738	Edward Byrne Memorial Justice Assistance Grant Program
16.833	National Sexual Assault Kit Initiative
20.205	Highway Planning and Construction
93.563	Child Support Enforcement
93.914	HIV Emergency Relief Project Grants
95.001	High Intensity Drug Trafficking Areas Program

Dollar threshold used to distinguish between Type A and Type B programs:

Federal \$ 3,000,000

Auditee qualified as low-risk auditee? Yes No

CLARK COUNTY, NEVADA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS –
FEDERAL AWARDS
June 30, 2019

Section II - Financial Statement Findings

None noted.

CLARK COUNTY, NEVADA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS –
FEDERAL AWARDS
June 30, 2019

Section III - Federal Award Findings and Questioned Costs

Finding 2019-001: Allowable Costs – Material Weakness

Program: Edward Byrne Memorial Justice Assistance Grant Program
Direct program
Passed through Nevada Department of Public Safety

CFDA No.: 16.738

Federal Agency: Department of Justice

Award No.: 2015-DJ-0997, 2016-DJ-BX-0412, 2017-DJ-BX-0400, 2018-DG-BX-K005, 17-JAG-13, 17-JAG-14, 18-JAG-09

Award Year: Fiscal year 2018-2019

Criteria or Specific Requirement: As a condition of receiving Federal awards, non-Federal entities agree to comply with laws, regulations, and the provisions of grant agreements and contracts, and to maintain internal control to provide reasonable assurance of compliance with these requirements.

Title 2, Subtitle A, Chapter II, Part 200 Subpart E, paragraph 430 of the Code of Federal Regulations stipulates that charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

- Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- Be incorporated into the official records of the non-Federal entity;
- Reasonably reflect the total activity for which the employee is compensated by the non-Federal entity, not exceeding 100% of compensated activities;
- Encompass both Federally assisted, and all other activities compensated by the non-Federal entity on an integrated basis, but may include the use of subsidiary records as defined in the non-Federal entity's written policy;
- Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity
- Comply with the established accounting policies and practices of the non-Federal entity.

Condition:

1. Payroll transactions for three employees during three payroll periods were not supported by appropriate documentation. We identified that the employee charged to the grant was different than the employees who signed Activity Reports verifying time and effort performance on the grant. The District Attorney's office (DA) received authorization to swap senior personnel into the program in place of the less senior employees originally budgeted to the program per the grant agreements. The senior personnel then performed on the grant per the agreed upon terms of the grant. However, the DA's office then charged the grant in the accounting system for the salary of the junior personnel rather than for the salaries of the senior personnel performing on the program. All time and effort requirements of the grant budget were satisfied by the work of the senior personnel, and the compensation for the employees performing the activities was in excess of the amount charged to the program, so we did not observe any questioned costs related to this finding.

CLARK COUNTY, NEVADA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS –
FEDERAL AWARDS
June 30, 2019

2. Time certifications verifying time and effort performance on the grant for six employees during three payroll periods were not completed in a timely manner. Time certifications for six employees were completed in October 2019 and February 2020 for activity performed during fiscal year ended June 30, 2019. Supervisors for the respective six employees confirmed that all time and effort requirements of the grant were met.

Cause:

1. Controls over employee compensation charged to the Federal programs were not properly designed to ensure that the grant was only charged for the employee performing the work.
2. Controls over time certifications of activity charged to the Federal programs were not operating effectively to ensure the timely completion of the report.

Effect: The Federal program could be charged for service time and employee effort which was not performed on the grant.

Questioned Costs: None

Context:

1. For the three employees who were charged to the grant but did not perform activities for the grant, a nonstatistical sample of 3 payroll periods from a complete population of 26 payroll periods charged to the Justice Assistance Grant program was tested for compliance and control functionality.
2. For the six employee time certifications that were not performed or not performed in a timely manner, a nonstatistical sample of 3 payroll periods from a complete population of 26 payroll periods charged to the Justice Assistance Grant program was tested for compliance and control functionality.

Identification of a repeat finding:

1. Yes, repeated from fiscal year ended June 30, 2018.
2. No.

Recommendation:

1. We recommend management revise their process for charging salaries and wages to Federal programs so that such charges are for the exact employees who worked on the program.
2. Time certifications of employees working on grant funded programs should be prepared timely and regularly and submitted to the grant coordinator.

Management Response: See Corrective Action Plan on pages 197-198.

CLARK COUNTY, NEVADA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS –
FEDERAL AWARDS
June 30, 2019

Finding 2019-002: Allowable Costs – Material Weakness

Program: High Intensity Drug Trafficking Areas Program

Direct Program

CFDA No.: 95.001

Federal Agency: Executive office of the President

Award No.: G16NV0001A, G17NV0001A, G18NV0001A, G19NV0001A,

Award Year: Fiscal year 2018-2019

Criteria or Specific Requirement: As a condition of receiving Federal awards, non-Federal entities agree to comply with laws, regulations, and the provisions of grant agreements and contracts, and to maintain internal control to provide reasonable assurance of compliance with these requirements.

Title 2, Subtitle A, Chapter II, Part 200 Subpart E, paragraph 430 of the Code of Federal Regulations stipulates that charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

- Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- Be incorporated into the official records of the non-Federal entity;
- Reasonably reflect the total activity for which the employee is compensated by the non-Federal entity, not exceeding 100% of compensated activities;
- Encompass both Federally assisted, and all other activities compensated by the non-Federal entity on an integrated basis, but may include the use of subsidiary records as defined in the non-Federal entity's written policy;
- Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity
- Comply with the established accounting policies and practices of the non-Federal entity.

Condition: Four payroll periods tested with a total of two program related employees in each period, were not supported by appropriate documentation for the two employees. In each instance, the employee whose name was charged to the grant was different than the employee who signed Certification Letters verifying time and effort performance on the Program. The District Attorney's office (DA) received authorization to swap senior personnel into the program in place of the employees originally budgeted to the program per the grant agreements. The senior personnel then performed on the grant per the agreed upon terms of the grant. However, the DA's office charged the grant in the accounting system for the salary of the originally budgeted employee rather than for the salaries of the senior personnel performing on the program.

Cause: Controls over employee compensation charged to the Federal programs were not properly designed to ensure that the grant was only charged for the employee performing the work.

Effect: The Federal program could be charged for service time and employee effort which was not performed on the grant.

Questioned Costs: None

Context: Nonstatistical sample of 8 payroll periods with the same four employees from a complete population of 26 payroll periods charged to the High Intensity Drug Trafficking Areas Program was tested

CLARK COUNTY, NEVADA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS –
FEDERAL AWARDS
June 30, 2019

for compliance and control functionality.

Identification of a repeat finding: Yes, repeated from fiscal year ended June 30, 2018.

Recommendation: We recommend management revise the process for charging salaries and wages to Federal programs so that such charges are for the exact employees who worked on the program.

Management Response: See Corrective Action Plan on pages 197-198.



Office of the County Comptroller

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Anna Danchik, Comptroller



Management's Response to Auditor's Findings and Summary Schedule of Prior Audit Findings and Corrective Action Plans June 30, 2019

Prepared by Management of
Clark County, Nevada

BOARD OF COUNTY COMMISSIONERS

MARILYN KIRKPATRICK, Chair • LAWRENCE WEEKLY, Vice Chair
LARRY BROWN • JAMES B. GIBSON • JUSTIN C. JONES • MICHAEL NAFT • TICK SEGERBLOM
YOLANDA T. KING, County Manager



CLARK COUNTY
OFFICE OF THE DISTRICT ATTORNEY

Criminal Division

STEVEN B. WOLFSON
District Attorney

200 Lewis Avenue • Las Vegas, NV 89101 • 702-671-2500 • Fax: 702-455-2294 • TTY and/or other relay services: 711

MARY-ANNE MILLER
County Counsel

CHRISTOPHER LALLI
Assistant District Attorney

ROBERT DASKAS
Assistant District Attorney

JEFFREY J. WITTHUN
Director D.A. Family Support

BRIGID J. DUFFY
Director D.A. Juvenile

Corrective Action Plan

March 25, 2020

Finding 2019-001: Allowable Costs – Material Weakness
Program: Edward Byrne Memorial Justice Assistance Grant Program
Direct program. Passed through Nevada Department of Public Safety

CFDA No.: 16.738

Federal Agency: Department of Justice

Award No.: 2015-DJ-0997, 2016-DJ-BX-0412, 2017-DJ-BX-0400, 2018-DG-BX-K005, 17-JAG-13, 17-JAG-14, 18-JAG-09

Award Year: Fiscal year 2018-2019

This finding has been remedied. Currently, the County charges the JAG grant for the salary and benefits of the employees who are working on this program.

Finding 2019-002: Allowable Costs – Material Weakness
Program: High Intensity Drug Trafficking Areas Program
Direct Program

CFDA No.: 95.001

Federal Agency: Executive office of the President

Award No.: G16NV0001A, G17NV0001A, G18NV0001A, G19NV0001A,

Award Year: Fiscal year 2018-2019

We continue our efforts to remedy this finding. As recently as February 2020, we continued to work with Crowe and our HIDTA partners to find alternative corrective measure to address the finding. Unfortunately, that effort has proven unsuccessful.

Therefore, the Court will charge the HIDTA grant for the salary and benefits of the employees who are working on that program. In addition, the County will augment the salary and benefits for each position by the amount available HIDTA funds are exceeded. Finally, there will be a “Limited Permanent” position associated with each of the grant-

funded positions to comply with the terms of the Agreement Between the County of Clark and the Clark County Prosecutors Association July 1, 2017, to June 30, 2020.

I met with County Comptroller Anna Danchik on March 9, 2020, to effectuate this process and we continue to work together to correct the finding. We hope to have the matter resolved by June 2020.

Respectfully submitted,



CHRISTOPHER J. LALLI
Assistant District Attorney

2018-001 Allowable Costs

Type of Finding – Material Weakness in Internal Control over Compliance

CFDA # 16.738

Edward Byrne Memorial Justice Assistance Grant Program (JAG)

CFDA # 95.001

High Intensity Drug Trafficking Areas Program (HIDTA)

Initial Fiscal Year Finding Occurred: 2018

Finding Summary:

Controls over employee compensation charged to the Federal programs were not properly designed to ensure that the grant was only charged for the employee performing the work.

Status:

Edward Byrne Memorial Justice Assistance Program (JAG) CFDA # 16.738:

Corrective action has been taken for this.

High Intensity Drug Trafficking Areas Program (HIDTA) CFDA # 95.001:

Corrective action is still in process. The County has been working with our auditors and HIDTA partners to find alternative corrective measures to address this finding. Corrective action will be implemented as outlined in the response to current year finding 2019-002.