



CCSD 
CLARK COUNTY
SCHOOL DISTRICT

Compliance and Controls

ANNUAL COMPREHENSIVE FINANCIAL REPORT



Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Board of Trustees
Clark County School District
Clark County, Nevada

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Clark County School District (the District), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District’s basic financial statements and have issued our report thereon dated October 20, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District’s internal control. Accordingly, we do not express an opinion on the effectiveness of the District’s internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying Schedule of Findings and Questioned Costs as item 2023-001 to be a material weakness.

What inspires you, inspires us. Let’s talk. | eidebailly.com

5441 Kietzke Ln., Ste. 150 | Reno, NV 89511-2094 | T 775.689.9100 | F 775.689.9299 | EOE

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as items 2023-002 and 2023-003 to be significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The District’s Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the District’s response to the findings identified in our audit and described in the accompanying Schedule of Findings and Questioned Costs. The District’s response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District’s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Reno, Nevada
October 20, 2023



**Independent Auditor’s Report on Compliance for Each Major Federal Program;
Report on Internal Control Over Compliance Required by the Uniform Guidance**

To the Board of Trustees
Clark County School District
Clark County, Nevada

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Clark County School District’s (the District) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District’s major federal programs for the year ended June 30, 2023. The District’s major federal programs are identified in the summary of auditor’s results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District’s compliance with the compliance requirements referred to above.

What inspires you, inspires us. Let’s talk. | eidebailly.com

5441 Kietzke Ln., Ste. 150 | Reno, NV 89511-2094 | T 775.689.9100 | F 775.689.9299 | EOE

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as item 2023-004 to be a material weakness.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as item 2023-005 to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the internal control over compliance findings identified in our audit described in the accompanying Schedule of Findings and Questioned Costs. The District's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

The image shows a handwritten signature in cursive script that reads "Eide Bailly LLP".

Reno, Nevada
October 20, 2023

CLARK COUNTY SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR FISCAL YEAR ENDED JUNE 30, 2023

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal Financial Assistance Listing Number	Agency or Pass-through Number	Expenditures
U.S. DEPARTMENT OF EDUCATION			
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA DEPARTMENT OF EDUCATION			
Title 1 Grants to Local Educational Agencies	84.010	23-633-02000	\$ 514,649
Title 1 Grants to Local Educational Agencies	84.010	23-633-02000	42,278,073
Title 1 Grants to Local Educational Agencies	84.010	22-633-02000	622,935
Title 1 Grants to Local Educational Agencies	84.010	23-633-02000	69,788,060
Title 1 Grants to Local Educational Agencies	84.010	22-633-02000	150,930
Title 1 Grants to Local Educational Agencies	84.010	23-624-02000	4,635,838
Title 1 Grants to Local Educational Agencies	84.010	22-624-02000	274,184
			<u>118,264,669</u>
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA DEPARTMENT OF EDUCATION			
Title I State Agency Program for Neglected and Delinquent Children and Youth	84.013	23-630-02000	132,982
			<u>132,982</u>
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA DEPARTMENT OF EDUCATION			
Migrant Education State Grant Program	84.011	21-629-02000	831
			<u>831</u>
Special Education Cluster (IDEA)			
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA DEPARTMENT OF EDUCATION			
Special Education Grants to States	84.027	23-639-02000	55,632,000
Special Education Grants to States	84.027	22-639-02000	247,495
Special Education Grants to States	84.027	21-667-02000	85
Special Education Grants to States	84.027	23-667-02000	559,194
Special Education Grants to States	84.027	21-752-02000	276
Special Education Grants to States	84.027	23-757-02000	8,424,681
			<u>64,863,731</u>
Special Education Preschool Grant	84.173	21-665-02000	7,322
Special Education Preschool Grant	84.173	23-665-02000	995,724
Special Education Preschool Grant	84.173	22-764-02000	10,159
Special Education Preschool Grant	84.173	23-764-02000	539,997
			<u>1,553,202</u>
Total Special Education Cluster (IDEA)			<u>66,416,933</u>
DIRECT PROGRAM			
Impact Aid	84.041	S041B192995	52,050
			<u>52,050</u>

See accompanying notes to Schedule of Expenditures of Federal Awards.

CLARK COUNTY SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR FISCAL YEAR ENDED JUNE 30, 2023

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal Financial Assistance Listing Number	Agency or Pass-through Number	Expenditures
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA DEPARTMENT OF EDUCATION			
Career and Technical Education-Basic Grants to States	84.048	23-631-02000	\$ 4,535,087
Career and Technical Education-Basic Grants to States	84.048	22-631-02000	10,410
Career and Technical Education-Basic Grants to States	84.048	23-635-02000	42,915
			<u>4,588,412</u>
DIRECT PROGRAM			
Indian Education Grants to Local Educational Agencies	84.060	S060A190203	2,175
Indian Education Grants to Local Educational Agencies	84.060	S060A220203	104,483
			<u>106,658</u>
DIRECT PROGRAM			
Magnet Schools Assistance	84.165	U165A170032	684,665
			<u>684,665</u>
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA DEPARTMENT OF EDUCATION			
School Safety National Activities	84.184	23-732-02000	105,482
School Safety National Activities	84.184	22-732-02000	366,517
			<u>471,999</u>
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA DEPARTMENT OF EDUCATION			
Education for Homeless Children and Youth	84.196	23-688-0200	267,718
Education for Homeless Children and Youth	84.196	22-688-0200	322
			<u>268,040</u>
DIRECT PROGRAM			
Congressionally Directed Spending for Elementary and Secondary Education Community Projects	84.215	S215K220122	113,344
			<u>113,344</u>
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA DEPARTMENT OF EDUCATION			
Twenty-First Century Community Learning Centers	84.287	22-770-02000 (SQUIRES)	1,164
Twenty-First Century Community Learning Centers	84.287	23-769-02000(COH IV)	2,220,931
Twenty-First Century Community Learning Centers	84.287	22-769-02000(COH IV)	44,429
Twenty-First Century Community Learning Centers	84.287	22-772-02000(COH VII)	51,305
Twenty-First Century Community Learning Centers	84.287	23-772-02000(COH VII)	1,127,095
Twenty-First Century Community Learning Centers	84.287	22-770-02000 (DISTRICT)	1,161
Twenty-First Century Community Learning Centers	84.287	22-770-02000 (CRAIG)	1,172
Twenty-First Century Community Learning Centers	84.287	22-770-02000(WILLIAMS)	810
Twenty-First Century Community Learning Centers	84.287	22-770-02000 (WHITNEY)	466
			<u>3,448,533</u>

See accompanying notes to Schedule of Expenditures of Federal Awards.

CLARK COUNTY SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR FISCAL YEAR ENDED JUNE 30, 2023

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal Financial Assistance Listing Number	Agency or Pass-through Number	Expenditures
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA			
DEPARTMENT OF EDUCATION			
Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	84.323	23-763-02000	\$ 130,842
Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	84.323	22-763-02000	58,615
			<u>189,457</u>
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA			
DEPARTMENT OF EDUCATION			
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	23-610-02000	1,202,572
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	22-610-02000	61,485
			<u>1,264,057</u>
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA			
DEPARTMENT OF EDUCATION			
English Language Acquisition State Grants	84.365	23-658-02000	4,901,097
English Language Acquisition State Grants	84.365	22-658-02000	272,603
English Language Acquisition State Grants	84.365	23-659-02000	50,510
			<u>5,224,210</u>
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA			
DEPARTMENT OF EDUCATION			
Supporting Effective Instruction State Grants	84.367	23-709-02000	8,998,747
Supporting Effective Instruction State Grants	84.367	22-709-02000	407,003
			<u>9,405,750</u>
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA			
DEPARTMENT OF EDUCATION			
Student Support and Academic Enrichment Program	84.424	21-715-02000	1,351
Student Support and Academic Enrichment Program	84.424	23-715-02000	5,473,834
Student Support and Academic Enrichment Program	84.424	22-715-02000	2,385,243
			<u>7,860,428</u>
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA			
DEPARTMENT OF EDUCATION			
COVID-19 Education Stabilization Fund	84.425D	21-741-02000	80,524,713
COVID-19 Education Stabilization Fund	84.425U	21-741-02000	313,344,642
COVID-19 Education Stabilization Fund	84.425D	20-740-02000	12,823,475
COVID-19 Education Stabilization Fund	84.425D	21-745-02000	1,409
COVID-19 Education Stabilization Fund	84.425D	21-745-02000	37,024
COVID-19 Education Stabilization Fund	84.425C	21-749-02000	77,856
COVID-19 Education Stabilization Fund	84.425U	23-743-02000	57,441
COVID-19 Education Stabilization Fund	84.425D	22-786-02000	1,536
COVID-19 Education Stabilization Fund	84.425U	22-787-02000	947,939
COVID-19 Education Stabilization Fund	84.425W	22-752-02000	231,656
COVID-19 Education Stabilization Fund	84.425U	23-775-02000	75,343
COVID-19 Education Stabilization Fund	84.425U	23-736-02000	38,517
COVID-19 Education Stabilization Fund	84.425U	22-721-02000	432,237
COVID-19 Education Stabilization Fund	84.425W	22-735-02000	490,146
COVID-19 Education Stabilization Fund	84.425U	23-759-02000	40,419
COVID-19 Education Stabilization Fund	84.425D	22-748-02000	122,993
			<u>409,247,346</u>

See accompanying notes to Schedule of Expenditures of Federal Awards.

CLARK COUNTY SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR FISCAL YEAR ENDED JUNE 30, 2023

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal Financial Assistance Listing Number	Agency or Pass-through Number	Expenditures
Total U.S. Department of Education			<u>\$ 627,740,364</u>
U.S. DEPARTMENT OF AGRICULTURE			
Child Nutrition Cluster			
PASS THROUGH PROGRAMS FROM THE NEVADA DEPARTMENT OF AGRICULTURE			
School Breakfast Program	10.553	N-02-13	<u>24,771,556</u> <u>24,771,556</u>
PASS THROUGH PROGRAMS FROM THE NEVADA DEPARTMENT OF AGRICULTURE			
National School Lunch Program	10.555	N-02-13	82,663,159
National School Lunch Program	10.555	E011	<u>10,207,341</u> <u>92,870,500</u>
PASS THROUGH PROGRAMS FROM THE NEVADA DEPARTMENT OF AGRICULTURE			
Summer Food Service Program for Children	10.559	Not Available	869,293
Summer Food Service Program for Children	10.559	Not Available	<u>2,147,640</u> <u>3,016,933</u>
PASS THROUGH PROGRAMS FROM THE NEVADA DEPARTMENT OF AGRICULTURE			
Federal Fresh Fruit & Vegetable Program	10.582	F-02-13	<u>1,029,446</u> <u>1,029,446</u>
Total Child Nutrition Cluster			<u>121,688,435</u>
PASS THROUGH PROGRAMS FROM THE NEVADA DEPARTMENT OF AGRICULTURE			
Child and Adult Care Food Program	10.558	S-02-13	<u>3,531,190</u> <u>3,531,190</u>
Forest Service Schools and Roads Cluster:			
PASS THROUGH PROGRAMS FROM CLARK COUNTY			
Schools and Roads - Grants to Counties	10.666	Not Available	<u>69,766</u> <u>69,766</u>
Total Forest Service Schools and Roads Cluster			<u>69,766</u>
Total U.S. Department of Agriculture			<u>125,289,391</u>
U.S. DEPARTMENT OF THE INTERIOR			
DIRECT PROGRAM			
Indian Education Assistance to Schools	15.130	A19AC00053	8,303
Indian Education Assistance to Schools	15.130	A20AC00053	3,744
Indian Education Assistance to Schools	15.130	A20AV00948	<u>23,718</u> <u>35,765</u>

See accompanying notes to Schedule of Expenditures of Federal Awards.

CLARK COUNTY SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR FISCAL YEAR ENDED JUNE 30, 2023

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal Financial Assistance Listing Number	Agency or Pass-through Number	Expenditures
Total U.S. Department of Interior			<u>\$ 35,765</u>
U.S. DEPARTMENT OF JUSTICE			
PASS THROUGH PROGRAMS FROM NEVADA OFFICE OF THE ATTORNEY GENERAL			
Community-Based Violence Prevention Program	16.123	2019-GANG-02	<u>113,237</u> <u>113,237</u>
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA DEPARTMENT OF Health and Human Services			
Juvenile Justice and Delinquency Prevention	16.540	15P JDP-21-GG-03248-TITL	<u>106,516</u> <u>106,516</u>
PASS THROUGH PROGRAMS FROM THE Nevada Department of Public Safety			
National Criminal History Improvement Program	16.554	21-NCHIP-02	<u>20,650</u> <u>20,650</u>
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA DEPARTMENT OF EDUCATION			
National Institute of Justice Research, Evaluation, and Development	16.560	21-617-02000	<u>2,669</u> <u>2,669</u>
Direct Programs			
Bulletproof Vest Partnership Program	16.607	2022BOBX22033164	<u>11,127</u> <u>11,127</u>
PASS THROUGH PROGRAMS FROM THE Nevada Department of Public Safety			
Project Safe Neighborhoods	16.609	20-PSN-03	27,262
Project Safe Neighborhoods	16.609	21-PSN-03	<u>12,106</u> <u>39,368</u>
Direct Programs			
Public Safety Partnership and Community Policing	16.710	15JCOPS-22-GG-03543-UHPX	67,713
Public Safety Partnership and Community Policing	16.710	2020SVWX0020	<u>4,769</u> <u>72,482</u>
Total U.S. Department of Justice			<u>366,049</u>
U.S. DEPARTMENT OF TRANSPORTATION			
PASS THROUGH PROGRAMS FROM NEVADA DEPARTMENT OF TRANSPORTATION			
Highway Planning and Construction	20.205	PR081-17-063	16,056
Highway Planning and Construction	20.205	PR672-18-063	99,709
Highway Planning and Construction	20.205	D020200013	<u>300,866</u> <u>416,631</u>

See accompanying notes to Schedule of Expenditures of Federal Awards.

CLARK COUNTY SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR FISCAL YEAR ENDED JUNE 30, 2023

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal Financial Assistance Listing Number	Agency or Pass-through Number	Expenditures
Highway Safety Cluster			
PASS THROUGH PROGRAMS FROM NEVADA DEPARTMENT OF PUBLIC SAFETY			
State and Community Highway Safety	20.600	69A37521300004020NV0	\$ 108,483
State and Community Highway Safety	20.600	JF-2022-00009	15,558
State and Community Highway Safety	20.600	TS-2022-00003	4,292
State and Community Highway Safety	20.600	TS-2023-00038	37,792
			<u>166,125</u>
National Priority Safety Program	20.616	TS-2023-00118	8,390
National Priority Safety Program	20.616	TS-2022-00061	5,610
			<u>14,000</u>
Total for Highway Safety Cluster			<u><u>180,125</u></u>
Total U.S. Department of Transportation			<u><u>596,756</u></u>
U.S. DEPARTMENT OF TREASURY			
PASS THROUGH PROGRAMS FROM THE NEVADA DEPARTMENT OF AGRICULTURE			
COVID-19 Coronavirus State and Local Fiscal Recovery Fund	21.027	Not Available	4,816,555
COVID-19 Coronavirus State and Local Fiscal Recovery Fund	21.027	Not Available	14,549,445
			<u>19,366,000</u>
PASS THROUGH PROGRAMS FROM NEVADA DEPARTMENT OF EDUCATION			
COVID-19 Coronavirus State and Local Fiscal Recovery Fund	21.027	23-719-02000	61,141,993
COVID-19 Coronavirus State and Local Fiscal Recovery Fund	21.027	SLFRP0217	32,563
			<u>61,174,556</u>
Total US Department of Treasury			<u><u>80,540,556</u></u>
ENVIROMENTAL PROTECTION AGENCY			
PASS THROUGH PROGRAM Environmental Protection Agency Diesel Emissions Reduction Act (DERA) State Grants			
	66.040	DEP-S22-023	219,150
			<u>219,150</u>
Total Environmental Protection Agency			<u><u>219,150</u></u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
PASS THROUGH PROGRAMS FROM PACT COALITION			
Block Grants for Prevention and Treatment of Substance Abuse	93.959	6B08TI83433-01 M003	35,242
Block Grants for Prevention and Treatment of Substance Abuse	93.959	6B08TI083130-01	31,308
			<u>66,550</u>

See accompanying notes to Schedule of Expenditures of Federal Awards.

CLARK COUNTY SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR FISCAL YEAR ENDED JUNE 30, 2023

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal Financial Assistance Listing Number	Agency or Pass-through Number	Expenditures
PASS THROUGH Nevada Department of Health and Human Services COVID-19 Epidemiology and Laboratory Capacity for Infectious Disease	93.323	SG 25392	\$ 2,087,616
COVID-19 Epidemiology and Laboratory Capacity for Infectious Disease	93.323	SG 25911	8,848,253
			<u>10,935,869</u>
 PASS THROUGH Nevada Department of Health and Human Services COVID-19 Public Health Crisis Response	 93.354	 SG 25505	 <u>2,753,643</u> <u>2,753,643</u>
 PASS THROUGH PROGRAMS FROM CATHOLIC CHARITIES OF SOUTHERN NEVADA			
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	RSIG2021	1,418
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	RSIG2022	45,834
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	RSIG2023-CCSD	22,051
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	AFGHANRSIG2022	20,224
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	AFGHANRSIG2023	15,209
			<u>104,736</u>
 Total U.S. Department of Health and Human Services			 <u>13,860,798</u>
 Total Federal Financial Assistance			 <u>\$ 848,648,829</u>

See accompanying notes to Schedule of Expenditures of Federal Awards.

Note A – Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal award activity of Clark County School District (the “District”) under programs of the federal government for the year ended June 30, 2023. The information is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position or changes in net position of the District and fund balance.

Note B – Summary of Significant Accounting Policies

Governmental fund types account for the District’s federal grant activity included in the general and federal projects funds. 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 the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Proprietary fund types account for the District’s federal grant activity included in the food service fund. Such expenditures are recognized on the accrual basis – when a liability is incurred. The District’s summary of significant accounting policies is presented in Note 1 in the District’s basic financial statements.

No federal financial assistance has been provided to a sub recipient.

Note C – Indirect Cost Rate

Clark County School District has not elected to use the 10% De Minimis indirect cost rate.

Note D – Relationship to Basic Financial Statements

Expenditures of federal awards have been included in the individual funds of the District as follows:

General Fund	\$	121,816
Vegas PBS		32,563
Major Fund - Federal Projects		703,908,825
Enterprise Fund - Food Service		<u>144,585,625</u>
Total	\$	<u>848,648,829</u>

Note E – Food Donation

Nonmonetary assistance is reported in this schedule at the fair market value of the commodities received and disbursed. The amounts shown as expenditures of the National School Lunch Program include the fair value of \$10,207,341 commodity food received by the District. At June 30, 2023, the District had food commodities totaling \$4,918,716 in inventory.

Note F – Food Service Revenue

The District has certain grant programs where federal financial assistance is received on a rate per meal basis, rather than an expenses reimbursement basis. Amounts received under these programs must be used on the District's food service program, which is pooled and supported across all of these grant programs. The District has recognized amounts on the Schedule of Expenditures of Federal Awards using the proportional revenue of each program multiplied by the operating expenses, less depreciation, plus capital expenditures of the Food Service Enterprise Fund as follows:

Federal Financial Listing	Revenue	Expense
10.553	\$ 31,221,462	24,771,556
10.555	104,186,618	82,663,159
10.555	10,207,341	10,207,341
10.559	1,095,635	869,293
10.559	2,706,833	2,147,640
10.582	1,297,489	1,029,446
10.558	4,450,625	3,531,190
21.027	6,070,668	4,816,555
21.027	18,337,764	14,549,445
Total	<u>\$ 179,574,435</u>	<u>\$ 144,585,625</u>

Section I – Summary of Auditor’s Results

FINANCIAL STATEMENTS

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
Material weaknesses identified	Yes
Significant deficiencies identified not considered to be material weaknesses	Yes
Noncompliance material to financial statements noted?	No

FEDERAL AWARDS

Internal control over major program:	
Material weaknesses identified	Yes
Significant deficiencies identified not considered to be material weaknesses	Yes
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 Uniform Guidance 2 CFR 200.516:	Yes

Identification of major programs:

<u>Name of Federal Program</u>	<u>Assistance Listing Number</u>
Child and Adult Care Food Program	10.558
Coronavirus State and Local Fiscal Recovery Fund	21.027
Title I Grants to Local Educational Agencies	84.010
Special Education Cluster (IDEA):	
Special Education Grants to States	84.027
Special Education Preschool Grant	84.173
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334
Student Support and Academic Enrichment Program	84.424
Education Stabilization Fund	84.425
Public Health Emergency Response: Public Health Crisis Response	93.354

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

**2023-001: Liability Cutoff
 Material Weakness**

Criteria: Management is responsible for establishing and maintaining an effective system of internal control over financial reporting. Monitoring the timing of goods or services received to ensure they are recorded in the appropriate period is a key component of ensuring accounts payable are recorded in accordance with U.S. GAAP.

Condition: Software licenses for fiscal year 2024 were recorded as a fiscal year 2023 liability and expense.

Cause: The invoice was initially identified as a fiscal year 2024 invoice; however, it was not ultimately recorded as such. Clark County School District (the District) did not have adequate internal controls to ensure accounts payable were recorded to the appropriate fiscal year.

Effect: Prior to adjustment, expenses, accounts payable, accounts receivable, and revenue were overstated \$4,020,674 in the Federal Projects Fund.

Recommendation: We recommend the District enhance internal controls to ensure accounts payable are recorded in the appropriate fiscal year.

Views of Responsible Officials: Management agrees with this finding. See the Corrective Action Plan for steps to be taken.

**2023-002: Inventory
Significant Deficiency**

Criteria: Management is responsible for establishing and maintaining an effective system of internal control over financial reporting. Monitoring year-end inventory values for adjustments to realizable value is a key component of internal controls to ensure inventory is recorded in accordance with U.S. GAAP.

Condition: Clark County School District (the District) did not adjust the value of inventory for items that were identified for disposal due to spoilage.

Cause: Certain food inventories were identified for disposal. However, the District did not have adequate internal controls to ensure the value of the food inventory to be disposed of was adjusted in the accounting records.

Effect: The inventory in the Food Services Fund includes approximately \$487,000 that was identified for disposal as of June 30, 2023.

Recommendation: We recommend the District enhance internal controls to ensure the value of food inventory to be disposed of is adjusted in the accounting records.

Views of Responsible Officials: Management agrees with this finding. See the Corrective Action Plan for steps to be taken.

**2023-003: Nonexchange Revenues
Significant Deficiency**

Criteria: Management is responsible for establishing and maintaining an effective system of internal control over financial reporting. Monitoring revenue recognition eligibility criteria is a key component of ensuring voluntary nonexchange revenues are recorded in accordance with U.S. GAAP.

Condition: Accounts receivable related to a voluntary nonexchange transaction (E-Rate Program) were recorded prior to the Clark County School District (the District) meeting the underlying recognition criteria (incurrence of the reimbursable expenditures).

Cause: The District did not have adequate internal controls to ensure amounts were recorded as accounts receivable for the E-Rate program only after the fulfillment of all significant recognition criteria.

Effect: The District included \$5,861,969 in accounts receivable in the General Fund (and Governmental Activities) that had not yet been earned as of June 30, 2023.

Recommendation: We recommend the District enhance internal controls to ensure amounts are recorded as accounts receivable only after the fulfillment of all significant recognition criteria.

Views of Responsible Officials: Management agrees with this finding. See the Corrective Action Plan for steps to be taken.

Section III – Findings and Questioned Costs for Federal Awards

**2023-004: U.S. Department of the Treasury
Passed through the Nevada Department of Agriculture
COVID-19: Coronavirus State and Local Fiscal Recovery Fund, Assistance Listing #21.027**

**U.S. Department of Education
Passed through the Nevada Department of Education
COVID-19: Education Stabilization Fund, Assistance Listing #84.425**

**Other
Material Weakness in Internal Control over Compliance**

Grant Award Number: Affects the grant awards noted as “Not Available” included under Assistance Listing 21.027 on the Schedule of Expenditures of Federal Awards.

Criteria: Title 2 *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) requires the Clark County School District (the District) to prepare a Schedule of Expenditures of Federal Awards (SEFA).

Condition: Amounts were reported incorrectly on the SEFA.

Cause: The District did not have adequate internal controls to ensure all federal expenditures were reported with the correct assistance listing number.

Effect: Prior to correction, the total federal expenditures for the Education Stabilization Fund were overstated by \$19,366,000 and the total federal expenditures for the Coronavirus State and Local Fiscal Recovery Fund were understated by \$19,366,000.

Questioned Costs: None

Context/Sampling: No sampling was used; all program expenditures on the SEFA were reconciled to supporting records.

The Nevada Department of Agriculture provided for additional meal subsidies for the District’s food service program. These additional meal subsidies were provided by funding from the American Rescue Plan Act (ARPA). The District initially reported these subsidies under the Education Stabilization Fund, which is funded by ARPA. However, the subsidies were funded by the Coronavirus State and Local Fiscal Recovery Fund under ARPA. Total expenditures on the SEFA were not impacted.

*Repat Finding from
Prior Year:*

No

Recommendation:

We recommend the District enhance internal controls to ensure all federal expenditures are reported with the correct assistance listing number.

*Views of Responsible
Officials:*

Management agrees with this finding. See the Corrective Action Plan for steps to be taken.

**2023-005: U.S. Department of Education
 Passed through the Nevada Department of Education
 Gaining Early Awareness and Readiness for Undergraduate Programs, Assistance Listing
 #84.334**

**Reporting
 Significant Deficiency in Internal Control over Compliance**

Grant Award Number: Affects all grant awards included under Assistance Listing 84.334 on the Schedule of Expenditures of Federal Awards.

Criteria: The *OMB Compliance Supplement* requires that reports submitted to the grantor include all activity of the reporting period, are supported by applicable accounting or performance records, and are fairly presented in accordance with governing requirements.

The U.S. Department of Education requires the Nevada Department of Education to collect and report student demographic and academic progress data; student/parent participation data; and student follow-up data at participating schools under the program. Therefore, an *Interim Performance Report* is required to be submitted by the Nevada Department of Education.

Condition: Participation totals was reported inaccurately to the Nevada Department of Education.

Cause: The Clark County School District (the District) did not have adequate internal controls to ensure the *Interim Performance Reports* were accurate.

Effect: Inaccurate information was reported to the Nevada Department of Education.

Questioned Costs: None

Context/Sampling: The entire population of three *Interim Performance Reports* submitted during the year was selected for testing. The following was noted for the Clark High School Report:

	Originally Reported	Actual
Students attending the Kick Off	3,741	3,077
Students utilizing services from August 23, 2022 through August 31, 2022	1,041	1,042
GEAR UP newsletters sent during Quarter 1	3,781	3,080

*Repeat Finding from
Prior Year:*

No

Recommendation:

We recommend the District enhance internal controls to ensure the *Interim Performance Reports* are accurate.

*Views of Responsible
Officials:*

Management agrees with this finding. See the Corrective Action Plan for steps to be taken.



Auditor's Comments

The Board of Trustees
Clark County School District
Clark County, Nevada

In connection with our audit of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Clark County School District (the District) as of and for the year ended June 30, 2023, and the related notes to the financial statements, nothing came to our attention that caused us to believe that the District failed to comply with the specific requirements of Nevada Revised Statutes cited below. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the District's noncompliance with the requirements of Nevada Revised Statutes cited below, insofar as they relate to accounting matters.

Current Year Statute Compliance

The District conformed to all significant statutory constraints on its financial administration during the year.

Progress on Prior Year Statute Compliance

The District monitored all significant constraints on its financial administration during the year ended June 30, 2023.

Prior Year Recommendations

There were no recommendations included in the Schedule of Findings and Questioned Costs for the year ended June 30, 2022.

Current Year Recommendations

Our current year recommendations are included in the Schedule of Findings and Questioned Costs.

Nevada Revised Statute 354.6113

The financial statements of the Bond Fund (a capital projects fund) are located in this report at Schedule A-8. As noted above, compliance with Nevada Revised Statutes is contained in Note 11 to the financial statements.

What inspires you, inspires us. Let's talk. | eidebailly.com

5441 Kietzke Ln., Ste. 150 | Reno, NV 89511-2094 | T 775.689.9100 | F 775.689.9299 | EOE

Nevada Revised Statute 354.6115

A fund was created in accordance with Nevada Revised Statute 354.6115, "Fund to stabilize operations of local government and mitigate effects of natural disaster". However, the fund is inactive and had no fund balance at any time during the year. In future periods, funds may be deposited and/or accumulated in the Fund for Budget Stabilization if in any year general fund revenues have exceeded appropriated expenditure levels and the ending fund balance is not less than 2 percent of total general fund revenues as required by District Regulation 3110.

Eide Bailly LLP

Reno, Nevada
October 20, 2023

This page is intentionally left blank