

# Compliance and Controls



**ANNUAL COMPREHENSIVE FINANCIAL REPORT**



CPAs & BUSINESS ADVISORS

**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 of the  
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, 2024, 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 28, 2024.

**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.

*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 District’s financial statements will not be prevented, or detected and corrected on a timely basis. *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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section 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. We identified a certain deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 2024-001 that we consider to be a material weakness.

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## **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 responses.

## **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.

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

Reno, Nevada  
October 28, 2024



**CPAs & BUSINESS ADVISORS**

**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, 2024. 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, 2024.

***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.

***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.

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## 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

*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.* *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.

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. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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.

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 black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Reno, Nevada  
October 28, 2024

CLARK COUNTY SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR FISCAL YEAR ENDED JUNE 30, 2024

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal Financial Assistance Listing/ Federal CFDA 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	23-650-02000	\$ 269,985
Title 1 Grants to Local Educational Agencies	84.010	24-650-02000	430,303
Title 1 Grants to Local Educational Agencies	84.010	23-633-02000	4,402,983
Title 1 Grants to Local Educational Agencies	84.010	23-633-02000	11,314,832
Title 1 Grants to Local Educational Agencies	84.010	24-633-02000	69,957,002
Title 1 Grants to Local Educational Agencies	84.010	24-633-02000	46,086,251
Title 1 Grants to Local Educational Agencies	84.010	23-624-02000	156,257
Title 1 Grants to Local Educational Agencies	84.010	24-624-02000	4,404,235
			<u>137,021,848</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	131,919
			<u>131,919</u>
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA DEPARTMENT OF EDUCATION			
Migrant Education State Grant Program	84.011	24-629-02000	1,590
			<u>1,590</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	133,703
Special Education Grants to States	84.027	24-639-02000	60,551,646
Special Education Grants to States	84.027	23-667-02000	1,227
Special Education Grants to States	84.027	24-667-02000	556,845
Special Education Grants to States	84.027	24-642-02000	599,797
Special Education Grants to States	84.027	23-757-02000	77,130
			<u>61,920,348</u>
Special Education Preschool Grant	84.173	23-665-02000	555
Special Education Preschool Grant	84.173	24-665-02000	1,076,549
Special Education Preschool Grant	84.173	23-764-02000	3,732
			<u>1,080,836</u>
Total Special Education Cluster (IDEA)			<u>63,001,184</u>
DIRECT PROGRAM			
Impact Aid	84.041	S041B192995	330,084
			<u>330,084</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, 2024

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal Financial Assistance Listing/ Federal CFDA Number	Agency or Pass-through Number	Expenditures
<b>PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA DEPARTMENT OF EDUCATION</b>			
Career and Technical Education-Basic Grants to States	84.048	23-631-02000	\$ 2,602
Career and Technical Education-Basic Grants to States	84.048	24-631-02000	4,543,366
Career and Technical Education-Basic Grants to States	84.048	24-634-02000	101,250
Career and Technical Education-Basic Grants to States	84.048	24-635-02000	49,284
			<u>4,696,502</u>
<b>DIRECT PROGRAM</b>			
Indian Education Grants to Local Educational Agencies	84.060	S060A220203	21,429
Indian Education Grants to Local Educational Agencies	84.060	S060A230203	149,877
			<u>171,306</u>
<b>DIRECT PROGRAM</b>			
Magnet Schools Assistance	84.165	U165A170032	283,172
Magnet Schools Assistance	84.165	S165A230032	878,379
			<u>1,161,551</u>
<b>PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA DEPARTMENT OF EDUCATION</b>			
School Safety National Activities	84.184	23-732-02000	298,143
School Safety National Activities	84.184	24-732-02000	53,700
			<u>351,843</u>
<b>PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA DEPARTMENT OF EDUCATION</b>			
Education for Homeless Children and Youth	84.196	23-688-0200	534
Education for Homeless Children and Youth	84.196	24-688-0200	299,869
			<u>300,403</u>
<b>DIRECT PROGRAM</b>			
Innovative Approaches to Literacy; Promise Neighborhoods (PN); and Full-service Community Schools	84.215	S215K220122	260,964
			<u>260,964</u>
<b>PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA DEPARTMENT OF EDUCATION</b>			
Twenty-First Century Community Learning Centers	84.287	23-769-02000(COH IV)	16,323
Twenty-First Century Community Learning Centers	84.287	23-772-02000(COH VII)	15,514
Twenty-First Century Community Learning Centers	84.287	24-772-02000(COH VII)	1,904,700
			<u>1,936,537</u>
<b>PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA DEPARTMENT OF EDUCATION</b>			
Special Education -State Personnel Development	84.323	23-763-02000	93,079
Special Education -State Personnel Development	84.323	24-763-02000	179,842
			<u>272,921</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, 2024

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal Financial Assistance Listing/ Federal CFDA Number	Agency or Pass-through Number	Expenditures
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA DEPARTMENT OF EDUCATION			
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	23-620-02000	\$ 26,123
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	24-620-02000	1,104,297
			<u>1,130,420</u>
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA DEPARTMENT OF EDUCATION			
English Language Acquisition State Grants	84.365	23-658-02000	3,029,516
English Language Acquisition State Grants	84.365	24-658-02000	4,399,908
English Language Acquisition State Grants	84.365	24-659-02000	76,272
English Language Acquisition State Grants	84.365	23-659-02000	67,425
			<u>7,573,121</u>
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA DEPARTMENT OF EDUCATION			
Supporting Effective Instruction State Grants	84.367	23-709-02000	5,932,385
Supporting Effective Instruction State Grants	84.367	24-709-02000	6,898,796
			<u>12,831,181</u>
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA DEPARTMENT OF EDUCATION			
Student Support and Academic Enrichment Program	84.424	23-686-02000	272,477
Student Support and Academic Enrichment Program	84.424	23-715-02000	8,818,196
Student Support and Academic Enrichment Program	84.424	24-715-02000	4,498,060
			<u>13,588,733</u>
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA DEPARTMENT OF EDUCATION			
COVID-19 Education Stabilization Fund	84.425D	21-741-02000	28,704,608
COVID-19 Education Stabilization Fund	84.425U	21-742-02000	243,426,813
COVID-19 Education Stabilization Fund	84.425D	20-740-02000	710,756
COVID-19 Education Stabilization Fund	84.425U	22-776-02000	130,096
COVID-19 Education Stabilization Fund	84.425U	23-743-02000	7,823,787
COVID-19 Education Stabilization Fund	84.425U	24-787-02000	111,681
COVID-19 Education Stabilization Fund	84.425U	22-787-02000	394,212
COVID-19 Education Stabilization Fund	84.425W	21-752-02000	78,604
COVID-19 Education Stabilization Fund	84.425U	23-775-02000	89,581
COVID-19 Education Stabilization Fund	84.425U	23-736-02000	50,009
COVID-19 Education Stabilization Fund	84.425U	22-721-02000	957,691
COVID-19 Education Stabilization Fund	84.425W	22-735-02000	1,637,818
COVID-19 Education Stabilization Fund	84.425U	23-759-02000	6
COVID-19 Education Stabilization Fund	84.425U	24-759-02000	115,560
			<u>284,231,222</u>
Total U.S. Department of Education			<u>528,993,329</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, 2024

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal Financial Assistance Listing/ Federal CFDA Number	Agency or Pass-through Number	Expenditures
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	\$ 27,327,088
			<u>27,327,088</u>
PASS THROUGH PROGRAMS FROM THE NEVADA DEPARTMENT OF AGRICULTURE			
National School Lunch Program	10.555	N-02-13	90,272,373
National School Lunch Program	10.555	E011	12,269,161
			<u>102,541,534</u>
PASS THROUGH PROGRAMS FROM THE NEVADA DEPARTMENT OF AGRICULTURE			
Summer Food Service Program for Children	10.559	Not Available	256,426
Summer Food Service Program for Children	10.559	Not Available	591,683
			<u>848,109</u>
PASS THROUGH PROGRAMS FROM THE NEVADA DEPARTMENT OF AGRICULTURE			
Federal Fresh Fruit & Vegetable Program	10.582	F-02-13	1,032,023
			<u>1,032,023</u>
Total Child Nutrition Cluster			
			<u>131,748,754</u>
PASS THROUGH PROGRAMS FROM THE NEVADA DEPARTMENT OF AGRICULTURE			
Child and Adult Care Food Program	10.558	S-02-13	5,029,436
			<u>5,029,436</u>
Forest Service Schools and Roads Cluster:			
PASS THROUGH PROGRAMS FROM CLARK COUNTY			
Schools and Roads - Grants to Counties	10.666	Not Available	69,215
			<u>69,215</u>
Total Forest Service Schools and Roads Cluster			
			<u>69,215</u>
Total U.S. Department of Agriculture			
			<u>136,847,405</u>
U.S. DEPARTMENT OF THE INTERIOR			
DIRECT PROGRAM			
Indian Education Assistance to Schools	15.130	A24AV00262	11,904
Indian Education Assistance to Schools	15.130	A20AV00948	15,600
			<u>27,504</u>
Total U.S. Department of Interior			
			<u>27,504</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, 2024

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal Financial Assistance Listing/ Federal CFDA Number	Agency or Pass-through Number	Expenditures
U.S. DEPARTMENT OF JUSTICE			
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	\$ 133,436
			<u>133,436</u>
PASS THROUGH PROGRAMS FROM THE NEVADA DEPARTMENT OF PUBLIC SAFETY			
Project Safe Neighborhoods	16.609	20-PSN-03	46
Project Safe Neighborhoods	16.609	21-PSN-03	27,857
			<u>27,903</u>
DIRECT PROGRAM			
Public Safety Partnership and Community Policing	16.710	15JCOPS-22-GG-03543-UHPX	366,871
			<u>366,871</u>
Total U.S. Department of Justice			<u>528,210</u>
U.S. DEPARTMENT OF LABOR			
WIOA Cluster			
PASS THROUGH PROGRAMS FROM THE NEVADA DEPARTMENT OF EMPLOYMENT, TRAINING & REHABILITATION			
WIOA Youth Activities	17.259	WC-22-DISTRICT-AC-VTP-Y1	215,965
Total WIOA Cluster			<u>215,965</u>
Total U.S. Department of Labor			<u>215,965</u>
U.S. DEPARTMENT OF TRANSPORTATION			
PASS THROUGH PROGRAMS FROM NEVADA DEPARTMENT OF TRANSPORTATION			
Highway Planning and Construction	20.205	PR081-17-063	344
Highway Planning and Construction	20.205	PR518-23-063	117,070
Highway Planning and Construction	20.205	PR672-18-063	39,455
Highway Planning and Construction	20.205	PR577-20-063	137,941
Highway Planning and Construction	20.205	PR498-23-063	130,594
			<u>425,404</u>
Highway Safety Cluster			
PASS THROUGH PROGRAMS FROM NEVADA DEPARTMENT OF PUBLIC SAFETY			
State and Community Highway Safety	20.600	69A37521300004020NV0	30,532
State and Community Highway Safety	20.600	JF-2024-00008	127,877
State and Community Highway Safety	20.600	TS-2023-00038	12,154

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, 2024

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal Financial Assistance Listing/ Federal CFDA Number	Agency or Pass-through Number	Expenditures
State and Community Highway Safety	20.600	TS-2024-00009	\$ 62,112
State and Community Highway Safety	20.600	TS-2024-00083	96,419
			<u>329,094</u>
National Priority Safety Program	20.616	TS-2023-00118	3,742
National Priority Safety Program	20.616	TS-2024-00079	9,115
			<u>12,857</u>
Total for Highway Safety Cluster			<u>341,951</u>
Total U.S. Department of Transportation			<u>767,355</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	5,515,007
COVID-19 Coronavirus State and Local Fiscal Recovery Fund	21.027	Not Available	17,367,672
			<u>22,882,679</u>
PASS THROUGH PROGRAMS FROM NEVADA DEPARTMENT OF EDUCATION			
COVID-19 Coronavirus State and Local Fiscal Recovery Fund	21.027	23-719-02000	79,078,716
COVID-19 Coronavirus State and Local Fiscal Recovery Fund	21.027	23-914-02000	400,000
COVID-19 Coronavirus State and Local Fiscal Recovery Fund	21.027	24-913-02000	333,945
			<u>79,812,661</u>
Total US Department of Treasury			<u>102,695,340</u>
ENVIRONMENTAL PROTECTION AGENCY			
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA ENVIRONMENTAL PROTECTION AGENCY			
Diesel Emissions Reduction Act (DERA) State Grants	66.040	DEP-S22-033	311,626
			<u>311,626</u>
Total Environmental Protection Agency			<u>311,626</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	B08TI084628-01 M002	69,955
Block Grants for Prevention and Treatment of Substance Abuse	93.959	B08TI085790-01 M003	15,300
			<u>85,255</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, 2024

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal Financial Assistance Listing/ Federal CFDA Number	Agency or Pass-through Number	Expenditures
PASS THROUGH PROGRAMS FROM NEVADA DEPARTMENT OF HEALTH AND HUMAN SERVICES			
COVID-19 Epidemiology and Laboratory Capacity for Infectious Disease	93.323	SG 25911	\$ 1,354,535
			<u>1,354,535</u>
PASS THROUGH PROGRAMS FROM SOUTHERN NEVADA HEALTH DISTRICT			
Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health	93.967	NE11OE000081	120,000
Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health	93.967	NE11OE000081	20,143
			<u>140,143</u>
PASS THROUGH PROGRAMS FROM CATHOLIC CHARITIES OF SOUTHERN NEVADA			
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	RSIG2024-CCSD	34,355
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	RSIG2023-CCSD	18,295
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	AFGHANRSIG2023	13,533
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	UKRRSIG2023-CCSD	2,433
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	UKRRSIG2024-CCSD	30,072
			<u>98,688</u>
Total U.S. Department of Health and Human Services			<u>1,678,621</u>
U.S. DEPARTMENT OF HOMELAND SECURITY			
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA DIVISION OF EMERGENCY MANAGEMENT			
State and Local Cybersecurity Grant Program	97.137	SRBYQ7XFBYA6	870,594
State and Local Cybersecurity Grant Program	97.137	SRBYQ7XFBYA6	1,860
State and Local Cybersecurity Grant Program	97.137	SRBYQ7XFBYA6	349
State and Local Cybersecurity Grant Program	97.137	SRBYQ7XFBYA6	116
State and Local Cybersecurity Grant Program	97.137	SRBYQ7XFBYA6	2,790
			<u>875,709</u>
Total U.S. Department of Homeland Security			<u>875,709</u>
Total Federal Financial Assistance			<u>\$ 772,941,064</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, 2024. 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	\$ 399,299
Major Fund - Federal Projects	612,880,896
Enterprise Fund - Food Service	159,660,869
Total	\$ 772,941,064

**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 \$12,269,161 commodity food received by the District. At June 30, 2024, the District had food commodities totaling \$8,625,668 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	\$ 31,620,036	\$ 27,327,088
10.555	104,453,707	90,272,373
10.555	12,269,161	12,269,161
10.559	296,709	256,426
10.559	684,633	591,683
10.582	1,194,149	1,032,023
10.558	5,819,535	5,029,436
21.027	6,381,387	5,515,007
21.027	20,096,045	17,367,672
Total	<u>\$ 182,815,362</u>	<u>\$ 159,660,869</u>



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**Section I – Summary of Auditor’s Results**


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**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	None Reported
Noncompliance material to financial statements noted?	No

**FEDERAL AWARDS**

Internal control over major program:	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	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 Uniform Guidance 2 CFR 200.516:	No

**Identification of major programs:**

<u>Name of Federal Program</u>	<u>Assistance Listing Number</u>
Coronavirus State and Local Fiscal Recovery Fund	21.027
Career and Technical Education-Basic Grants to States	84.048
Twenty-First Century Community Learning Centers	84.287
Supporting Effective Instruction State Grants	84.367
Education Stabilization Fund	84.425
Epidemiology and Laboratory Capacity	93.323
Dollar threshold used to distinguish between type A and type B programs	\$3,000,000
Auditee qualified as low-risk auditee?	No

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**Section II – Financial Statement Findings**

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**2024-001: Accrued Interest Receivable**  
**Material Weakness in Internal Control**

*Criteria:* Management is responsible for establishing and maintaining an effective system of internal control over financial reporting. Monitoring interest receivable calculations and subsequent receipts is a key component of ensuring receivable balances are recorded in accordance in U.S. GAAP.

*Condition:* Management identified a software inaccuracy and corrected the calculation for interest receivables as of the current fiscal year ended June 30, 2024. However, the interest receivables at June 30, 2023 were not accurately recorded as a result of the reliance on the software generated report in the prior year and therefore, impacted the beginning equity balances and interest income for the year ended June 30, 2024.

*Cause:* Clark County School District (the District) did not have adequate internal controls to review corrections in the current year and their impact on beginning balances.

*Effect:* A prior period adjustment was recorded to adjust beginning fund balance/net position in the Bond Fund/Governmental Activities for \$3,740,455.

*Recommendation:* We recommend the District continue to enhance internal controls to review the corrections in the current year and their impact on beginning balances.

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

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**Section III – Federal Award Findings and Questioned Costs**

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None reported for the year ended June 30, 2024.



**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, 2024, 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, except as 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 required disclosure on compliance with Nevada Revised Statutes and the Nevada Administrative Code is contained in Note 11 to the financial statements.

**Progress on Prior Year Statute Compliance**

The District monitored all significant constraints on its financial administration during the prior year.

**Prior Year Recommendations**

See the Summary Schedule of Prior Audit Findings under separate cover.

**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.

**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.

Reno, Nevada  
October 28, 2024