

# OFFICE OF GRANT PROCUREMENT, COORDINATION, AND MANAGEMENT

Why Nevada needs a Centralized Grants Management Office

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# Annual Schedule of Federal Awards

The Office of the State Controller is responsible for preparing the Annual Schedule of Federal Awards (SEFA)

We download the data from Advantage Financial System and enter into a separate excel spreadsheet

We only compile and resolve discrepancies

- We don't have resources to analyze the data

- We don't have authority to force agencies to comply

We don't coordinate outside auditor's field work with the agencies



# Single Audit Findings

- ▶ Reduce Single Audit findings - Nevada risks losing federal funds
- ▶ Resolve Single Audit findings and address them for the State as a whole. Similar findings can identify organizational weaknesses, reduce duplicate effort.
- ▶ Coordinate SEFA preparation with Grant Office or have the Grant Office prepare SEFA
- ▶ Benefit to prepare Single Audit in conjunction with financial audit
- ▶ Grant Office should develop lines of communication with outside auditors
- ▶ Give authority to Grants Office make agencies respond to the auditors' requests and the
- ▶ Efficiencies from centralized services
  - ▶ Standardization of processes and forms
  - ▶ Able to develop the Enterprise Grant Management System to create a comprehensive list of federal programs the State participates
  - ▶ Subject Matter Expert (SME) for matching fund programs and assure agencies are correctly accounting for matching funds.
  - ▶ Monitor un-allowed costs
  - ▶ Identify SAP capabilities and communicate with SMART21 Executive committee and this body as to what is available to us if we utilize SAP and what are the advantages
  - ▶ Able to better assist this body in making decisions



# Big Problem – Single Audit Findings, discrepancies, and Authority.

- Current process to prepare annual SEFA is cumbersome. The schedule is prepared on spreadsheets. The State Controller has no authority to force agencies to resolve discrepancies expeditiously and reconcile grant expenditures to DAWN.
- Data Warehouse, personally identifiable information – inconsistent use of data fields
- Often findings relate to un-allowed costs
- **Big problem** – Single Audit findings are left to the Agency resolve
- The agency is responsible to
  - Accept audit finding
  - Develop corrective action plan
  - Implement the plan
  - Follow-up with prior years' findings and grantors requests, and auditor communication
  - Find additional federal funding sources
  - Grant close-out
- Grants Office and the State Controller don't have authority to make agencies respond to the auditors' requests, questions and concerns
- Very inefficient – cost to taxpayers



