



U.S. Department of Justice
Office of Justice Programs

Office of the Chief Financial Officer

Washington, D.C. 20531

January 7, 2015

Amber Howell
Administrator
Nevada Department of Health and Human Services
NV DHRDCFS
4126 Technology Way, 3rd Floor
Carson City, NV 89706-2009

Dear Ms. Howell:

Thank you for the support and cooperation offered by you and your staff during our financial monitoring and technical assistance site visit conducted on June 24-26, 2014. During our visit, the Office of the Chief Financial Officer (OCFO) examined policies, procedures, and accounting transactions related to the following grants issued by the U.S. Department of Justice (DOJ):

2012-AH-FX-K001	Nevada EUDL Nellis Air Force Base Initiative
2011-JB-FX-0007	Accountability Based Programming for Youth throughout the State of Nevada
2011-AH-FX-0010	Las Vegas Nevada Enforcing Underage Drinking Laws
2013-MU-FX-0052	Provide Delinquency Prevention Programming to Ensure Compliance with the Four Core Requirements
2013-VA-GX-0062	OVC FY 13 VOCA Victim Assistance Formula
2012-VA-GX-0044	OVC FY 12 VOCA Victim Assistance Formula
2011-VA-GX-0030	OVC FY 11 VOCA Victim Assistance Formula

We have reviewed the September 11, 2014 corrective action plan submitted by the Nevada Department of Health and Human Services (NVDHHS) addressing the recommendations provided during our financial monitoring and technical assistance visit. Our follow up letter dated July 30, 2014 contained 3 recommendations. Based on your response, we have closed Recommendation 28654-01 as follows:

28654-01 Procedures need Improvement - Subgrantee Monitoring

- **Recommendation 28654-01 is closed.** The NVDHHS submitted a copy of their enhanced procedures to the OCFO.

However, additional documentation are needed to close the following recommendations:

28654-02 Payroll costs were not allocated properly

- **Recommendation 28654-02** can be closed when the NVDHHS provides the OCFO a copy of the salary distributions procedures for review.

28654-03 All Financial Point of Contacts should take the DOJ Online Training Course

- **Recommendation 28654-03** can be closed when the NVDHHS provides the OCFO with a copy of the certificate of completion for the Online Grants Financial Management Course for each FPOC.

Please provide your response to this open issue by January 22, 2015 via email to financialmonitoring@usdoj.gov or via mail to the:

U.S. Department of Justice
Office of Justice Programs
Office of the Chief Financial Officer
810 Seventh Street, NW
Washington, D.C. 20531
Attn: Jewani Servara

If you have any questions, please call me at (202) 305-1811. Your cooperation in closing these issues is greatly appreciated.

Sincerely,

Jewani Servara
Staff Accountant
Grants Financial Management Division

cc:

Christine Lovass-Nagy, Clinical Program Planner II, Nevada Department of Health and Human Services

Diane Comeaux, Administrator, Nevada Department of Health and Human Services

Amber M Howell, Administrator, Nevada Department of Health and Human Services

Pauline Salla, Juvenile Justice Specialist, Nevada Department of Health and Human Services

Brian Dahlberg, Management Analyst, Nevada Department of Health and Human Services

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Official Grant File