

REQUEST FOR CHANGES TO THE STATE ADMINISTRATIVE MANUAL (SAM)

Agency Code: 050

Department: State Treasurer's Office

Division (if applicable): Cash Management

Appointing authority: Lori Hoover

Agency contact (name, phone and e-mail): Tami Simpson, 775-684-5675,
tdsimpson@nevadatreasurer.gov

Budget Division Analyst (name, phone and e-mail): Shauna Tilley, sstillev@finance.nv.gov,
Kelli Lay, 775-684-0260, kjlay@finance.nv.gov

Proposed BOE date: December 2025

Proposed effective date: December 2025

1. Reason/purpose for requested change:

The requested change to update 3022 is to reflect process changes that took place due to the implementation of the State's new financial system, Core.NV

2. Explain how the recommended change(s) will benefit agencies or create consistencies or efficiencies, etc. (provide examples if applicable):

The proposed change reflects the current draw process as of 1/1/2025. These changes were made mandatory due to the system CR entry and reconciliation process in Core.NV.

3. Will recommended change have a fiscal impact (if yes, explain):

No.

4. Existing and recommended language in SAM (*blue bold italics* is new language being proposed and ~~red strikethrough~~ is deleted language being proposed). (**please provide requested change as an attachment**):

Appointing Authority: _____



BOARD OF EXAMINERS APPROVAL DATE: _____

(for BOE use only)

Current Policy:

3022 Post Award Processes

- A. Pursuant to [NRS 353.245](#), each agency must provide a copy of its grant application and its grant awards to both the Governor's Finance Office and the Legislative Counsel Bureau's Fiscal Analysis Division.
- B. An agency may not incur expenditures without proper budget authority. Therefore, agencies must budget for the grant award if it was not approved as part of the legislatively approved budget. Changes to existing budget authority are completed through work program requests. (see SAM 2524) The information on the notice of grant award and the submitted application will assist in the completion of the work program documents. Also, the completion and submission of a [Job Number Maintenance Form \(KTLOPS-35\)](#) to the Controller's Office is necessary to ensure appropriate tracking of revenue and expenditures for each award.
- C. Unless authorizing language specifically prohibits it, an agency may use awarded grant funds to:
 - 1. directly implement projects to carry out specified program objectives;
 - 2. subaward to another organization; and/or
 - 3. contract with a vendor to deliver goods and services.
- D. Subaward Procedures. The policies below outline the procedures for issuing subawards. Deviations from these policies should be justified, documented, and retained in the agency records.
 - 1. Agencies must develop a Notice of Funding Opportunity (NOFO) for interested parties to ensure the required and necessary information is included in any applications or proposals required by the agency. In accordance with Guidance Memorandum 25-02 and Policy 088-005, all NOFOs must also be submitted to the centralized NevadaEPro (ePro) system for publication and transparency. Submission ensures statewide visibility of funding opportunities and alignment with state-level procurement and grant-making standards.
 - 2. Unless subrecipients were specifically identified in the grant application, the best practice for distribution of grant funds to other State agencies, tribal, and/or nonprofit entities is to conduct a competitive process. The competitive process involves a group of subject matter experts ranking the proposals. Final allocation is based on the ranking and justification from the awarding agency. Agencies not using a competitive process should document the reasons why.
 - 3. State and federal regulations require the disclosure of conflict of interest for evaluators participating in the process of ranking competitive proposals. For

non-competitive grant programs, the person with authority to determine the final distribution must provide a conflict-of-interest disclosure.

4. The completion of a subrecipient risk assessment is required before issuing a subaward agreement. The awarding agency is responsible for evaluating each subrecipient to determine the risk of noncompliance with the applicable federal and/or State statutes, regulations, and terms of the subaward. Timeliness is critical to the risk assessment process mandated by [2 Code of Federal Regulations \(CFR\) 200.519](#).
 5. Prior to issuing a final subaward, the agency must ensure the recipient is not on the federal System for Award Management Excluded Parties list for debarment and/or suspension.
 6. Agencies may disburse grant funds to subrecipients either on a reimbursement basis or through advance payments, as appropriate to the terms of the award and the assessed risk level of the subrecipients. Payment requires the submission of correct and complete source documentation to back up all expenditures incurred or obligated in the implementation of the approved project, and an accurately completed fiscal report. Payment to subrecipients must occur within 30 calendar days of the receipt of the request/fiscal report by the awarding agency.
 7. Grant agreements must be amended whenever changes to the original approved document occurs. This includes the obligation, compensation, and expiration date. The changes to the key personnel found in the original grant agreement also require an amendment.
 8. State agencies with authority to pass through funding to other entities are required to monitor subrecipient compliance with applicable federal and state requirements for grants. Annual review of subrecipient Single Audit Reports is required. Agencies must monitor subrecipients to determine the progress made against goals and indicators of performance to determine whether the desired results are occurring, confirms the implementation is on track and that the results measured are the direct and short-term consequences of program activities.
- E. Reporting. An agency receiving grant funds must follow the established policies and procedures for distribution, submission and review of the required fiscal and program reports. Agencies must also comply with any reporting requirements identified in statute or legislation. Best practices and forms are available by contacting the OFA.
1. In addition to financial reporting, performance reporting is also important. Performance reports reflect the activities accomplished in furtherance of the grant objectives and highlight community impact. Performance reporting may include compliance data to ensure that program activities meet federal and State regulations. Performance reporting also maintains transparency and may be used to leverage additional awards in the future.
 2. Performance reports should include both outputs (activities completed) and outcomes (changes resulting from activities). Agencies are encouraged to

use logic models, theories of change, or program performance indicators to frame grant reporting. This approach is consistent with the Nevada Grant Manual and supports transparency, accountability, and alignment with state priorities.

3. In preparation of the State Single Audit Report and to confirm the information about grant awards from each agency, the [State Controller's Office](#) relies on the agency to certify that the information about grants it manages is correct as reflected at that time in the State financial management system. It is important that agencies provide information on the Controller's Single Audit Reporting Form in a timely fashion so that the State Controller may complete its Schedule of Expenditures of Federal Awards.

F. State Agency Reimbursement via Federal Draw Down

1. A **draw down or draw** is the process used by State agencies to request reimbursement of federal grant expenditures from the federal awarding agency. Draws require an agency to notify the State Treasurer's Office by completing a Federal Draw Request Form located at [Nevada Treasurer's Website](#), creating a cash receipt (CR) document in the State financial management system and placing it on "hold." The Treasurer's Office will access the appropriate federal portal and perform the draw. An agency that draws directly from a federal agency must also submit an Incoming Funds Notification form found at the [Nevada Treasurer's Website](#), create the CR in the financial management system, and place it on "hold." Federal grant funds must be requested and disbursed at a minimum on a monthly basis, and only to the extent needed to meet the immediate cash requirements for allowable program costs (2 CFR 200.305)
2. The federal [Cash Management Improvement Act](#) requires the federal government and the states to minimize the time between transfer of federal funds and payments made by the states for grant program purposes. Agencies must time draws of federal funds to minimize the time between deposits and disbursements. Drawing federal funds too soon incurs an interest liability to the federal government; drawing them too late costs the State with reduced interest earned on its cash balances.

G. Federal Funding Accountability and Transparency Act Reporting

1. Agencies that issue first-tier subawards or contracts in the amount of \$30,000 or more in federal funds are required to report these transactions in accordance with the Federal Funding Accountability and Transparency Act (FFATA).
2. As of March 8, 2025, all subaward reporting must be conducted through SAM.gov, as the former FFATA Subaward Reporting System (FSRS.gov) has been officially decommissioned. Reporting functionality is now available through SAM.gov platform <https://sam.gov>.
3. Reports must be submitted by the end of the month following the month in

which the subaward or contract was obligated.

4. Agencies must also report the total compensation of the five most highly compensated executives of the recipient and subrecipient if the following conditions are met (2 CFR 170):
 - The subrecipient received 80% or more of its annual gross revenues from federal contracts (including subcontracts), loans, grants (including subgrants), and cooperative agreements during the preceding fiscal year; and
 - The subrecipient received \$25 million or more in annual gross revenues from federal resources during the preceding fiscal year; and
 - The public does not already have access to this information about the compensation of the executives through Securities and Exchange Commission (SEC) filings or Internal Revenue Service (IRS) 990 forms.
5. Agencies are responsible for verifying subrecipient eligibility and maintaining internal controls to ensure accurate and timely reporting.
6. Entities that receive less than \$30,000 in gross income from all sources in the previous tax year are exempt from FFATA subaward and executive compensation reporting.
7. Agencies should review the latest guidance on the SAM.gov Subaward Reporting page to ensure compliance and may contact OFA for technical assistance and clarification.

Revised Policy:

3022 Post Award Processes

- A. Pursuant to [NRS 353.245](#), each agency must provide a copy of its grant application and its grant awards to both the Governor's Finance Office and the Legislative Counsel Bureau's Fiscal Analysis Division.
- B. An agency may not incur expenditures without proper budget authority. Therefore, agencies must budget for the grant award if it was not approved as part of the legislatively approved budget. Changes to existing budget authority are completed through work program requests. (see SAM 2524) The information on the notice of grant award and the submitted application will assist in the completion of the work program documents. Also, the completion and submission of a [Job Number Maintenance Form \(KTLOPS-35\)](#) to the Controller's Office is necessary to ensure appropriate tracking of revenue and expenditures for each award.
- C. Unless authorizing language specifically prohibits it, an agency may use awarded grant funds to:
 1. directly implement projects to carry out specified program objectives;
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D. Subaward Procedures. The policies below outline the procedures for issuing subawards. Deviations from these policies should be justified, documented, and retained in the agency records.

1. Agencies must develop a Notice of Funding Opportunity (NOFO) for interested parties to ensure the required and necessary information is included in any applications or proposals required by the agency. In accordance with Guidance Memorandum 25-02 and Policy 088-005, all NOFOs must also be submitted to the centralized NevadaEPro (ePro) system for publication and transparency. Submission ensures statewide visibility of funding opportunities and alignment with state-level procurement and grant-making standards.
2. Unless subrecipients were specifically identified in the grant application, the best practice for distribution of grant funds to other State agencies, tribal, and/or nonprofit entities is to conduct a competitive process. The competitive process involves a group of subject matter experts ranking the proposals. Final allocation is based on the ranking and justification from the awarding agency. Agencies not using a competitive process should document the reasons why.
3. State and federal regulations require the disclosure of conflict of interest for evaluators participating in the process of ranking competitive proposals. For non-competitive grant programs, the person with authority to determine the final distribution must provide a conflict-of-interest disclosure.
4. The completion of a subrecipient risk assessment is required before issuing a subaward agreement. The awarding agency is responsible for evaluating each subrecipient to determine the risk of noncompliance with the applicable federal and/or State statutes, regulations, and terms of the subaward. Timeliness is critical to the risk assessment process mandated by [2 Code of Federal Regulations \(CFR\) 200.519](#).
5. Prior to issuing a final subaward, the agency must ensure the recipient is not on the federal System for Award Management Excluded Parties list for debarment and/or suspension.
6. Agencies may disburse grant funds to subrecipients either on a reimbursement basis or through advance payments, as appropriate to the terms of the award and the assessed risk level of the subrecipients. Payment requires the submission of correct and complete source documentation to back up all expenditures incurred or obligated in the implementation of the approved project, and an accurately completed fiscal report. Payment to subrecipients must occur within 30 calendar days of the receipt of the request/fiscal report by the awarding agency.
7. Grant agreements must be amended whenever changes to the original approved document occurs. This includes the obligation, compensation, and expiration date. The changes to the key personnel found in the original

grant agreement also require an amendment.

8. State agencies with authority to pass through funding to other entities are required to monitor subrecipient compliance with applicable federal and state requirements for grants. Annual review of subrecipient Single Audit Reports is required. Agencies must monitor subrecipients to determine the progress made against goals and indicators of performance to determine whether the desired results are occurring, confirms the implementation is on track and that the results measured are the direct and short-term consequences of program activities.

E. Reporting. An agency receiving grant funds must follow the established policies and procedures for distribution, submission and review of the required fiscal and program reports. Agencies must also comply with any reporting requirements identified in statute or legislation. Best practices and forms are available by contacting the OFA.

1. In addition to financial reporting, performance reporting is also important. Performance reports reflect the activities accomplished in furtherance of the grant objectives and highlight community impact. Performance reporting may include compliance data to ensure that program activities meet federal and State regulations. Performance reporting also maintains transparency and may be used to leverage additional awards in the future.
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3. In preparation of the State Single Audit Report and to confirm the information about grant awards from each agency, the [State Controller's Office](#) relies on the agency to certify that the information about grants it manages is correct as reflected at that time in the State financial management system. It is important that agencies provide information on the Controller's Single Audit Reporting Form in a timely fashion so that the State Controller may complete its Schedule of Expenditures of Federal Awards.

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~~draws directly from a federal agency must also submit an Incoming Funds Notification form found at the [Nevada Treasurer's Website](#), create the CR in the financial management system, and place it on "hold."~~ When funds are received in the State's bank account, the deposit is placed on the Treasurer's Office [Deposit Listing](#) website for the requesting agency to claim the funds and create a cash receipt (CR) document in the State financial management system. Federal grant funds must be requested and disbursed at a minimum on a monthly basis, and only to the extent needed to meet the immediate cash requirements for allowable program costs (2 CFR 200.305)

2. The federal [Cash Management Improvement Act](#) requires the federal government and the states to minimize the time between transfer of federal funds and payments made by the states for grant program purposes. Agencies must time draws of federal funds to minimize the time between deposits and disbursements. Drawing federal funds too soon incurs an interest liability to the federal government; drawing them too late costs the State with reduced interest earned on its cash balances.

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3. Reports must be submitted by the end of the month following the month in which the subaward or contract was obligated.
4. Agencies must also report the total compensation of the five most highly compensated executives of the recipient and subrecipient if the following conditions are met (2 CFR 170):
 - The subrecipient received 80% or more of its annual gross revenues from federal contracts (including subcontracts), loans, grants (including subgrants), and cooperative agreements during the preceding fiscal year; and
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