

State of Nevada
Governor's Finance Office
Division of Internal Audits

Audit Report

Nevada Department of Agriculture

Grants Management.1

Improved oversight of grants management and accounting practices will help ensure more efficient and timely use of federal grant funding opportunities, which impacts future dollars for the state.

DIA Report No. 21-07
June 29, 2021

EXECUTIVE SUMMARY
Nevada Department of Agriculture
Grants Management.1

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**Objective: Improve Oversight
of Federal Grant Programs**

Improve Grants Management and Fiscal Processes..... page 2

Improving grants management and fiscal processes will help ensure federal grant funds are fully and timely spent; ensure the integrity of federal program and accounting records; and address skill gaps, points of failure, and inefficiencies in federal programs administered by the Nevada Department of Agriculture (NDA). Improving NDA's grants management and fiscal processes will benefit the state by ensuring access to \$57.4 million annually in federal grant funds, which NDA did not spend timely. NDA could improve grants management and fiscal processes by reviewing its federally-funded program management for evidence of skill gaps, points of failure, and inefficiencies.

The program most affected by management issues was the Child Nutrition Cluster (CNC), totaling \$54.3 million in untimely spent funds for the federal fiscal year 2020 award or 96% of all unspent federal funds departmentwide. NDA takes almost two years to fully spend and finalize a one-year CNC federal grant award, leaving between \$29-\$54 million unspent at the end of each grant period. The consequences of untimely spending cascade to future periods in the same or greater amounts as previous years. Moreover, future amounts granted are based upon prior period award spending.

NDA grants management and fiscal processes do not ensure the integrity of federal program and fiscal records because NDA records management practices are outdated. NDA's records management system is largely paper based, is not centralized, and is not easily accessible to all personnel requiring access to the records. Without reliable and accessible federal program and fiscal records, NDA cannot ensure federal grant funding is spent timely and accurately, and that spending is adequately documented.

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INTRODUCTION

At the direction of the Executive Branch Audit Committee, the Division of Internal Audits (DIA) conducted an audit of the Nevada Department of Agriculture (NDA). The audit focused on NDA's federal grant programs. The audit's scope and methodology, background, and acknowledgements are included in Appendix A.

DIA's audit objective was to develop recommendations to:

- ✓ Improve oversight of federal grant programs.

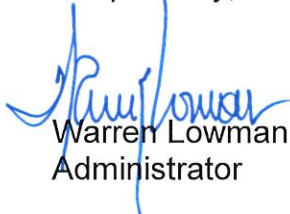
Nevada Department of Agriculture Response and Implementation Plan

DIA provided draft copies of this report to NDA for review and comment. DIA considered NDA's comments in the preparation of this report; NDA's initial response is included in Appendix B. In its response, NDA accepted our recommendations. Appendix C includes a timetable to implement the recommendations.

NRS 353A.090 requires within six months after the final report is issued to the Executive Branch Audit Committee, the Administrator of the Division of Internal Audits shall evaluate the steps NDA has taken to implement the recommendations and shall determine whether the steps are achieving the desired results. The administrator shall report the six-month follow-up results to the committee and NDA.

The following report (DIA Report No. 21-08) contains DIA's *findings, conclusions, and recommendations*.

Respectfully,



Warren Lowman
Administrator

Improve Oversight of Federal Grant Programs

The Nevada Department of Agriculture (NDA) can improve oversight of its federal grant programs by improving grants management and fiscal processes. Improving oversight of federal grant programs will help ensure: Nevada maintains access to federal grant funds; grants are spent timely and within grant periods; federal program and accounting records adequately support expenditures; and grants management and fiscal activities align with NDA's strategic goals and agency initiatives. Improving oversight of federal grant programs will benefit the state by ensuring access to \$57.4 million annually in federal grant funds.

Improve Grants Management and Fiscal Processes

The Nevada Department of Agriculture (NDA) should improve grants management and fiscal processes by: ensuring federal grant funds are fully and timely spent; ensuring the integrity of federal program and accounting records; and reviewing federal programs for skill gaps, points of failure, and inefficiencies.

Improving NDA's grants management and fiscal processes will benefit the state by ensuring access to \$57.4 million annually in federal grant funds not spent timely and within grant periods. The state could lose access to untimely spent funds intended to purchase nutritious food for Nevada's children, seniors, and other food insecure populations.

NDA's Largest Grant Program Provides Food and Meal Services to Nevada Communities



The Child Nutrition Cluster (CNC) program, NDA's largest federal grant program, provides food and meal services to Nevada communities. The U.S. Department of Agriculture (USDA) awards over \$100 million in CNC funding to Nevada each year, or 96% of all NDA federal award spending. The CNC consists of the following programs:¹

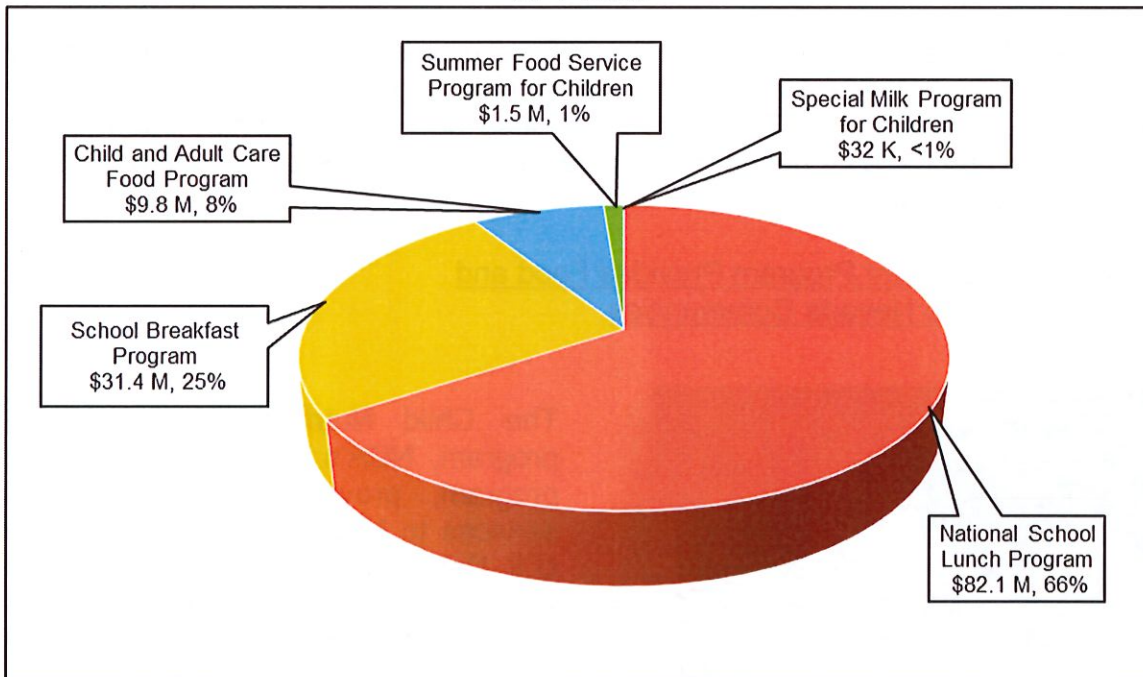
¹ Program information and image source: Nevada Department of Agriculture. *Biennial Report 2021*. https://agri.nv.gov/uploadedFiles/agrinvgov/Content/Media/biennial_report_21.pdf.

- *School Breakfast Program*: Provides nutritious breakfasts to promote learning readiness and healthy eating behaviors;
- *National School Lunch Program*: Provides students with nutritious lunches and encourages students to select healthy choices;
- *Special Milk Program for Children*: Provides milk to children who do not participate in other federal meal service programs in schools and childcare centers;
- *Summer Food Service Program for Children*: Provides free, nutritious meals to children 18 and younger when school is not in session; and
- *Child and Adult Care Food Program*: Uses USDA funds to provide nutritious meals and snacks to children in daycare and afterschool programs, as well as adults in daycare centers.²

CNC spending varies depending on meal reimbursement requests submitted to NDA by Nevada counties. CNC spending for the most recently completed fiscal year, 2020, was \$124.8 million. See Exhibit I for detail of CNC spending by program in state fiscal year 2020.

Exhibit I

**CNC Spending by Program
SFY 2020**



Source: Derived from state accounting records.

² A portion of this program is combined with other program funding in the annual CNC federal grant award.

NDA Did Not Timely Spend \$56.3 Million in Federal Grant Funds

Review of NDA grant documentation and state accounting records indicate NDA did not timely spend \$56.3 million in federal grant funds within award periods or allowed funds to expire unspent.³ The NDA program most affected was the CNC, totaling \$54.3 million in untimely spent funds for the federal fiscal year 2020 award or 96% of all unspent federal funds departmentwide.⁴ These funds were unspent at the end of the grant period and remained unspent through the date of analysis.⁵ See Appendix D for detail of NDA's untimely and unspent federal funds departmentwide.

NDA Takes Twice as Long to Spend Grant Funds than Intended

NDA takes almost two years to fully spend and finalize a one-year CNC federal grant award. Analysis of the CNC program for federal fiscal years 2018 through 2020 shows NDA left between \$29-\$54 million unspent at the end of each grant period. The consequences of untimely spending cascade to future periods in the same or greater amounts as previous years. Moreover, amounts granted are based upon prior period award spending. See Exhibit II for detail of untimely spent CNC program funds for the periods analyzed.

Exhibit II

Untimely Spent CNC Program Funds, FFY 2018 – 2020 Awards

Award Period	Spending Periods ^a			
	FFY 18	FFY 19	FFY 20 ^c	FFY 21 ^b
FFY 18	\$ 129.3 M	\$ 29.0 M	\$ -	\$ -
FFY 19	-	133.1 M	32.8 M	-
FFY 20	-	-	88.5 M	54.3 M
Totals:	\$ 129.3 M	\$ 162.1 M	\$ 121.3 M	\$ 54.3 M

Source: Derived from state grant and accounting records.

Note: ^a CNC program funds left unspent at the end of each prior FFY appear in orange filled boxes.

^b Total unspent funding for the FFY 20 award period represents spending through May 7, 2021.

Spending on the FFY 20 award is still active, although past the end of the award period.

^c FFY 20 decreased spending is due, in part, to COVID school closures and additional federal funding.

The USDA has historically granted extensions for NDA to spend untimely spent CNC funds. However, the practice is not guaranteed to continue and the program could be at risk in the future of losing access to unspent funds at the end of a grant period.

³ DIA reviewed NDA grant programs with spending or grant periods active or ending within state fiscal year 2019 through May 7, 2021.

⁴ All but \$2,200 of the \$56.3 million in unspent federal grant funds was awarded by the USDA.

⁵ The grant period for the CNC was October 1, 2019 through September 30, 2020. Grant and accounting data was analyzed from grant inception through May 7, 2021, the end of audit fieldwork.

NDA Grants Management and Fiscal Processes Do Not Ensure the Integrity of Federal Program and Fiscal Records

NDA grants management and fiscal processes do not ensure the integrity of federal program and fiscal records. Without reliable and accessible federal program and fiscal records, NDA cannot ensure federal grant funding is spent timely and accurately, and that spending is adequately documented.

NDA Records Management Practices Are Outdated

Discussions with NDA staff and management indicate that NDA's records management practices are outdated. NDA's records management system is largely paper based, is not centralized, and is not easily accessible to all personnel requiring access to the records. Some historical records cannot be located because of the lack of an organized system of paper and electronic records.

Inadequate Records Management Cost the State \$488,000

Inadequate records management practices are responsible for a \$404,000 cash shortfall and an additional \$84,000 in forensic auditing services engaged to review the matter. NDA could not determine the reason for the shortfall accumulated over multiple years in one of its main budget accounts used to account for grant-related activities. NDA engaged forensic auditing services to research records in various block grant programs for the affected years, including the CNC. Auditors were unable to determine why the fiscal variances occurred due to NDA's inability to provide records necessary to complete the examination and a change in audit scope.

Additionally, detailed records were necessary for NDA to request reimbursement for the cash shortfall from the federal government. Because the records were not available and the auditor was unable to determine the cause, NDA wrote the amount off to finalize state fiscal 2020 accounting. Therefore, the state lost the opportunity to recover \$404,000 in program costs and incurred \$84,000 in unnecessary audit costs due to inadequate records management practices.

Some NDA Accounting Practices Depart from GAAP

Some NDA accounting practices depart from governmental generally accepted accounting principles (GAAP) and do not conform with accounting standards and federal and state requirements. Testing indicates NDA corrected prior year accounting and coding errors using current year activity accounts; balance sheet

accounts should have been used.⁶ Consequently, program, accounting, and federal expenditure records in both the prior and current years are inaccurate. For example, a series of adjusting entries made in fiscal year 2021 resulted in a \$1.1 million error in recorded CNC expenditures.

Governmental GAAP requires prior period corrections affecting an entity's financial statements to be reported as a prior period adjustment and disclosed.⁷ Additionally, governmental GAAP states "The budget, the accounts, and the financial reports are inseparable elements of the financial administration process. Terminology and classification consistency among them is essential to achieving viable accounting systems and comparable, unambiguous financial reporting."⁸

NDA Could Improve Grants Management and Fiscal Processes

NDA could improve grants management and fiscal processes to help ensure federal grant funding is spent timely, supported by adequate documentation, and remains available for public assistance. State agencies are required to have written controls in place to ensure staff: select appropriate accounting policies; properly apply accounting principles; disclose important information; and accurately prepare information.⁹ Controls over authorization of transactions need to be established at an appropriate level to ensure accurate program and financial accounting records.

NDA Could Review Federally-Funded Program Management for Skill Gaps, Points of Failure, and Inefficiencies

NDA could review its federally-funded program management for evidence of skill gaps, points of failure, and inefficiencies. Review could assist NDA with:

- Aligning grants management and fiscal activities with NDA's strategic goals and agency initiatives;
- Planning the lifecycle of federal program spending, including overlapping award periods;
- Clearly defining roles and responsibilities for program and fiscal personnel;
- Identifying program and fiscal personnel in need of training and development of necessary skillsets; and
- Monitoring progress of federal program management improvements.



⁶ Activity accounts refer to nominal (temporary) general ledger accounts that are closed to a zero balance at the end of each fiscal year and are reported in the statement of activities and the statement of revenues, expenditures, and changes in fund balance. Activity accounts are not balance sheet accounts, such as cash or capital asset accounts.

⁷ GASB Codification 2250.151-.152. Only material adjustments would be recorded and reported.

⁸ GASB Codification, Section 1700.124.

⁹ NRS 353A.020; State Administrative Manual, Section 2416.

The results of the review would be documented and incorporated into NDA's grants management and fiscal processes. Policies, procedures, and internal controls would be regularly reviewed to ensure continued alignment with NDA's strategic goals and agency initiatives.

Federal Regulation Requires Federal Program Records and Accounting Practices to Conform with State Laws and Procedures

As noted above, NDA's grants management and fiscal processes do not ensure the integrity of federal program and accounting records. Federal regulation requires records to be sufficient to permit the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to federal statutes, regulations, and the terms and conditions of the federal award.¹⁰ Additionally, the state's financial management system must provide accurate, current, and complete disclosure of the financial results of each federal award or program in accordance with federal reporting requirements.

Federal regulation requires states to expend and account for federal award expenditures in accordance with the same state laws and procedures used for the state's own funds. Therefore, accounting for federally-funded NDA programs must also conform to state accounting and records management requirements. Nevada State Administrative Manual 2616 requires state agencies to maintain original documentation justifying each expenditure and non-expenditure transaction and any other original evidence supporting the posting of a transaction.

¹⁰ 2 CFR 200.302.

Conclusion

NDA takes almost two years to fully spend and finalize a one-year federal grant award, leaving between \$29-\$50 million unspent at the end of each grant period. Consequently, NDA did not timely spend \$56.3 million in federal grant funds within award periods or allowed funds to expire unspent. NDA additionally made accounting adjustments that resulted in a \$1.1 million error in recorded Child Nutrition Cluster expenditures. The consequences to untimely spending cascade to future periods in the same or greater amounts as previous years.

Additionally, NDA grants management and fiscal processes do not ensure the integrity of federal program and accounting records. Inadequate and outdated records management practices are responsible for accounting errors, \$404,000 in unrecoverable federal program costs, and \$84,000 in unnecessary audit costs.

Improving grants management and fiscal processes will ensure access to \$57.4 million annually in untimely spent federal grant funds. NDA can improve grants management and fiscal processes by: ensuring federal grant funds are fully and timely spent; ensuring the integrity of federal program and accounting records; and reviewing federally-funded programs for evidence of skill gaps, points of failure, and inefficiencies.

Recommendation

1. Improve grants management and fiscal processes.

Exhibit III

Summary of Audit Benefits

Recommendation	Total Estimated Benefit
1. Improve grants management and fiscal processes.	\$ 57.4 million

Appendix A

Scope and Methodology, Background, Acknowledgements

Scope and Methodology

We began the audit in March 2021. In the course of our work, we interviewed members of management from the Nevada Department of Agriculture (NDA) to discuss processes inherent to NDA's grants management and fiscal processes. We reviewed NDA records and researched applicable Nevada Revised Statutes, Nevada Administrative Code, Nevada State Administrative Manual, governmental generally accepted accounting principles, and other federal and state guidelines. We concluded fieldwork in May 2021.

We conducted our audit in conformance with the *International Standards for the Professional Practice of Internal Auditing*.

Background

The mission of the Nevada Department of Agriculture (NDA) is to promote a business climate that is fair, economically viable and encourages a sustainable environment to protect food and human health safety through effective services and education. NDA consists of five divisions: Animal Industry, Plant Industry, Consumer Equitability, Food and Nutrition, and Administration. NDA's strategic goals are:¹¹

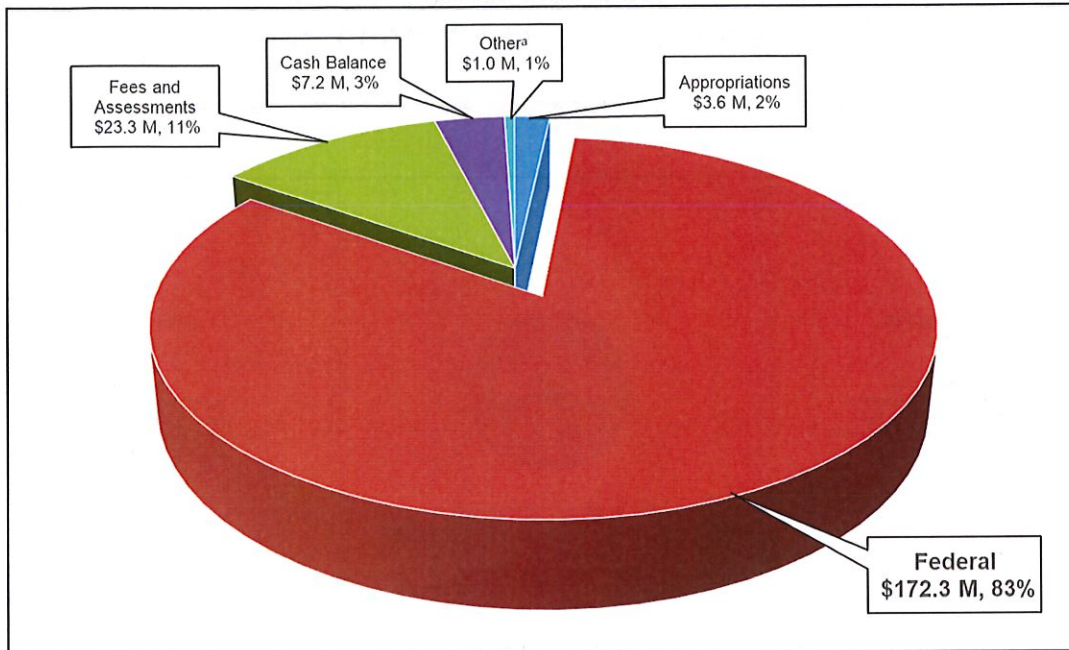
1. Modernize statutory and regulatory framework;
2. Increase financial stability;
3. Increase economic development opportunities for the agriculture sector;
4. Become a customer focused organization; and
5. Create a cohesive organization.

NDA is funded mostly by federal funds representing 83% of fiscal year 2020 funding. The remainder is provided by fees and assessments, the General Fund, and other funding. NDA's funding was \$207.4 million for the most recently completed state fiscal year, 2020. Exhibit IV summarizes NDA's budget by funding source for fiscal year 2020.

¹¹ Nevada Department of Agriculture 2019-2023 Strategic Plan, https://agri.nv.gov/uploadedFiles/agrinvgov/Content/Administration/Board_of_Agriculture/2019/BOA_2019_12_04/4a2_strat%20plan.pdf.

Exhibit IV

**NDA's Budget by Funding Source
Fiscal Year 2020**



Source: Derived from state accounting records.

Notes: ^a Other includes the following funding sources: reimbursements; Treasurer's interest distribution; miscellaneous sales; events and conferences; and other miscellaneous revenues.

Acknowledgments

We express appreciation to the Nevada Department of Agriculture management and staff for their cooperation and assistance throughout the audit.

Contributors to this report included:

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Appendix B

Nevada Department of Agriculture Response and Implementation Plan

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To: Warren Lowman, Administrator, Division of Internal Audits

From: Jennifer Ott, Director, Department of Agriculture

Date: June 8, 2021

Re: Response to DIA Audit Report No. 21-08 NDA Grants Management

Thank you for the Nevada Department of Agriculture (NDA) Grants Management Audit conducted in April and May of 2021. The NDA appreciates the opportunity to respond and the time and effort your staff put into this audit. The NDA thanks and applauds your staff given the short timeframe permitted to perform this audit and we look forward to working with your staff on compliance and recommendations in the report.

Recommendation 1: *Improve grants management and fiscal processes.*

The NDA accepts this audit recommendation and looks forward to working with the Division of Internal Audit (DIA) on improving grants management and fiscal processes.

The NDA agrees that inadequate recordkeeping and grant award tracking have made it difficult to demonstrate when funds are spent and reimbursed by USDA timely. The NDA was unable to provide adequate records during the audit performed over five weeks. Although the NDA was unable to demonstrate the following during the audit period, the NDA did process Child Nutrition Program expenditures of \$56.5 million from sponsors within the 60-day deadline set by the United States Department of Agriculture Food and Nutrition Services (USDA-FNS) P.L. 97-370, which specifies entities are only eligible for payments for meal claim reimbursement for actual meals served contributing to the majority of funds referenced in the \$56 million dollar amount. Reimbursement is based on actual meals served and the USDA-FNS allows eligible program sponsors/operators (e.g., schools, summer camps, institutions, etc.) 60 days to submit a claim for reimbursement to the NDA. The NDA has 30 days in which it must process these claims. The NDA did fail to process \$49,605 within the allowed 60-day period. Those expenses were outside the Code of Federal Regulation (CFR) 90-day window to close expenses. Though inadequacies exist in record management, the NDA can continue to secure all the available funding and meet the needs of all populations at risk of not having access to nutritious food. The NDA will work with rural sponsors/operators to be sure

all claims are made within the 60-day claim period allowed by USDA-FNS for meals served and ensure it does not have overlaps in expenditures on annual awards. The NDA will also ensure effective grant tracking and monitoring to track the status of all active grants. The NDA will further work with sponsor/operators and program staff to ensure that all sponsor/operators, including rural counties, meet the 60-day period for meal claim reimbursements. There are circumstances in which claims will not be paid in this timeframe which falls under 7 CFR 210.18.

Further, the NDA will track and monitor one-year awards and two-year awards separately to be sure all funds are spent timely. The department has historically fully spent meal claim funds that are one-year grants and not extendable. Federal Fiscal Year 2020 was an unusual year in that the NDA was directed by USDA to spend new pandemic relief funds specifically for meal reimbursement claims first, leaving an unspent balance of \$14 million in Fiscal Year 2020 in the usual nutrition award.

Records Management

In 2019, the NDA requested a forensic audit which found inadequate records management contributing to a \$404,000 cash shortfall. Though the audit firm hired by the NDA was unable to determine the cause, it was determined that record management practices could have resolved this issue. The NDA agrees and accepts that record management practices are outdated, and more rigorous standards need to be followed that both encompass centralization and accessibility.

Improving Accounting Practices

To reduce and eliminate accounting corrections, the NDA has begun placing accounting and federal grant management duties with experienced staff who have the skill set and expertise to manage federal program expenditures at the level these programs entail. Fiscal management will ensure all program and fiscal staff involved with NDA grants will take internal controls classes conducted by the DIA as well as ensure all accounting transaction approvals conform with good accounting standards, Code of Federal Regulation, state law and policies. The NDA will continue to monitor these efforts and work with DIA staff to ensure alignment with state and federal requirements.

Creating Efficiencies

Under the direction of new NDA fiscal leadership, the NDA is working to align fiscal activities with its strategic plan by reviewing and developing efficient business processes, improving workflows, identifying gaps in program needs, and automating manual processes. The NDA fiscal and program staff are working together to plan more effectively, better align with grant spending plans, as well as redefining roles and responsibilities. The department has begun the process to better understand what training opportunities and funding exists to train current and incoming staff in both program and fiscal areas. Although most training programs have had interruptions due to the COVID-19 pandemic, the NDA is hopeful in the next year to see more opportunities become available. The NDA fiscal leadership will provide grant training to program and fiscal staff on department practices and standards this fall.

Implementation of new Practices

The NDA has on-boarded a new fiscal leadership team in the last six months who are already underway in making numerous grant management improvements, such as an automated draw system, grant status sheets, and cost code management system through Microsoft Power BI, a data visualization tool which creates interactive dashboards and reports. The NDA fiscal management team intends to use this tool and other good accounting practices as well as internal control improvements to add transparency to grant statuses, communicate more effectively with management and program staff, and monitor grant balances at each draw level. To complement these efforts, the NDA is improving record management practices by creating an organized paperless centralized file system and enable access to this system to all relevant personnel.

NDA Implementation Plan

- Update record keeping to a paperless, all-encompassing system accessible to all relevant staff.
- Examine business processes, re-evaluate internal controls, align fiscal activities with staff who have proper skill sets and expertise, and define the roles of program staff versus fiscal staff. Some of these activities began in January 2021.
- Examine workflow of sponsor claims in the meal reimbursement claim system to ensure stop-holds are in place so that no claim will be accepted after 60 days.
- Review and improve the NDA's communication plan with sponsors/operators per the USDA-FNS guidelines.
- Initiate a Grant Status Tracking system that is sent to program staff bi-weekly to monitor and communicate grant funding balances.
- Set-up an internal tracking system so that federal reimbursements are timely, and no expenditures are completed after the 90-day deadline.
- Seek funding and training opportunities for department staff who are involved in grant management to increase skill sets and professional development.

Sincerely,

Jennifer Ott

Digitally signed by Jennifer Ott
DN: cn=Jennifer Ott, o=Iowa
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Date: 2021.01.09 14:54:39 -0700

Jennifer Ott
Director

Appendix C

Timetable for Implementing Audit Recommendations

In consultation with the Nevada Department of Agriculture (NDA), the Division of Internal Audits categorized the recommendations contained within this report into two separate implementation time frames (i.e., *Category 1* – less than six months; *Category 2* – more than six months). NDA should begin taking steps to implement all recommendations as soon as possible. The target completion dates are incorporated from Appendix B.

Category 2: Recommendations with an anticipated implementation period exceeding six months.

<u>Recommendation</u>	<u>Time Frame</u>
1. Improve grants management and fiscal processes. (page 2)	Dec 2021

The Division of Internal Audits shall evaluate the action taken by NDA concerning the report recommendations within six months from the issuance of this report. The Division of Internal Audits must report the results of its evaluation to the Executive Branch Audit Committee and NDA.

Appendix D

Nevada Department of Agriculture Unspent Federal Funds, Departmentwide^a

Program #	Program Name	Amount Authorized	Unspent Amount
Multiple	Child Nutrition Cluster	\$ 142,747,002	\$ 54,285,777
10.025	Plant and Animal Disease, Pest Control, and Animal Care	6,075,831	118,992
10.156	Federal-State Marketing Improvement Program	35,450	4,090
10.163	Market Protection and Promotion	259,628	151,79
10.170	Specialty Crop Block Grant Program	1,391,620	77,316
10.171	Organic Certification Cost Share Programs	44,100	224
10.304	Homeland Security Agricultural	569,997	499,197
10.536	CACFP Training Grants	99,820	73,873
10.558	Child and Adult Care Food Program	2,422,583	91,164
10.560	State and Administrative Expenses for Child Nutrition	6,531,415	100
10.565	Commodity Supplemental Food Program	1,781,288	-
10.567	Food Distribution Program on Indian Reservations	744,160	38,702
10.568	Emergency Food Assistance Program	2,969,644	24,769
10.574	Team Nutrition Grants	415,188	54,430
10.576	Senior Farmers Market Nutrition Program	400,753	6,089
10.579	Child Nutrition Discretionary Grants Limited Availability	1,224,858	150,646
10.582	Fresh Fruit and Vegetable Program	7,396,472	1,630,380
10.680	Forest Health Protection	789,000	1
10.950	Agricultural Statistics Reports	15,000	10,000
66.605	Performance Partnership Grants	2,407,859	4,305
93.103	Food and Drug Administration Research	1,534,923	-
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases	150,868	-
Totals		\$ 180,007,459	\$ 57,070,055

Source: Source: State of Nevada grant program and accounting records.

Note: ^a The values above represent total unspent funds for the programs reviewed, across entire award periods. DIA reviewed NDA grant programs with spending or grant periods active or ending within state fiscal year 2019 through May 7, 2021.