



**Corrective Action Plan for Audit Findings
June 30, 2018**

Financial Statement Findings

None

Federal Award Findings

**2018-001 U.S. Department of Housing and Urban Development
Community Development Block Grant – Entitlement Grants Cluster
Community Development Block Grants/Entitlement Grants, CFDA 14.218**

Finding Summary: The City of Sparks did not perform subrecipient monitoring as required by 2 CFR Part 200 (Uniform Guidance) for a pass-through award to the City of Reno.

Responsible Person: Jeff Cronk, CPA, Financial Services Director

Corrective Action Planned: Management is working with the City of Reno and the Silver State Fair Housing Council to assure that any federal money passed through from the City of Sparks is spent in accordance with federal award provisions and that audit reports are monitored to assure any corrective action needed is taken.

Does the City Agree with the finding: Yes No Partially

If No or Partial, please explain the reason(s) why: N/A

Anticipated completion date: 06/30/2019



**2018-002 U.S. Department of Justice
Office of Justice Programs / Bureau of Justice Assistance:
Equitable Sharing Program, CFDA 16.922**

Finding Summary: The City did not follow federal procurement policies of obtaining sufficient price quotations for three purchases qualifying as small purchases under Uniform Guidance.

Responsible Person: Jeff Cronk, CPA, Financial Services Director

Corrective Action Planned: Management will work with staff to develop controls and training to ensure federal procurement policies are followed.

Does the City Agree with the finding: Yes No Partially

If No or Partial, please explain the reason(s) why: N/A

Anticipated completion date: 12/31/2018

**2018-003 U.S. Department of Justice
Office of Justice Programs / Bureau of Justice Assistance:
Equitable Sharing Program, CFDA 16.922**

Finding Summary: The City did not follow equitable sharing policies which provide that funds may not be used for purchases of food and beverages except for meal for officers engaged in local emergency operations.

Responsible Person: Jeff Cronk, CPA, Financial Services Director

Corrective Action Planned: Management corrected the error in fiscal year 2018 and has communicated with police department staff to assure they are aware of the limitations on allowable expenditures.

Does the City Agree with the finding: Yes No Partially

If No or Partial, please explain the reason(s) why: N/A

Anticipated completion date: 06/30/2018