



U.S. Department of Education
Office of Inspector General

Clark County School District's Use of Elementary and Secondary School Emergency Relief Funds

March 31, 2025
ED-OIG/F24NY0207

FLASH REPORT



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UNITED STATES DEPARTMENT OF EDUCATION
OFFICE OF INSPECTOR GENERAL

Audit Services

March 31, 2025

Jhone M. Ebert
Superintendent of Public Instruction
Nevada Department of Education
700 E. Fifth Street
Carson City, NV 89701

Dear Superintendent Ebert:

Enclosed is our final report, "Clark County School District's Use of Elementary and Secondary School Emergency Relief Funds," Control Number ED-OIG/F24NY0207. The U.S. Department of Education's policy is to expedite audit resolution by timely acting on findings and recommendations. Therefore, if you have any comments or information that you believe may have a bearing on the resolution of this flash review, you should send them directly to the following Department of Education official, who will consider them before taking final Departmental action on this flash review:

Hayley Sanon
Acting Assistant Secretary
Office of Elementary and Secondary Education
U.S. Department of Education
400 Maryland Avenue, SW
Washington, D.C. 20202

We appreciate your cooperation during this review. If you have any questions, please contact me at (202) 987-0173 or Sean.Dawson@ed.gov.

Sincerely,

/s/

Sean Dawson
Assistant Inspector General for Audit

Enclosure

Results in Brief

Clark County School District's Use of Elementary and Secondary School Emergency Relief Funds



Why the OIG Performed This Work

Congress passed three coronavirus relief acts within a 1-year period that provided more than \$275 billion for an Education Stabilization Fund to prevent, prepare for, and respond to the coronavirus, which the President declared as a national emergency in March 2020. This included \$189.5 billion for Elementary and Secondary School Emergency Relief (ESSER) funds, intended to provide vital support to States, local educational agencies, and schools to address the impact of the coronavirus. Support, in part, includes activities designed to help students and educators safely return to and sustain in-person instruction; address the educational inequities exacerbated by the coronavirus pandemic; and address students' social, emotional, mental health, and academic needs.

Ensuring that ESSER funds are used for allowable purposes is critical to help address the needs of students and educators. The Clark County School District (Clark) was allocated approximately \$778 million in American Rescue Plan (ARP) ESSER funds to support 383 schools serving about 304,565 students.

We performed this review to determine whether Clark expended ARP ESSER grant funds for allowable purposes in accordance with applicable requirements.

What Did the OIG Find?

We determined that all the ARP ESSER expenditures we reviewed for Clark were allowable and in accordance with applicable requirements. An LEA could use ARP ESSER funds for a broad range of activities listed in any of the coronavirus relief acts and identified in U.S. Department of Education guidance, including any activities authorized by several Federal education laws.

We also found that Clark complied with key Federal procurement requirements, including those covering the procurement methods to be followed and contract cost, price, and provisions, when procuring the goods or services associated with each ARP ESSER expenditure we reviewed.

What Are the Next Steps?

Because we identified no exceptions for the ARP ESSER expenditures that we reviewed, our report does not include recommendations.

We provided a draft of this report to the Nevada Department of Education for comment. Since the draft report did not include recommendations, written comments on our draft report were not provided.

Purpose

The objective of this flash review was to determine whether the Clark County School District (Clark) expended American Rescue Plan (ARP) Elementary and Secondary School Emergency Relief (ESSER)¹ grant funds for allowable purposes in accordance with applicable requirements. This flash review report presents the results of our review.

Clark County School District

Clark, located in Las Vegas, Nevada, is a local educational agency (LEA) with 383 schools serving about 304,565 students. Clark was allocated approximately \$778 million in ARP ESSER funds and as of December 13, 2024, had expended 98 percent of its funds. According to Nevada's Federal Relief Tracker, Clark budgeted 45 percent of funds for staff, 35.7 percent for supplies, 16.2 percent for services, and 3.1 percent for other purposes.² Clark's approved ARP ESSER plan was to use its funds for technology, instructional materials, mental health services, teacher and support staff development, COVID-19 mitigation and response, and the development of a web-based public database system.

¹ ESSER is one of multiple emergency relief funds comprising the Education Stabilization Fund, which was first authorized and funded under the Coronavirus Aid, Relief, and Economic Security Act (March 27, 2020), and for which Congress later provided additional funding under the Coronavirus Response and Relief Supplemental Appropriations Act (December 27, 2020) and the ARP (March 11, 2021). Under ESSER, the U.S. Department of Education awarded grants to State educational agencies to provide local educational agencies with emergency relief funds to address the impacts that the coronavirus pandemic had on elementary and secondary schools and their students.

² This information is from the Nevada Department of Education's [Federal Relief Tracker](#), which is updated periodically.

Results of Our Review

For the selected transactions covered by our review, Clark expended ARP ESSER grant funds for allowable purposes and in accordance with applicable requirements. We selected and reviewed 24 non-personnel ARP ESSER expenditures³ from a total population of 17,592 ARP ESSER non-personnel expenditures for the period July 1, 2023, through June 30, 2024 (review period). For these 24 non-personnel expenditures, we used a judgmental, risk-based process to select 4 and a stratified non-statistical random sample process to select the other 20 expenditures. These expenditures represented \$7.66 million (6 percent) of the total \$135.58 million⁴ in non-personnel ARP ESSER expenditures during our review period.

We reviewed each expenditure to determine whether it was (1) connected to the coronavirus pandemic and intended to prevent, prepare for, or respond to the coronavirus pandemic, including its impact on the social, emotional, mental health, and academic needs of students; (2) an authorized use of ARP ESSER funds under applicable laws and regulations; and (3) reasonable and necessary and otherwise permissible under the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 Code of Federal Regulations (C.F.R.) part 200). We also performed additional work, as needed, to determine whether Clark complied with key Federal procurement requirements, specifically those covered under 2 C.F.R sections 200.320 (methods of procurement to be followed), 200.324 (contract cost and price), and 200.327 (contract provisions), when procuring the goods or services associated with each expenditure. We interviewed Clark officials to gain a basic understanding of how they used ARP ESSER funds, and their processes for approving and monitoring ARP ESSER expenditures.

An LEA could use ARP ESSER funds for a broad range of activities listed in any of the coronavirus relief acts and identified in U.S. Department of Education guidance, including any activities authorized by several Federal education laws.

We determined that all 24 expenditures that we reviewed for Clark were used for allowable purposes and in accordance with applicable requirements. These expenditures were generally for technology, educational materials and software,

³ We limited the scope of our review to non-personnel expenditures; personnel expenditures were excluded because Clark's non-personnel expenditures represented 57 percent of the total expenditures within our review period.

⁴ This did not include \$5.90 million in indirect costs during our review period.

textbooks, employee training and development services, mental health services, licensed professionals, and consulting services for a web-based public database system. Each expenditure was connected to the coronavirus pandemic, an authorized use of ESSER funds under applicable laws and regulations, and reasonable and necessary and otherwise permissible under 2 C.F.R. part 200. In addition, we found that Clark complied with key Federal procurement requirements covered under 2 C.F.R. sections 200.320 (methods of procurement to be followed), 200.324 (contract cost and price), and 200.327 (contract provisions) when procuring the goods or services associated with each expenditure.

Because all the expenditures we reviewed were for allowable purposes and in accordance with applicable requirements, we make no recommendations in this report.

Nevada Department of Education's Comments

The Nevada Department of Education did not provide written comments to this report because it did not have recommendations.

Appendix A. Scope and Methodology

Our review covered Clark’s ARP ESSER expenditures from July 1, 2023, through June 30, 2024, our review period. We limited the scope of our review to ARP ESSER funds because Clark’s ARP ESSER funds represented the highest dollar amount (\$778 million) of all ESSER funds (\$1.2 billion) that were allocated to them. We also limited our internal control work to gain a basic understanding of the process that Clark used to account for ARP ESSER funds, including the accounting system and accounting codes used by Clark. We conducted our review remotely from October 2024 through February 2025. We discussed the results of our review with Clark and Nevada Department of Education officials on February 5, 2025.

Sampling Methodology

To determine whether Clark expended ARP ESSER grant funds during our review period for allowable purposes in accordance with applicable requirements, we selected and reviewed 24 non-personnel expenditures from a total population of 17,592 non-personnel expenditures using a combination of a risk-based judgmental selection and a stratified non-statistical random sample process. The 24 expenditures represented \$7.66 million (6 percent) of the total \$135.58⁵ million in non-personnel ARP ESSER expenditures during our review period. We selected four expenditures using a judgmental, risk-based process considering one or a combination of the following criteria: high-dollar transaction amount, missing supplier, missing purchase order, or unique descriptions. We selected 20 expenditures using a stratified non-statistical random sample process. Since the expenditures were selected using both a risk-based judgmental selection and a stratified non-statistical random sample process, the results of our testing cannot be projected to the universe of ARP ESSER expenditures.

Use of Computer-Processed Data

We relied on computer-processed data from Clark’s accounting system, which included data from the LEA’s general ledger. Clark provided us this information in a spreadsheet. To assess the completeness of the expenditure data in the spreadsheet, we compared total expenditures in the spreadsheet to the total expenditures in the monthly expenditure reports that Clark submitted to the Nevada Department of Education for our review period. To assess the reliability of the expenditure data in the spreadsheet, we reviewed supporting documentation, such as invoices and proof of payment, for our

⁵ This did not include \$5.90 million in indirect cost during our review period.

sample of 24 expenditures. We did not identify any issues and concluded that the expenditure data in the spreadsheet were reliable for their intended use in this review.

Compliance with Standards

We conducted our work in accordance with the Office of Inspector General quality control standards and the Council of the Inspectors General on Integrity and Efficiency “Quality Standards for Federal Offices of Inspector General,” which require that we conduct our work with integrity, objectivity, and independence. We believe that the information obtained provides a reasonable basis for our conclusions.

Appendix B. Acronyms and Abbreviations

ARP	American Rescue Plan
Clark	Clark County School District
C.F.R.	Code of Federal Regulations
ESSER	Elementary and Secondary School Emergency Relief
LEA	local educational agency