



Why This Matters

Public Law 110-53, Implementing Recommendations of the 9/11 Commission Act of 2007, requires the Department of Homeland Security (DHS) Office of Inspector General to audit individual States' management of State Homeland Security Program and Urban Areas Security Initiative grants. This report responds to the reporting requirement for the State of Nebraska. The audit included a review of \$19.3 million in State Homeland Security Program grants awarded to the State during fiscal years (FY) 2009 through 2011.

DHS Response

The Federal Emergency Management Agency (FEMA) concurred with six of the seven recommendations and is taking steps or planning to take steps for corrective actions to address the audit findings. The state concurred with all seven recommendations.

For Further Information:

Contact our Office of Public Affairs at (202)254-4100, or email us at DHS-OIG.OfficePublicAffairs@oig.dhs.gov

Nebraska's Management of State HSGP Awards For FYs 2009 Through 2011

What We Determined

The State of Nebraska developed written procedures for program administration; ensured that grant expenditures for equipment and planning, training, exercises, and administrative activities were allowable; complied with grant reporting requirements; and the State's and Omaha Urban Area's Homeland Security strategies linked goals and objectives to national priorities and DHS mission areas in compliance with applicable Federal guidance.

However, the State and the Omaha Urban Area can improve their homeland security strategies by including specific and time-limited objectives and the means to determine progress toward attaining their goals. The State can also improve its grant allocation formula, the timeliness of fund obligations, property management and inventory controls, compliance with procurement requirements, and the monitoring of its subgrantees.

In addition, FEMA needs to provide its grantees with a method for determining the extent to which grant funds enhanced the State's ability to prevent, prepare for, protect against, and respond to natural disasters, acts of terrorism, and other manmade disasters.

What We Recommend

We made seven recommendations to the FEMA Assistant Administrator, Grant Programs Directorate aimed at improving Nebraska Emergency Management Agency (NEMA) grant management practices. Recommendations include:

- (1) Prepare future strategies with objectives that are specific, measurable, results-oriented, and time-limited; goals that contain at least one objective to track progress toward achievement of the goal; and implement the evaluation plans for monitoring progress, compiling key management information, tracking trends, and keeping the strategy on track.
- (2) Develop and provide a comprehensive measurement system that includes baselines for measuring progress toward enhancing their level of preparedness.
- (3) Consider the benefits of including additional contributors of terrorism risk in NEMA's State Homeland Security Program allocation formula to ensure grant funds are distributed where the risk of terrorism is greatest.
- (4) Review NEMA's obligation and approval process to identify ways to shorten the process.
- (5) Maintain up-to-date property records that comply with Federal regulations and conduct physical inventories of equipment pursuant to regulations.
- (6) Ensure procurements are conducted using competitive procedures.
- (7) Monitor and document their review of grant and subgrant supported programs, functions, and activities for the State Homeland Security Program and Urban Areas Security Initiative grants to assure compliance with Federal requirements and that performance goals are being achieved.