

Department of Homeland Security **Office of Inspector General**

Idaho's Management of Homeland Security Grant Program Awards For Fiscal Years 2010 Through 2012





OFFICE OF INSPECTOR GENERAL
Department of Homeland Security

Washington, DC 20528 / www.oig.dhs.gov

APR 3 2014

MEMORANDUM FOR: Brian E. Kamoie
Assistant Administrator
Grant Programs Directorate
Federal Emergency Management Agency

FROM: Anne L. Richards 
Assistant Inspector General for Audits

SUBJECT: *Idaho's Management of Homeland Security Grant Program
Awards For Fiscal Years 2010 Through 2012*

Attached for your information is our final report, *Idaho's Management of Homeland Security Grant Program Awards For Fiscal Years 2010 Through 2012*. We incorporated the formal comments from the Federal Emergency Management Agency Grant Programs Directorate and the Idaho Bureau of Homeland Security in the final report.

The report contains four recommendations aimed at improving the State of Idaho's management of Homeland Security Grant Program awards. Your office concurred with all four recommendations. Based on information provided in your response to the draft report, OIG considers recommendations #1, #2, and #4 unresolved and open. As prescribed by the *Department of Homeland Security Directive 077-01, Follow-up and Resolution for Office of Inspector General Report Recommendations*, within 90 days of the date of this memorandum, please provide our office with a written response that includes your (1) agreement or disagreement, (2) corrective action plan, and (3) target completion date for each recommendation. Also, please include information on responsible parties and any other supporting documentation necessary to inform us about the current status of the recommendation.

OIG considers recommendation #3 resolved and open. Once your office has fully implemented the recommendations, please submit a formal closeout letter to us within 30 days so that we may close the recommendation(s). The memorandum should be accompanied by evidence of completion of agreed-upon corrective actions and of the disposition of any monetary amounts.

Please email a signed PDF copy of all responses and closeout requests to OIGAuditsFollowup@oig.dhs.gov.



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Consistent with our responsibility under the *Inspector General Act*, we will provide copies of our report to appropriate congressional committees with oversight and appropriation responsibility over the Department of Homeland Security. We will post the report on our website for public dissemination.

Please call me with any questions, or your staff may contact John E. McCoy II, Deputy Assistant Inspector General for Audits, at (202) 254-4100.

Attachment



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Abbreviations

CFR	Code of Federal Regulations
DHS	Department of Homeland Security
FEMA	Federal Emergency Management Agency
FY	fiscal year
hazmat	hazardous material
HSGP	Homeland Security Grant Program
IBHS	Idaho Bureau of Homeland Security
OIG	Office of Inspector General
SHSP	State Homeland Security Program
SPR	state preparedness report
THIRA	Threat and Hazard Identification and Risk Assessment



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Executive Summary

Public Law 110-53, *Implementing Recommendations of the 9/11 Commission Act of 2007*, requires the Department of Homeland Security 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 Idaho.

The audit objectives were to determine whether Idaho used State Homeland Security Program grant funds in accordance with the law, program guidance, state homeland security strategies, and other applicable plans. We also addressed the extent to which funds awarded enhanced the ability of Idaho grantees to prevent, prepare for, protect against, and respond to natural disasters, acts of terrorism, and other manmade disasters. The Federal Emergency Management Agency (FEMA) awarded Idaho about \$14.5 million in State Homeland Security Program grants during fiscal years 2010 through 2012. Idaho does not have a FEMA-designated urban area; therefore, it did not receive Urban Areas Security Initiative grant funds.

In most instances, Idaho distributed, administered, and spent State Homeland Security Program grant funds in compliance with applicable Federal laws and regulations. However, Idaho could improve its grant oversight, its progress measures for preparedness improvements, and the timeliness of obligating grant funds.

We made four recommendations to FEMA, which when implemented, should strengthen program management, performance, and oversight of Idaho's State Homeland Security Program. FEMA concurred with all four recommendations.



Background

The Department of Homeland Security (DHS) provides Federal funding through the Homeland Security Grant Program (HSGP) to assist State and local agencies to prevent, prepare for, protect against, respond to, and recover from acts of terrorism, major disasters, and other emergencies. Within DHS, FEMA is responsible for administering the HSGP. The HSGP is designed to fund a wide range of preparedness needs, including planning, organization, equipment, training, and exercises. The State Homeland Security Program (SHSP) falls under the HSGP. Appendix D contains a detailed description of the grant programs that constitute the HSGP.

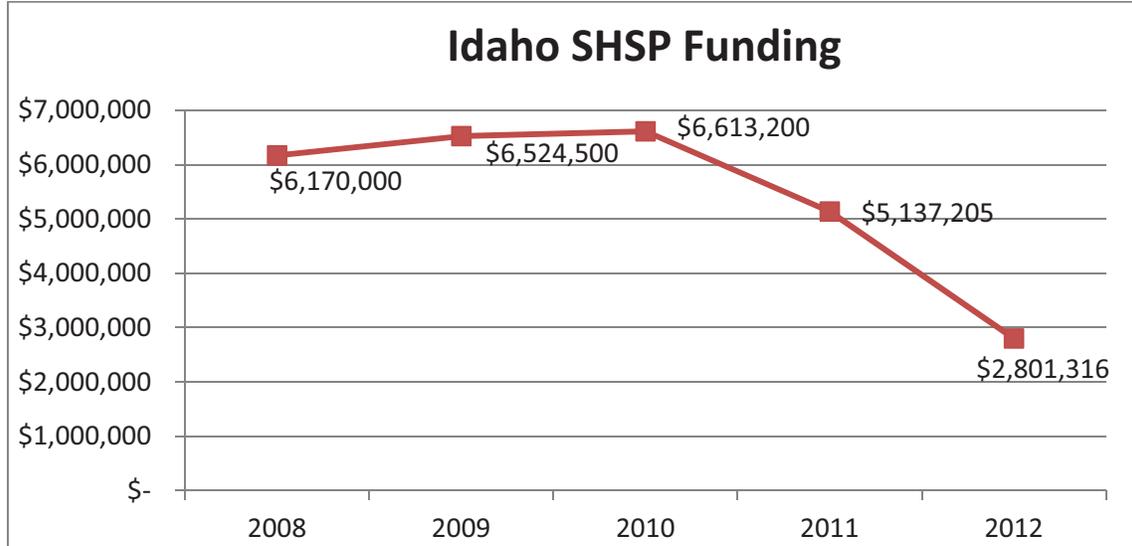
HSGP guidance requires a state administrative agency to administer and manage grant funding awarded under the HSGP. In July 2010, the Governor of Idaho designated the Idaho Bureau of Homeland Security (IBHS) as the state administrative agency. As such, IBHS is responsible for managing the SHSP in accordance with established Federal guidelines and for allocating funds to local, regional, and other Idaho government entities. Under the leadership of its director, IBHS has four primary branches—Grants, Preparedness and Protection, Response and Recovery, and Communications.

During fiscal years (FY) 2010 through 2012, FEMA awarded Idaho SHSP grant funds totaling about \$14.5 million. The State does not have a FEMA-designated urban area and did not receive Urban Areas Security Initiative Grant funds. Idaho subsequently issued 180 subgrant awards totaling \$11.6 million to local jurisdictions and special teams, with the remaining \$2.9 million allocated to state projects. Geographically, Idaho is the fourteenth largest state and has 44 counties divided across 7 field regions. Appendix E contains a map of these counties and regions. Idaho is a major resettlement hub for refugees from other countries and has five federally recognized Native American tribes.

Figure 1 shows SHSP funding levels for Idaho for FYs 2008 to 2012. SHSP funding averaged \$4.85 million annually for FYs 2010 through 2012, the period covered by our audit. The State received its highest level of SHSP funding in FY 2010; funding declined by \$3.81 million from FY 2010 to FY 2012. Appendix A contains details on the objectives, scope, and methodology of this audit.



Figure 1. SHSP Funding Levels, FYs 2008 through 2012



Source: DHS Office of Inspector General (OIG)

Results of Audit

In most instances, Idaho used SHSP grant funds in compliance with applicable Federal laws and regulations. However, the State did not: 1) provide adequate grant oversight, 2) include specific progress measures for preparedness improvements, and 3) obligate grants funds within the 45-day requirement.

Grant Oversight

In FYs 2010 through 2012, IBHS did not adequately oversee its subgrantees to ensure that they managed their SHSP grants in compliance with Federal requirements. IBHS did not have a plan for onsite monitoring to review subgrantee grant records to ensure compliance with grant requirements. Also, IBHS and its subgrantees did not properly manage equipment inventories and property records.

Monitoring

According to the Office of Management and Budget Circular A-133, *Compliance Supplement Part 3, Section M, Subrecipient Monitoring*, dated June 2010, March 2011, and June 2012, grantees are responsible for monitoring subgrantees' use of Federal awards through reporting, site visits, regular contact, or other means.



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Also, according to Title 44 of the Code of Federal Regulations (CFR) §13.40 – *Monitoring and Reporting Program Performance*, grantees are responsible for managing the day-to-day operations of grant- and subgrantee-supported activities, and for ensuring grant recipients comply with applicable Federal requirements and achieve program performance goals.

At the time of our audit, IBHS had conducted two financial monitoring site visits of subgrantees to review FY 2010 grant funding and had not conducted any site visits related to FYs 2011 and 2012 grant funds. IBHS' Grants Branch splits monitoring responsibilities between the Finance Section, which is responsible for onsite monitoring and reviewing quarterly financial and semi-annual reports, and the Logistics Section, which is responsible for equipment monitoring. During the 3-year performance period of the FY 2010 grant, the Finance Section conducted two onsite visits of subgrantees who had received FY 2010 SHSP funds.

According to IBHS officials, although they have “regular and constant” contact with subgrantees, they have not “done well” in their onsite monitoring to ensure that subgrantees are complying with laws and regulations. An IBHS official explained that, as of January 2013, their monitoring plan only included SHSP grants awarded through FY 2009, and their planning efforts for FYs 2010 to 2012 grants began in 2013. The officials recognized the need to improve their monitoring and had developed a robust onsite monitoring schedule for FYs 2013 and 2014.

At the time of our audit, the Logistics Section had conducted equipment monitoring site visits for 4 of 44 counties to review equipment purchased with FY 2010 SHSP grant funds; it had not conducted any site visits for equipment purchased with funds from FYs 2011 and 2012. Table 1 shows the value of the equipment we examined at the local counties, the Boise Police Department Fusion Center, and at hazardous material (hazmat) and bomb squad “special teams” subgrantees. As of June 2013, IBHS had not conducted onsite reviews for any of this equipment.

Without adequate financial and equipment monitoring of subgrantees, IBHS cannot be assured that grant funds are being used as intended.



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Table 1. Total Value of OIG-reviewed Subgrantee Equipment from FYs 2010–2012*

Subgrantee	Value of Equipment Sample	IBHS Site Visits
Ada County	\$99,256.50	None
Bannock County	\$104,086.26	None
Bonneville County	\$121,522.69	None
Canyon County	\$586,826.37	None
Kootenai County	\$394,808.90	None
Twin Falls County	\$78,367.96	None
Region 3 Bomb Squad	\$11,884.49	None
Region 3 Hazmat	\$6,432.01	None
Region 4 Bomb Squad	\$36,324.49	None
Region 7 Bomb Squad	\$17,775.50	None
Subtotal Local County Jurisdictions and Special Teams	\$1,457,285.17	None
Boise Police Department Fusion Center	\$40,950.23	None
FY 2010 to 2012 Total	\$1,498,235.40	

Source: DHS OIG

*Although IBHS conducted four site visits of equipment purchased with FY 2010 funds, this equipment was not included in our sample because those sites did not meet our selection criteria.

Subgrantee Procurements

According to 44 CFR §13.36 – *Procurement* and 44 CFR §13.42 – *Retention and access requirements for records*, grantees and subgrantees are required to maintain records detailing the significant history of a procurement; and all grant financial and programmatic records should be maintained for at least 3 years after the end of the grant period.

Idaho did not ensure that subgrantees maintained adequate documentation supporting the procurement of equipment and services purchased with grant funds. Local jurisdictions typically followed the *Idaho Code* Title 67 Chapter 28, *Purchasing by Political Subdivisions*, for procurement procedures. IBHS' Grants Branch relied on local jurisdictions to follow applicable procurement procedures when selecting vendors for grant purchases. Prior to approving purchases, IBHS did not verify that subgrantees followed appropriate procurement procedures, nor did it monitor subgrantees in a timely manner to ensure that, pursuant to Federal regulations, they maintained and retained adequate procurement records. At the local level, subgrantee grant coordinators were not fully aware of the CFR requirement to maintain adequate historical supporting documentation for procurements and did not know how this requirement differed from state procurement requirements. As a result, subgrantees typically followed the state



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code for procurement record retention. For example, a sole source contract was not fully documented because negotiations over the phone were not documented.

Without verifying that subgrantees maintain proper procurement records, the State cannot guarantee that subgrantees are obtaining the best value for equipment and services purchased.

Inventory Management

According to 44 CFR §13.32 – *Equipment*, for equipment acquired with grant funds, the state and its subgrantees must maintain property records that include the property’s description, identification number, source of the property, titleholder, acquisition date, cost including percentage of Federal participation, location, use and condition, and ultimate disposition. Every 2 years, a physical inventory of the property must be taken and the results reconciled with property records.

We reviewed a sample of equipment property records maintained by IBHS and determined that it did not always comply with property record requirements. IBHS developed a process to track all the grant-funded equipment purchases, which includes a searchable database and is considered a best practice by FEMA and IBHS. However, the database does not include all required property record elements. For example, not all records included a unique identification number, such as a serial number. According to the Logistics Division, this sometimes occurred because the Accounting Department did not always forward serial numbers from vendor invoices to the Logistics Division, which is responsible for the equipment tracking database. The condition and use of the property and its ultimate disposition were also missing from the database. Finally, information on the location of equipment was not always specific.

Subgrantees also did not comply with property record and inventory requirements in the CFR. Specifically, property records maintained by the subgrantees were missing some required information, and only two of the subgrantees met the requirement to conduct a physical inventory of equipment every 2 years. According to most of the subgrantees we visited, they were not aware of the CFR property record requirements, although the regulation is included in IBHS’ award letter to subgrantees. Some of the subgrantees also said they were not aware that they needed to keep an inventory of equipment purchased with SHSP funds.



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IBHS also did not adequately monitor the subgrantees to ensure they maintained complete property records and conducted required physical inventories of equipment purchased with SHSP grant funds from FYs 2010 through 2012. IBHS recently developed an equipment monitoring plan to monitor all 44 counties over 3 years, but the plan does not include a review of subgrantee inventory records. The Finance Section monitors inventory records during site visits.

Without compliance with property record and inventory requirements, the State cannot ensure that assets procured with grant funds are properly safeguarded, are in good condition, and are available when needed to prevent, prepare for, protect against, and respond to natural and manmade disasters.

Recommendations

We recommend that the Assistant Administrator, Grant Programs Directorate require IBHS to:

Recommendation #1:

Develop a regular monitoring plan and schedule to ensure that subgrantees comply with Federal requirements for maintaining grant records.

Recommendation #2:

Evaluate and update current methods used to record state and subgrantee equipment purchases to ensure property records include all federally required data elements and ensure that physical inventories of equipment are conducted pursuant to Federal regulations.

Management Comments and OIG Analysis

FEMA's and IBHS' Responses to Recommendation #1:

FEMA and IBHS concurred with recommendation #1. However, IBHS did not agree with our assessment that IBHS did not adequately monitor subgrantees in FYs 2011 and 2012. Because there were few or no expenditures during these fiscal years, IBHS deemed it more cost effective to monitor the grants during the periods when funds were actively obligated. IBHS included the list of subgrantee monitoring visits completed in 2013 and the monitoring schedule for 2014.



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According to IBHS, under the more aggressive 2014 schedule, it will monitor subgrantees every 2 years.

FEMA agreed to require IBHS to submit a monitoring plan that ensures subgrantee compliance with Federal requirements for maintaining grant records and includes IBHS' rationale for selecting subgrantees for desk reviews and site visits. FEMA requested that the recommendation status be changed to resolved and open, with an estimated completion date of September 30, 2014.

OIG Analysis:

FEMA's and IBHS' proposed actions meet the intent of recommendation #1, but the recommendation will remain unresolved and open pending our review of the following FEMA-provided documents: 1) a detailed monitoring plan with milestone dates for desk reviews and site visits, 2) a documented methodology used to select subgrantees for monitoring, and 3) updated policy and procedures with effective dates for implemented actions.

FEMA's and IBHS' Responses to Recommendation #2:

FEMA concurred with recommendation #2; IBHS did not concur. IBHS asserted that our finding regarding property records was based on the equipment tracking database (Equipment Tracker), which tracks HSGP subgrantee equipment purchases. According to IBHS, Equipment Tracker was not designed or intended to replace the State Fixed Assets System, which IBHS believes meets the CFR requirements, or subgrantees' inventory procedures. IBHS also noted that we incorrectly referenced the *Idaho Purchasing Guide*, which includes regulations for state purchases, not for purchases made by local jurisdictions; IBHS identified Title 67, Chapter 28 of the *Idaho Code* as the correct reference. According to IBHS, the Federal and state regulatory guidance it provides subgrantees in application packages is sufficient, and it is the subgrantees' responsibility to determine which requirements to follow for their procurement procedures. Nevertheless, IBHS has included additional checks in its monitoring procedures to ensure subgrantee procurement records comply with the CFR.

FEMA will require IBHS to submit an updated methodology for recording state and subgrantee purchases to ensure property records include all federally required data elements and to ensure it conducts physical inventories of equipment, pursuant to Federal regulations. FEMA requested that the recommendation status be changed to resolved and open, with an estimated completion date of September 30, 2014.



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OIG Analysis:

The actions proposed by FEMA and IBHS partially meet the intent of recommendation #2. Specifically, FEMA proposed actions to address inventory and property record deficiencies; however, it did not identify actions to correct deficiencies related to subgrantee procurements.

At the time of our audit, IBHS informed us that Equipment Tracker was the central database it used to track all grant-related equipment purchases and other pertinent information. Therefore, we used this database to determine whether IBHS met the requirements for equipment purchased with grant funds. We understood that the Idaho Fixed Assets System was used only to track information on state purchases. We reviewed state equipment purchased with grant funds and did not identify any deficiencies. Because the CFR requires maintenance of adequate property records for all equipment purchased with grant funds, as the grantee, IBHS is responsible for ensuring that both the State and its subgrantees meet this requirement.

The *Idaho Code* is now included in the report as the correct reference for purchases by local jurisdictions.

Although IBHS informs its subgrantees of the codified requirements in application packages, at several subgrantee sites we reviewed, the grant coordinators did not fully understand the differences between the *Idaho Code* and CFR requirements for maintaining and retaining procurement records. As a result, subgrantees typically followed state requirements for retaining these records. As the grantee, Idaho is responsible for ensuring that subgrantees understand how to correctly apply Federal and state regulations. The State must also ensure that subgrantee procurement records include adequate historical documentation and comply with CFR requirements through regular and consistent monitoring of subgrantee activities.

This recommendation will remain unresolved and open until FEMA provides us with IBHS' documented methodology, pursuant to Federal regulations, to 1) record, track, and inventory SHSP equipment purchases and 2) monitor and review subgrantee procurement activities and records for compliance.



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Measuring Preparedness Improvements

Neither IBHS' state homeland security strategies nor its Threat and Hazard Identification and Risk Assessment (THIRA) included specific measures to track progress toward achieving its preparedness objectives. Without goals and objectives against which it can measure progress, IBHS will have difficulty evaluating the effect of grant expenditures on the State's preparedness and emergency response capabilities.

For FYs 2010 through 2012, IBHS prepared state homeland security strategies that aligned with the national priorities and mission areas in DHS' *State and Urban Area Homeland Security Strategy Guidance on Aligning Strategies with the National Preparedness Goal* (guidance), dated July 2005. According to the guidance, strategies should also include objectives that set tangible and measurable target levels of performance over time, against which actual achievement can be compared. The state strategies did not include measurable target levels of performance or goals and objectives with performance measures to track progress. Title 44 CFR § 13.40 (a) also requires monitoring of grant activities to ensure performance goals are achieved. IBHS officials acknowledged that the state strategies did not include specific measures, but noted that they did not actively use the current state strategy. They also said that, with FEMA's development of the THIRA in FY 2012, they placed less emphasis on the strategy.

In FY 2012, as required by FEMA, IBHS completed a THIRA to identify risk areas and assess overall capability gaps, as well as identify improvements resulting from grant-funded projects. According to FEMA's evaluation of IBHS' THIRA, the State needs to include more quantifiable measures for core capabilities and capability targets, which can be compared to actual achievements. Specifically, FEMA noted that the "desired outcomes" in Idaho's THIRA do not always include measurable or quantitative descriptors. FEMA further commented that "terms such as, 'coordinate,' 'ensure,' 'establish,' and 'stabilize' all have subjective definitions that should be clarified and/or quantified." Annually, the results of the THIRA are captured and prioritized in the state preparedness report (SPR) along with strategy goals to mitigate gaps. The SPR will also capture the State's progress toward achieving goals through grant funded investments.



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Recommendation

We recommend that the Assistant Administrator, Grant Programs Directorate require IBHS to:

Recommendation #3:

Ensure that the state preparedness report contains measurable and quantifiable outcomes.

Management Comments and OIG Analysis

FEMA's Response to Recommendation #3:

FEMA concurred with recommendation #3. FEMA requested that the recommendation refer to the SPR rather than the THIRA as we had originally written because the SPR is the appropriate document to identify gaps in capabilities, prioritize capabilities, and chart the strategy to fill the gaps. On August 29, 2013, FEMA released a consistent methodology for determining risks in the *Comprehensive Preparedness Guide 201: Threat and Hazard Identification and Risk Assessment (THIRA) Guide (CPG-201) Second Edition*. The guide describes a four-step process that jurisdictions can use to achieve desired outcomes and capability targets for each core capability. This approach allows a jurisdiction to establish its own capability targets based on the risks it faces. The next step ties investment justifications submitted in the grant application directly to identified needs and shortfalls. Grantees must identify and prioritize the core capability or capabilities, as well as capability gaps noted in the SPR, that the investment intends to address. They must also identify the specific outcome(s) of the investment. Taken together, the THIRA and the SPR identify capability needs and gaps, as well as show grantees' progress in closing those gaps. FEMA reports the results of the capability assessments annually in the *National Preparedness Report*. Based on this information, FEMA requested that this recommendation be resolved and closed.

IBHS' Response to Recommendation #3:

IBHS concurred with recommendation #3. The recommendation for this finding is based on the 2012 IBHS THIRA, which was the first year state administrative agencies were required to produce this document. According to IBHS, it was refining the 2013 THIRA and would include measurable and quantifiable metrics in the updated capability target statements. IBHS has now completed and



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documented targets that set tangible and measurable target levels of performance in the 2013 THIRA, the 2014 IBHS strategic plan, and the 2013 SPR.

OIG Analysis:

As stated in our report, neither IBHS' state homeland security strategies nor its THIRA included specific measures to track progress toward achieving its preparedness objectives. The scope of the audit was for FYs 2010 through 2012 and did not include a review of the draft 2013 THIRA. Also, we were to determine whether the State developed an appropriate system to measure improvements in preparedness as a result of the grants.

According to FEMA, use of the THIRA, the SPR, and investment justifications satisfies the intent of this recommendation and creates a methodology for measuring progress toward preparedness. We agree that the SPR is intended to measure progress toward closing capability gaps by identifying these gaps, prioritizing capabilities, and charting a strategy to filling the gaps.

OIG has revised recommendation #3 as FEMA requested.

The actions proposed by FEMA and IBHS meet the intent of recommendation #3. This recommendation will be considered resolved and open pending review of IBHS' 2013 SPR.

Timely Obligation of Funds

IBHS did not obligate grant funds on a timely basis for the 11 subgrantees reviewed. For FYs 2010 through 2012, the State did not obligate any SHSP funds to subgrantees within 45 days of receipt of funds, as required by FEMA's grant guidance. According to the guidance, there are four requirements for obligating grant funds:

- There must be some action to establish a firm commitment on the part of the awarding entity;
- The action must be unconditional on the part of the awarding entity (i.e., no contingencies for availability of funds);
- There must be documentary evidence of the commitment; and
- The award terms must be communicated to the official grantee.

IBHS did not meet the grant requirements because of its lengthy obligation and approval process. It fully obligated grant funds an average of 204 days after the



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45-day requirement in FY 2010, 215 days in FY 2011, and 191 days in FY 2012. According to IBHS officials, they could not meet the 45-day requirement because of state and local processes. For example, once the award is received from FEMA, IBHS calculates its allocations for the various subgrantees, determines projects, and sets up the accounting structure, before sending subgrantee award packages. Also, at the local level, subgrantees typically need approval from their respective boards of commissioners, which in some instances can take more than 45 days. Untimely obligation of grant funds reduces the amount of time to use the funds, which could result in subgrantees needing to request grant extensions to complete projects or could lead to a reduction or termination of funding granted to the State.

Recommendation

We recommend that the Assistant Administrator, Grant Programs Directorate require IBHS to:

Recommendation #4:

Review and update its obligation and approval process to identify ways to streamline the process to work toward attaining the goal of obligating the funds to subgrantees within 45 days.

Management Comments and OIG Analysis

FEMA's and IBHS' Responses to Recommendation #4:

FEMA concurred with recommendation #4. IBHS did not concur with this recommendation because it believes it met the 45-day requirement by sending application and award packages to subgrantees.

FEMA will require IBHS to submit an obligation and approval process that streamlines the award process to ensure IBHS obligates funds within 45 days. FEMA requested that this recommendation be changed to resolved and open, with an estimated completion date of September 30, 2014.

OIG Analysis:

The action proposed by FEMA appears to meet the intent of recommendation #4. This recommendation will remain unresolved and open until we have reviewed IBHS' submission to FEMA on streamlining its award process to meet the 45-day requirement.



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Contingency Plans for Sustaining Core Capabilities

In our draft report, we recommended that the FEMA Assistant Administrator, Grant Programs Directorate encourage IBHS to develop and implement a comprehensive contingency plan to sustain and/or prioritize capabilities should Federal grant funds continue to be reduced or eliminated. Neither FEMA nor IBHS concurred with the recommendation.

Since FY 2012, FEMA has required HSGP grantees to prioritize sustaining existing capabilities over using grant funding to build new capabilities. FEMA requires grantees to substantiate this prioritization in their investment justifications and Biannual Strategy Implementation Reports. Although FEMA does not have the legal authority to require states to maintain and sustain capabilities in the absence of Federal grant funding, it uses administrative and policy procedures to ensure that grantees sustain grant-funded capabilities.

With less funding available from Federal sources, the State will need to enhance its contingency planning to prioritize its grant-funded core capabilities and identify alternative sources to fund and sustain these investments. Without a contingency plan to sustain its preparedness capabilities, in the event of reduced Federal funding, the State's ability to prevent, protect against, mitigate, respond to, and recover from terrorist attacks and major disasters may be diminished.

We recognize that FEMA does not have the statutory authority to require IBHS to develop and implement a comprehensive contingency plan. As a result, we have withdrawn the recommendation and adjusted the Executive Summary and Results of Audit sections accordingly.



Appendix A Objectives, Scope, and Methodology

The Department of Homeland Security (DHS) Office of Inspector General (OIG) was established by the *Homeland Security Act of 2002* (Public Law 107-296) by amendment to the *Inspector General Act of 1978*. This is one of a series of audit, inspection, and special reports prepared as part of our oversight responsibilities to promote economy, efficiency, and effectiveness within the Department.

Public Law 110-53, *Implementing Recommendations of the 9/11 Commission Act of 2007*, as amended, requires DHS OIG 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 Idaho.

The objectives of the audit were to determine whether Idaho used State Homeland Security Program grant funds in accordance with the law, program guidance, and state homeland security strategies, and other applicable plans. We also addressed the extent to which funds awarded enhanced the ability of Idaho grantees to prevent, prepare for, protect against, and respond to natural disasters, acts of terrorism and other manmade disasters.

Together, HSGP and its five interrelated grant programs fund a range of preparedness activities, including planning, organization, equipment purchase, training, exercises, and management and administration costs. Only SHSP funding and equipment and programs supported by SHSP grant funding were reviewed for compliance.

The scope of this audit included the plans developed by the State to improve preparedness and response to all types of hazards, as well as the goals and objectives in those plans; the measurement of progress toward the goals, and assessments of performance improvement resulting from this measurement. Table 2 shows the funding scope for the audit, which included SHSP grant awards for FYs 2010, 2011, and 2012.

Table 2. The State of Idaho's SHSP Awards (FYs 2010 through 2012)

Grant Program	FY 2010	FY 2011	FY 2012	Total
State Homeland Security Program	\$6,613,200.00	\$5,137,205.00	\$2,801,316.00	\$14,551,721.00

Source: DHS OIG analysis of FEMA data

The audit methodology included work at FEMA headquarters, state offices in Idaho, and various subgrantee locations in Idaho. Table 3 shows the value of the subgrantee grant



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awards from our sample selection. At each location, we interviewed responsible officials and reviewed documentation supporting state and subgrantee management of grant funds.

Table 3. Value of FY 2010 to FY 2012 Subgrantee Awards Reviewed

Subgrantee	Total Value of Grant Awards
Ada County	\$1,960,398.28
Bannock County	\$460,647.00
Bonneville County	\$559,813.89
Canyon County	\$975,192.92
Kootenai County	\$736,310.20
City of Twin Falls	\$437,602.59
Boise Police Department Fusion Center	\$124,500.00
Region 3 Bomb Squad	\$76,000.00
Region 3 Hazmat	\$78,000.00
Region 4 Bomb Squad	\$60,000.00
Region 7 Bomb Squad	\$76,000.00
Total	\$5,544,464.88

Source: DHS OIG

We obtained all Idaho subgrantee grants awarded during FYs 2010 through 2012, which totaled \$14.5 million. We validated the total subgrantee awards by reviewing Idaho’s grant allocation risk methodology for making subgrantee awards. Based on our review, we determined that the subgrantee awards were consistent with their methodology; therefore, we deemed the data reliable.

We judgmentally selected a sample of 11 subgrantees with total awards of \$5.5 million representing about 38 percent of the total grant dollars (\$14.5 million) awarded to Idaho. We determined our sample based on the total expenditures reported by Idaho as of mid-May 2013. We considered sites that were in close proximity to one another due to budget, timing constraints, and travel restrictions. For each sample, we reviewed expenditures to determine whether these costs were supported and allowable under the grants. To observe and verify its existence at sample subgrantee sites, we also reviewed a judgmental sample of equipment procured with grant funds, valued at approximately \$1.5 million for subgrantees and approximately \$118,000 for IBHS.

We conducted this performance audit between April 2013 and September 2013 pursuant to the *Inspector General Act of 1978*, as amended, and according to generally accepted government auditing standards. Those standards require that we plan and



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perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based upon our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based upon our audit objectives.



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Appendix B
FEMA Management Comments to the Draft Report

U.S. Department of Homeland Security
Washington, DC 20472



FEMA

JAN 24 2014

MEMORANDUM FOR: Anne L. Richard
Assistant Inspector General for Audits
Office of Inspector General (OIG)
Department of Homeland Security

FROM: *for* David J. Kaufman *for*
Associate Administrator for
Policy, Program Analysis and International Affairs

SUBJECT: Federal Emergency Management Agency (FEMA) Response to
OIG Draft Report: "Idaho's Management of Homeland Security
Grant Program Awards For Fiscal Years 2010 Through 2012" OIG
Project No. 13-138-AUD-FEMA

Thank you for the opportunity to comment on OIG Draft Report, "Idaho's Management of Homeland Security Grant Program Awards For Fiscal Years 2010 Through 2012" OIG Project No. 13-138-AUD-FEMA. The findings in the report will be used to strengthen the effectiveness and efficiency of how we execute and measure our program. We recognize the need to continue to improve the process, including addressing the recommendations raised in this report. The following are our response to the five (5) recommendations for implementation, of which, FEMA concurs with recommendations 1 through 4 and non-concur with recommendation 5.

Recommendation #1: We recommend that the Assistant Administrator, Grant Programs Directorate require Idaho Bureau of Homeland Security (IBHS) to develop a regular monitoring plan and schedule to ensure that subgrantees comply with Federal requirements for maintaining grant records.

Response: Concur. FEMA will require IBHS to submit a monitoring plan that ensures subgrantees comply with Federal requirements for maintaining grant records. FEMA will ensure that this plan includes a rationale by which IBHS chooses its desk review and site visit recipients.

FEMA requests this finding be changed to Resolved and Open.

Estimated Completion Date (ECD): September 30, 2014

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Recommendation #2: We recommend that the Assistant Administrator, Grant Programs Directorate require IBHS to evaluate and update current methods used to record State and subgrantee equipment purchases to ensure property records include all federally required data elements and ensure that physical inventories of equipment are conducted pursuant to Federal regulations.

Response: Concur. FEMA will require IBHS to submit an updated methodology by which it records state and subgrantee purchases to ensure property records include all federally required data elements and ensure that physical inventories of equipment are conducted pursuant to Federal regulations.

FEMA requests this finding be changed to Resolved and Open.

Estimated Completion Date (ECD): September 30, 2014

Recommendation #3: We recommend that the Assistant Administrator, Grant Programs Directorate require IBHS to ensure that the Threat and Hazard Identification and Risk Assessment (THIRA) contains measurable and quantifiable outcomes.

Response: Concur. FEMA requests a technical correction to the recommendation to read as follows:

“We recommend that the Assistant Administrator, Grant Programs Directorate require IBHS to ensure that the State Preparedness Report contains measurable and quantifiable outcomes.”

As highlighted in the discussion below, FEMA believes that the State Preparedness Report (SPR) is the appropriate document for grantees to identify gaps in capabilities and to prioritize capabilities and chart the strategy for filling those gaps.

The integrated preparedness system has its basis in the strategic plan and planning process. As part of this plan and process, OIG has recommended that FEMA help states, territories and urban areas establish measurable goals and objectives that will enable them to systematically measure improvements in first responder capabilities and statewide preparedness. FEMA has established and implemented a system to do exactly that, as described below.

Measuring Grant Effectiveness

As part of the National Preparedness System, FEMA has developed and is implementing performance assessments that measure progress toward achieving the Goal. FEMA’s strategy is to base assessments on the principles that the Nation needs to understand existing risks, use those risks to determine required capabilities, assess current capability levels against those requirements, and track its progress in closing identified capability gaps.

On August 29, 2013, FEMA released a consistent methodology for determining risks in the Comprehensive Preparedness Guide 201: Threat and Hazard Identification and Risk Assessment (THIRA) Guide (CPG-201) Second Edition. CPG-201 details a four-step process jurisdictions



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can use to achieve desired outcomes and capability targets for each of the core capabilities. This approach allows a jurisdiction to establish its own capability targets based on the risks it faces.

On December 31, 2012, states, territories, and major urban areas receiving Homeland Security Grant Program (HISGP) funds were required to submit their THIRAs to FEMA. Once each jurisdiction has determined capability targets through the THIRA process, it estimates its current capability levels against those targets. Also in 2012, states and territories were required to submit SPRs to FEMA. The THIRA and SPR processes are scalable to allow sub-jurisdictions, sub-grantees and subject matter experts to provide input to the state or territory. Taken together, the THIRA results and the SPR identify capability needs and gaps. The THIRA and SPR results highlight gaps in capability and the progress of grantees in closing those gaps over time. FEMA reports the results of the capability assessments annually in the National Preparedness Report (NPR).

Sustaining, Building and Delivering Capabilities

Having estimated capability requirements, the next component of the National Preparedness System is to build and sustain capabilities. This step ties grant investments directly to needs and shortfalls. Grantees address documented capability requirements and gaps in their grant applications. In the investment justifications (IJ) submitted in the grant application, grantees must specifically identify the core capability or capabilities, the priority of the core capability as well as the capability gaps noted in their SPR that investment intends to address. In addition, the grantee must identify the specific outcome(s) that the investment will yield. FEMA verifies completion of the investment/project through its programmatic monitoring and spending on the investment through the Biannual Strategy Implementation Report (BSIR), also a tool used in the monitoring process. Since the period of performance for the Homeland Security Grant Program is two years, a time limit is set for completion of the project once it is funded.

FEMA addressed the OIG recommendation for States to establish SMART goals and objectives that will enable States and Territories to systematically measure improvements in first responder capabilities and statewide preparedness by requiring states to use a set of tools including the THIRA, SPR, and IJs. Strategy updates are encouraged but not required as the THIRA, SPR and IJ methodology provide the goals and assessment of progress against those goals.

Based on this information, FEMA requests this recommendation be resolved and closed.

Recommendation #4: We recommend that the Assistant Administrator, Grant Programs Directorate require IBHS to review and update its obligation and approval process to identify ways to streamline the process to work toward attaining the goal of obligating the funds to subgrantees within 45 days.

Response: Concur. FEMA will require IBHS to submit an obligation and approval process to streamline the awarding process that ensures that IBHS obligates funds within 45 days.

FEMA requests this finding be changed to Resolved and Open.



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Estimated Completion Date (ECD): September 30, 2014

Recommendation #5: We recommend that the Assistant Administrator, Grant Programs Directorate require IBHS to consider developing and implementing a comprehensive contingency plan to sustain and/or prioritize capabilities should Federal grant funds continue to be reduced or eliminated.

Response: Non-Concur. FEMA does not concur with this recommendation as it does not have the legal authority to require sustainment in the event a State cannot achieve it as a condition on the receipt of HSGP grant funding.

Congress statutorily created the UASI and SHSP grant programs in Title XX of the Homeland Security Act of 2002, as amended. As enacted by Congress, the UASI and SHSP programs do not require state and local level grant recipients to provide any cost sharing or cost matching contributions, nor are grant recipients statutorily required to sustain and maintain grant funded projects for any length of time beyond the grant's period of performance. The result is that these programs, as designed by Congress, allow grantees to achieve target capabilities using 100% federal funding, and require grantees to sustain and maintain those capabilities only during the grant's period of performance. FEMA does not have the statutory authority under these programs to require grantees to sustain grant funded projects beyond the grant's period of performance as a condition of applying for or receiving SHSP or UASI award funding.

Notwithstanding the lack of legal authority to require States and other HSGP grant recipients to maintain and sustain capabilities in the absence of continuing federal grant funding, since FY 2012, FEMA has required that HSGP grantees prioritize sustainment of existing capabilities over utilizing grant funding to build new capabilities and requires that grantees supply information substantiating this prioritization in their investment justifications and Biannual Strategy Implementation Reports (BSIR). Despite the lack of legal authority to require States to maintain and sustain capabilities in the absence of federal grant funding, FEMA has used administrative and policy mechanisms to ensure that grant funded capabilities are sustained to the extent that grant funding is available.

As a result of the actions taken by FEMA to ensure that grantees utilize available funding to sustain and maintain existing capabilities over building new capabilities including fusion centers, FEMA requests this recommendation be closed.

Again, we thank you for the work that you and your team did to inform us of measures we can take to enhance the program's overall effectiveness. We look forward to OIG's final report for "Idaho's Management of Homeland Security Grant Program Awards For Fiscal Years 2010 Through 2012" OIG Project No. 13-138-AUD-FEMA. Please direct any questions regarding this response to Gary McKeon, FEMA's Chief Audit Liaison, at 202-646-1308.



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Appendix C
Idaho Management Comments to the Draft Report



C.L. "BUTCH" OTTER
GOVERNOR

STATE OF IDAHO
BUREAU OF HOMELAND SECURITY
4040 W. GUARD STREET, BLDG. 600
BOISE, IDAHO 83705-5004

Maj Gen GARY L. SAYLER
ADJUTANT GENERAL



Col BRAD RICHY
DIRECTOR

January 13, 2014

Ms. Anne L. Richards
Assistant Inspector General for Audits
Office of Inspector General, Department of Homeland Security
Washington, DC 20528

Response to *Idaho's Management of Homeland Security Grant Program Awards for Fiscal Years 2010 through 2012*

Dear Ms. Richards:

The Idaho Bureau of Homeland Security (BHS) appreciates the review of its processes and procedures, in our shared endeavor to ensure grant funds are used in their intended manner. The protection of Idaho citizens and the resiliency of our State are always our paramount concern. We also pride ourselves in the proper and transparent financial management of grant funding. After reviewing *Idaho's Management of Homeland Security Grant Program Awards for Fiscal Years 2010 through 2012*, we have no reservation in publicly releasing this document upon inclusion of the following responses to the listed recommendations.

Recommendation #1

BHS concurs with Recommendation #1 in that regular monitoring plans and schedules are important instruments for ensuring grant compliance. We do however take issue with the statement that BHS had not conducted any site visits related to FY 2011 and 2012. At the time of the audit, no expenditures had been made out of FY 2012 funding and few funds had been expended out of FY 2011. As such, there was little or nothing to monitor at that point in the grant performance period. Responsible, pertinent and cost-effective monitoring should take place during the execution period of the grant when funds are being actively obligated. Attached is the monitoring completed in calendar year 2013, along with the scheduled subgrantee monitoring for calendar year 2014. This schedule provides for monitoring of subgrantees every two years and provides for a more aggressive monitoring process going forward.

Recommendation #2

BHS does not concur with Recommendation #2. The audit report states that BHS did not always comply with property record requirements. This was based upon audit review of the equipment tracking database (Equipment Tracker). This equipment tracker was not designed for or intended to replace any existing inventory tracking programs or procedures of subgrantees or BHS. Rather, it was designed to identify equipment purchased with State Homeland Security Grant

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Program (HSGP) funds in order to ensure the eligibility of equipment purchases and track the investment areas that were enhanced with grant funded equipment.

BHS currently, and at the time of the audit, uses the State of Idaho Fixed Asset System as the system of record to track all state of Idaho equipment. This system meets all federal requirements for tracking of grant funded equipment. This system was pointed out to auditors. However, the report ignores its capabilities and instead focused on the equipment eligibility management system.

The audit report incorrectly identifies subgrantee purchasing requirements. Idaho Code Title 67 Chapter 28 controls the procurement procedures of local units of government and subgrantees are not required to follow the Idaho Division of Purchasing, *Purchasing Reference Guide*. The BHS relationship with HSGP subgrantees is contractual, from one autonomous unit of government to another. BHS makes the procurement requirements codified in the CFR known to subgrantee local units of government in the HSGP application package. It is then the responsibility of subgrantees to follow the applicable procurement procedures. Recommendation #2 fails to appreciate the separation of duties between state and local units of government. However, IBHS has added additional checks in its monitoring process to ensure subgrantee procurement compliance.

Recommendation #3

BHS concurs with Recommendation #3, with comment. The recommendation for this finding is based on the 2012 BHS THIRA, which was the first year state agencies were required to produce this document. Audit team members were apprised that BHS was actively engaged in the process of refining the BHS THIRA for 2013, and that measurable and quantifiable metrics would be included in the updated capability target statements. Capability targets that set tangible and measurable target levels of performance are now complete and documented in the 2013 THIRA, 2014 IBHS Strategic Plan, and the 2013 State Preparedness Report.

BHS has attached a completed copy of the 2013 BHS THIRA as well as the Idaho Military Division, Bureau of Homeland Security 2014 Strategic Plan. The strategic plan encompasses the 2011 and forward State Homeland Security Grant Program. Notably, FEMA Region X has asked for BHS's THIRA and strategic planning model to be presented as best practice examples to other states within the region, highlighting the improvements BHS has made to the 2013 THIRA.

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Recommendation #4

BHS does not concur with Recommendation #4. Grant guidance for 2010-1012 mandates four requirements for timely the obligation of grant funds.

- There must be some action to establish a firm commitment on the part of the awarding entity.
 - BHS made a firm commitment when the application package indicating the award amount was made available to subgrantees.
- The action must be unconditional on the part of the awarding entity.
 - The application was unconditional. There were no contingences.
- There must be documentary evidence of the commitment.
 - The commitment was documented when the application package was sent to the subawardees.
- The award terms must be communicated to the official grantee.
 - The application package contained the specific award terms.

BHS believes that meeting the above criteria, within 45 days from the time that funds are made available to the state, satisfies compliance with the grant guidance in place at the time. These four obligatory elements were satisfied when the application package was sent to the subgrantees via e-mail.

BHS understands the need to reduce the time from award to execution of the grant program; and is committed to review processes and make changes to improve the subaward process.

Recommendation #5

BHS does not concur with Recommendation #5 nor do we accept this recommendation falls within the scope of this OIG audit. The audit report admits that no requirement exists in applicable grant guidance for a sustainment plan. The report references an information bulletin that encourages budgetary planning; but this reference does not require states to develop a comprehensive contingency plan to sustain preparedness capabilities in the event of reduced federal funding. As a State government agency, BHS serves the citizens of Idaho as directed by the Governor and as funded by the Legislature.

The State of Idaho will always do everything in its power to provide for the safety of its citizens; however reductions in federal funding will have capability consequences. BHS was disappointed by the OIG recommendation which falls outside its scope, specifically that a lack of a contingency plan is a reflection of BHS's ability to prevent, protect against, mitigate, respond to, and recover from terrorist attacks and major disasters. BHS believes that this OIG

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recommendation could have been handled informally, as a courtesy suggestion and not as a recommendation that lies outside of the scope of this audit.

The Idaho Bureau of Homeland Security appreciates the opportunity to respond to the recommendations outlined in the DHS OIG audit report. We believe our sincere efforts and systematic processes increase Idaho's resiliency. Should you have any questions or require further information please feel free to contact me or our Grants Management Branch.

Sincerely,

A handwritten signature in black ink, appearing to read "B. Richy".

Brad Richy, Colonel, Idaho Military Division
Director, Idaho Bureau of Homeland Security

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**Idaho Bureau of Homeland Security
Subgrantee Monitoring Visit**

2013 Calendar Year Completed

2013	Subgrantee	Type of Visit	Grants Monitored	Award Amounts
1/2/13	Jerome County	Site Visit	2009 HSGP	\$56,343.07
			2010 HSGP	\$67,586.92
			2011 EMPG	\$20,036.54
1/2/13	Gooding County	Site Visit	2009 HSGP	\$45,345.53
			2010 HSGP	\$54,671.55
			2011 EMPG	\$7,477.14
11/21/13	Butte	Site Visit	2010 HSGP	\$30,272.84
			2011 HSGP	\$22,652.35
			2012 HSGP	\$12,746.22
			2012 EMPG	\$8,513.54
11/19/13	Bingham	Site Visit	2010 HSGP	\$117,912.15
			2011 HSGP	\$91,144.54
			2012 HSGP	\$49,815.22
			2012 EMPG	\$33,272.88
11/18/13	Shoshone-Bannock Tribes	Site Visit	2010 HSGP	\$26,182.95
			2011 HSGP	\$26,182.95
			2012 HSGP	\$14,149.71
11/18/13	Bannock	Site Visit	2010 HSGP	\$197,117.04
			2011 HSGP	\$150,843.51
			2012 HSGP	\$82,250.82
			2012 EMPG	\$54,937.45
11/19/13	Bonneville County	Site Visit	2010 HSGP	\$236,415.10
			2011 HSGP	\$185,148.93
			2012 HSGP	\$101,228.80
			2012 EMPG	\$67,613.34
11/21/13	Jefferson County	Site Visit	2010 HSGP	\$76,363.96
			2011 HSGP	\$59,930.53
			2012 HSGP	\$32,925.75
			2012 EMPG	\$21,991.97
11/20/13	Madison County	Site Visit	2010 HSGP	\$104,873.65
			2011 HSGP	\$77,914.62
			2012 HSGP	\$42,863.82
			2012 EMPG	\$28,629.86
11/20/13	Teton County	Site Visit	2010 HSGP	\$54,592.14
			2012 EMPG	\$12,180.08
			2011 PDM	\$428,909.56
			2010 HSGP	\$111,083.85
9/27/13	Bonner County	Site Visit	2011 HSGP	\$83,560.31
			2012 HSGP	\$45,394.11
			2012 EMPG	\$30,319.90
			2010 HSGP	\$11,742.26
Desk review in progress	CDA Tribe	Site Visit	2011 HSGP	\$11,751.36
			2012 HSGP	\$6,694.00
			2010 HSGP	\$50,969.51



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9/26/13	Shoshone County	Site Visit	2011 HSGP	\$38,484.64
			2012 HSGP	\$21,212.03
			2012 EMPG	\$14,168.06
10/16/13	RRT 6 Pocatello FD	Site Visit	2012 HMEP	\$11,556.36
			2010 HSGP	\$30,000.00
			2011 HSGP	\$30,000.00
10/16/13	ITRT 3A Pocatello FD	Site Visit	2012 HSGP	\$18,000.00
			2010 HSGP	\$15,000.00
			2011 HSGP	\$15,000.00
10/17/13	RRT 7 Idaho Falls FD	Site Visit	2012 HSGP	\$8,000.00
			2012 HMEP	\$11,556.35
			2010 HSGP	\$30,000.00
10/17/13	ITRT 3B Idaho Falls FD	Site Visit	2011 HSGP	\$30,000.00
			2012 HSGP	\$18,000.00
			2010 HSGP	\$15,000.00
10/16/13	RBS 7 Idaho Falls PD	Site Visit	2011 HSGP	\$15,000.00
			2012 HSGP	\$6,000.00
			2010 HSGP	\$30,000.00
10/15/13	RBS 5 Twin Falls PD	Site Visit	2011 HSGP	\$30,000.00
			2012 HSGP	\$16,000.00
			2010 HSGP	\$30,000.00
9/23/13	RRT 1 Kootenai Co Fire	Site Visit	2011 HSGP	\$30,000.00
			2012 HSGP	\$18,000.00
			2010 HSGP	\$56,116.00
9/26/13	ICSAR 1 CDA Fire	Site Visit	2011 HSGP	\$30,000.00
			2012 HSGP	\$16,000.00
			2010 HSGP	\$30,000.00



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2014 Subgrantee Monitoring Schedule

2014	Subgrantee	Type of Visit	Grants Monitored	Award Amounts	Completed
July	Custer County	Site Visit	2011 HSGP	\$25,020.62	
			2012 HSGP	\$14,044.89	
			2013 HSGP	\$18,576.12	
			2013 EMPG	\$9,168.05	
July	Lemhi County	Site Visit	2011 HSGP	\$30,741.66	
			2012 HSGP	\$17,168.21	
			2013 HSGP	\$24,453.16	
			2013 EMPG	\$11,081.52	
July	Clark County	Site Visit	2011 HSGP	\$19,591.40	
			2012 HSGP	\$12,016.48	
			2013 HSGP	\$14,659.49	
			2013 EMPG	\$7,235.03	
			2012 PDM	\$48,500.00	
April	Fremont County	Site Visit	2011 HSGP	\$39,249.47	
			2012 HSGP	\$21,603.94	
			2013 HSGP	\$28,334.90	
			2013 EMPG	\$13,984.39	
April	Bear Lake	Site Visit	2011 HSGP	\$27,614.97	
			2012 HSGP	\$15,478.49	
			2013 HSGP	\$20,359.08	
			2013 EMPG	\$10,048.01	
April	Caribou	Site Visit	2011 HSGP	\$36,235.60	
			2012 HSGP	\$16,305.30	
			2013 HSGP	\$21,354.65	
			2013 EMPG	\$10,539.36	
April	Franklin	Site Visit	2011 HSGP	\$38,518.31	
			2012 HSGP	\$21,365.01	
			2013 HSGP	\$28,141.44	
			2013 EMPG	\$13,888.91	
April	Oneida	Site Visit	2011 HSGP	\$24,889.14	
			2012 HSGP	\$13,943.47	
			2013 HSGP	\$18,444.89	
			2013 EMPG	\$9,103.28	
April	Power	Site Visit	2011 HSGP	\$30,550.86	
			2012 HSGP	\$16,995.45	
			2013 HSGP	\$22,475.79	
			2013 EMPG	\$11,092.68	
March	Adams County	Site Visit	2011 HSGP	\$24,392.07	
			2012 HSGP	\$19,738.92	
			2013 HSGP	\$18,105.49	
			2011 PDM	\$51,000.00	
			2013 EMPG	\$8,935.77	
April	Boise County	Site Visit	2011 HSGP	\$29,285.75	
			2012 HSGP	\$16,358.58	
			2013 HSGP	\$21,408.95	
			2013 EMPG	\$10,566.16	
			2011 HSGP	\$54,291.27	



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March	Payette County	Site Visit	2012 HSGP	\$32,117.66
			2013 HSGP	\$39,288.35
			2013 EMPG	\$19,390.35
May	Valley County	Site Visit	2011 HSGP	\$33,829.87
			2012 HSGP	\$18,604.38
			2013 HSGP	\$24,474.83
May	Washington County	Site Visit	2013 EMPG	\$12,079.29
			2011 HSGP	\$34,368.63
			2012 HSGP	\$19,134.67
May	Benewah County	Site Visit	2013 HSGP	\$25,101.58
			2013 EMPG	\$12,388.62
			2011 HSGP	\$32,904.69
May	Boundary County	Site Visit	2012 HSGP	\$18,236.67
			2013 HSGP	\$23,990.63
			2013 EMPG	\$11,840.32
May	CDA Tribe	Site Visit	2011 PDM	\$428,909.56
			2011 HSGP	\$35,609.68
			2012 HSGP	\$19,606.53
May	Kootenai County	Site Visit	2013 HSGP	\$25,903.69
			2013 EMPG	\$12,784.49
			2012 PDM	\$49,100.00
May	RBS 1 Spokane PD	Site Visit	2012 OPSG	\$48,763.00
			2011 HSGP	\$11,751.36
			2012 HSGP	\$6,694.00
May	Clearwater	Site Visit	2013 HSGP	\$12,300.00
			2011 HSGP	\$240,082.50
			2012 HSGP	\$131,619.71
April	Idaho	Site Visit	2013 HSGP	\$174,727.86
			2013 EMPG	\$86,235.07
			2011 HSGP	\$10,000.00
May	Latah	Site Visit	2012 HSGP	\$5,000.00
			2013 HSGP	\$5,000.00
			2011 HSGP	\$32,413.50
May	Lewis	Site Visit	2012 HSGP	\$17,799.92
			2013 HSGP	\$23,394.42
			2013 EMPG	\$11,546.07
May	Nez Perce	Site Visit	2011 HSGP	\$44,737.77
			2012 HSGP	\$24,455.67
			2013 HSGP	\$32,125.96
May	Latah	Site Visit	2013 EMPG	\$15,855.42
			2011 HSGP	\$79,218.70
			2012 HSGP	\$42,726.31
May	Lewis	Site Visit	2013 HSGP	\$56,874.74
			2013 EMPG	\$11,081.52
			2012 HSGP	\$13,605.70
May	Nez Perce	Site Visit	2013 HSGP	\$18,076.08
			2013 EMPG	\$8,921.26
			2011 HSGP	\$82,539.75
May	Nez Perce	Site Visit	2012 HSGP	\$44,306.87
			2013 HSGP	\$58,398.63
			2013 EMPG	\$28,822.02
			2011 HSGP	\$18,180.95



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May	Nez Perce Tribe	Site Visit	2012 HSGP	\$9,953.73
			2013 HSGP	\$17,000.00
			2013 EMPG	\$4,502.75
March	Ada	Site Visit	2011 HSGP	\$713,260.15
			2012 HSGP	\$382,873.45
			2013 HSGP	\$476,455.75
March	Camas	Site Visit	2013 EMPG	\$235,149.65
			2011 HSGP	\$21,430.24
			2012 HSGP	\$12,178.78
March	Canyon	Site Visit	2013 HSGP	\$14,894.83
			2011 HSGP	\$346,018.04
			2012 HSGP	\$188,911.49
March	Canyon	Site Visit	2013 HSGP	\$233,025.97
			2013 EMPG	\$115,007.48
			2011 HSGP	\$49,254.62
May	Gem	Site Visit	2012 HSGP	\$26,591.34
			2013 HSGP	\$32,538.89
			2013 EMPG	\$16,059.22
March	Minidoka	Site Visit	2011 HSGP	\$54,185.26
			2012 HSGP	\$29,827.94
			2013 HSGP	\$36,344.65
March	Minidoka	Site Visit	2013 EMPG	\$17,937.52
			2011 HSGP	\$156,053.98
			2012 HSGP	\$83,477.45
May	Twin Falls	Site Visit	2013 HSGP	\$102,592.56
			2013 EMPG	\$50,633.46
			2011 HSGP	\$30,000.00
May	RRT 2 Lewiston Fire	Site Visit	2012 HSGP	\$18,000.00
			2013 HSGP	\$20,000.00
			2011 HSGP	\$30,000.00
July	RRT 3 Caldwell Fire	Site Visit	2012 HSGP	\$18,000.00
			2013 HSGP	\$20,000.00
			2011 HSGP	\$30,000.00
July	RRT 4 Boise Fire	Site Visit	2012 HSGP	\$18,000.00
			2013 HSGP	\$20,000.00
			2011 HSGP	\$30,000.00
July	RBS 3 Nampa PD	Site Visit	2012 HSGP	\$16,000.00
			2013 HSGP	\$16,000.00
			2011 HSGP	\$30,000.00
July	RBS 4 Boise PD	Site Visit	2012 HSGP	\$16,000.00
			2013 HSGP	\$16,000.00
			2011 HSGP	\$30,000.00
July	ITRT 2 Boise Fire	Site Visit	2012 HSGP	\$16,000.00
			2013 HSGP	\$16,000.00
			2011 HSGP	\$30,000.00



Appendix D

Homeland Security Grant Program Overview

State Homeland Security Program

The State Homeland Security Program supports the implementation of state homeland security strategies to address the identified planning, organization, equipment, training, and exercise needs to prevent, protect against, mitigate, respond to, and recover from acts of terrorism and other catastrophic events.

Urban Areas Security Initiative

The Urban Areas Security Initiative funds address the unique planning, organization, equipment, training, and exercise needs of high-threat, high-density urban areas, and assists them in building an enhanced and sustainable capacity to prevent, protect against, mitigate, respond to, and recover from acts of terrorism.

Operation Stonegarden

Operation Stonegarden funds are intended to enhance cooperation and coordination among local, tribal, territorial, state, and Federal law enforcement agencies in a joint mission to secure the United States borders along routes of ingress from international borders to include travel corridors in states bordering Mexico and Canada, as well as states and territories with international water borders.

Metropolitan Medical Response System¹

The Metropolitan Medical Response System supports the integration of emergency management, health, and medical systems into a coordinated response to mass casualty incidents caused by any hazard. Successful Metropolitan Medical Response System grantees reduce the consequences of a mass casualty incident during the initial period of a response by having augmented existing local operational response systems before an incident occurs.

Citizen Corps

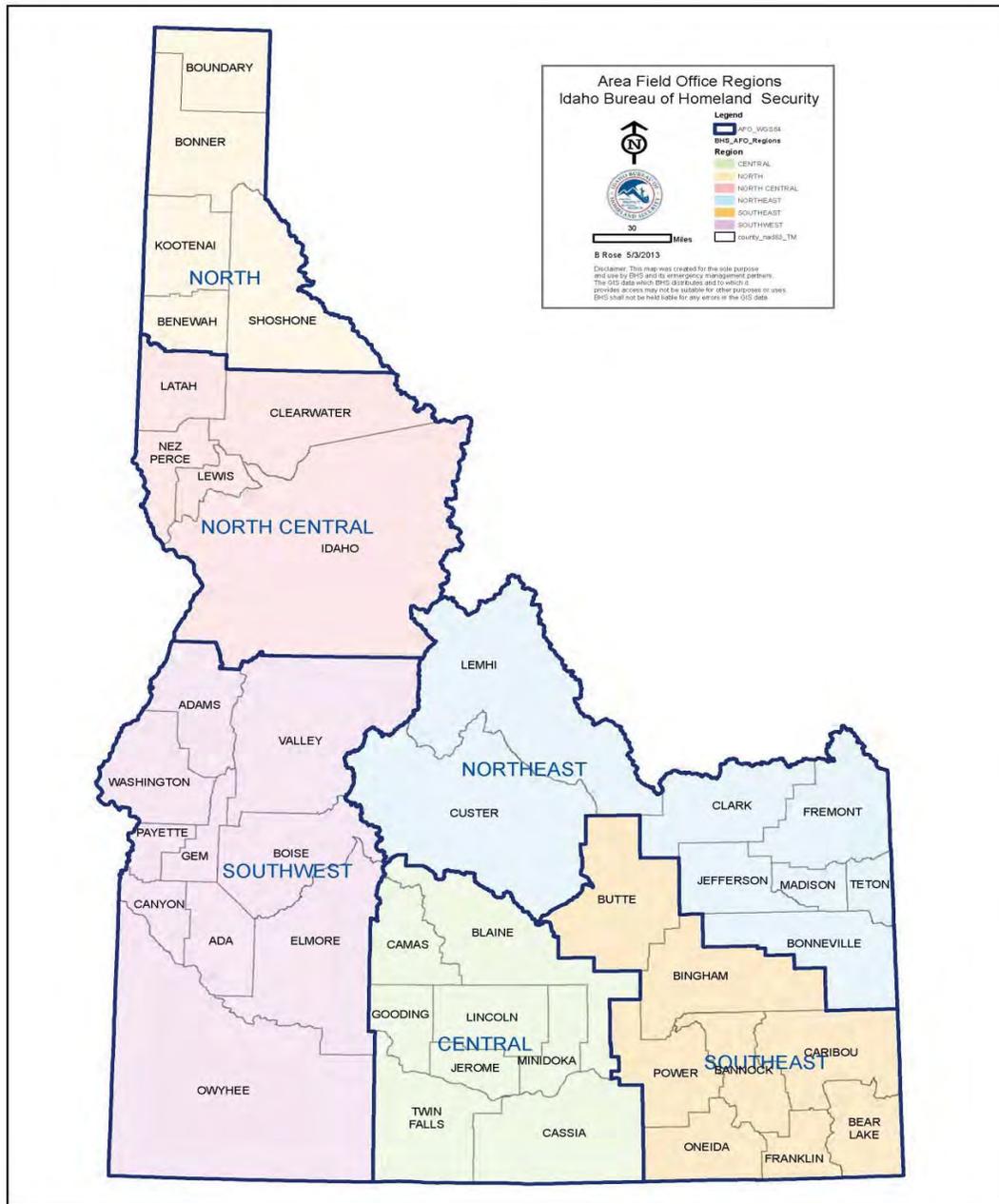
The Citizen Corps' mission is to bring community and government leaders together to coordinate the involvement of community members and organizations in emergency preparedness, planning, mitigation, response, and recovery.

¹As of the start of FY 2012, the Metropolitan Medical Response System and Citizen Corps are no longer funded as discrete grant programs.



OFFICE OF INSPECTOR GENERAL
Department of Homeland Security

Appendix E
Idaho Area Field Office Regions



Source: IBHS



Appendix F

Major Contributors to This Report

Donald Bumgardner, Director
J. Eric Barnett, Audit Manager
Pamela Brown, Auditor-in-Charge
Andrew Herman, Auditor
Erica Stern, Program Analyst
Kelly Herberger, Communications Analyst
Katrina Bynes, Independent Reference Reviewer



Appendix G

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