

**FEMA Should Disallow  
\$246,294 of \$3.0 Million  
in Public Assistance Grant  
Funds Awarded to Lincoln  
County, Missouri**





# DHS OIG HIGHLIGHTS

## *FEMA Should Disallow \$246,294 of \$3.0 Million in Public Assistance Grant Funds Awarded to Lincoln County, Missouri*

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**September 29,  
2017**

### **Why We Did This Audit**

Lincoln County, Missouri (County) received a \$3.0 million Federal Emergency Management Agency (FEMA) grant for damages resulting from severe storms occurring from May to July 2015. Our audit objective was to determine whether the County accounted for and expended FEMA funds according to Federal regulations and FEMA guidelines.

### **What We Recommend**

FEMA should disallow \$246,294 of ineligible and unsupported costs and provide clearer guidance for documenting eligible direct administrative costs.

#### **For Further Information:**

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

### **What We Found**

FEMA should disallow \$246,294 of grant funds that the County spent on ineligible activities or did not support with adequate documentation. The County claimed \$235,662 of direct administrative costs that were ineligible or unsupported. County officials said this occurred because they received inconsistent guidance from FEMA Region VII officials. FEMA Region VII officials acknowledged that applicants need clearer guidance to understand eligibility and support requirements for direct administrative costs.

The County also claimed \$10,632 of overstated material costs because of a clerical error. County officials acknowledged the error and agreed that FEMA should disallow those funds. After the exit conference, FEMA provided evidence it disallowed the ineligible material costs.

### **FEMA Response**

FEMA agreed with our findings and recommendations. Appendix D includes FEMA's response in its entirety.



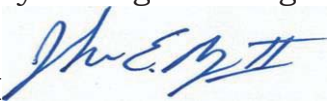
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Department of Homeland Security

Washington, DC 20528 / [www.oig.dhs.gov](http://www.oig.dhs.gov)

September 29, 2017

MEMORANDUM FOR: Kathy D. Fields  
Acting Regional Administrator, Region VII  
Federal Emergency Management Agency

FROM: John E. McCoy II   
Acting Assistant Inspector General  
Office of Emergency Management Oversight

SUBJECT: *FEMA Should Disallow \$246,294 of \$3.0 Million in  
Public Assistance Grant Funds Awarded to Lincoln  
County, Missouri*  
Audit Report Number OIG-17-118-D

We audited Public Assistance grant funds awarded to Lincoln County, Missouri (County). The Missouri State Emergency Management Agency (Missouri), a Federal Emergency Management Agency (FEMA) grant recipient, awarded the County \$3.0 million for damages resulting from severe storms that occurred May to July 2015. The award provided 75 percent Federal funding for eligible work. We audited four projects totaling \$1.5 million, or 50 percent of the total award (see appendix B, table 2). As of November 14, 2016, the cutoff date of our audit, the County had completed work on three projects and submitted reimbursement claims to Missouri.

### **Background**

The County is located in east central Missouri, which is about 55 miles northwest of St. Louis and situated on the western border of the Mississippi River. The County spans 627 square miles with a population of 54,696. In May, June, and July 2015, the County experienced numerous tornadoes, damaging straight-line winds, flooding, and severe storms. These severe storms brought torrential rains followed by rapidly rising river levels that washed away and damaged several roads and bridges throughout the County. The President declared the major disaster on August 7, 2015; however, FEMA did not finalize the majority of project worksheets until almost a year later in 2016.



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### Results of Audit

The County accounted for and expended the majority of FEMA grant funds according to Federal regulations and FEMA guidelines. However, the County claimed \$246,294 of ineligible and unsupported costs for two large projects. These costs consisted of \$235,662 in direct administrative costs and \$10,632 in overstated material costs. County officials said FEMA officials provided inconsistent guidance regarding the types of direct administrative costs that were eligible; and, as a result, they claimed all direct administrative costs incurred because they did not understand the eligibility and documentation requirements. County officials acknowledged they had erroneously overstated material costs by \$10,632 and agreed with our recommendation to disallow those costs.

#### **Finding A: Direct Administrative Costs**

The County claimed \$244,382 of direct administrative costs for projects 1172 and 1178. The majority of these costs (\$235,662 of \$244,382) were either ineligible or unsupported. According to FEMA *Disaster Assistance Policy* 9525.9, subrecipients must identify direct administrative costs separately and assign costs to a project.<sup>1</sup> Further, Federal cost principles at 2 Code of Federal Regulations (CFR) 200.403(g) require recipients to document costs adequately. In this case, the County claimed direct administrative costs for both projects that did not meet the following criteria:

- disaster work must directly relate to the major disaster declaration (44 CFR 206.223),
- recipients must account for large project expenditures on a project-by-project basis (44 CFR 206.205(b)). FEMA requires subrecipients to keep records for all projects on a project-by-project basis (*Public Assistance Guide*, FEMA 322, June 2007, p.137), and
- subrecipients must maintain accounting records that adequately identify the source and application of Federal funds and maintain source documentation to support those accounting records (2 CFR 200.302(b)(3)).

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<sup>1</sup> Direct administrative costs include costs that can be tracked, charged, and accounted for directly to a specific project, such as staff's time to conduct an initial inspection, prepare and submit project worksheets, and make interim and final inspection reports.



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At the time of our audit, FEMA Region VII had obligated only \$13,123 for direct administrative costs for projects 1172 and 1178. Regardless, County officials told us they had incurred and claimed \$244,382 in direct administrative costs for the two projects. We questioned \$235,662 of the \$244,382 the County claimed for direct administrative costs as ineligible or unsupported (see table 1):

- \$229,548 was unsupported. Although County officials provided summary documentation for these costs, they did not provide specific details, such as time sheets or work logs, to validate the eligibility of the cost claimed. Without sufficient support for claimed costs, FEMA has no assurance that the costs are disaster related, valid, or eligible; and
- \$6,114 was ineligible because the costs were general in nature and, therefore, not related to a specific project.

**Table 1: Direct Administrative Costs (DAC) Questioned**

Project Number	Total Award	DAC Obligated	DAC Claimed	Not Specific to a Project	Not Supported	DAC Questioned
1172	\$ 200,213	\$ 6,233	\$ 6,173	\$ 3,365	\$ 1,911	\$ 5,276
1178	805,264	6,890	238,209	2,749	227,637 <sup>2</sup>	230,386
<b>Total</b>	<b>1,005,477</b>	<b>13,123</b>	<b>244,382</b>	<b>6,114</b>	<b>229,548</b>	<b>235,662</b>

Source: Office of Inspector General (OIG) analysis of report findings

County officials said they submitted all direct administrative costs incurred because the program guidance they received from FEMA joint field office staff<sup>3</sup> was unclear and often contradicted subsequent FEMA determinations. For example, County officials said FEMA deemed pre-declaration costs as ineligible in this disaster (DR-4238), but allowed the same type of costs in a subsequent disaster. During fieldwork, Region VII officials said they base eligibility decisions on criteria in effect when a disaster is declared. Additionally, Region VII officials said FEMA’s revised *Public Assistance Program and Policy Guide* (PAPPG), which applies to all disasters declared after January 1, 2016, identifies certain pre-declaration costs as eligible expenditures.

<sup>2</sup> The \$227,637 we found as unsupported costs for Project 1178 includes \$4,141 recommended for disallowance based on remaining DAC obligated (\$6,890 obligated DAC less \$2,749 of ineligible costs), and unobligated DAC totaling \$223,496 (\$227,637 less \$4,141).

<sup>3</sup> According to FEMA *Interagency Integrated Standard Operating Procedure for Joint Field Office Activation and Operations, Version 8.3*, the joint field office is a temporary facility established locally where FEMA and state officials coordinate protection, prevention, preparedness, response, and recovery actions.



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Ultimately, FEMA Region VII officials acknowledged that applicants do need clearer guidance to determine eligibility and support requirements for direct administrative costs. FEMA Region VII officials also said they had limited knowledge of determination decisions made at the joint field office because they operate as a separate component of the Region.

We maintain that, although a joint field office may operate as a separate component of the Region, the FEMA Region should maintain awareness of decisions made at the joint field office. It is the responsibility of FEMA Region VII to ensure program decisions are clearly communicated to applicants and adequately documented. According to FEMA policy, the Federal Coordinating Officer transfers grant administrative responsibilities to the FEMA Regional office when the joint field office closes. The Federal Coordinating Officer should identify any potential issues regarding projects and advise the FEMA Regional Public Assistance Branch Chief and staff of these issues.

Missouri officials said they provided basic guidance to the County on documentation requirements and requested FEMA provide eligibility determinations on the County's projects. Missouri officials also said that they were unaware of the basis for cost eligibility decisions FEMA made at the joint field office because FEMA did not issue determination memos; and they contend that the grant recipient (Missouri, in this case) has a limited role at the joint field office once FEMA begins obligating projects.

We disagree with Missouri's comments. Federal regulations and the FEMA-State agreement require recipients to provide technical assistance to subrecipients and manage and monitor subaward activities.<sup>4</sup> We understand that FEMA is ultimately responsible for making all eligibility decisions for grant awards. However, the recipient's role at the joint field office should not be limited because its participation is critical to the success of disaster recovery operations at state and local levels throughout the life of the grant.

We question \$235,662, of which only \$13,123 is obligated for both projects. Therefore, we recommend FEMA Region VII disallow \$6,114 in ineligible costs, \$6,052 in unsupported costs we question for Projects 1172 and 1178, and not fund the remaining \$223,496, which is the amount we question as unsupported for Project 1178 (see table 1 and footnote 2). We also recommend FEMA Region VII officials provide guidance to Missouri to clarify the eligibility

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<sup>4</sup> According to 2 CFR 200.331(d), recipients must monitor the subrecipient's activities to ensure that it uses the subaward in "compliance with Federal statutes, regulations, and the terms and conditions of the subaward."



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and documentation requirements for direct administrative costs and direct Missouri to provide the same guidance to the County.

### **Finding B: Overstated Material Costs**

The County claimed \$10,632 of overstated material costs for Project 1178 because of a clerical error. Federal regulation at 2 CFR 200.403(a) requires costs to be necessary and reasonable to be allowable. We reviewed the County's accounting records and determined the materials it used to repair damaged roads totaled \$1,182 rather than \$11,814, resulting in a \$10,632 overstatement. County officials acknowledged the input error and agreed with the recommendation to disallow the overstated costs. We also notified Missouri officials that the County acknowledged and accepted the finding and recommendation. As a result, we recommend FEMA disallow \$10,632 in ineligible material costs. Since the exit conference, FEMA provided evidence it disallowed these costs.

### **Recommendations**

We recommend that the Acting Regional Administrator, FEMA Region VII:

**Recommendation 1:** Disallow \$5,276 (Federal share \$3,957) as ineligible and unsupported direct administrative costs in Project 1172 (finding A) based on the DAC-obligated balance totaling \$6,233.<sup>5</sup>

**Recommendation 2:** Disallow \$6,890 (Federal share \$5,167) as ineligible and unsupported direct administrative costs in Project 1178 (finding A) based on the DAC-obligated balance totaling \$6,890.

**Recommendation 3:** Deny and not fund the County's claim for \$223,496 (Federal share \$167,622) in unsupported direct administrative costs for Projects 1178 unless the County provides additional documentation sufficient to support the eligibility of the costs and their direct relation to Project 1178 (finding A).

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<sup>5</sup> The \$235,662 we question in finding A (see table 1) includes: \$3,365 of ineligible costs and \$1,911 of unsupported costs obligated under Project 1172 and \$2,749 of ineligible costs and \$4,141 of unsupported costs obligated under Project 1178. Therefore, we recommend FEMA disallow \$5,276 for Project 1172 and \$6,890 for Project 1178. The remaining \$223,496 that we question in finding A are unsupported costs the County claimed under Project 1178 but that FEMA has not obligated; therefore, we recommend FEMA deny and not fund these costs — \$6,114 ineligible and \$229,548 unsupported (see table 1 and footnote 2 for Project 1178 analysis). Because FEMA has not obligated the \$223,496 we question, we classify that amount as cost avoidance (see appendix C).



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**Recommendation 4:** Provide guidance to Missouri to clarify the eligibility and documentation requirements for direct administrative costs (finding A).

**Recommendation 5:** Direct Missouri to provide guidance to the County to clarify the eligibility and documentation requirements for direct administrative costs (finding A).

**Recommendation 6:** Disallow \$10,632 (Federal share \$7,974) in ineligible material costs in Project 1178 (finding B). After the exit conference, FEMA provided evidence it disallowed these amounts. As a result, we consider this recommendation resolved and closed and require no further action from FEMA.

### Discussion with Management

We discussed the results of our audit with FEMA, Missouri, and County officials during our audit. We also provided a discussion draft report in advance to these officials and discussed it at an exit conference with FEMA on May 23, 2017, with Missouri on June 27, 2017, and with the County on June 20, 2017. FEMA Region VII officials provided technical comments on our draft report on May 25, 2017, which we addressed. We also incorporated Missouri and County official comments, as appropriate, in this report. Both Missouri and County officials agreed with the findings and recommendations.

FEMA officials provided a written response to this report on July 13, 2017, agreeing with our findings and recommendations (see appendix D). For recommendations 1 through 3, FEMA will make final eligibility determinations within 90 days of the issuance of the final report. For recommendations 4 and 5, FEMA plans to issue guidance to Missouri and direct Missouri to provide guidance to the County within 90 days of report issuance on eligibility and documentation requirements for direct administrative costs. For recommendation 6, FEMA provided evidence it disallowed these costs after the exit conference. Based on FEMA's proposed actions, we consider recommendation 6 resolved and closed and the remaining recommendations resolved, but open. We can close the remaining recommendations once FEMA provides evidence it has completed planned actions. Please email a signed PDF copy of all responses and closeout requests to [emo.auditliaison@oig.dhs.gov](mailto:emo.auditliaison@oig.dhs.gov) within 90 days of the date of this memorandum.

The Office of Emergency Management Oversight major contributors to this report are Tonda L. Hadley, Director; Chiquita Washington, Audit Manager; William Lough, Auditor-in-Charge; Lauren Moore, Program Analyst; and Nigel Gardner, Independent Reference Reviewer.





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Please call me with any questions at (202) 254-4100, or your staff may contact Paul Wood, Acting Deputy Assistant Inspector General, at (202) 254-4100, or Chiquita Washington, Audit Manager, Central Regional Office - South, at (214) 436-5200.



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### **Appendix A**

#### **Objective, Scope, and Methodology**

We audited FEMA Public Assistance grant funds awarded to the County (Public Assistance Identification Number 113-99113-00). Our audit objective was to determine whether the County accounted for and expended FEMA grant funds according to Federal regulations and FEMA guidelines for FEMA disaster number 4238-DR-MO. As of November 14, 2016, the cutoff date of our audit, FEMA had obligated \$3.0 million for damages resulting from severe storms, beginning May 15, 2015, and continuing through July 27, 2015. The award provided 75 percent Federal funding for emergency work and permanent work for six large and five small projects.<sup>6</sup> As of the audit cutoff date, Missouri had paid the County \$193,955 for the five small projects.

We interviewed FEMA, Missouri, and County officials; judgmentally selected (generally based on dollar amounts) and reviewed project costs and procurement transactions; reviewed applicable Federal regulations and FEMA guidelines; and performed other procedures considered necessary to accomplish our objective. We did not perform a detailed assessment of the County's internal controls over its grant activities because it was not necessary to accomplish our audit objective. We did, however, gain an understanding of the County's method of accounting for disaster-related costs and its procurement policies and procedures.

We conducted this performance audit from November 2016 to June 2017, 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 perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based upon our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based upon our audit objective. In conducting this audit, we applied the statutes, regulations, and FEMA policies and guidelines in effect at the time of the disaster.

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<sup>6</sup> Federal regulations in effect at the time of the disaster set the large project threshold at greater than \$121,600 [Notice of Adjustment of Disaster Grant Amounts, 79 Federal Register 62,648 (October 20, 2014)].



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**Appendix B**  
**Projects Audited and Questioned Costs**

**Table 2: Projects Audited, Questioned Costs, and Costs Avoided**

Project/ Category of Work*	Award Amount	Costs Questioned (Findings A and B)		Costs Avoided (Finding A)	Totals
		Ineligible	Unsupported	Unsupported	
1154-C	\$ 403,919	\$ 0	\$ 0	\$ 0	\$ 0
1167-C	74,335	0	0	0	0
1172-C	200,213	3,365	1,911	0	5,276
1178-C	805,264	13,381	4,141	223,496	241,018
<b>Totals</b>	<b>\$1,483,731</b>	<b>\$16,746</b>	<b>\$6,052</b>	<b>\$223,496</b>	<b>\$246,294</b>

Source: FEMA project worksheets, County records, and OIG analysis

\*FEMA identifies type of work by category: A for debris removal, B for emergency protective measures, and C–G for permanent work.



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**Appendix C**  
**Potential Monetary Benefits**

**Table 3: Summary of Potential Monetary Benefits**

Type of Potential Monetary Benefit	Amount	Federal Share
Questioned Costs – Ineligible	\$ 16,746	\$ 12,560
Questioned Costs – Unsupported	6,052	4,539
Funds Put to Better Use (Cost Avoidance)	<u>223,496</u>	<u>167,622</u>
<b>Totals</b>	<b><u>\$246,294</u></b>	<b><u>\$184,721</u></b>

Source: OIG analysis of report findings



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**Appendix D**  
**FEMA Region VII Response**

U.S. Department of Homeland Security  
Region VII  
9221 Ward Parkway, Suite 300  
Kansas City, MO 64114-3372



**FEMA**

7/13/2017

MEMORANDUM TO: Tonda Hadley  
Director, Central Regional Office – South  
Office of Inspector General

FROM: Kathy D. Fields  
Acting Regional Administrator, Region VII  
Federal Emergency Management Agency

SUBJECT: Management’s Response to OIG Draft Report: *FEMA Should Disallow \$246,294 of \$3.0 Million in Public Assistance Grant Funds Awarded to Lincoln County, Missouri*  
Audit Project Number: G-16-060

**KATHY D  
FIELDS**  
digitally signed by KATHY D FIELDS  
DN: cn=KATHY D FIELDS, o=U.S. DEPARTMENT OF HOMELAND SECURITY, ou=FEDERAL EMERGENCY MANAGEMENT AGENCY, email=KATHY.D.FIELDS@DHS.GOV

Thank you for the opportunity to review and comment on this draft report. The U.S. Department of Homeland Security’s Federal Emergency Management Agency (FEMA) Region VII appreciates the work of the Office of Inspector General (OIG) in planning and conducting its review and issuing this report. Region VII is pleased to note the positive assessment regarding the subrecipient’s overall ability to account for and expend a majority of their grant funding according to the Federal regulations and FEMA guidelines.

The draft report contained six recommendations with which FEMA Region VII concurs. Please see the attached for our detailed response to the recommendations.

Again, thank you for the opportunity to review and comment on this draft report. Please feel free to contact me if you have any questions. We look forward to working with you in the future.

Attachment



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**Appendix D (continued)**  
**FEMA Region VII Response**

**Attachment A**  
**FEMA Region VII Management Response to**  
**Recommendations Contained in G-16-060**

**Recommendation 1:** Disallow \$5,276 (Federal share \$3,957) as ineligible direct administrative costs in Project 1172 (finding A).

**Response:** Concur. FEMA Region VII has not received closeout documentation related to this project at this time. FEMA Region VII's Public Assistance program will review the available documentation associated with Project 1172 and will make final determinations regarding the eligibility of the questioned direct administrative costs.

Estimated Completion Date (ECD): Within 90 days after the issuance of the final audit report.

**Recommendation 2:** Deny and not fund the County's claim for \$123,173 (Federal share \$92,380) in ineligible direct administrative costs for Project 1178 (\$120,424 not disaster-related plus \$2,749 not specific to a project) (finding A).

**Response:** Concur. A majority of the costs that the OIG identified in this recommendation are in excess of the amount FEMA Region VII originally authorized and obligated for the project's Direct Administrative Costs (DAC). At this time, the recipient has not provided the project closeout documentation to FEMA Region VII. FEMA Region VII's Public Assistance program will review the available information associated with Project 1178 and will make final determinations regarding the eligibility of all the DAC expenditures.

ECD: Within 90 days after the issuance of the final audit report.

**Recommendation 3:** Deny and not fund the County's claim for \$107,213 (Federal share \$80,410) in unsupported direct administrative costs for Project 1178 unless the County provides additional documentation sufficient to support the eligibility of the costs and their direct relation to Project 1178 (finding A).

**Response:** Concur. A majority of the costs that the OIG identified in this recommendation are in excess of the amount FEMA Region VII originally authorized and obligated for the project's direct administrative costs (DAC). At this time, the recipient has not provided the project closeout documentation to FEMA Region VII. FEMA Region VII's Public Assistance program will review the available information associated with Project 1178 and will make final determinations regarding the eligibility of all the DAC expenditures.

ECD: Within 90 days after the issuance of the final audit report.



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**Appendix D (continued)**  
**FEMA Region VII Response**

**Recommendation 4:** Provide guidance to Missouri to clarify the eligibility and documentation requirements for direct administrative costs (finding A).

**Response:** Concur. FEMA will issue a letter to Missouri containing guidance on general eligibility and documentation requirements for DAC. In addition, the letter will specifically address the timeframes and eligibility of Preliminary Damage Assessment costs under a project's DAC.

ECD: Within 90 days after the issuance of the final audit report.

**Recommendation 5:** Direct Missouri to provide guidance to the County to clarify the eligibility and documentation requirements for direct administrative costs (finding A).

**Response:** Concur. In the same letter referenced in the response to recommendation 4, FEMA Region VII will direct Missouri to provide additional guidance to the County.

ECD: Within 90 days after the issuance of the final audit report.

**Recommendation 6:** Disallow \$10,632 (Federal share \$7,974) in ineligible material costs in Project 1178 (finding B).

**Response:** Concur. FEMA will issue a determination memo denying the \$10,632 of ineligible material costs identified for Project 1178.

ECD: Within 90 days after the issuance of the final audit report.



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**Appendix E**  
**Report Distribution**

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