

**Columbia County Roads
Department, Oregon,
Needs Continued State
and FEMA Assistance in
Managing Its FEMA Grant**





DHS OIG HIGHLIGHTS

Columbia County Roads Department, Oregon, Needs Continued State and FEMA Assistance in Managing Its FEMA Grant

February 1, 2017

Why We Did This Audit

The Columbia County Roads Department, Oregon (Department), expects to receive a \$2 million FEMA grant for damages from the December 2015 flooding disaster. We conducted this audit early in the grant process to identify areas where the Department may need additional technical assistance or monitoring to ensure compliance with Federal regulations and FEMA guidelines.

What We Recommend

FEMA should direct the Oregon Office of Emergency Management (Oregon), as its grant recipient, to provide increased monitoring and technical assistance to the Department, to ensure the Department follows Federal regulations and FEMA guidelines and avoids mispending its \$2 million grant award.

For Further Information:

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

What We Found

We determined that the Department —

- does not have written procurement policies and procedures that fully conform to Federal procurement standards;
- is not accounting for direct administrative costs properly; and
- had not yet initiated large permanent work projects.

These findings occurred because Department officials were not adequately familiar with applicable Federal regulations and FEMA guidelines. In addition, Oregon is responsible for ensuring that its subrecipient (the Department) is aware of and complies with these requirements, as well as for providing technical assistance and monitoring grant activities.

Because of our audit, the Department is revising its policies and procedures to comply with Federal requirements. However, it needs additional, ongoing assistance from Oregon and FEMA to ensure that it properly manages the \$2 million FEMA grant it expects to receive.

FEMA Response

FEMA agreed with our findings and recommendations and provided us their written response on December 15, 2016 (see appendix C).



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Department of Homeland Security

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

February 1, 2017

MEMORANDUM FOR: Kenneth D. Murphy
Regional Administrator, Region X
Federal Emergency Management Agency
Thomas M. Salmon

FROM: Thomas M. Salmon
Assistant Inspector General
Office of Emergency Management Oversight

SUBJECT: *Columbia County Roads Department, Oregon, Needs
Continued State and FEMA Assistance in Managing Its
FEMA Grant*
Audit Report Number OIG-17-34-D

We audited the capability of the Columbia County Roads Department, Oregon (Department), to manage Federal Emergency Management Agency (FEMA) Public Assistance grant funds. We conducted this audit early in the Public Assistance process to identify areas where the Department may need additional technical assistance or monitoring to ensure compliance with Federal regulations and FEMA guidelines. In addition, by undergoing an audit early in the grant cycle, grant subrecipients have the opportunity to correct noncompliance before they spend the majority of their grant funding. It also allows them the opportunity to supplement deficient documentation or locate missing records before too much time elapses.

FEMA and the Oregon Office of Emergency Management (Oregon), the FEMA grant recipient, are evaluating the Department's damages to award funding for the December 2015 flooding disaster. The funds, when awarded, will provide 75 percent Federal funding for debris removal, emergency protective measures, and permanent work. At the time of our audit, the Department had completed some of its small projects, including emergency work. Therefore, our audit primarily assessed the Department's written policies and procedures to account for and expend FEMA funds, as well as one contract the Department awarded for disaster-related work.



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Background

Columbia County, Oregon (County), borders the longest stretch of the Columbia River in the State of Oregon, which serves as a major route of ocean-going vessels and for recreational purposes. The County's Roads Department maintains County roads, implements County ordinances, contracts for large projects, and obtains permits for work in environmentally sensitive areas.

Between December 6 and 23, 2015, severe winter storms, straight-line winds, flooding, landslides, and mudslides damaged 44 road sites in the County.

Figure 1: Disaster Damage, Holbrook Road; Columbia County, Oregon



Source: Columbia County Roads Department

To provide Federal assistance, the President signed a major disaster declaration (DR-4258-OR) on February 17, 2016, to provide Oregon and local governments assistance with recovery efforts for the incident period of December 6 through 23, 2015.¹ The declaration authorized Federal assistance for Public Assistance in the designated areas and hazard mitigation throughout Oregon.²

¹ Federal Register, Major Disaster and Related Determinations, 81 Fed. Reg. 14873 (March 18, 2016)

² FEMA's Public Assistance Program awards grants to state, local, and federally recognized tribal governments and certain private non-profit entities to assist them with the response to and recovery from federally declared disasters. Hazard mitigation is any action taken to reduce or eliminate long-term risk to people and property from natural hazards.



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Results of Audit

We determined that the Department —

- does not have written procurement policies and procedures that fully conform to Federal procurement standards (finding A);
- is not accounting for direct administrative costs properly (finding B); and
- cannot yet initiate large permanent work projects more than 9 months after the disaster (finding C).

These findings occurred because Department officials were not adequately familiar with applicable Federal regulations and FEMA guidelines. In addition, Oregon is responsible for ensuring that its subrecipient (the Department) is aware of and complies with these requirements, as well as for providing technical assistance and monitoring grant activities (finding D).

Because of our audit, the Department is revising its policies and procedures to comply with Federal requirements. However, the Department needs additional, ongoing assistance from Oregon and FEMA to ensure that it properly manages the \$2 million FEMA grant it expects to receive.

Finding A: Procurement

The Department's written procurement policies and procedures do not conform to Federal procurement standards fully. We reviewed the Department's written procurement policies and procedures, as well as its practices for the one contract (\$87,876) for emergency repairs that it awarded, for compliance with Federal regulations. We determined that these policies and procedures do not adequately support the regulatory requirements at 2 Code of Federal Regulations (CFR) 200 and 44 CFR 13.36 for — ³

- maintaining records detailing the significant history of the procurement (2 CFR 200.318(i) and 44 CFR 13.36(b)(9));
- maintaining a contract administration system and oversight to ensure contractors perform according to the conditions and specifications of the contract and any purchase orders (2 CFR 200.318(b) and 44 CFR 13.36(b)(2));
- requiring and performing a cost or price analysis in connection with procurement actions (2 CFR 200.323 and 44 CFR 13.36(f)(1));

³ The Columbia County Board of Commissioners elected to exercise a grace period to postpone implementation of the procurement requirements of 2 CFR 200 until June 30, 2017. Therefore, they must comply with all applicable requirements of 44 CFR 13.36 until that date.



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- limiting the use of time-and-material contracts (2 CFR 200.318(j) and 44 CFR 13.36(b)(10)); and
- taking affirmative steps to ensure the use of small and minority firms, women's business enterprises, and labor surplus area firms when possible (2 CFR 200.321 and 44 CFR 13.36(e)(1)).

We reviewed the Department's procurement practices associated with the emergency contract it awarded and determined that the practices also did not comply fully with the regulatory requirements at 2 CFR 200 and 44 CFR 13.36. The Department awarded this contract noncompetitively (i.e., sole source) on an unrestricted time-and-material basis, without —

- documenting the basis for selection or justification for the noncompetitive award;
- determining reasonableness through a cost or price analysis;
- including a ceiling price that the contractor would exceed at its own risk;
- documenting its oversight (monitoring) of the contractor's work (i.e., through a contract administration system); and
- documenting whether the contractor was suspended or debarred from federally funded work.

Department officials told us they agree with our finding and said that they are in the process of revising the Department's policies and procedures to include applicable Federal procurement requirements and plan to award all future work competitively, on a firm, fixed-price basis. They also provided us with a written explanation describing why they selected the emergency contractor noncompetitively; how they determined the contractor's rates were reasonable; and the measures they implemented to control contract costs. Oregon and FEMA officials agreed with our finding. FEMA officials stated that they will continue to work with Department officials and Oregon to provide support and guidance as the Department revises its policies and procedures to ensure compliance with Federal procurement requirements. FEMA officials also stated that they will evaluate contract costs under the FEMA grant and only those costs determined to be reasonable will be eligible and awarded.

Finding B: Direct Administrative Costs

Department officials are not documenting and accounting for direct administrative costs properly, nor do they have policies and procedures instructing them how to do so. They told us that they record administrative costs as a percentage to each project, which Federal regulations and FEMA guidelines do not allow.

Federal regulations and FEMA guidelines require grant subrecipients to —



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- 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(a) and (b)(3)); and
- track, charge, and account for costs directly to a specific eligible project for such costs to be eligible as direct administrative costs, and not charge costs to a project if they were previously allocated for the same purpose in similar circumstances to indirect costs (*Public Assistance Program and Policy Guide*, Cost Eligibility, FP 104-009-2, Section V(N)(2), January 2016).

Department officials agreed with our finding and said that they were not accounting for administrative costs properly because they were unaware of how to do so and need additional assistance from FEMA and Oregon. Oregon and FEMA officials agreed with our finding. FEMA officials stated that they will provide guidance to strengthen Oregon's existing training efforts on the calculation of direct administrative costs for its FEMA grant subrecipients (including the Department).

Finding C: Project Delays

By the end of our fieldwork, the Department has not initiated any large permanent work projects, which affects the County's overall recovery. These delays occurred because of requirements related to FEMA's Environmental and Historic Preservation review and approval.⁴

Federal regulations require grant subrecipients to complete permanent work within 18 months of the disaster declaration date (44 CFR 206.204(c)(1)). Because the President signed a major disaster declaration for FEMA Public Assistance on February 17, 2016, the Department has until August 17, 2017 to complete the work. Consequently, the Department risks losing its Federal funding if it does not complete the work or obtain an approved extension by this date. Therefore, Oregon and FEMA should work with the Department to ensure project approval and completion as soon as possible.

Department officials agreed with our finding, noting that they may have to postpone repairs until September 2017 because of various environmental requirements with which they must comply. They also told us that coordination with its Board of Commissioners and Oregon has required additional time.

⁴ Environmental Planning and Historic Preservation approval ensures that FEMA's activities and programs related to disaster response and recovery, hazard mitigation, and emergency preparedness comply with Federal environmental and historic preservation laws and executive orders.



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Oregon and FEMA officials agreed with our finding. FEMA officials stated that they anticipate the Department will provide any necessary and justified time extensions for these projects up to the 30-month regulatory allowance. Beyond that, FEMA will provide time extensions for these projects if extenuating circumstances justify additional time. FEMA officials also stated they would continue to focus efforts on assisting Oregon and the Department to complete the Department's projects in an efficient and successful manner.

Finding D: Grant Management

The findings in this report demonstrate that Department officials did not always have an adequate understanding of Federal grant requirements related to procurement, accounting for administrative costs, and deadlines for project completion. Federal regulations require grant recipients to ensure that subrecipients are aware of Federal grant requirements and monitor subrecipient activities for compliance. They should also provide subrecipients training and technical assistance on program-related matters (2 CFR 200.331). Therefore, Oregon, as FEMA's grant recipient, should strengthen its grant management procedures to ensure that its subrecipients comply with all applicable grant requirements.

Department officials told us that our audit prompted them to begin corrective actions to comply fully with Federal regulations and FEMA guidelines. They also said that they could benefit from additional guidance from Oregon. Oregon and FEMA officials agreed with our finding. FEMA officials stated that they will continue to identify opportunities to partner with Oregon and the Department to strengthen existing policies and procedures related to Federal grant management, bolster effective monitoring of subgrant activities, and provide more thorough and targeted technical assistance to support Oregon's existing and substantial training and technical support capability related to FEMA grant subrecipients. In addition, FEMA officials noted that, as standard practice, they would review all costs submitted by the Department to ensure eligibility criteria and applicable Federal grant requirements are satisfied.

Recommendations

We recommend that the Regional Administrator, FEMA Region X:

Recommendation 1: Disallow contract costs that do not comply with applicable Federal procurement standards, unless FEMA grants an exception to the administrative requirements as 2 CFR 200.102 allows and determines the costs are reasonable (finding A).



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Recommendation 2: Direct Oregon to ensure the Department's claims for direct administrative costs are fully documented and eligible in accordance with Federal regulations and FEMA guidelines (finding B).

Recommendation 3: Direct Oregon to work with the Department to provide FEMA the documentation necessary for them to approve and fund its projects timely; obtain a time extension for the projects, if necessary; and assist its officials initiate and complete the projects efficiently (finding C).

Recommendation 4: Direct Oregon to (1) assist the Department in developing appropriate policies and procedures for managing Federal grant funds; (2) increase monitoring of subgrant activities; and (3) provide additional technical advice and assistance to ensure the Department complies with all applicable Federal grant requirements — particularly those related to procurement, direct administrative costs, and project deadlines — to avoid improperly spending the \$2,009,971 (\$1,507,478 Federal share) in Public Assistance funding it expects to receive from FEMA (findings A, B, C, and D).

Discussion with Management and Audit Follow-Up

We discussed the results of our audit with Department, Oregon, and FEMA officials during our audit. We also provided a draft report in advance to these officials, and discussed it at exit conferences with FEMA on November 17, 2016, and with Oregon, Department, and FEMA officials on November 23, 2016. We included these officials' comments, as applicable, in the body of this report, and FEMA's written response (received on December 15, 2016) in appendix C.

FEMA Region X officials provided a written response on December 15, 2016, agreeing with our findings and recommendations (see appendix C). The response indicated that FEMA has begun implementing its proposed corrective actions to address the recommendations. Therefore, we consider all four recommendations resolved but open. We will close the recommendations when we receive and review documentation that FEMA has completed its proposed corrective actions. Please email closeout documentation and request to Humberto.Melara@oig.dhs.gov.

The Office of Emergency Management Oversight major contributors to this report are Humberto Melara, Director; Devin Polster, Audit Manager; and Ravi Anand, Senior Auditor.

Please call me with any questions at (202) 254-4100, or your staff may contact Humberto Melara, Director, Western Regional Office, at (510) 637-1463.



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Appendix A

Objective, Scope and Methodology

We audited the capability of the Department (Public Assistance Identification Number 009-UR2PF-00) to manage FEMA Public Assistance grant funds. We audited FEMA Public Assistance grant funds awarded to the Department. Our audit objective was to determine whether the Department's policies, procedures, and business practices are adequate to account for and expend FEMA Public Assistance Program grant funds according to Federal regulations and FEMA guidelines for FEMA Disaster Number 4258-DR-OR.

The Department expects to receive a Public Assistance grant award of \$2,009,971 from Oregon, the FEMA grant recipient. The award will provide 75 percent FEMA funding for an estimated 4 large projects and 16 small projects (see table 1).⁵ As of August 26, 2016, our audit cutoff date, the Department has not yet claimed costs for FEMA reimbursement. Our audit covered the period of December 6, 2015, the first day of the incident period, through August 26, 2016, our audit cutoff date. We assessed the policies and procedures the Department used to account for and expend FEMA funds, and audited \$176,282 of the \$426,907 Department had expended on disaster-related expenditures by the end of our fieldwork (August 2016).

To accomplish our objectives, we interviewed FEMA, Oregon, and Department officials; assessed the adequacy of the policies, procedures, and business practices the Department uses or plans to use to account for and expend Federal grant funds and to procure and monitor contracts for disaster work; judgmentally selected and reviewed procurement transactions; reviewed applicable Federal regulations and FEMA guidelines; and performed other procedures considered necessary to accomplish our objective. As part of our standard audit procedures, we also notified our Office of Information Technology Audits of the contract the subgrantee awarded under the grant that we reviewed to determine whether the contractors were debarred or whether there were any indications of other issues related to that contractor that would indicate fraud, waste, or abuse. As of the date of this report, the Office of Information Technology Audits' analysis of the contract was ongoing. When it is complete, we will review the results and determine whether additional action is necessary. We did not perform a detailed assessment of the Department's internal controls over its grant activities because it was not necessary to accomplish our audit objective.

⁵ Federal regulations in effect at the time of the disaster set the large project threshold at \$121,600 [Federal Register, *Notice of Adjustment of Disaster Grant Amounts*, 80 FR 61836; October 14, 2015].



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Appendix A (continued)

Table 1: Department Projects and Anticipated Award Amounts

Project Number ⁶	Category of Work ⁷	Anticipated Award Amount
111*	C	\$98,525
261*	C	23,535
262*	A	91,848
269*	A	56,645
270*	C	75,844
271*	C	76,821
272	C	191,317
273*	C	100,626
274	C	131,780
275*	C	47,432
276*	C	120,434
277	C	148,042
278	C	437,577
279*	C	77,446
280*	C	71,954
281*	C	28,406
282*	C	77,271
283*	G	64,786
284*	E	1,467
357*	C	88,215
Total		\$2,009,971

Source: Office of Inspector General (OIG) and Department project listing

* Small Project

We conducted this performance audit between August and November 2016, 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. We

⁶ The Department assigned these project numbers; FEMA will likewise assign numbers after approving the Department's projects.

⁷ 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 A (continued)

conducted this audit by applying the statutes, regulations, and FEMA policies and guidelines in effect at the time of the disaster.



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Appendix B
Potential Monetary Benefits

Table 2: Summary of Potential Monetary Benefits

Type of Potential Monetary Benefit	Total	Federal Share
Questioned Costs – Ineligible	\$ 0	\$ 0
Questioned Costs – Unsupported	0	0
Funds Put to Better Use (Cost Avoidance)	2,009,971	1,507,478
Totals	\$2,009,971	\$1,507,478



Source: OIG analysis of findings in this report



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Appendix C FEMA's Comments to the Draft Report

		<p>U.S. Department of Homeland Security FEMA Region X Federal Regional Center 130-228th Street, SW Burien, WA 98621-8627</p>  <p>FEMA</p>
<p>December 15, 2016</p>		
MEMORANDUM FOR:	Thomas M. Salmon Assistant Inspector General Office of Emergency Management Oversight	
FROM:	Kenneth D. Murphy  Regional Administrator	
SUBJECT:	Management's Response to OIG Draft Report: "Columbia County Roads Department, Oregon, Needs Continued State and FEMA Assistance in Managing Its FEMA Grant" OIG Job Code G-16-038	
<p>Thank you for the opportunity to review and comment on this draft report. This memorandum and its attachment addresses our response to the four recommendations contained in the report. Please see the attached for our detailed response to each recommendation.</p> <p>Should you have any questions, please contact Vincent J. Maykovich, Recovery Division Director, FEMA Region X, at (425) 487-4685.</p>		
<p>www.fema.gov</p>		



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Appendix C (continued)

**Attachment: DHS Management Response to Recommendations
Contained in OIG Job Code G-16-038**

Recommendation 1: Disallow contract costs that do not comply with applicable federal procurement standards, unless FEMA grants an exception to the administrative requirements as 2 CFR 200.102 allows and determines the costs are reasonable (finding A).

Response: Concur. FEMA anticipates continuing to work with Columbia County Roads Department (the subrecipient) and Oregon's Office of Emergency Management (the recipient) to provide any support and guidance needed in the subrecipient's ongoing effort to revise its policies and procedures to ensure compliance with federal procurement requirements. Contracts not properly procured (including the \$87,876 contract noted in the draft report) for which the subrecipient claims costs under a Public Assistance (PA) Program Grant will be evaluated for cost reasonableness and only those costs determined to be reasonable will be included as eligible costs on a project worksheet (PW) and awarded.

Recommendation 2: Direct Oregon to ensure the subrecipient's claims for Direct Administrative Costs (DAC) are fully documented and eligible in accordance with federal regulations and FEMA guidelines (finding B).

Response: Concur. FEMA notes that some of the subrecipient's PWs had an adequate hourly calculation of estimated DAC while other PWs did not. A new model of PA program delivery was implemented on this declaration. As a result, some subrecipients, including Columbia County, may not have received the same level of guidance as in past declarations related to DAC and other aspects of PA grants. Many lessons learned from implementation of the new PA program delivery model on FEMA 4258DR-OR have been documented and FEMA Region X input was provided to encourage improvements to the model in this regard for the future. In addition, PA staff will provide any necessary guidance to bolster the recipient's existing training efforts on the calculation of DAC costs for subrecipients.

Recommendation 3: Direct Oregon to work with the subrecipient to provide FEMA the documentation necessary for them to approve and fund its projects timely; obtain a time extension for the projects, if necessary; and assist its officials initiate and complete the projects efficiently (finding C).

Response: Concur. It should be understood that given the standard timelines for environmental review on some of the subrecipient's projects, a 2017 construction window (especially as relates to in-water work) was inevitable. In addition, FEMA took on a new lead role for permits related to PA projects on this disaster and combined with the implementation of a new PA delivery model, coordination on Environmental and Historical Preservation (EHP) related issues was likely delayed. Regional input was provided to encourage improvements to the new delivery model in this regard for the future. FEMA anticipates the recipient will provide any necessary and justified time extensions for these projects up to the 30-month regulatory allowance. Beyond that, FEMA will provide time extensions for these projects if extenuating circumstances justify additional time. Beyond the considerations noted above, FEMA PA and EHP staff have begun and will continue to focus efforts on assisting the recipient and subrecipient in completing these projects in an efficient and successful manner.



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Appendix C (continued)

Recommendation 4: Direct Oregon to (1) assist the subrecipient in developing appropriate policies and procedures for managing federal grant funds; (2) increase monitoring of subgrant activities; and (3) provide additional technical advice and assistance to ensure the subrecipient complies with all applicable federal grant requirements — particularly those related to procurement, direct administrative costs and project deadlines — to avoid improperly spending the \$2,009,971 (\$1,507,478 federal share) in PA funding it expects to receive from FEMA (findings A, B, C, and D).

Response: Concur. FEMA will continue to identify opportunities to partner with the recipient and subrecipient to strengthen existing policies and procedures related to federal grant management, bolster effective monitoring of subgrant activities, and provide more thorough and targeted technical assistance to support the recipient's existing and substantial training and technical support capability related to PA subrecipients. In addition, and in keeping with standard practice, PA staff will review all costs submitted by the subrecipient during the PW closeout process to ensure any PA Grant awards meet eligibility criteria and applicable federal grant requirements.



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Appendix D **Report Distribution**

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