

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

FEMA Should Recover \$4.2 Million of Public Assistance Grant Funds Awarded to the Department of Design and Construction, Honolulu, Hawaii





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SEP 24 2013

MEMORANDUM FOR: Nancy Ward
Regional Administrator, Region IX
Federal Emergency Management Agency

FROM: John V. Kelly
Assistant Inspector General
Office of Emergency Management Oversight

SUBJECT: *FEMA Should Recover \$4.2 Million of Public Assistance Grant Funds Awarded to the Department of Design and Construction, Honolulu, Hawaii*
FEMA Disaster Number 1640-DR-HI
Audit Report Number DS-13-14

We audited Federal Emergency Management Agency (FEMA) Public Assistance (PA) grant funds awarded to the Honolulu, Hawaii, Department of Design and Construction (DDC), PA Identification Number 003-U7V1L-00. Our audit objective was to determine whether DDC officials accounted for and expended FEMA PA grant funds according to Federal regulations and FEMA guidelines.

The Hawaii State Civil Defense (SCD), a FEMA grantee, awarded the DDC \$4,230,401 for costs resulting from severe storms, flooding, landslides, and mudslides during the period of February 20, 2006, through April 2, 2006. The award provided 75 percent FEMA funding for one large project and three small projects.¹ Our audit covered the period from February 2006, to June 2011. We audited one large project obligated at \$4,208,399, which represented more than 99 percent of the total award.²

We conducted this performance audit between October 2012 and May 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 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

¹ Federal regulations in effect at the time of the disaster set the large project threshold at \$57,500.

² DDC submitted its final claimed costs of \$4,208,399 on April 28, 2010, to SCD, as represented by the *FEMA Project Listing and Completion and Certification Report (P4)*. We based our audit on these claimed costs. SCD filed the P4 with FEMA officials who approved the claimed costs and closed the project, and the entire subgrant (application) on April 18, 2011.



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

We interviewed FEMA, SCD, and DDC officials; reviewed judgmentally selected project costs (generally based on dollar value); and performed other procedures considered necessary to accomplish our objective. We did not assess the adequacy of the DDC's internal controls applicable to grant activities because it was not necessary to accomplish our audit objective. However, we did evaluate fiscal controls, accounting procedures, and whether DDC had a system to account for expenditures on a project-by-project basis, in order to determine compliance with governing criteria in effect at the time of the disaster.

RESULTS OF AUDIT

DDC officials did not account for or expend \$4,208,399, or 100 percent of costs they claimed for Project 104, according to Federal regulations and FEMA guidelines. They did not maintain sufficient documentation to support project costs, did not follow Federal procurement standards in awarding the contract for the work, and are not legally responsible for the work.

These findings occurred, in part, because (1) DDC officials did not have sufficient fiscal controls and accounting procedures in place, and (2) neither FEMA nor SCD officials ensured that DDC was aware of and followed Federal regulations and FEMA guidelines.

Finding A: Unsupported Project Costs

DDC officials claimed \$4,208,399 in contracted road repair costs for four damaged sites under Project 104 for which they did not have sufficient documentation to support the FEMA-approved scope of work.

Federal regulations and FEMA guidelines require subgrantees to maintain documentation sufficient to support the cost and eligibility of disaster work. Specifically, subgrantees must—

- Adequately document costs under a Federal award. (2 CFR, Part 225, *Cost Principles for State, Local and Indian Tribal Governments*, Appendix A; Section C(1)(j))
- Establish and maintain accurate records of events and expenditures related to disaster recovery work. (*FEMA Public Assistance Guide*, FEMA 322, October 1999, pp. 113–114)



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- Perform work that is derived from the project’s FEMA-approved scope. (*FEMA Public Assistance Guide*, FEMA 322, October 1999, pp. 73 and 115–116 and *FEMA Applicant Handbook*, FEMA 323, September 1999, pp. 21–22, 32, and 52)
- Claim costs only for work required as a result of the disaster. (44 CFR 206.223)
- Obtain prior approval from the awarding agency whenever they anticipate any revision of the scope or objectives of the project (regardless of whether there is an associated budget revision requiring prior approval). (44 CFR 13.30(d)(1))

DDC officials did not have sufficient documentation to support the contracted scope of work performed at each site in relation to the FEMA-approved scope of work.³

Therefore, we could not determine whether these costs were eligible or constituted project improvements. To illustrate—

- DDC officials claimed costs for items that did not appear related to the FEMA-approved scope of work.
 - For example, the work included the construction of drilled shaft through moderately to slightly weathered basalt and cinder material, environmental pollution control and corresponding maintenance, and the protection of private property and persons. The scope of work did not mention these tasks.
- The DDC’s contractor completed work for various line items where the quantities were different from those specified in the FEMA-approved scope of work.
 - For example, FEMA approved a total of 350 linear feet of concrete curbs for only two sites, but DDC officials claimed costs for 1,186 linear feet for four sites. In another example, FEMA allowed a total of 655 square yards of paving material for the four sites, but DDC officials claimed costs associated with 1,191 square yards for the four sites.
- DDC officials comingled various contract line items and presented them as lump sums when claimed.
 - For example, FEMA approved specific work per site. However, DDC officials combined line items of work for all four sites into lump sum total

³ The FEMA scope of work generally revolved around repairing the roadway (Round Top Drive) and implementing stabilization measures to restore integral supporting ground, primarily through the construction of a soldier-pile wall system.



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costs claimed to FEMA. These included costs related to removal and hauling of dirt piles; clearing and grubbing; and the demolition of waterlines, guardrails, asphalt concrete, and base course. Thus, we could not determine whether DDC officials performed work related solely to the FEMA-approved scope or whether they made project improvements.

- DDC officials generated various change orders that we could not easily trace to the FEMA-approved scope, and thus may represent improvements.
 - The change orders related to adding steel plates to protect the existing road, applying corrosion protection to tie bars, installing steel-deformed reinforcements for concrete curb, compensating the contractor for the losses due to excess reinforcement cutoffs caused by reduced drilled shaft length installation, and additional excavation and subgrade preparation.

Consequently, we cannot determine how FEMA, SCD, and DDC reviewed and validated costs associated with this project when the available documentation does not support how these costs relate to the FEMA-approved scope of work.

Further, FEMA files stated that the work described with this Project far exceeded that which was necessary to address the damages, and the project was an improved project.⁴ However, we could not identify any potential improvements because we could not reconcile the FEMA-approved scope of work to the contracted scope of work. Therefore, we question the total contracted costs for Project 104 of \$4,208,399 as unsupported.

DDC officials partially concurred with this finding and agreed that they could not explain how each of the line items described in scope of work related to the actual contract work performed. They were unable to provide documentation necessary for us to determine the eligibility of costs and whether the related work represented improvements. They acknowledged that the scope of work did change; however, they stated that DDC officials made FEMA and SCD officials aware of the changes during the time they were performing the work.

⁴ An Improved Project is one in which the applicant chooses to improve the facility beyond restoring it to its pre-disaster design. The grantee must approve such projects before construction. Federal regulations limit funding to the Federal share of the approved estimate of eligible costs and to the time limits associated with repairing the damaged facility to its pre-disaster design. The balance of the funds is a non-Federal responsibility. (44 CFR 206.203(d)(1) and FEMA Public Assistance Guide, FEMA 322, October 1999, p. 85)



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SCD officials stated that they will withhold comments until after issuance of our final report. FEMA officials told us that they will withhold comment on this Finding until after they review their records and those documents associated with the DDC's final claimed costs.

Finding B: Improper Procurement

DDC officials did not comply with Federal procurement regulations and FEMA guidelines for a contract totaling \$4,208,399 for Project 104. As a result, full and open competition did not occur and FEMA had no assurance that the costs were reasonable.

Federal procurement regulations stipulate that subgrantees must—

- Conduct procurement transactions in a manner that provides full and open competition. Subgrantees may use procurement by noncompetitive proposals only when (1) the award of a contract is infeasible under small purchase procedures, sealed bids, or competitive proposals and (2) circumstances exist, such as a public exigency or emergency for the requirement, which will not permit a delay resulting from competitive solicitation. (44 CFR 13.36(c)(1) and (d)(4)(i)(B))
- Adhere to full and open competition, including sealed bids/formal advertising for procurement actions. (44 CFR 13.36(d)(2))
- Publicly advertise invitations for bids and solicit invitations for bids from an adequate number of known suppliers, providing them sufficient time before the date set for opening the bids. (44 CFR 13.36(d)(2)(ii)(A))
- Publicly open all bids at the time and place prescribed in the invitation to bid. (44 CFR 13.36(d)(2)(ii)(C))
- Take all necessary affirmative steps to assure the use of minority firms, women's business enterprises, and labor surplus area firms when possible. (44 CFR 13.36(e)(1))



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FEMA’s *Public Assistance Guide* (FEMA 322, October 1999, p. 39) specifies that subgrantees must—

- Competitively bid contracts, generally ensure reasonable cost, and comply with Federal, State, and local procurement standards.
- Use noncompetitive proposals only when the award of a contract is not feasible under small purchase procedures, sealed bids, or competitive proposals, and one of the following circumstances applies: (1) the item is available only from a single source, (2) there is an emergency requirement that will not permit a delay, (3) FEMA authorizes noncompetitive proposals, or (4) the subgrantee has solicited a number of sources and competition is determined to be inadequate.

DDC officials circumvented full and open competition and invited four *specific* contractors—with whom they were familiar—to bid on roadwork repairs. The DDC awarded a contract in the amount of \$4,288,000 to the lowest bid among the four contractors.

Table 2. Key Procurement Violations: Project 104			
Competitively Procured with Full and Open Competition?	Emergency Work Based on Lives and Property Being at Immediate Risk?	Took All Necessary Affirmative Steps to Assure that Minority Firms, Women’s Business Enterprises, and Labor Surplus Area Firms were Used when Possible?	Total Questioned Contract Costs
No	No	No	\$4,208,399

DDC officials could not justify why full and open competition did not occur. They told us that the City Procurement Manager approved the contract under emergency procurement procedures, which allowed them to streamline the procurement process.⁵ However, we determined that emergency procurement for Project 104 did not apply. Specifically, the DDC performed the work over 11 months after the disaster, and the work itself was permanent in nature and not emergency-oriented.⁶

⁵ The Governor of Hawaii likewise issued an emergency proclamation on March 2, 2006, that allowed for the suspension of State procurement provisions beginning on February 20, 2006. Federal regulation 44 CFR 13.36(a) allows States, as grantees, to follow their own procurement rules, but 44 CFR 13.36(b) requires [non-State] subgrantees (such as DDC) to, at minimum, follow the Federal procurement standards listed in (b) through (i) of that section.

⁶ The incident period for this disaster (DR-1640) was from February 20, 2006, to April 2, 2006. The DDC issued the contractor a notice to proceed with the work on January 8, 2007—over nine months after the disaster. The DDC completed the project in December 2007—nearly a year after the work was initiated.



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The City's Emergency Procurement Policy states that the City [including City departments] can only use streamlined contracting measures when—

- A situation of an unusual or compelling urgency creates a threat to life, public health, welfare, or safety.
- The emergency condition generates an immediate and serious need for goods, services, or construction that the City cannot meet through normal procurement methods.
- The lack of needed goods, services, or construction will seriously threaten the continued functioning of government, the preservation or protection of irreplaceable property, or the health and safety of any person.

These factors did not apply. DDC officials should have used full and open competition. Full and open competition increases the opportunity for obtaining reasonable pricing from the most qualified contractors and allows the opportunity for minority firms, women's business enterprises, and labor surplus area firms to participate in Federally-funded work. In addition, full and open competition helps discourage and prevent favoritism, collusion, fraud, waste, and abuse.

We do not believe that it is prudent to waive Federal procurement standards unless lives and property are at risk, because the goals of proper contracting relate to more than just reasonable costs. Once the roads are clear, power is restored, and the danger is over, cities, counties, and other entities should follow Federal regulations or risk losing Federal funding.

Therefore, we question total contract costs of \$4,208,399 (which was likewise questioned in Findings A and C) as ineligible as a result of improper procurement.

DDC officials partially concurred with our finding. They stated that they complied with all applicable rules under the City of Honolulu's emergency procurement procedures, which its Procurement Manager authorized. However, they understand that an emergency (exigency) from the DDC's perspective is different from a Federal regulatory perspective, where full and open competition should occur after risks to life and property are contained.

SCD officials stated that they will withhold comments until after issuance of our final report. FEMA officials told us that they will withhold comment on this Finding until after they review their records and those documents associated with the DDC's final claimed costs.



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Incidentally, since DDC received this grant award in 2006, the *State Integrity Investigation* recently identified various procurement challenges with the State of Hawaii. Although we did not use nor rely on any of the Investigation's data for our audit, we present such results for informational purposes.

The challenges it identified include that the State did not—⁷

- Have effective regulations governing the conduct of State service contractors.
- Prohibit companies guilty of major violations of procurement regulations (bribery, for example) consistently from participating in future procurement bids.
- Enforce “Pay-to-Play” rules consistently or effectively.⁸
- Have strict, formal requirements to limit the extent of sole source contracting.
- Enforce conflicts of interest regulations consistently for public procurement officials.

Finding C: Legal Responsibility

DDC does not have the legal responsibility for repairing city streets. Therefore, it is not the eligible applicant for Project 104 and should not have claimed the \$4,208,399 for road repairs on Round Top Drive, the location of all Project 104 sites.

Federal regulations at 44 CFR 206.223(a)(3) specify that damages must be the legal responsibility of an eligible applicant to be eligible for FEMA funding. Also, FEMA's *Public Assistance Guide* (FEMA 322, October 1999, p. 25) states that an eligible applicant must be legally responsible for the damaged facility at the time of the disaster.

⁷ The State Integrity Investigation—a partnership of the Center for Public Integrity, Global Integrity, and Public Radio International—is an analysis of each State's laws and practices that deter corruption and promote accountability and openness. Journalists graded each State government on its corruption risk using 330 specific measures. The Investigation ranked every State from 1 to 50. Each State received a report card with letter grades in 14 categories, including campaign finance, ethics laws, lobbying regulations, and management of state pension funds. See <http://www.stateintegrity.org> for more information.

⁸ In this context, ‘Pay-to-Play’ refers to a situation where payment is exchanged for the privilege to engage (play) in the procurement process (or be awarded the contract itself), which would constitute a departure from the fairness and competition required for the award of contracts where Federal funding is involved.



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The City of Honolulu Department of Facilities Maintenance is legally responsible for repairing city streets and had maintained the Project 104 sites before the disaster. Thus, the City of Honolulu itself (or its Department of Facilities Maintenance)—not DDC—was the entity eligible to receive funding under the FEMA PA grant. Therefore, we question \$4,208,399 for Project 104 (which was likewise questioned in Findings A and B) as ineligible because DDC was not legally responsible for the work and, as a result, was not the applicant eligible to receive the Federal funds.

DDC officials concurred that they do not own nor maintain the city's roads. They said that the city provides DDC, as a design and construction organization, construction contracts on behalf of other city entities. They told us that it is their practice to allow city officials to decide which entity will receive FEMA funding and serve as the applicant—particularly because the city uses the funds for the benefit of the city, regardless of which entity receives funding and performs the work.

FEMA officials had previously questioned DDC's eligibility to receive Federal grant funds as an eligible applicant. FEMA's records stated that DDC was not an eligible applicant because DDC did not own—nor was it legally responsible for—the construction, maintenance, or funding of any City of Honolulu facilities.

FEMA officials told us that they will withhold comment on this finding until after they review their records and those documents associated with DDC's final claimed costs. SCD officials stated that they will withhold comments until after we issue our final report.

Finding D: Improper Accounting of Large Project Costs

DDC officials did not account for Federal funds properly. They did not have sufficient fiscal controls and accounting procedures, and did not have a system to account for expenditures on a project-by-project basis for future disasters that may involve more than one project. Federal regulations stipulate that subgrantees must—

- Account for large project expenditures on a project-by-project basis. (44 CFR 206.205(b))
- Have fiscal controls and accounting procedures sufficient to permit the tracing of funds to a level of expenditures adequate to establish that the subgrantee has not used such funds in violation of the restrictions and prohibitions of applicable statutes. (44 CFR 13.20(a)(2))

DDC officials commingled disaster-related receipt and expenditure transactions with non-disaster transactions in its general account, with no separate accounting for project



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balances, receipts, or expenditures. As a result, we could not readily trace claimed costs to the accounting records, such as the general ledger; and we could not adequately trace the costs to supporting documentation without DDC's direct assistance.

We were able to determine the amount claimed and trace the costs to related documentation because DDC received funding for only one large project under Disaster 1640 and claimed costs related to only one contract. Nevertheless, DDC should establish a system to account for large project costs separately on a project-by-project basis, which will be critical for future disasters that may involve more than one project.

DDC officials concurred with our findings and said that they were not aware of such Federal requirements, which will necessitate a significant amount of interdepartmental coordination. SCD officials said that they will withhold comments until we issue our final report. FEMA officials did not comment on this Finding.

Finding E: Grant Management

Federal regulations require grantees to (1) ensure that subgrantees are aware of Federal regulations and (2) manage the day-to-day operations of subgrant activity and monitor subgrant activity to ensure compliance.⁹ However, SCD, as the grantee, did not provide sufficient oversight of DDC's subgrant activities. Although SCD officials were involved in the project and took their role as grantee seriously, they need to improve their procedures for managing Federal grants.

The findings in this report demonstrate the need for improved grant management:

- Finding A noted that DDC's documentation did not support how project costs related to the FEMA-approved scope of work. Therefore, we cannot determine how SCD reviewed and validated costs associated with this project.
- In Finding B, DDC did not follow Federal procurement regulations for a contract totaling \$4,208,399. DDC officials said that they followed city emergency procurement procedures and seemed unaware that they should have followed Federal procurement standards.
- Finding C reported that DDC was not legally responsible for the work FEMA approved under Project 104 and, therefore, was not an eligible applicant for this subgrant. The State Administrative Plan in effect at the time of the disaster said

⁹ 44 CFR 13.37(a)(2) and 44 CFR 13.40(a).



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that the Governor's Authorized Representative will assist FEMA in determining the eligibility of applicants by screening State and county entities.¹⁰

- In Finding D, DDC did not have sufficient fiscal controls and accounting procedures in place to account for project costs separately as Federal regulations require.

Grantees are accountable to FEMA for proper grant management according to Federal regulations, FEMA guidelines, and the State Administrative Plan. Therefore, SCD should have ensured that DDC was an eligible applicant and that the subgrantee was aware of and followed Federal regulations.

RECOMMENDATIONS

We recommend that the Regional Administrator, FEMA Region IX:

Recommendation #1: Disallow total contract costs of \$4,208,399 (Federal share \$3,156,299) under Project 104 as ineligible as a result of DDC's:

- Insufficient documentation, unless DDC officials provide adequate documentation consistent with FEMA criteria to support the costs (finding A);
- Improper procurement, unless FEMA makes an affirmative decision that all or part of the contract costs are fair and reasonable and waives the Federal [44 CFR 13.6(c)] and State procurement requirements (finding B); and
- Lack of legal responsibility over the damaged site for which FEMA disbursed Federal funds, and thus lack of eligible applicant status (finding C).

Recommendation #2: Direct SCD to improve its procedures for managing Federal grants to ensure that subgrantees (findings D and E)—

- Maintain documentation to support how project costs relate to the FEMA-approved scope of work;
- Are aware of and follow Federal regulations, including those for Federal procurement standards;

¹⁰ The Governor's Authorized Representative provides executive oversight and direction of the disaster or emergency response and recovery on behalf of the Governor and executes all necessary documents on behalf of the State.



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- Are legally responsible for FEMA-approved projects, and thus are eligible applicants for FEMA disaster assistance; and
- Have sufficient fiscal controls and accounting procedures in place to account for costs separately on a project-by-project basis.

DISCUSSION WITH MANAGEMENT AND AUDIT FOLLOWUP

We discussed these results with DDC officials during the course of this audit and included their comments in this report, as appropriate. We also provided a written summary of our findings and recommendations in advance to FEMA on April 18, 2013, and to SCD and DDC officials on June 3, 2013. We discussed the findings and recommendations at an exit conference with FEMA officials on May 1, 2013, and SCD and DDC officials on their requested date of June 21, 2013.

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 responsible parties and any other supporting documentation necessary to inform us about the current status of the recommendations. Until we receive and evaluate your response, we will consider the recommendations open and unresolved.

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.

Major contributors to this report are Humberto Melara, Director; Devin Polster, Audit Manager; and Ravinder Anand, Auditor-in-Charge.

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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