



Inspector General Insights

Background: The Board of County Commissioners (BCC) Bureau of Emergency Services (BES) requested input from stakeholders as they began the process of updating their Comprehensive Emergency Management Plan (CEMP) for 2020. The Clerk asked the Inspector General's Office to review the current plan as it related to issues encountered in our audits of hurricane expenditures.

In order to provide a comprehensive response, we also solicited comments from other Directors of the Clerk's agency.

Objective: Our purpose was to provide any recommendations to BES in the update of their CEMP.

Scope: The CEMP is required to be reviewed by the Division of Emergency Management no less than every four years in accordance with Florida Administrative Code 27P-6.0023 and 27P-6.006, and hazard mitigation plans must be resubmitted for FEMA approval every five years.

There had been no change to the Florida Administrative Codes governing these plans since 2013, so we referenced the approved 2016 plan in our review.

Observations: We reviewed the current 2016 CEMP Basic Plan, and observed eight inconsistencies within the different sections, based on knowledge gained in our audit of the shelter and other hurricane expenses to date. Clarifications were needed in the following areas, some of which had more than one inconsistency:

- The terms of the new Interlocal Agreement with Collier County Public Schools ("the District") dated October 9, 2018 necessitated changes in:
 - the responsibility for the BCC to identify and designate suitable school facilities to serve as emergency public shelters, as it related to the FEMA Comprehensive Preparedness Guide 101
 - the District's required training and quarterly meetings, as well as the need to follow FEMA reimbursement guidelines
 - the method of reimbursement, whereby the District is submitting shelter expenses to the BCC instead of submitting the expenses directly to FEMA for reimbursement.
- The designation of primary financial responsibility between the Office of Management and Budget (OMB) and Administrative Services Department (ASD). After Hurricane IRMA, it was actually ASD who was collecting the financial support, working with the consultants and submitting the FEMA claims, whereas OMB was auditing and tracking the submissions.
- The list of references regarding guidelines and protocols could be expanded.
- The list of shelters and the related map needed to be updated.

Recommendations & Actions:

- We suggest that BES revisit the areas indicated to align more closely with the FEMA guidelines and language in the new Interlocal Agreement with the District.
- We suggest that BES revisit the allocation of responsibilities to ensure that the primary financial responsibility aligns with the anticipated assignment of duties.
- We suggest that BES consider if any of the following references would be relevant to include:
 - Code of Federal Regulations (CFR), 2 C.F.R. Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards;
 - Code of Federal Regulations and Public Assistance Program and Policy Guide;
 - Stafford Act Section 705, Disaster Grant Closeout Procedures;
 - FEMA Public Assistance Program and Policy Guide (PAPPG) v3.1, Public Assistance Policy for Emergency Protective Measures (Category B);
 - §163.01 F.S., Florida Interlocal Cooperation Act of 1969;
 - Any interlocal agreements, including the Amended Interlocal Agreement between the Board of County Commissioners of Collier County, Florida and the District School Board of Collier County, Florida for Disaster Preparedness dated October 9, 2018.
- We suggest that BES review their updated shelter plan, and that they ensure inclusion of all planned or potential shelters and special needs shelters on this map.

Conclusion: Our comments were provided to BES on June 17, 2020 for inclusion in their updated CEMP, which is due to be released in 2021. We will do a follow-up review of the final version of the plan.

Total # Transactions	Amounts Audited or Reviewed	Questioned Costs	Taxpayer Savings	Observations / Recommendations
1	N/A	N/A	N/A	8