OFFICE OF INSPECTOR GENERAL

FEMA Should Recover $929,379 of Hazard Mitigation Funds Awarded to St. Tammany Parish, Louisiana

Homeland Security

OIG-15-136-D

August 28, 2015

DHS OIG HIGHLIGHTS

FEMA Should Recover $929,379 of Hazard Mitigation Funds Awarded to St. Tammany Parish, Louisiana

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Why We Did This

St. Tammany Parish (Parish) received awards totaling $15.3 million from the Louisiana Governor's Office of Homeland Security and Emergency Preparedness (Louisiana), a Federal Emergency Management Agency (FEMA) grantee, for the Hazard Mitigation Grant Program resulting from four federally declared disasters.

What We Recommend

FEMA should disallow $929,379 in ineligible and unsupported funds.

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

What We Found

The Parish's hazard mitigation projects generally met FEMA's eligibility requirements; and the Parish's project management generally complied with applicable regulations and guidelines. However, the Parish did not always account for and expend grant funds according to Federal regulations and FEMA guidelines.

We audited 11 projects totaling $14.98 million, or 98 percent of the total $15.3 million award. However, at the time of our audit, the Parish had completed only 4 of the 11 projects and had claimed project costs of $6.9 million for the 11 projects in our audit scope. We found $609,271 in ineligible project costs and $320,108 in unsupported project costs for total questioned costs of $929,379.

These findings occurred, in part, because Louisiana has not properly managed its grants. Most significantly, Louisiana had not developed and implemented a comprehensive strategy to close all Hazard Mitigation Grant Program projects. In addition, FEMA had not established periods of performance for each approved project. These weaknesses limit Louisiana's ability to manage and monitor the Parish's grant activities.

FEMA Response

Overall, FEMA officials agreed with our findings but disagreed with our recommendations. FEMA's written response is due within 90 days.

August 28, 2015

MEMORANDUM FOR: George A. Robinson
Regional Administrator, Region VI
Federal Emergency Management Agency

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

SUBJECT: *FEMA Should Recover $929,379 of Hazard Mitigation Funds Awarded to St. Tammany Parish, Louisiana*
Audit Report OIG-15-136-D

We audited Hazard Mitigation Grant Program projects awarded to St. Tammany Parish, Louisiana (Parish). The Louisiana Governor's Office of Homeland Security and Emergency Preparedness (Louisiana), a Federal Emergency Management Agency (FEMA) grantee, awarded the Parish $15.3 million in hazard mitigation funds resulting from four federally declared Louisiana disasters. The awards provided Federal funding for 14 projects—up to 100 percent Federal funding for disasters 1603 and 1607, and 75 percent funding for disasters 1786 and 1792. The purpose of the 14 projects was to mitigate 69 structures to reduce the risk of damages from future disasters as well as to update the Parish's hazard mitigation plan. We audited 11 projects (for mitigating 67 structures) totaling $14.98 million, or 98 percent of the total award (see table 2 in appendix A). At the time of our audit, the Parish had claimed project costs of $6.9 million for the 11 projects in our audit scope but had completed only 4 of the 11 projects.

Background

Section 404 of the *Robert T. Stafford Disaster Relief and Emergency Assistance Act*, Public Law 93-288, as amended, (*Stafford Act*) authorizes the Hazard Mitigation Grant Program. FEMA provides these grants to help fund mitigation activities that reduce the risk of future damages, hardship, loss, or suffering after a major disaster declaration. The program can fund projects to protect public and private property if they meet minimum project criteria. Eligibility for most mitigation projects includes proving that the future benefit outweighs the present cost. Eligible applicants include state agencies, local governments, certain private nonprofit organizations, and Indian tribes or tribal organizations. Individual and business property owners cannot apply directly to the program, but eligible applicants can apply on their behalf.

Results of Audit

Parish projects generally met FEMA's eligibility requirements and the Parish's project management generally complied with applicable regulations and guidelines. However, the Parish did not always account for and expend grant funds according to Federal regulations and FEMA guidelines. As a result, we question $929,379 of the $6.9 million the Parish claimed for completed structures ($609,271 as ineligible and $320,108 as unsupported).

These findings occurred, in part, because Louisiana did not properly manage its grants. Most significantly, Louisiana had not developed and implemented a comprehensive strategy to close all Hazard Mitigation Grant Program projects. In addition, FEMA had not established periods of performance for each approved project. These weaknesses limit Louisiana's ability to manage and monitor the Parish's grant activities, as Federal regulations require. We are working with FEMA to resolve and close recommendations we made in a prior report to correct similar problems in Louisiana (see finding D); therefore, this report does not include additional recommendations to improve grant management.

Finding A: Project Eligibility and Management

Overall, Parish projects met FEMA's eligibility requirements. For example, Parish projects we reviewed were cost effective and conformed to the state and local mitigation plans as 44 CFR 206.434(c) requires.[1] In addition, the Parish generally complied with applicable regulations and guidelines for project management such as proper documentation for budget changes, appeals, quarterly progress reports, and payment requests as 44 CFR Parts 13 and 206 require.[2,3,4,5]

However, FEMA had not established periods of performance to complete projects; and, as a result, we could not assess whether the Parish completed

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[1] 44 CFR 206.434(c) lists minimum project criteria for Hazard Mitigation Grant Program eligibility, including project cost effectiveness and conformance to the state and local mitigation plans.
[2] 44 CFR 13.30 (c)(2) requires grantees and subgrantees to obtain prior written approval for any budget revisions that would result in the need for additional funds.
[3] 44 CFR 206.440 (a) requires the applicant or subgrantee to make the appeal in writing through the grantee to the Regional Director.
[4] 44 CFR 206.438(c) requires the grantee to submit quarterly reports to FEMA. The grantee compiles the reports by requiring subgrantees to submit quarterly reports to the grantee on all open projects.
[5] 44 CFR 13.41(d)(2) requires Standard Form 270 when requesting reimbursement for nonconstruction grants.

projects timely. Without established periods of performance, Louisiana has no incentive to establish closeout timeframes. This will likely delay the Parish's project closeouts (see finding D).

Finding B: Ineligible Project Costs

Of the $6.9 million in project costs the Parish claimed, $609,271 is ineligible because, in some instances, (1) property owners did not maintain flood insurance as Federal law requires, (2) property owners received project cost reimbursements that duplicated benefits from other forms of assistance, and (3) the Parish paid project costs that exceeded the program's funding limit.

Lack of Flood Insurance Coverage

The Parish paid property owners $504,896 to mitigate four structures under three projects (Projects 1603-28, 1603-191, and 1607-66) located in a Special Flood Hazard Area.[6] FEMA requires property owners in these areas receiving Federal assistance to comply with Section 102 of the *Flood Disaster Protection Act of 1973* (42 U.S.C. 4012a), as amended in Section 582 of the *National Flood Insurance Reform Act of 1994* (P.L. 103-325).[7] However, based on our review of data from BureauNet—the National Flood Insurance Program's database for flood policies—the four property owners did not maintain their flood insurance coverage as Federal statutes require. For these structures, BureauNet indicated that property owners' flood insurance policies had been either canceled or allowed to expire.

This condition occurred and remained undetected because neither the Parish nor Louisiana verified compliance with this insurance requirement before making payments. FEMA does verify insurance compliance at project closeout, but these three projects had not closed. Parish officials said that the guidance is unclear as to who is responsible for verifying flood insurance coverage after completion of mitigation. Regardless, the failure to enforce and monitor the required flood insurance on mitigated properties places taxpayer funds at greater risk in future disasters. Because of the property owners' noncompliance with the requirements of the program, we question as ineligible $504,896 paid to mitigate these four structures.

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[6] National Flood Insurance Program regulations define Special Flood Hazard Areas as "the land in the flood plain within a community subject to a 1 percent or greater chance of flooding in any given year." (44 CFR, 59.1 Definitions)
[7] This Act requires a person who receives Federal assistance to repair, replace, or restore any personal, residential, or commercial property located in a Special Flood Hazard Area to maintain flood insurance coverage. This requirement applies during the life of the property, regardless of transfer of ownership.

During our audit, Louisiana started corrective actions to verify flood insurance compliance. Louisiana informed its subgrantees that it would modify the payment process to include verifying flood insurance compliance before making final payments. In addition, regarding properties for which Louisiana had already made final payments, Louisiana will ask FEMA to verify flood insurance compliance in BureauNet. Finally, regarding properties with final payments for which FEMA could not verify flood insurance compliance in BureauNet, Louisiana will request copies of flood insurance policies from the subgrantees.

Duplication of Benefits

The Parish paid three property owners a total of $92,140 in ineligible project costs that duplicated benefits the owners received from other forms of assistance. The *Stafford Act*, section 312, states that an entity cannot receive Federal financial assistance if it received financial assistance for the same purpose from another source. FEMA's duplication of benefits guide states that property owners are responsible for reporting duplication of benefits information to the subgrantee, the subgrantee to the grantee, and the grantee to FEMA.[8] The grantee is ultimately responsible to FEMA for ensuring that project participants comply with all Federal laws and regulations. According to Louisiana's standard operating procedures for mitigation grants, it performs "duplication of benefit" checks during project application and before payment to identify and deduct any duplicative assistance from eligible Federal funding. However, as described below, three mitigation property owners received Federal reimbursement that duplicated assistance property owners received from other sources.

Project 1603-12 – The Parish paid $35,440 of ineligible duplicate benefits for a property owner to reconstruct one duplex unit under the Pilot Reconstruction Program.[9] The property owner received $239,900 from other sources to rebuild, but the actual cost to reconstruct the unit was only $173,080. The property owner did not incur any additional costs and was, therefore, not eligible for any FEMA assistance. Therefore, we question as ineligible the entire $35,440.

Project 1607-66 – The Parish paid $26,700 of ineligible duplicate benefits for a property owner to elevate a structure. The cost to elevate the structure was $104,250. The property owner received $60,000 in elevation assistance from other sources. Therefore, the maximum eligible assistance was only $44,250

[8] Hazard Mitigation Assistance Tool for Identifying Duplication of Benefits (October 2012).
[9] The disaster event destroyed the entire duplex but the participating property owner only owned one of the two units at the time of the disaster. Under the Pilot Reconstruction Program, applicants may use Hazard Mitigation Grant Program funds to demolish an existing structure and construct an improved, elevated structure on the same site.

($104,250 minus $60,000). However, the Parish had paid $70,950 before the property owner disclosed the assistance from other sources resulting in the $26,700 overpayment ($70,950 minus $44,250).

The Parish told us that the homeowner subsequently provided additional documentation of costs that the homeowner deemed to be eligible expenses to increase the total eligible project costs. The Parish, though, withheld this information because of pending litigation between the Parish and the homeowner's contractor. Therefore, we question as ineligible $26,700 paid to elevate this structure because we could not evaluate the eligibility of these additional costs.

Project 1603-28 – The Parish paid $30,000 of ineligible duplicate benefits for a property owner to elevate a structure. The Parish paid the property owner $231,186 for the entire cost of elevation. However, the property owner subsequently received $30,000 from the National Flood Insurance Program to elevate the structure to meet the Parish's floodplain management requirement. Therefore, we question as ineligible $30,000 that duplicated the amount the National Flood Insurance Program provided to elevate this structure.

Funding Limit

The Parish paid a property owner $12,235 for project costs (Project 1603-12) that exceeded the Pilot Reconstruction Program funding limit.[10] This occurred because FEMA obligated additional funds for design and planning beyond the program's funding limit of $150,000 per structure. We also found correspondence indicating that Louisiana officials were aware of this over-obligation. A FEMA official said that the obligated costs were only projections and that the review of actual costs will occur at project closeout to determine eligibility. However, projections should not exceed the total amount allowable. Because the funds paid exceeded the funding limit, we question as ineligible $12,235 the Parish paid to reconstruct this structure.

Finding C: Unsupported Project Costs

We question $320,108 in unsupported project costs. The Hazard Mitigation Grant Program and other funding sources provided mitigation cost assistance

[10] Table 2-1 in FEMA's Hazard Mitigation Grant Program Reconstruction Grant Pilot guide for Hurricanes Katrina, Rita, and Wilma (June 23, 2006) provides a list of eligible mitigation reconstruction activities that are subject to the $150,000 Federal share funding limit per structure and those that are not. Pilot Reconstruction Program activities for which the Federal share is limited to $150,000 per structure include cost for construction and the cost for architectural/engineering and design/plans/specifications.

totaling $1,077,552 (see table 1 below) for four structures (in Projects 1603-12, 1603-28, and 1607-66). For these structures, the Parish submitted supporting documentation for only a portion of the project costs. That portion totaled $662,509. Therefore, the difference of $415,043 remains unsupported until the Parish can provide source documentation for the full amount of assistance.

Of the $415,043 in unsupported costs, we only questioned $320,108 in this finding because of the following:

(1) For Project 1603-12 (Structure B), we limited the questioned costs to $128,000, the portion of assistance the Hazard Mitigation Grant Program provided. The homeowner received $312,000 in mitigation assistance ($128,000 from Hazard Mitigation Grant Program and $184,000 from other sources); however, the Parish provided documentation to support only $128,000, leaving $184,000 unsupported. We did not question $56,000 in assistance that other funding sources provided ($184,000 unsupported costs minus $128,000 Hazard Mitigation Grant Program Assistance equals $56,000).

(2) We already questioned $38,935 of the unsupported costs as ineligible in finding B ($26,700 in Project 1607-66 as duplicate benefits; and $12,235 in Project 1603-12, Structure A, because of funding limits).

Table 1 explains how we calculated the unsupported and questioned costs for this finding.

Table 1: Unsupported Hazard Mitigation Grant Program (HMGP) Costs

Projects	HMGP Funding	Other Funding	Total Assistance	Supported Costs	Unsupported Costs
1603-12 Structure A	$ 174,910	$ 190,561	$ 365,471	$ 212,675	$ 152,796
1603-12 Structure B	128,000	184,000	312,000	128,000	184,000
1603-28	209,131	60,000	269,131	248,384	20,747
1607-66	70,950	60,000	130,950	73,450	57,500
Totals:	**$582,991**	**$494,561**	**$1,077,552**	**$662,509**	**$415,043**
Less: Unsupported costs from other funding not questioned					(56,000)
Ineligible costs already questioned in finding B					(38,935)
Unsupported Questioned Costs (finding C)					**$320,108**

Source: Parish and Louisiana documentation and Office of Inspector General (OIG) analysis

The Hazard Mitigation Grant Program is a cost reimbursement program; as such, the subgrantee must support all project costs to receive Federal funding. However, the Parish did not have adequate supporting documentation for the total project costs. Without supporting documentation for total project costs, there is no basis for determining the total project costs that homeowners actually incurred and, therefore, the amount eligible for assistance. In addition, if property owners did not actually incur the costs we question as unsupported, the Hazard Mitigation Grant Program-funded costs represent duplicate benefits and are therefore ineligible. According to 44 CFR 13.20(b)(2), grantees and subgrantees must maintain records that adequately identify the source and application of funds for financially assisted activities. In addition, 44 CFR 13.20(b)(6) requires grantees and subgrantees to support accounting records with source documentation.

Parish officials told us that they did not typically obtain supporting documentation for total project costs funded from all sources. The Parish obtained documentation to support project costs that the Hazard Mitigation Grant Program funded. However, Louisiana had only required the Parish to obtain notarized affidavits from property owners declaring the amount of funds they received from other sources and the amounts they expended from other sources for project costs. When we discussed this with Louisiana officials, they acknowledged this but said that their policy requires supporting documentation for approved total project costs, including costs from all sources.

Parish officials told us that they have corrected their procedures and will obtain supporting documentation for total project costs. However, for the four structures in projects 1603-12, 1603-28, and 1607-66, the Parish could not provide documentation to prove whether the property owners incurred the total project costs from all sources. Therefore, we question $320,108 as unsupported costs the Parish claimed for mitigating these structures.

Finding D: Grant Management

The problems we discuss in findings B and C occurred, in part, because Louisiana did not properly manage its grants. Federal regulations at 44 CFR 13.37(a)(2) require grantees to ensure that subgrantees are aware of requirements that Federal regulations impose on them. Further, 44 CFR 13.40(a), requires grantees to manage the day-to-day operations of subgrant activity and monitor subgrant activity to ensure compliance with applicable Federal requirements.

Most significantly, Louisiana had not developed and implemented a comprehensive strategy to close all Hazard Mitigation Grant Program projects. In addition, FEMA has not established periods of performance for each approved project. These weaknesses limit Louisiana's ability to manage and monitor the Parish's grant activities and will likely delay detection and correction of problems such as those we identify in this report (e.g., lack of flood insurance, duplication of benefits, funding limit excesses, and unsupported project costs).

FEMA and Louisiana officials told us that they would validate various project requirements at closeout. However, we are concerned about more than just the projects we reviewed for this report. In fiscal year 2014, we reported that the most significant cause of delays in closing Louisiana projects was that neither FEMA nor Louisiana had established periods of performance for individual approved projects.[11] The report also warned that without an established period of performance, hazard mitigation projects risk remaining open indefinitely, while institutional knowledge, supporting documentation, and access to records disappear with the passage of time. We are working with FEMA to resolve and close our previous report recommendations; therefore, this report does not include additional recommendations for improving grant management.

Recommendations

We recommend that the Regional Administrator, FEMA Region VI:

Recommendation #1: Disallow $609,271 ($609,271 Federal share) in ineligible costs (finding B).

Recommendation #2: Disallow $320,108 ($320,108 Federal share) in unsupported costs unless the Parish provides supporting documentation to verify these costs are valid and eligible, and not funded from other sources (finding C).

[11] *FEMA and the State of Louisiana Need to Accelerate the Funding of $812 Million in Hazard Mitigation Grant Program Funds and Develop a Plan to Close Approved Projects* (Report Number OIG-14-150-D, issued September 19, 2014).

Discussion with FEMA and Audit Follow-up

We discussed the results of our audit with FEMA, Louisiana, and Parish officials during our audit and included their comments in this report, as appropriate. We also provided a draft report in advance to FEMA, Louisiana, and Parish officials and discussed it at exit conferences with FEMA on November 3, 2014, and with Louisiana and Parish officials on November 25, 2014. FEMA officials generally agreed with our findings but did not agree with our recommendations to disallow costs. FEMA officials said there have been significant changes to the administration of the Hazard Mitigation Grant Program; so FEMA must give the subgrantee the opportunity to correct some of these problems, and FEMA will continue to emphasize to Louisiana the need to take corrective actions. Louisiana and Parish officials said they would withhold comments until after we issue our final report.

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 status of the recommendations. Please email a signed pdf copy of all responses and closeout request to Christopher Dodd, Director, Central Regional Office - South, Office of Emergency Management Oversight, at Christopher.Dodd@oig.dhs.gov. Until we receive and evaluate your response, we will consider the recommendations open and unresolved.

The Office of Emergency Management Oversight major contributors to this report are Christopher Dodd, Director; John Polledo, Acting Audit Manager; Tai Cheung, Auditor-in-Charge; and Jamie Hooper, Auditor.

Please call me with any questions at (202) 254-4100, or your staff may contact Christopher Dodd, Director, Central Regional Office - South, at (214) 436-5200.

Appendix A

Objective, Scope, and Methodology

We audited Hazard Mitigation Grant Program funds awarded to the Parish (Identification Number 103-99103). Our audit objectives were to determine whether (1) projects met FEMA eligibility requirements, (2) the Parish accounted for and expended grant funds according to Federal regulations and FEMA guidelines, and (3) project management complied with applicable regulations and guidelines. The Parish received grant awards for 14 hazard mitigation projects. The awards provided up to 100 percent Federal funding for disasters 1603 and 1607; and 75 percent funding for disasters 1786 and 1792. The audit covered the period August 29, 2005, to December 31, 2013, the cutoff date of our audit, and included a review of 11 of the 14 projects totaling $14.98 million, or 98 percent of the total award (see table 2).

Table 2: St. Tammany Parish Hazard Mitigation Projects

		Number of Individual Structures		Project Amounts		Completed Structures	
Disaster Number	**Number of Projects**	**Total in Projects**	**Total Completed**	**Total Award**	**Federal Share Obligated**	**Total Award**	**Federal Share Obligated**
1603	8	46	21	$11,667,629	$10,968,519	$5,704,359	$5,005,249
1607	4	12	10	2,377,969	2,377,969	1,519,786	1,519,786
1786	1	10	0	91,228	68,421	0	0
1792	1	1	0	1,193,616	895,212	0	0
Total	**14**	**69**	**31**	**$15,330,442**	**$14,310,121**	**$7,224,145**	**$6,525,035**
Audit Scope	**11**	**67**	**31**	**$14,984,219**	**$13,963,898**	**$7,224,145**	**$6,525,035**

Source: FEMA Project Management Reports and OIG analysis

Appendix A (continued)

We interviewed FEMA, Louisiana, and Parish officials, and reviewed the following:

- applicable Federal regulations and FEMA guidance;
- Louisiana's Hazard Mitigation Grant Program administrative plan and related policies and procedures;
- the Parish's procurement and hazard mitigation policies and procedures;
- the eligibility and project management for all 11 projects in our audit scope; and
- the Parish's accounting, expenditures, and procurements related to the 31 completed structures within the 11 projects in our scope.

For these 31 completed structures, we reviewed judgmentally selected (generally based on dollar value) project costs and procurement transactions. We also gained an understanding of the Parish's method of accounting for mitigation-related costs and performed other procedures considered necessary to accomplish our objectives.

As part of our standard auditing procedures, we also notified the Recovery Accountability and Transparency Board of all contracts over $100,000 the Parish awarded under the grant to determine whether the contractors were debarred or whether there were any indications of other issues related to those contractors that would indicate fraud, waste, or abuse. The Recovery Accountability and Transparency Board's analysis found the Parish's contractors to be in good standing. We did not perform a detailed assessment of the Parish's internal controls over its mitigation grant activities because it was not necessary to accomplish our audit objectives.

We conducted this performance audit between January 2014 and November 2014 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 objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based upon our audit objectives. We conducted this audit by applying the statutes, regulations, and FEMA policies and guidelines in effect at the time of the disasters.

Appendix B

Potential Monetary Benefits

Table 3: Projects Audited and Questioned Costs

Disaster Number	Project Number	Project Award Amount	Finding B	Finding C	Total Questioned Costs
1603	191	$ 4,938,268	$ 173,366	$ 0	$ 173,366
1603	28	3,084,499	131,555	20,747	152,302
1603	12*	1,367,340	47,675	268,561	316,236
1792	7	1,193,616	0	0	0
1607	66	1,036,331	256,675	30,800	287,475
1603	366	998,825	0	0	0
1603	54*	928,510	0	0	0
1607	47*	641,336	0	0	0
1607	60	550,836	0	0	0
1603	352*	153,430	0	0	0
1786	70	91,228	0	0	0
Totals		**$14,984,219**	**$609,271**	**$320,108**	**$929,379**

Source: FEMA Project Management Reports and OIG analysis

*Of the 11 projects in our audit scope, these 4 projects were the only ones the Parish had completed at the time of our audit.

Table 4: Summary of Potential Monetary Benefits

Type of Potential Monetary Benefits	Amounts
Questioned Costs – Ineligible	$609,271
Questioned Costs – Unsupported	$320,108
Totals	**$929,379**

Source: OIG analysis of findings in this report

Appendix C

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Appendix C (continued)

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