

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

FEMA Should Recover \$470,244 of Public Assistance
Grant Funds Awarded to the City of Lake Worth,
Florida - Hurricanes Frances and Jeanne






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Department of Homeland Security

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

DEC 4 2012

MEMORANDUM FOR: Major P. (Phil) May
Regional Administrator, Region IV
Federal Emergency Management Agency

FROM: D. Michael Beard 
Assistant Inspector General
Office of Emergency Management Oversight

SUBJECT: *FEMA Should Recover \$470,244 of Public Assistance Grant Funds
Awarded to the City of Lake Worth, Florida –
Hurricanes Frances and Jeanne*
FEMA Disaster Numbers 1545 and 1561-DR-FL
Audit Report Number DA-13-08

We audited Public Assistance (PA) funds awarded to the City of Lake Worth, Florida (City) (FIPS Code 099-39075-00). Our audit objective was to determine whether the City accounted for and expended Federal Emergency Management Agency (FEMA) grant funds according to Federal regulations and FEMA guidelines.

As of December 13, 2011, the City received PA awards totaling \$12.2 million from the Florida Division of Emergency Management (State), a FEMA grantee, for damages resulting from hurricanes Frances and Jeanne, which occurred in September 2004. The awards provided 100 percent FEMA funding for the first 72 hours of debris removal and emergency protective measures undertaken during the disaster and 90 percent funding thereafter. The awards also provided 90 percent funding for permanent repairs to buildings and other facilities. The awards consisted of 25 large projects and 62 small projects.¹ Table 1 identifies the specifics for each disaster.

We reviewed projects totaling \$10.8 million awarded under the two disasters (see Exhibit, Schedule of Projects Audited). We limited our review of small projects to determining whether work under the projects had been completed and whether the damages were covered by insurance. The audit covered the period September 3, 2004, to December 13, 2011, during which the City received \$9.8 million of FEMA funding under the projects reviewed. At the time of our audit, the City had completed work on all large projects included in our scope and had submitted a final claim of expenditures to the State for those projects.

¹ Federal regulations in effect at the time of hurricanes Frances and Jeanne set the large project threshold at \$54,100.



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Table 1. Disaster-Specific Information

Disaster	Disaster Number	Date of Disaster	Amount Awarded (Millions)	Large Projects Awarded	Small Projects Awarded
Hurricane Frances	1545	09/04/2004	\$8.2	16	29
Hurricane Jeanne	1561	09/24/2004	4.0	9	33
Total			\$12.2	25	62

We conducted this performance audit between January and August 2012 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. To conduct this audit, we applied the statutes, regulations, and FEMA policies and guidelines in effect at the time of the disaster.

We judgmentally selected project costs (generally based on dollar value); interviewed City, State, and FEMA officials; reviewed the City’s procurement policies and procedures; reviewed applicable Federal regulations and FEMA guidelines; and performed other procedures necessary to accomplish our audit objective. We did not assess the adequacy of the City’s internal controls applicable to its grant activities because it was not necessary to accomplish our objective. However, we gained an understanding of the City’s method of accounting for disaster-related costs and its policies and procedures for administering the activities provided for under the FEMA award.

RESULTS OF AUDIT

FEMA should recover \$470,244 of PA funding awarded to the City, consisting of \$385,890 for costs not adequately supported, \$38,390 for excessive labor costs, \$21,289 for costs covered by insurance, \$8,570 for small project activities that were not completed, and \$16,105 for costs that were nondisaster-related. Further, although the City generally accounted for FEMA funds on a project-by-project basis, it did not comply with Federal procurement requirements when awarding contracts valued at \$4,519,772 for repairs to its electrical distribution system.



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Finding A: Contracting Procedures

The City did not comply with Federal procurement requirements when awarding \$4,519,772 of time-and-equipment contracts under several projects for repair of the City's electrical distribution system damaged as a result of hurricanes Frances and Jeanne. Federal regulations at 44 CFR 13.36 required the City, among other things, to—

- Perform procurement transactions in a manner providing full and open competition except under certain circumstances. One allowable circumstance is when the award of a contract is infeasible under small purchase procedures, sealed bids, or competitive proposals, and there is a public exigency or emergency for the requirement that will not permit a delay resulting from competitive solicitation (44 CFR 13.36(c)(1) and (d)(4)(i)).
- Perform a cost or price analysis in connection with every procurement action, including contract modifications, to determine the reasonableness of the contractor's proposed price (44 CFR 13.36(f)(1)).
- Use time-and-material contracts only after a determination that no other contract is suitable; and the contract contains a ceiling price that the contractor exceeds at its own risk (44 CFR 13.36(10)(1) and (11)).

In addition, FEMA's *Public Assistance Guide* (FEMA 322, October 1999, pp. 39–40) specifies that—

- Contracts must be of reasonable cost, generally must be competed, and must comply with Federal, State, and local procurement standards.
- Noncompetitive proposals should be used 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 for competition, (3) FEMA authorizes noncompetitive proposals, or (4) solicitation from a number of sources has been attempted and competition is determined to be inadequate.

FEMA may grant exceptions to Federal procurement requirements to subgrantees on a case-by-case basis (44 CFR 13.36(c)).

Hurricane Frances struck the City on September 3, 2004, and caused widespread damage to the City's electrical distribution system. Using its emergency contracting procedures, the City hired multiple electrical contractors under noncompetitive contracts to repair damages caused by the storm. The City hired the contractors without performing a cost or price analysis to determine



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the reasonableness of their proposed prices, and without establishing ceiling prices that the contractors exceeded at their own risk.

Before the City could complete all electrical repair work resulting from Hurricane Frances, the City's electrical distribution system suffered additional damage from Hurricane Jeanne on September 24, 2004. According to the City's utility department, electrical power was restored to all of the City's customers by September 29, 2004. However, additional work was required to complete permanent repairs necessitated by the two storms. The City did not solicit competitive bids for the permanent work. Instead, it continued to use the contractors hired under the noncompetitive contracts for the contract work, which was completed December 5, 2004.

We concluded that the need to restore electrical power constituted exigent circumstances that warranted the use of noncompetitive contracts through September 29, 2004, because lives and property were at risk. However, the City should have performed a cost/price analysis and established contract ceiling prices for the time-and-material work. In addition, the City should have openly competed the permanent repair work after that date because exigent circumstances no longer existed to justify the use of noncompetitive contracts. The City claimed contract costs totaling \$4,519,772 for work performed from September 3 to December 5, 2004, as shown in table 2.

In September 2007, FEMA reviewed the contract costs during closeout of the projects and noted that the City followed its own emergency contracting procedures rather than Federal procurement standards and FEMA guidelines. FEMA compared the hourly labor and equipment rates billed by the contractors to rates the City paid to its unionized electrical workers for predisaster work, and to FEMA and RSMeans cost data.² Based on this analysis, FEMA concluded that the time-and-material contract rates were reasonable and, therefore, accepted and approved the costs. Although FEMA concluded that the contractors' hourly rates were reasonable, the contract work might have been performed at a lower cost had the City complied with Federal procurement standards. Therefore, we recommend that FEMA instruct the State to remind the City that it is required to comply with Federal procurement standards when acquiring goods and services under FEMA awards.

² RSMeans is a construction estimation database that professional construction estimators commonly use for up-to-date labor, materials, and overhead costs for specific project types and locations.



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Table 2. Electrical Repair Contract Work

Project Number	Period of Work	Time-and-Material Contract Costs Claimed
Hurricane Frances:		
603	09-03-04 to 10-08-04	\$ 781,893
328	09-03-04 to 10-10-04	1,097,570
5104	09-04-04 to 09-24-04	317,243
5115	09-03-04 to 09-23-04	99,404
5345	09-06-04 to 09-14-04	112,578
Subtotal		\$2,408,688
Hurricane Jeanne:		
3740	10-11-04 to 10-15-04	\$214,147
3815	10-23-04 to 12-05-04	623,288
3675	09-24-10 to 10-14-04	244,776
3627	10-15-04 to 11-18-04	603,940
3662	09-25-04 to 10-16-04	424,933
Subtotal		\$2,111,084
Total		\$4,519,772

Finding B: Supporting Documentation

The City's \$385,890 claim for force account equipment use under the disasters was not supported by adequate documentation.³ Cost principles at 2 CFR 225, *Cost Principles for State, Local, and Indian Tribal Governments*, Appendix A, Section (C)(1)(j), states that a cost must be adequately documented to be allowable under Federal awards.

The City did not have activity logs to support its equipment use that identified the specific periods the equipment was used (i.e., dates of use, along with beginning and ending times). The City used timesheets of employees who were assigned pieces of equipment on a daily basis to calculate its claim. For instance, if an employee worked an 8-hour day and was assigned a piece of equipment, the City claimed 8 hours of use for that piece of equipment. However, such methodology assumes that the employee used the equipment continuously throughout the day and, therefore, does not consider idle time. We question the \$385,890, as shown in table 3, because the City's documentation was insufficient for us to determine the accuracy and eligibility of the equipment costs claimed.

³ Force account refers to the City's personnel and equipment.



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Table 3. Unsupported Equipment Costs

Project Number	Disaster	Activity	Costs Claimed	Amount Questioned
1336	Hurricane Frances	Debris Removal	\$ 14,740	\$ 14,740
6405	Hurricane Frances	Electrical Distribution Repairs	126,246	126,246
3783	Hurricane Jeanne	Electrical Distribution Repairs	244,904	244,904
Total			\$385,890	\$385,890

City officials disagreed with this finding. They believed that the force account labor timesheets that identified the piece of equipment an individual was assigned were sufficient documentation to support equipment use.

Finding C: Excessive Labor Charges

The City's claim included \$38,390 of excessive force account labor costs. We question the \$38,390 as follows:

- Under Project 3783 (Hurricane Jeanne), we identified \$37,360 of labor costs claimed for employees whose compensation was not based upon the City's written compensation policy in effect prior to the disaster. According to 2 CFR 225, *Cost Principles for State, Local and Indian Tribal Governments*, Appendix A, Section (C)(1)(a), costs under Federal awards must be both reasonable and necessary. FEMA policy (*Response and Recovery Directorate Policy Number: 9525.7*, July 2000) states that straight time and overtime will be determined according to the applicant's written policies and labor union contracts in effect prior to the disaster.

The \$37,360 of excessive costs occurred because the City paid employees double time for all hours worked, including regular hours, when an employee worked 16 consecutive hours during a work period. According to the City's compensation policy and labor union contract, employees who work between 8 and 16 consecutive hours during a work period would be paid at time-and-a-half rates, and all hours over 16 will be paid at double-time rates. We question the \$37,360 of excessive labor costs claimed for employees whose compensation was not consistent with the City's compensation policy.

- Under Project 1336 (Hurricane Frances), the City's claim included \$1,030 of excessive labor costs. This occurred primarily because the City mistakenly applied its regular-time fringe benefit rate of 46 percent to overtime salaries of some employees. However, the City's actual overtime fringe benefit rate was 22.13 percent. According to 2 CFR 225, *Cost Principles for State, Local and Indian Tribal Governments*, Appendix A, Section (C)(1)(a),



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costs under Federal awards must be both reasonable and necessary. Therefore, we question the \$1,030.

Finding D: Losses Covered by Insurance

The City's claim included \$21,289 of project costs that were covered by insurance. Section 312(a) of the *Robert T. Stafford Disaster Relief and Emergency Assistance Act*, as amended, states that no entity will receive assistance for any loss for which financial assistance has already been received from any other program, from insurance, or from any other source. We question the \$21,289 as follows:

- Under Project 2646 (Hurricane Frances), FEMA approved \$26,538 to repair the Osborne Community Center building roof and to remove and replace air ducts and acoustic ceiling tiles damaged by the disaster. The approved amount was reduced for anticipated insurance proceeds of \$8,736, thus resulting in the City receiving \$17,802 of FEMA funding under project. However, the City received insurance proceeds of \$24,239, which covered the cost of all repairs under the project. Therefore, we question the \$17,802 of FEMA funding because all project costs were covered by the insurance proceeds.
- Under Project 2386 (Hurricane Jeanne), FEMA awarded \$3,319 for the repair of a pavilion roof at Barton Park. However, the City did not reduce the award for \$1,107 of insurance proceeds received for the repairs. Similarly, under Project 2387 (Hurricane Jeanne), the City received \$4,372 of FEMA funding to repair the tennis courts and restroom/pavilion roof at Sunset Ridge Park, but did not reduce the FEMA project for insurance proceeds of \$2,380. Therefore, we question the \$3,487 of costs that were covered by insurance.

Finding E: Small Project Work Not Completed

The City could not provide evidence that \$8,570 of permanent repair work under several small projects had been completed. According to 44 CFR 206.205(a), failure to complete work under a small project may require that the Federal payment be refunded. In addition, FEMA's *Public Assistance Guide* (FEMA 322, April 1999, p. 114) states that a grant recipient has 18 months from the disaster declaration date to complete work under permanent repair projects. The State, as grantee, has the authority to grant extensions for an additional 30 months under extenuating circumstances, and FEMA may grant extensions beyond the State's authority appropriate to the situation.

The City received \$30,889 of FEMA funding to make various repairs to facilities damaged by hurricanes Frances and Jeanne in September 2004. However, the City could not provide evidence to show that the work had been completed or that time extensions had been granted



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by the State or FEMA to complete work under the projects. Therefore, we question the \$8,570, as shown in table 4.

Table 4. Small Project Activities Not Implemented

Project Number	Disaster Number	Amount Received	Activities Not Implemented	Amount Questioned
1286	1545	\$ 4,023	Casino Pool and Beach Complex—various activities	\$ 1,730
4237	1545	11,239	Casino Pool and Beach Complex—various activities	3,253
2766	1561	11,255	Install Awning	1,595
2387	1561	4,372	Remove/Install Shingles	1,992
TOTAL		\$30,889		\$ 8,570

Finding F: Nondisaster Charges

The City claimed \$16,105 for nondisaster-related engineering services under Project 602 (Hurricane Frances). Federal regulation 44 CFR 206.223(a)(1) states that an item of work must be required as a result of a major declared disaster event to be eligible for FEMA financial assistance.

Under Project 602, the City was awarded \$3.3 million to repair Lake Worth Fishing Pier. The City contracted with an engineering firm to develop plans and specifications and to provide engineering services during the construction and rehabilitation of the facility. We reviewed the invoices billed by the engineering contractor and determined that the contractor charged \$16,105 for engineering services related to a subtropical storm that occurred on May 14, 2007, which was not a FEMA-declared disaster event. Therefore, we question the \$16,105.

Office of Inspector General Comments. City officials responsible for making key decisions regarding costs claimed to the State under the grant were no longer employed by the City at the time of our audit. Therefore, we were unable to determine, through interviews, the reasons certain ineligible costs were claimed. Nonetheless, Federal regulation 44 CFR 13.37(a)(2) requires the State to take steps to ensure that subgrantees are aware of requirements imposed on them by Federal statute and regulations. Further, under Federal regulation 44 CFR 13.40(a), the State, as grantee, is required to manage the day-to-day operations of subgrantee activity and monitor subgrantee activity to ensure compliance with applicable Federal requirements. The State accepted the costs in question during its periodic reviews of reimbursement claims submitted by the City. Based on the nature of our findings, we believe that the State can improve its management controls over monitoring subgrantee project activities.



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RECOMMENDATIONS

We recommend that the Regional Administrator, FEMA Region IV:

Recommendation #1: Instruct the State to remind the City that it is required to comply with Federal procurement standards when acquiring goods and services under FEMA awards (finding A).

Recommendation #2: Disallow \$385,890 (Federal share \$348,775) of unsupported project costs (finding B).

Recommendation #3: Disallow \$38,390 (Federal share \$28,792) of ineligible labor costs (finding C).

Recommendation #4: Disallow \$21,289 (Federal share \$19,160) of ineligible costs for activities covered by insurance (finding D).

Recommendation #5: Disallow \$8,570 (Federal share \$7,713) of ineligible costs for small project work not completed (finding E).

Recommendation #6: Disallow \$16,105 (Federal share \$14,495) of ineligible costs for nondisaster activities (finding F).

DISCUSSION WITH MANAGEMENT AND AUDIT FOLLOWUP

We discussed the results of our audit with City, State, and FEMA officials during our audit. We also provided a draft report in advance to these officials and discussed it at the exit conference held on August 15, 2012. City officials agreed with findings A, C, D, and F, and they will continue to search for additional information for finding E. However, City officials did not agree with finding B. Their comments are included, as appropriate, in the body of the report. FEMA and State officials withheld comments pending receipt of the 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 current status of the recommendation. Until your response is received and evaluated, the recommendations will be considered open and unresolved.



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Consistent with our responsibility under the *Inspector General Act*, we are providing 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 were David Kimble, Eastern Region Audit Director; Adrienne Bryant, Audit Manager; Vilmarie Serrano, Auditor-in-charge; and John Schmidt, Program Analyst.

Please call me with any questions at (202) 254-4100, or your staff may contact David Kimble, Eastern Region Audit Director, at (404) 832-6702.



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EXHIBIT A

**Schedule of Projects Audited
September 3, 2004, to December 13, 2011
City of Lake Worth
FEMA Disaster Nos. 1545-DR-FL and 1561-DR-FL
Large and Small Projects**

Project Number	Project Scope	Amount Awarded	Amount Claimed	Amount Questioned	Finding
Hurricane Frances					
470	Debris removal – non-72-hour period	\$224,740	\$224,740	\$ -	
1336	Debris removal – 72-hour period	65,975	65,975	15,770	B,C
2966	Emergency protective measures – 72-hour period	174,929	174,929		
4213	Tom G. Municipal Power Plant site work	170,814	170,814	-	
328	Citywide electrical distribution repair	1,097,570	1,097,570		
603	Citywide electrical distribution repair	781,893	781,893		
6405	Citywide electrical distribution repair	521,165	521,165	126,246	B
5104	Citywide electrical distribution repair	317,243	317,243	-	
5115	Citywide electrical distribution repair	99,404	99,404	-	
5345	Citywide electrical distribution repair	113,491	113,491	-	
602	Lake Worth Fishing Pier repair	3,285,502	3,285,502	16,105	F
DR 1545 Large Projects Subtotal		\$6,852,726	\$6,852,726	\$158,121	
1286	Pool and beach area site work	\$4,023	\$4,023	\$1,730	E
1461	Municipal golf course site work	15,521	15,521	-	
2632	City Hall elevator repair	15,665	15,665	-	
2646	Osbourne Community Center site work	17,802	17,802	17,802	D
3223	Casino Complex elevator repair	4,582	4,582	-	
3956	Tom G. Municipal Power Plant site work	7,185	7,185	-	
3962	Tom G. Municipal Power Plant site work	10,700	10,700	-	
4237	Casino Complex site work	11,239	11,239	3,253	E
4879	Davis Road Substation and Pinecrest Cemetery site work	1,314	1,314	-	
7090	Electric substations site work	12,235	12,235	-	
7903	Tom G. Municipal Power Plant site work	6,470	6,470	-	
DR 1545 Small Projects Subtotal		\$106,736	\$106,736	\$22,785	
DR 1545 Grand Total		\$6,959,462	\$6,959,462	\$180,906	
Hurricane Jeanne					
3978	Citywide electrical distribution repair	\$322,789	\$322,789	\$ -	
2245	Emergency Protective Measures – 72-hour period	95,873	95,873	-	
3783	Citywide electrical distribution repair	1,200,409	1,200,409	282,264	B, C
3815	Citywide electrical distribution repair	623,288	623,288		
3740	Citywide electrical distribution repair	214,147	214,147		
3675	Citywide electrical distribution repair	244,776	244,776		
3627	Citywide electrical distribution repair	603,940	603,940		
3662	Citywide electrical distribution repair	424,933	424,933	-	
DR 1561 Large Projects Subtotal		\$3,730,155	\$3,730,155	\$282,264	
2766	Northwest Ballfields site work	\$ 11,255	\$ 11,255	\$ 1,595	E
3918	Tom G. Municipal Power Plant site work	20,702	20,702	-	
2387	Sunset Ridge Park site work	4,372	4,372	4,372	D, E
2802	Water Treatment Plant site work	1,380	1,380	-	
2385	Bryant Park North site work	1,864	1,864	-	
2383	City Hall site work	8,822	8,822	-	
2765	Public Works Building site work	7,562	7,562	-	
2739	Fire Station #2 site work	3,222	3,222	-	



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EXHIBIT A
(Continued)

Schedule of Projects Audited
September 3, 2004, to December 13, 2011
City of Lake Worth
FEMA Disaster Nos. 1545-DR-FL and 1561-DR-FL
Large & Small Projects

Project Number	Project Scope	Amount Awarded	Amount Claimed	Amount Questioned	Finding
2752	City Hall site work	1,213	1,213	-	
2386	Barton Park site work	3,319	3,319	1,107	D
2381	Municipal Golf Course site work	6,477	6,477	-	
2844	Police Impound site work	3,448	3,448	-	
2758	Norman Wimbley Gym site work	6,203	6,203	-	
2379	Howard Park Pavilion site work	3,900	3,900	-	
2382	City Hall site work	1,025	1,025	-	
2941	CRC Building site work	8,861	8,861	-	
2387	Sunset Ridge Park site work	4,372	4,372	-	
2838	City Library site work	1,360	1,360	-	
DR 1561 Small Projects Subtotal		\$ 99,357	\$ 99,357	\$ 7,074	
DR 1561 Grand Total		\$3,829,512	\$3,829,512	\$289,338	



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EXHIBIT B

Distribution List
City of Lake Worth, Florida
FEMA Disaster Nos. 1545 and 1561-DR-FL

Department of Homeland Security

Secretary
Chief Financial Officer
Under Secretary for Management
Audit Liaison, DHS

Federal Emergency Management Agency

Administrator
Chief of Staff
Chief Financial Officer
Chief Counsel
Director, Risk Management and Compliance
Audit Liaison, FEMA Region IV
Audit Liaison, FEMA (Job Code G-12-008)

Grantee

Public Assistance Coordinator, Florida Division of Emergency Management

Subgrantee

City of Lake Worth, Finance Director

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Should you be unable to access our website, you may submit your complaint in writing to: DHS Office of Inspector General, Attention: Office of Investigations Hotline, 245 Murray Drive, SW, Building 410/Mail Stop 2600, Washington, DC, 20528; or you may call 1 (800) 323-8603; or fax it directly to us at (202) 254-4297.

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