

**FEMA Should Recover \$2.0
Million in Unneeded Funds and
Disallow \$1.2 Million of \$7
Million in Grant Funds
Awarded to Spring Lake, New
Jersey, for Hurricane Sandy**





DHS OIG HIGHLIGHTS

FEMA Should Recover \$2.0 Million in Unneeded Funds and Disallow \$1.2 Million of \$7 Million in Grant Funds Awarded to Spring Lake, New Jersey, for Hurricane Sandy

September 30, 2015

Why We Did This

The Borough received a \$7 million grant award from the New Jersey Office of Emergency Management (New Jersey), a Federal Emergency Management Agency (FEMA) grantee, for damages resulting from Hurricane Sandy, which occurred in October 2012. We conducted this audit early in the grant process to identify areas where the Borough may need assistance in managing Federal funds.

What We Recommend

FEMA should deobligate \$2.0 million in unneeded funds, disallow \$798,317 as unsupported costs, disallow \$431,507 as ineligible duplicate benefits, and direct New Jersey to continue working with the Borough to ensure it complies with all Federal grant requirements.

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 Borough of Spring Lake, New Jersey, (Borough) accounted for disaster costs on a project-by-project basis and met applicable Federal regulations in processing disaster related procurement transactions. However, the Borough completed one large project below the estimated project cost, and about \$2.0 million remains obligated for that project. Therefore, FEMA should deobligate the \$2.0 million in unneeded funds as soon as possible and put those funds to better use.

In addition, the Borough could not provide adequate support for emergency and permanent restoration work totaling \$798,317. The Borough also had not applied insurance proceeds totaling \$431,507 against claims for eligible project costs. Therefore, the \$431,507 represents ineligible duplicate benefits, because FEMA cannot fund costs that insurance covers.

These findings occurred, in part, because the Borough did not effectively coordinate with New Jersey to ensure Borough compliance with FEMA grant requirements.

FEMA Response

FEMA's written response is due within 90 days.




OFFICE OF INSPECTOR GENERAL

Department of Homeland Security

Washington, DC 20528

September 30, 2015

MEMORANDUM FOR: Jerome Hatfield
Regional Administrator, Region II
Federal Emergency Management Agency



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

SUBJECT: *FEMA Should Recover \$2.0 Million in Unneeded Funds
and Disallow \$1.2 Million of \$7 Million in Grant Funds
Awarded to Spring Lake, New Jersey, for
Hurricane Sandy*
Audit Report Number OIG-15-151-D

We audited Public Assistance grant funds awarded to the Borough of Spring Lake, New Jersey (Borough). We conducted this audit early in the Public Assistance process to identify areas where the Borough may not be accounting for and expending Federal Emergency Management Agency (FEMA) funds according to Federal requirements. By undergoing an audit early in the grant cycle, grant recipients have the opportunity to correct non-compliance 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.

The Borough received a Public Assistance grant award totaling \$7 million from the New Jersey Office of Emergency Management (New Jersey), a FEMA grantee, for Hurricane Sandy damages in October 2012. The award provided 90 percent FEMA funding for debris removal, emergency protective measures, and repairs to the boardwalk and other facilities.¹ We audited two projects totaling \$6.2 million (see appendix B). At the time of our audit, the Borough had completed work on the two projects in our audit scope but had not submitted final claims to New Jersey for expenditures under those projects.

¹FEMA-State Agreement for Disaster Number 4086-DR-NJ.
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Background

Spring Lake is located in Monmouth County, New Jersey. Hurricane Sandy's high winds and widespread landfall caused severe storm surge, flooding, structural damages, and large volumes of storm-related debris. Floating debris and breaking waves exceeding 14 feet in height pushed the entire 2-mile length of the Borough's boardwalk off its concrete supports and broke it apart.

Figure 1: Damaged Boardwalk after Hurricane Sandy



Source: Borough of Spring Lake

Results of Audit

FEMA should recover \$2.0 million in unneeded funds and disallow \$1.2 million of \$7 million in grant funds awarded to the Borough for emergency and permanent restoration work. The Borough accounted for FEMA funds on a project-by-project basis and met applicable Federal regulations in processing disaster-related procurement transactions. However, the Borough completed one large project below the estimated project cost, and about \$2.0 million remains obligated. Therefore, FEMA should reconcile obligated dollars to actual incurred costs and deobligate the unneeded funds as soon as possible. In addition, the Borough could not provide adequate support for debris removal and boardwalk renovation costs totaling \$798,317, which included—

- \$414,156 in equipment costs,
- \$305,863 in labor costs, and
- \$78,298 in miscellaneous costs.



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Finally, the Borough also had not applied insurance proceeds totaling \$431,507 to reduce claims for eligible boardwalk renovation costs. Therefore, the \$431,507 represents ineligible duplicate benefits, because FEMA cannot fund costs that insurance covers. These findings occurred, in part, because the Borough did not effectively coordinate with New Jersey to ensure the Borough complied with FEMA grant requirements.

Finding A: Unneeded Funds

The Borough completed one project below the estimated budget, and about \$2.0 million remains obligated. FEMA, after reconciling obligated dollars to actual incurred costs, should deobligate the unneeded funds and put those funds to better use. Federal appropriations laws require Federal agencies to record obligations in the accounting records on a factual and consistent basis throughout the government.² That is, the agency must increase or decrease obligated funds when probable and measurable information becomes known. The overrecording and the underrecording of obligations are equally improper. Both practices make it impossible to determine the precise status of Federal appropriations.³

Under Project 2643, FEMA obligated \$5,488,497 to cover the costs of the boardwalk renovation activities. The Borough completed the authorized work at a cost of approximately \$3.5 million, or about \$2.0 million less than the amount FEMA obligated for the work. In its comments to this report, New Jersey commended the Borough for its “ability to complete its boardwalk reconstruction project under budget despite the Borough’s extensive storm damage” (see appendix C).

At the time of our audit, the \$2.0 million of excess project funding remained obligated under Project 2643 although the Borough had completed all authorized work. Therefore, FEMA should deobligate these funds and put them to better use.

² U.S. Government Accountability Office, *Principles of Federal Appropriations Law*, Third Edition, Volume II, February 2006, chapter 7, section B: *Criteria for Recording Obligations* (31 U.S.C. § 1501).

³ *Government Accountability Office Policy and Procedures Manual* § 3.5.D; B-300480, April 9, 2003; and Statement of Federal Financial Accounting Standards Number 5, paragraphs 19, 24, 25, and 29.



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Finding B: Unsupported Costs

The Borough did not provide adequate support for \$798,317 of project costs. As a result, FEMA has no assurance that these costs are valid or eligible. According to 44 Code of Federal Regulations (CFR) 13.20(b)(2) and (6), subgrantees must maintain accounting records that adequately identify the source and application of Federal funds and maintain source documentation to support those accounting records. Further, Federal cost principles at 2 CFR 225, Appendix A, C.1.j., require governmental units to document costs adequately. Therefore, we question \$798,317 as unsupported costs.

Unsupported Equipment Costs

The Borough's project expenditures included \$414,156 in unsupported equipment costs.

- \$243,211 for debris removal force account equipment costs under Project 1052.⁴ The Borough based equipment costs on timesheet labor hours for operating equipment. However, as we discuss later under "Unsupported Labor Costs," timesheet labor hours did not always agree with payroll labor hours. For example, one timesheet showed an employee worked 15.5 overtime hours operating a loader; however, corresponding payroll records showed no overtime hours for that employee.

In addition, Borough records did not always show how the equipment usage related to disaster work. FEMA *Debris Management Guide* (FEMA 325, July 2007, p.14) requires applicants to maintain source documentation such as timesheets, work logs, and equipment-use sheets that show the work related to the disaster. According to 44 CFR 206.223(a)(1), to be eligible for financial assistance, an item of work must be "required as a result of the major disaster." However, Department of Public Works employees charged 11 percent of total equipment operating hours to a general work category that did not show how the work related to the disaster.

⁴ Force account refers to the Borough's own personnel and equipment, as opposed to a contractor's.



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- \$145,620 of rental equipment charges for the boardwalk renovation (\$125,620 under Project 2643) and for debris removal (\$20,000 under Project 1052) that the Borough could not support with equipment activity logs or equivalent documentation.
- \$25,325 of equipment purchases for the boardwalk renovation (Project 2643) that the Borough could not support with equipment activity logs or equivalent documentation.

Unsupported Labor Costs

The Borough's project expenditures included \$305,863 under Project 1052 for unsupported force account labor costs. Borough officials claimed force account labor hours from employee timesheets that did not agree with labor hours they recorded in payroll records and paid to employees. Federal regulation 44 CFR 13.20(b)(6) requires subgrantees to support accounting records with source documentation such as payrolls and time and attendance records. These documents must support the hours the Borough records on the force account summary forms and submits for the project.

We reviewed labor hours recorded on 48 biweekly timesheets for 12 Department of Public Works employees and found that 27 (56 percent) did not agree with labor hours recorded in payroll records. For example, one employee timesheet listed 15.5 overtime hours for debris removal. Although Borough officials included the overtime hours in computing the force account labor costs for FEMA reimbursement, they did not record the hours in the payroll records for payment to the employee. Borough personnel said the Borough's urgency in addressing disaster recovery efforts may have generated some of the discrepancies.

The Borough also charged labor hours to a general work category that did not describe how the work related to the disaster. We reviewed timesheets for 12 Department of Public Works employees over 2 pay periods and found that, of the 1,609 labor hours employees charged to debris removal, employees charged 188 hours (12 percent) to a general work category.

Further, the Borough did not accurately transcribe labor hours from employee timesheets to the Borough's summary force account labor form. We compared 271 daily labor-hour entries on employee timesheets to corresponding entries on the summary force account labor forms and found that 19 percent of the entries did not match. The 271 entries represent about 20 percent of total labor hours the Borough claimed for the debris removal project.



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Miscellaneous Unsupported Costs

The Borough's expenditures included \$78,298 in miscellaneous unsupported costs.

- \$64,555 of engineering services for the boardwalk reconstruction project. The Borough provided invoices to support the costs, but could not provide source documentation such as contract employees' timesheets to support the amounts the contractor billed on invoices.
- \$10,101 for direct administrative costs related to debris removal. The Borough provided a one-page summary document to support the costs, but could not provide source documentation such as activity or work logs to support the summary document.
- \$3,642 of tipping fee charges for debris removal that the Borough could not support with landfill tickets. The Borough claimed tipping fees for disposing 631 tons of construction and demolition debris at a landfill. However, the landfill tickets supported only 584 tons of debris, a difference of 47 tons, or \$3,642 (47 tons times \$77.49 per ton).

Finding C: Duplicate Benefits

The Borough had not applied insurance proceeds totaling \$431,507 to reduce claims for eligible project costs. As a result, project costs totaling \$431,507 are ineligible because, according to the *Robert T. Stafford Disaster Relief and Emergency Assistance Act*, as amended, Section 312, *Duplication of Benefits*, no entity will receive assistance for any loss for which it has received financial assistance from any other program, insurance, or any other source. Further, 44 CFR 206.250(c) requires FEMA to deduct actual and anticipated insurance recoveries from otherwise eligible costs.

Under Project 2643, the Borough claimed \$2.2 million for material and equipment usage costs for the boardwalk renovation project. In November 2014, the Borough received insurance proceeds totaling \$431,507 to cover the cost of materials it used for the renovation. Borough officials told us they intend to apply the insurance proceeds against a second claim for boardwalk renovation. Regardless of the Borough's intentions, waiting to take action on a subsequent claim does not comply with Federal appropriations law that requires agencies to increase or decrease obligated funds when probable or measurable information becomes known. Therefore, FEMA should recognize



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the insurance proceeds now and reduce obligations for Project 2643 because the \$431,507 is ineligible as duplicate benefits.

Finding D: Grant Management

The Borough did not effectively coordinate with New Jersey to ensure the Borough complied with FEMA grant requirements. Federal regulations require grantees to (1) ensure that subgrantees are aware of Federal regulations, (2) manage the operations of subgrant activity, and (3) monitor subgrant activity to ensure compliance.⁵ In compliance with Federal requirements, New Jersey held informational sessions and briefings with applicants to inform them of the rules applicable to their grants. New Jersey also hired an applicant liaison consultant who worked with the Borough in providing onsite monitoring and technical assistance during the initial months of the disaster recovery process.

However, when Borough personnel became aware of our audit, they redirected their efforts from working with the consultant to preparing for the upcoming audit. The nature and extent of the Borough's noncompliance with FEMA grant requirements demonstrate that the Borough should have continued with the technical and oversight assistance the consultant had been providing.

Recommendations

We recommend the Regional Administrator, FEMA Region II:

Recommendation 1: Deobligate approximately \$2,000,000 (Federal share \$1,800,000) the Borough no longer needs to complete Project 2643 and put those funds to better use (finding A).

Recommendation 2: Disallow \$414,156 (Federal share \$372,740) of unsupported force account equipment costs unless the Borough provides adequate documentation to support the costs (finding B).

Recommendation 3: Disallow \$305,863 (Federal share \$275,277) of unsupported debris removal force account labor costs unless the Borough provides adequate documentation to support the costs (finding B).

⁵ 44 CFR 13.37(a)(2) and 44 CFR 13.40(a)



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Recommendation 4: Disallow the \$78,298 (Federal share \$70,468) of miscellaneous unsupported costs unless the Borough provides adequate documentation to support the costs (finding B).

Recommendation 5: Disallow \$431,507 (Federal share \$388,356) as ineligible duplicate benefits from Project 2643 because the Borough received that amount of insurance for the project (finding C).

Recommendation 6: Direct New Jersey to resume working with the Borough to ensure compliance with Federal grant requirements (finding D).

Discussion with Management and Audit Follow-up

We discussed the results of our audit with Borough, New Jersey, and FEMA officials during our audit. We also provided a draft report in advance to these officials and discussed it at the exit conference on August 17, 2015. New Jersey and FEMA officials agreed with the findings. New Jersey provided written comments, which we included as appendix C.

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 the contact information of 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 requests to william.johnson@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 William Johnson, Director; Richard Kotecki, Auditor-in-charge, and Katherine McPherson, Auditor.

Please call me with any questions at (202) 254-4100, or your staff may contact William Johnson, Director, Eastern Regional Office – North, at (404) 832-6703.



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Appendix A

Objective, Scope, and Methodology

We audited Public Assistance grant funds awarded to the Borough, Public Assistance Identification Number 025-70110-00. Our audit objective was to determine whether the Borough accounted for and expended FEMA funds according to Federal regulations and FEMA guidelines for Disaster Number 4086-DR-NJ. The Borough received a Public Assistance grant award of \$7 million from the New Jersey Office of Emergency Management (New Jersey), a FEMA grantee, for damages resulting from Hurricane Sandy, which occurred in October 2012. The award provided 90 percent FEMA funding for debris removal, emergency protective measures, and permanent repairs to buildings and facilities. The award consisted of five large projects and five small projects.⁶

We audited two large projects with awards totaling \$6.2 million (see appendix B). The audit covered the period of October 24, 2012, to May 18, 2015. At the time of our audit, the Borough had completed work on the two large projects we audited but had not submitted a final claim to New Jersey for all project expenditures.

To accomplish our objectives, we interviewed Borough, New Jersey, and FEMA personnel; gained an understanding of the Borough's method of accounting for disaster-related costs and its procurement policies and procedures; judgmentally selected and reviewed (generally based on dollar amounts) project costs and procurement transactions for the projects in our audit scope; reviewed applicable Federal regulations and FEMA guidelines; and performed other procedures considered necessary to accomplish our audit objective. As part of our standard audit procedures, we also notified the Recovery Accountability and Transparency Board of all contracts the Borough 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 determined that none of the contractors was debarred and no other issues came to its attention related to those contractors that would indicate fraud, waste, or abuse. We did not perform a detailed assessment of the Borough's internal controls applicable to its grant activities because it was not necessary to accomplish our audit objective.

⁶ Federal regulations in effect at the time of Hurricane Sandy set the large project threshold at \$67,500.



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Appendix A (continued)

We conducted this performance audit between October 2014 and August 2015 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.



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Appendix B

Potential Monetary Benefits

Table 1 shows the gross award amounts, the questioned costs, and the funds put to better use for the two projects in our audit scope. Table 2 that follows summarizes the potential monetary benefits that we identified in our audit.

Table 1: Projects Audited, Questioned Costs, and Funds Put to Better Use

Project Number - Category of Work*	Gross Award Amount	Unsupported Costs Questioned (Finding B)	Ineligible Costs Questioned (Finding C)	Total Costs Questioned	Funds Put to Better Use (Finding A)
1052 - A	\$ 727,140	\$582,817	\$ 0	\$ 582,817	\$ 0
2643 - G	5,488,497	215,500	431,507	647,007	2,000,000
Totals	\$6,215,637	\$798,317	\$431,507	\$1,229,824	\$2,000,000

Source: FEMA project worksheets, Borough records, and Office of Inspector General (OIG) analyses

*FEMA identifies type of work by category: A for debris removal, B for emergency protective measures, and C-G for permanent work.

Table 2: Summary of Potential Monetary Benefits

Type of Potential Monetary Benefit	Amount	Federal Share
Questioned Costs – Ineligible	\$ 431,507	\$ 388,356
Questioned Costs – Unsupported	798,317	718,485
Funds Put to Better Use	2,000,000	1,800,000
Totals	<u>\$3,229,824</u>	<u>\$2,906,841</u>

Source: OIG analyses of findings in this report



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Appendix C

New Jersey's Response



CHRIS CHRISTIE
Governor

KIM GUADAGNO
Lt. Governor

State of New Jersey
OFFICE OF THE ATTORNEY GENERAL
DEPARTMENT OF LAW AND PUBLIC SAFETY
DIVISION OF STATE POLICE
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WEST TRENTON, NJ 08628-0068
(609) 882-2000

JOHN J. HOFFMAN
Acting Attorney General

COLONEL JOSEPH R. FUENTES
Superintendent

September 4, 2015

Via Electronic Mail

Wm. H. Johnson, Jr., CIA, CGFM, CFE
Director
Eastern Regional Office - North
Office of Emergency Management Oversight
Department of Homeland Security – Office of Inspector General
Email: william.johnson@oig.dhs.gov

Re: Office of Inspector General Audit of the Borough of Spring Lake, New Jersey

Dear Mr. Johnson:

The State of New Jersey Office of Emergency Management (NJOEM) is in receipt of and has reviewed the Department of Homeland Security, Office of the Inspector General's (OIG) audit report on the Borough of Spring Lake's use of Public Assistance funds for Superstorm Sandy recovery. We thank OIG for its diligence in conducting a professional and thorough audit of Spring Lake's vital Sandy recovery efforts and also for including the State throughout the process. We readily agree with OIG's overall conclusion that Spring Lake properly accounted for Sandy recovery costs on a project-by-project basis and that Spring Lake followed federal procurement rules when distributing Federal Emergency Management Agency (FEMA) funds.

Although we concur with OIG's finding that approximately \$2.0 million should be de-obligated from Spring Lake's boardwalk renovation project, some clarification of the meaning and significance of this finding is necessary. The State considers this a positive finding that reflects Spring Lake's ability to complete its boardwalk reconstruction project under budget despite the Borough's extensive storm damage. Superstorm Sandy, the largest and most devastating natural disaster in New Jersey's history, left debilitating damage to the public facilities of Spring Lake and dozens of other Jersey Shore towns. In the immediate aftermath of the storm, FEMA estimated costs to repair these public spaces and obligated funds based on cost estimates. For Spring Lake's decimated boardwalk, FEMA estimated costs using the Cost Estimating Format (CEF). Initially, FEMA calculated costs for raw materials and labor based on the material dimensions and quantities required to repair the boardwalk. Next, FEMA calculated unit costs for uncompleted permanent work based on "RSMeans Building Cost" using Costworks, which provides up-to-date cost information that helps forecast the cost of both new



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Appendix C (continued)

Mr. Johnson
September 4, 2015
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construction and renovation projects. Using these metrics, FEMA concluded that the cost to repair Spring Lake's boardwalk would be approximately \$5.5 million and obligated the funds in late 2012. As you know, Spring Lake completed boardwalk construction in early 2015 at a total cost of \$3.7 million, nearly \$2.0 million below FEMA's reasonable estimate.

The State highlights Spring Lake's accomplishment not because it believes FEMA miscalculated the cost of this project. On the contrary, the State fully agrees with FEMA's methodology and believes that it budgeted the boardwalk repair project using the most inclusive measures available. Rather, we bring attention to this finding because Spring Lake should be lauded for keeping reconstruction costs down by using its own highly skilled Department of Public Works employees, as opposed to hiring outside contractors. By doing so, Spring Lake fully leveraged a workforce that was already familiar with the Borough and its boardwalk to complete the labor portion of the boardwalk renovation project well below FEMA's initial estimate. As a result, Spring Lake reconstructed its boardwalk while limiting the cost to taxpayers.

The State also notes that the approximately \$2.0 million of unneeded boardwalk funding that will be de-obligated was never actually provided to Spring Lake and thus is not "owed" to FEMA. As is the case with most Public Assistance funded projects, FEMA merely "obligates" or sets aside funds for a given project. Obligated funds are provided only when an applicant provides documentation to support the costs incurred for a particular project. For instance, Spring Lake only submitted requests for reimbursement for the \$3.7 million of costs that it actually incurred for boardwalk repairs, even though it could have conceivably spent as much as \$5.5 million. Thus, FEMA's process for de-obligating any unneeded boardwalk repair funds will merely involve shifting unneeded Public Assistance funds to other projects and will not involve any return of funds from Spring Lake to FEMA.

We hope these clarifications further highlight Spring Lake's diligent use of FEMA Public Assistance funds to recover from Sandy. We also thank OIG for its early warning audit report that noted potential issues with Spring Lake's documentation for permanent restoration work and its application of insurance benefits to storm-related costs. As always, we look forward to continuing our strong working relationship with Spring Lake, FEMA and OIG as we address these important disaster recovery issues together to ensure that disaster recovery funds are spent in an efficient and effective manner.

Please do not hesitate to contact us if we may be of further assistance.

Should you have any questions or concerns, please contact me via email at lpppau@gw.njsp.org.

Sincerely,

FOR COLONEL JOSEPH R. FUENTES
SUPERINTENDENT

Jared Beatrice, SFC
Public Assistance, Acting Unit Head
New Jersey State Police
Emergency Management Section



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Appendix D

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Appendix D (continued)

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