



Office of Emergency Management Billing Audit



Photo of the Emergency Operations Center

Audit Report

February 18, 2016



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Overview

Objective & Scope

The Internal Audit division of the Auditor-Controller's Office conducted an audit of the Office of Emergency Management's (OEM) grant and permit billings. Our audit was made for the purpose of determining whether OEM complied with the terms and conditions of its agreements and appropriately billed the respective funding agencies.

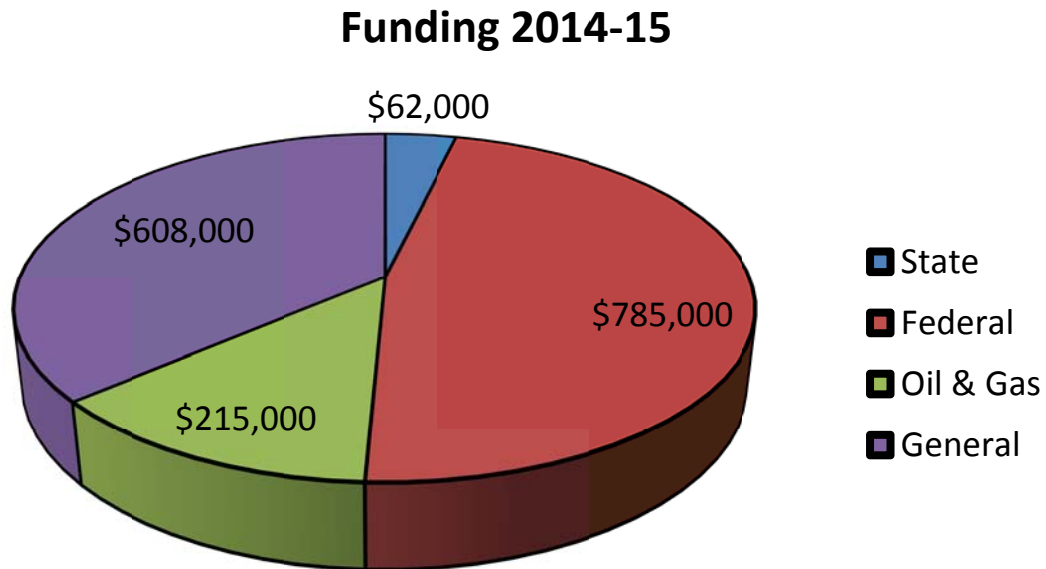
Our audit was limited to certain records and documents that support OEM's billings for the fiscal years ended June 30, 2014 and June 30, 2015. Our audit included inquiry, auditor observation, and limited testing to assess the adequacy of records in order to verify that amounts billed to other agencies complied with terms and conditions of the Homeland Security Grant (HSGP), Emergency Management Performance Grant (EMPG), Nuclear Power Plant program (NPP), and the oil and gas permits. We did not perform procedures to determine whether the performance measures of the grants were satisfactorily met.

Background

OEM is responsible for emergency planning and coordination of the Santa Barbara Operational Area. OEM was previously located within the County Fire Department and moved to the County Executive Office (CEO) in fiscal year 2007-08. In 2010, the County Board of Supervisors approved the acceptance of a donation to assist with the construction of the Emergency Operations Center (EOC). The total capitalized cost of the EOC was \$7,526,439. In fiscal year 2013-14, approximately six full-time staff were employed by OEM, including an Assistant Department Head, and were located in the EOC. After fiscal year 2013-14, significant turnover occurred when four out of five Emergency Managers separated from County employment.

Overview

Funding for OEM amounts to approximately \$1,670,000 in fiscal year 2014-15 and is comprised of funds received from oil and gas companies, as well as state, federal, and local (general) funds in the following portions:



A three year funding trend (rounded) is provided below.

	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Federal	\$ 1,252,000	\$1,034,000	\$785,000
General Fund	580,000	602,000	608,000
Oil & Gas	230,000	243,000	215,000
State	49,000	50,000	62,000
	<u>\$ 2,111,000</u>	<u>\$ 1,929,000</u>	<u>\$ 1,670,000</u>

Our audit focused on the non-general fund monies including the following:

EMPG is a Federal program which provides funds for the purpose of providing a system of emergency preparedness for the protection of life and property from hazards. Training for OEM staff is provided through this grant. For fiscal year 2013-14, OEM was awarded \$228,360 of Federal funds which was required to be matched with an additional \$228,360 of state or local funding. OEM was also awarded Federal funds of \$215,776 for fiscal year 2014-15, with a

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matching requirement of \$215,776 of state or local funding. These funds are claimed (passed) through the State of California Office of Emergency Services.

HSGP is a Federal program which supports the building, sustainment, and delivery of core capabilities essential to achieving the National Preparedness Goal of a secure and resilient Nation. HSGP supports core capabilities across the five mission areas of prevention, protection, mitigation, response, and recovery. For the period November 1, 2013 to May 30, 2015, OEM claimed approximately \$448,512 of HSGP funds. These funds are claimed (passed) through the State of California Office of Emergency Services.

NPP is funded through the California Public Utilities Commission, a State agency, from the Nuclear Planning Assessment Special Account. These funds are claimed (passed) through the County of San Luis Obispo Office of Emergency Services. For fiscal years 2013-14 and 2014-15, the County claimed approximately \$26,579 and \$36,202 for OEM staff costs, respectively.

OEM regularly bills nine oil and gas projects for items listed in permit conditions that each company entered into while establishing operations in Santa Barbara County. OEM, under some permit conditions, acts as a member of the System Safety and Reliability Review Committee (SSRRC) and, as a member, performs certain compliance reviews. OEM also conducts emergency response drills and develops the County Emergency Response Plan. The total amount of funding recorded from these companies amounted to \$243,215 and \$215,032 for fiscal years 2013-14 and 2014-15, respectively.

Conclusion

Based on our audit, we noted deficiencies in OEM's billing processes that impact the accurate billing of financial transactions. As a result, OEM staff had a difficult time locating supporting documentation for some billings. Some of these processes were in place prior to the period under audit and have continued into the current period. We recommend that management implement policies and procedures to ensure that any deficiencies are corrected so that amounts are accurately billed to other entities. OEM should also file revised claims for any inaccurately submitted amounts.

Findings and Recommendations

Finding 1 – Accounting Function

During inquiry, staff indicated they currently share the performance of the recordkeeping functions for billing. However, no one person is designated to retain documentation related to billings for each funding source, nor is there an established review process in place to ensure that documentation supports the amounts billed. These weaknesses have led to deficient procedures which resulted in inefficiencies, insufficient supporting documentation, and inaccurate billing. Details related to these deficiencies are discussed in the findings below.

Recommendation 1: The CEO should define the roles and responsibilities of OEM and CEO staff related to billing and document retention. The CEO should also ensure that staff responsible for these functions have the requisite skills to perform these duties. Furthermore, an adequate review process should be developed to ensure that amounts are appropriately billed.

Finding 2 – Maintenance of Documentation to Substantiate Amounts Claimed

Whenever a grant is billed, adequate supporting documentation is required to be maintained to substantiate the amounts billed to the funding entity. This documentation should be readily available upon request, and would include, but not be limited to, pay rates, invoices, and calculations to support overhead rates.

During our audit we noted instances where supporting documentation was not readily available, including the following:

- Invoices, timecards, and/or other documentation was not provided to substantiate amounts claimed in the following instances, amounting to \$23,587 in total:
 - Documentation to substantiate \$10,788 claimed for a specific employee on the July 1, 2014 through June 30, 2015 EMPG reimbursement request was not provided. We noted that other OEM employees worked on the program but were not listed on the claim for the period.
 - Documentation to substantiate \$6,378 of travel costs and \$1,439 of management and administrative costs claimed on the November 1, 2013 through June 30, 2014 HSGP reimbursement request was not provided. Documentation to substantiate \$3,017 of planning costs claimed on the July 1, 2014 through May 30, 2015 HSGP reimbursement request was also not

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provided. Furthermore, \$1,965 of training invoices provided did not appear to be related to the trainings specified on the reimbursement request.

- Complete documentation to substantiate employee salary rates and the \$1,000 monthly overhead amount billed for the oil and gas programs was not provided. A calculation from fiscal year 2009-10 was provided but did not match the amount billed.
- Complete documentation to substantiate the employee salary rates billed for NPP on fiscal year 2013-14 claims was not provided.
- Documentation for costs billed under the EMPG, HSGP, and NPP programs was not readily available when requested during the audit. Although this information was eventually provided to us, it was assembled after our request.
- Signed copies of certain grant reporting documents were not retained by OEM.

Recommendation 2: We recommend that OEM retain adequate supporting documentation. This documentation should agree with the detail on claims submitted to awarding agencies. We also recommend that OEM file revised claims for any inaccurately submitted amounts.

Finding 3 – Costs Claimed Twice

We identified 13 hours of employee time amounting to \$860 incurred during fiscal year 2013-14 that were claimed on both the fiscal years 2013-14 and 2014-15 NPP claims. We noted another instance where costs amounting to \$1,475 were included on the same NPP claim twice.

Recommendation 3: We recommend that OEM file revised claims for any inaccurately submitted amounts, and develop a process to ensure that the same costs are not billed twice.

Finding 4 – Unallowable Time Charged to Programs

An employee attending a program outside of the County stated that they were instructed by management to code time to NPP and oil and gas programs when, according to the employee, this time normally would be funded by the general fund or the EMPG program. According to EMPG grant staff, these amounts would be reimbursable if there is a County-wide policy for staff time to be reimbursed for attending similar programs. According to NPP grant staff, this time was not allowed to be charged to the program. We were also not provided with the section of the oil and gas permits stating that this time would be allowed to be charged to oil

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and gas companies. The amount billed for this time to the EMPG, NPP, and oil and gas programs was \$2,497, \$624, and \$1,873, respectively.

Recommendation 4: We recommend that OEM file revised claims for any inaccurately submitted amounts.

Finding 5 – Grant Reporting Documents Not Completed by Appropriate Personnel

As part of claiming reimbursement under NPP, a timecard separating time worked into detailed categories is required to be completed for each employee. During fiscal year 2014-15, three employees separated before entering their time into these categories. To complete the timecards, another OEM Emergency Manager, without knowledge of what categories the separated employees worked in, was asked to allocate the time on these timecards into detailed categories and they were submitted for reimbursement.

Recommendation 5: We recommend that OEM develop a process to ensure that all information required for billing purposes is completed and retained when staff separate employment from the County.

Finding 6 – Budget Overruns

The fiscal year 2013-14 NPP claims requested reimbursement for costs that were in excess of budget. There is a budget adjustment process that is normally followed by NPP grantees and this process was not adhered to by OEM.

Recommendation 6: We recommend that OEM work with the County of San Luis Obispo to follow the budget amendment process. If the budget cannot be amended, we recommend that OEM monitor its time spent in the program more effectively to ensure it stays within budgetary constraints.

Finding 7 – Time Coding and Allocation

OEM's practice is to direct bill to specific programs for time worked. Time that cannot be specifically coded to one program is billed to EMPG. There are generally certain tasks that cannot be billed directly to one specific program but instead should be distributed across

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programs. There are also specific tasks that cannot be charged to EMPG. For instance, the Emergency Operations Center is utilized by other departments for training activities. This function utilizes some of the resources of OEM staff to assist with reservation of facilities, technology, and other needs.

Recommendation 7: We recommend that OEM file revised claims for any inaccurately submitted amounts, and develop a process to ensure that an equitable cost distribution methodology is employed.

Finding 8 – Billing Prior to Incurring Matching Costs

Under the EMPG grant, it is not allowable to receive or claim funds before match is incurred by the County. During our audit we noted the following requests for reimbursement where this occurred, amounting to \$166,555 in total:

- OEM claimed amounts for reimbursement on the July 1, 2013 through April 30, 2014 EMPG reimbursement request on May 7, 2014. The claim amounted to \$212,360 and it stated that the required matching amount of \$212,360 had been incurred. The labor reports provided by OEM showed that only \$137,412 of match had been incurred at the time the claim was filed. Therefore, the County was not entitled to claim \$74,948 of these funds on May 7, 2014.
- OEM claimed \$111,984 on the July 6, 2014 through February 28, 2015 EMPG reimbursement request on March 10, 2015 and \$103,792 on the July 1, 2014 through June 30, 2015 EMPG reimbursement request on July 2, 2015. Both reimbursement requests indicated that match equivalent to the claim amounts was incurred through staff salaries. The supporting document provided by OEM to substantiate the match amounts indicated that \$109,721 and \$14,448 of staff salaries were incurred at the time the March 10 and July 2 claims were filed, respectively. Therefore, it does not appear that the County was entitled to claim \$2,263 and \$89,344 of these funds at the time each claim was filed.

To subsequently substantiate the \$91,607, comprised of \$2,263 and \$89,344 from the respective claims, we were provided a report that showed OEM paid \$126,808 of County Communications and Information Technology costs. However, these costs may be considered indirect costs, which are ineligible to be used as match under the terms of the EMPG program. These costs would not be considered staff salaries.

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Recommendation 8: We recommend that the County ensure that match is incurred before filing claims to receive funds and that the sources of match are distinctly identified on each claim prior to submittal. We also recommend that OEM understand what types of costs can be claimed as match.

Finding 9 – Authority to Bill Oil and Gas Companies

Under the terms and conditions of the oil and gas pipeline project permits, OEM is responsible for performing certain functions. These functions generally include the following:

- Under some permits, acting as a member of the SSRRC and, as a member, performing certain compliance reviews including annual safety audits.
- Conducting emergency response drills (number of drills limited by the permits).
- Developing the County Emergency Response Plan.

Although there are specific functions designated in each permit, several CEO and OEM staff we interviewed stated that OEM practice was to bill two full time equivalent staff to the oil and gas programs. OEM recorded revenue of approximately \$243,000 and \$215,000 from oil and gas company billings for fiscal years 2013-14 and 2014-15, respectively.

OEM does not employ detailed billing codes to capture time associated with each of the activities described above. Only the development of the County Emergency Response Plan has a separate code. Instead, the majority of time is recorded to a general oil and gas time code which is allocated across oil and gas companies. The remainder of time is coded directly to individual oil and gas companies. The notations specified with the general time code on an employee's timecard indicate work performed as primarily "files, meetings, training, and billing." This practice makes it unclear as to the permit section where staffing these functions is allowable. During fiscal years 2013-14 and 2014-15 the staff member primarily responsible for oil and gas functions coded a total amount of 3,092 working hours to oil and gas. Of the total 3,092 hours coded to oil and gas, 2,126 hours were coded to the general (or non-specific) oil and gas time code.

We also noted that some of the hours billed to the general time code were notated as SSRRC functions. Under the terms and conditions of an agreement with a specific oil and gas company, SSRRC functions should not be allocated to that company. By recording time to the general time code, this time was charged to the oil and gas company, against the terms and

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conditions of the agreement. During fiscal year 2014-15, OEM recorded \$17,499 of revenue from this company.

Additionally, OEM provided us with a list of drills that were performed at various oil and gas facilities from 2013 through the end of the audit. Although drills are allowable under certain permit conditions, the Planning and Development department (P&D) was not invited to participate or be involved with any of these drills. Certain permit conditions require that P&D, in conjunction with OEM, review drill performance. As P&D was unaware of the drills, it is unclear how the drill performance was reviewed by all required parties.

Furthermore, an Emergency Manager indicated that they spent time working on OEM's Earthquake Early Warning System that was charged to oil and gas companies. Time spent by this employee on the project mainly comprised of meetings held with oil and gas companies to try and obtain their participation with the system. It is unclear under what permit section this time was billed.

Recommendation 9: To enhance communication between parties, we recommend that the SSRRC receive a document listing drills performed (and to be performed) on a recurring basis. Furthermore, the SSRRC Administrative Guidelines state that P&D, as having primary jurisdiction over the permits, manages permit compliance programs and plans. As they have primary jurisdiction, P&D should collaborate with OEM as to the purpose and intent of the permit conditions. We also recommend that OEM adopt a more detailed timecoding system for oil and gas that mirrors the permit conditions, so that time spent in an area can be clearly linked to the allowable activity. OEM should also evaluate whether an alternative billing structure would better fit their needs. Lastly, OEM should work with counsel to develop a separate agreement with the oil and gas companies to clarify where billing authority exists for all oil and gas activities performed.

Finding 10 – Billing Practices

We noted that the oil and gas billing process includes a procedure where, for each company billed, OEM staff complete a Microsoft Word document that provides a high level overview of which tasks were completed during the billing period. The employee preparing the document stated that this is a time consuming process. A report from the financial systems should suffice instead of the additional compilation of a Word document.

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Recommendation 10: We recommend that OEM and CEO staff contact the oil and gas companies to determine the level of detail required to be submitted with the billings.

Finding 11 – Detailed Minutes Not Maintained of HSGP Committee Meetings

A committee of health and safety officials is responsible for approving which projects may be undertaken and reimbursed using HSGP funds. Modifications to the list of projects must also be approved by the committee. Minutes of committee meetings were not maintained and approved by committee members until June 2015. The meeting minutes do not detail which specific projects were approved or modified by this group. As such, it is unclear what projects were ultimately approved by the committee.

Recommendation 11: We recommend that the Emergency Manager responsible for HSGP maintain minutes of each committee meeting that specify which projects are approved and modified.

Finding 12 – Grant Assurance Document

When applying for the HSGP grant, applicants are required to sign an agreement that lists specific grant requirements that the applicant agrees to comply with. Some of these requirements, for example, are that the applicant will comply with certain laws and standards and others require the applicant to submit certain information to the State when applicable. We noted that OEM has not submitted one item to the State that is required under this agreement.

Recommendation 12: We recommend that terms, conditions, and assurances in grant award documents should be fully understood by OEM before they are signed and submitted to awarding agencies. We also recommend OEM determine whether it is in compliance with all assurances and take corrective action, if needed.

Acknowledgement

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The responses from the CEO to the findings, conclusions, and recommendations in this report, as well as any planned corrective actions, are presented as an attachment to this report. We have not evaluated the validity of these comments.

We appreciate the courtesy extended to us by the County Executive Office and the Office of Emergency Management. If we can be of further assistance, please contact us at (805) 568-2100.

Respectfully Submitted,



Heather Fletcher, CPA
Audit Manager

County Of Santa Barbara

Mona Miyasato
County Executive Officer



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Executive Office

February 5, 2016

Santa Barbara County
Office of the Auditor-Controller
105 E Anapamu Street
Room 303
Santa Barbara, CA 93102

Re: OEM Grants and Billing Audit Report

Heather Fletcher:

The County Executive Office thanks the Auditor-Controller's staff for working closely with us and recommending improvements to our grants, timekeeping, and billing practices. We are committed to continuously improving all of our systems, especially as we continue to seek grant funding to support important programs that protect the health, safety, and property of our residents and visitors.

Finding 1 – Accounting Function

Concur – we agree with the Auditor's finding. **Corrective Action** – by the end of the first quarter of 2016, a table will be developed to show which staff member(s) is involved with the four grants; from applying for the grant, preparing invoices for reimbursement, maintaining the records and supporting documentation, to closing out the grant. Training will also be provided to staff working on the grants to ensure they have the requisite skills. The CEO Business Manager will take the lead on reviewing and certifying supporting documents tie to amounts being billed.

Finding 2 – Maintenance of Documentation to Substantiate Amounts Claimed

We partially concur with most of the Auditor's comments and will take the appropriate steps to address the comments. Many of the comments are the result of the unusually high staff turnover and those staff were responsible for grant preparation.

- **(2-A) Concur** – we were unable to find the specific dollar amounts. We believe that this is due to past practices of not tracking per grant year and just using one project code for all years claimed. **Corrective Action** – beginning 9/1/15, all grants are now preceded by a code for the year, e.g. 15EMPG, which matches the State year code.
- **(2-B) Partially Concur** – salary rates for current staff were driven by rates developed in FY 2009-10. As staff have received salary increases, billable salary rates have increased. The documentation to support the \$1,000 monthly overhead rate was provided. The rate of \$500 developed in FY 2009-10 had an overhead rate of \$500 for one staff person. However, two staff actually worked on Oil and Gas projects ($\$500 \times 2 = \$1,000$). **Corrective Action** – a new calculation will be developed annually to ensure rates being charged are appropriate and accurate. We will also explore using direct versus indirect charges with eligible grant programs and potentially establish an internal cost rate plan (ICRP) in close coordination with the Auditor-Controller.

Renée E. Bahl
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- **(2-C) Do not Concur** – salary rates for all employees that worked on the NPP grant are available in FIN (labor reports). **Corrective Action** – copies of FIN labor reports will be retained with other grant documentation.
- **(2-D) Concur** – the requested documentation for the specified years was not available when requested. **Corrective Action** – Going forward, documentation is being kept in a locked storage closet accessible only by the OEM Director, Assistant Director and two grant managers. The documentation is also being scanned and documented in a digital format only available to OEM staff.
- **(2-E) Concur** – the signed copies of certain grant reporting documents were not retained by OEM. **Corrective Action** – prior signed documentation and documentation going forward is being kept in a locked storage closet and only the OEM Director, Assistant Director, and two grant managers have keys to access the room. Active grant documentation is being held and worked on with the grant manager’s office. It is also being scanned and documented in a digital format only available to OEM staff.

Finding 3 – Costs Claimed Twice

Concur – we agree with the Auditor’s comments. **Corrective Action** – a revised FY 2014-15 claim has been drafted and we have contacted San Luis Obispo County to coordinate submission of our revised claim. The claim from the prior year will be reviewed to ensure that the same costs for employee hours will not be claimed on the current year claim. Greater care and OEM staff review of the claim will be taken before submittal.

Finding 4 – Unallowable Time Charged to Programs

Partially Concur –the amounts billed to EMPG (\$2,497) is allowable per the grant manual, EMPG Program funds may be used for a range of emergency management-related training activities to enhance the capabilities of State and local emergency management personnel through the establishment, support, conduct, and attendance of training. **Corrective Action** – OEM will file revised claims for submitted amounts to NPP (\$624) and a credit to Oil and Gas (\$1,873) by March 2016.

Finding 5 – Grant Reporting Documents Not Completed by Appropriate Personnel

Concur – as part of the separation process, staff were asked to complete the NPP timesheets. Unfortunately, this did not happen. Staff did complete the County timesheets, identifying those hours spent on the NPP grant. Because departing staff did not allocate their stated NPP time to detailed categories, NPP hours were generally categorized as “program administration/ coordination.” There is no monetary difference as staff receive the same rate of pay regardless of the category of work performed. **Corrective Action** – Staff will now fill out the NPP time sheets bi-weekly.

Finding 6 – Budget Overruns

Concur – NPP has historically reimbursed for all costs incurred; however, we agree with the Auditor’s finding. **Corrective Action** – In prior years, when additional work was requested by PG&E, actual costs were reimbursed, even in excess of the budget. Filings are generally submitted in January and July. The CEO’s office will review budgetary levels during the quarterly Operational Review Meetings (ORMs) prior to the January and July submissions and any necessary adjustments to the NPP budget will be prepared by staff and submitted to San Luis Obispo County prior to the claims(s) being submitted.

Finding 7 – Time Coding and Allocation

Concur – We agree that time spent supporting other departments for training activities should not be charged to EMPG. **Corrective Action** – A new EOC setup project code has been established. We will also explore using direct versus indirect charges with eligible grant programs and potentially establish an indirect cost rate plan (ICRP) in close coordination with the Auditor-Controller where appropriate.

Finding 8 – Billing Prior to Incurring Matching Costs

Partially Concur – with the Auditor’s finding regarding costs being incurred before claiming. However; the majority of charges above relate to IT port charges to OEM. These are allowable under the EMPG terms when related to emergency

management. **Corrective Action** – all future requests for reimbursement will only claim costs or match that have been incurred by the County at the time of billing. We will also explore using direct versus indirect charges with eligible grant programs and potentially establish an indirect cost rate plan (ICRP) in close coordination with the Auditor-Controller where appropriate. The ICRP may include these port changes

Finding 9 – Authority to Bill Oil and Gas Companies

Concur – we agree on the Auditor’s comments. **Corrective Action** – Office of Emergency Management will better coordinate on appropriate Systems Safety and Reliability Review Committee (SSRRC) items with Planning and Development staff. OEM will also adopt a more robust time coding system and engage the oil and gas companies to clarify billing authority and reimbursable tasks.

Finding 10 – Billing Practices

Concur – we agree with Auditor’s recommendation that staff should engage the Oil and Gas Companies about required level of detail needed for billings. **Corrective Action** – Office of Emergency Management will include this item for discussion with oil and gas companies during the Finding 9 discussion.

Finding 11 – Minutes Not Maintained of HSGP Approval Authority Meetings

Partially Concur – with the Auditor’s finding for FY 2013-14. **Corrective Action** – Minutes of committee meetings have been maintained and approved by the membership for FY 2014-15. The minutes now being maintained include detail of any approved modifications to these projects.

Finding 12 – Grant Assurance Document

Concur – with the Auditor’s finding. **Corrective Action** – The CEO’s office reviewed the Assurances and followed up with the State to provide additional information. These standard Assurances are common across many grant programs and the CEO’s office will work with the Auditor’s office to consider inclusion in the Grant Management System.

Thank you for your assistance. Please contact Renée Bahl, Assistant County Executive Officer, if you have any questions.

Sincerely,



Mona Miyasato
County Executive Officer

cc: Renée Bahl