

Good Life. Great Strength.

January 25, 2022

Bob Missel, Chair
Board of Supervisors
c/o Fred Mytty, County Clerk
Dodge County
435 N Park, Rm 102
Fremont, NE 68025

RE: Emergency Management Performance Grant (EMPG) Desk Monitoring Review

Dear Mr. Missel,

First, I would like to thank Thomas Smith and his support staff for making themselves available during the Monitoring Desk Review visit which took place over the week of January 17th, 2022, for the 2020 EMPG, conducted by Brendon Collins, Federal Aid Administrator-Grants Monitor. I know Brendon was very appreciative of the time spent with him during this process.

Second, as you know, the purpose of the visit is to provide you with the results to ensure compliance with the Department of Homeland Security (DHS), and NEMA grant regulations and requirements. The protocol for the Monitoring Visit Report is specifically covered under 2020 EMPG. Throughout the Memorandum, by section, are *Required Corrective Action(s)* to make the grant monitoring process more efficient. Should there be a "finding" under this heading, that finding should be resolved within sixty (60) days of receipt of this letter by sending the necessary information to Brendon.

Finally, should you have any questions, comments, or concerns, please direct them to Julie Mayers, Grants Unit Supervisor.

Sincerely,


Ervin L. Portis
NEMA Assistant Director

cc: Thomas Smith, Director - Dodge County Emergency Management

jcm

Daryl Bohac, Director

Nebraska Emergency Management Agency

2433 NW. 24th Street
Lincoln, Nebraska 68524

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nema.nebraska.gov

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Date: January 28, 2022

NEMA Representative: Brendon Collins

Sub-Recipient Monitored: Dodge County

Grant(s) Monitored: 2020 Emergency Management Performance Grant

MONITORING MEMORANDUM

During the week of January 17th, 2022, a desk review was conducted, by Brendon Collins, Federal Aid Administrator – Grants Monitor, of the Nebraska Emergency Management Agency (NEMA). Grant sub-recipient Dodge County was represented by Thomas Smith, and supporting documentation and information was gathered via e-mail and telephone.

The purpose of the review is to ensure compliance with the Department of Homeland Security (DHS), and NEMA grant regulations and requirements; offer recommendations for improvement when and if needed; and then provides the Board of Supervisors with those results. The protocol of the Monitoring Report is specifically covered under the 2020 EMPG. A copy of this memorandum will also be provided to NEMA Grants Management and circulated through the appropriate NEMA channels.

Categories that could be specifically reviewed (if grant funds were spent in support) during the Desk Review:

- 1) Employee Reimbursement
- 2) Equipment
- 3) Fiscal
- 4) LEOP Compliance
- 5) NIMS Compliance
- 6) Other Direct Costs
- 7) Personnel & Direct Labor
- 8) PET Expenses
- 9) Reporting Requirements
- 10) Supplies & Materials
- 11) Special Conditions
- 12) Travel-Vehicle Mileage

The Desk Review consisted of interviews with the above-named staff, plus review of documents and records. Based on the information obtained as the result of the interview and documents reviewed, the following are the outcomes by grant fund supported categories.

Daryl Bohac, Director

Nebraska Emergency Management Agency

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Employee Reimbursement
Activity not Supported by Grant

Equipment
Activity not Supported by Grant

Fiscal

Dodge County Emergency Management and its staff have effective internal controls in place to prevent the comingling of federal, state, and local funds. EMPG funds are kept in a separate non-interest-bearing account. The accounting system effectively prevents the spending of grant funds outside of the grant's period of availability. There is no evidence of any issues of supplanting nor any evidence of unusual or illegal activities. Funds are not kept in interest bearing accounts and records are retained for the proper amount of time. All costs were identified as eligible before encumbrance of funds. Appropriate financial documents are available for review upon request and are reviewed prior to submission for payment. Reconciliations against the General Ledger are completed by Thomas along with the County Treasurer, quarterly. Errors found during the reconciliation process are corrected promptly.

Required Corrective Action(s)
None

NIMS Compliance
NIMS Compliant

Other Direct Costs
Activity not Supported by Grant

Personnel & Direct Labor

In accordance with grant guidelines, payroll records were reviewed. This is common information that should be part of a personnel file and that the employee has seen, read, and signed. Personnel files are maintained for employees, inclusive of current job description, deductions and changes in pay rates, performance evaluations, payroll files are available for review, staff positions are filled for the approved budget, staff salaries are consistent with the approved budget, and the fringe benefits are the same as what is listed in the approved budget. The time sheets are reviewed, and attendance records are prepared and signed by each employee, reviewed and signed by the supervisor, and reconciled to the payroll master ledger.

Required Corrective Action(s)
None

PET Expenses
Activity not Supported by Grant

Supplies & Materials
Activity not Supported by Grant

Travel-Vehicle Mileage
Activity not supported by Grant



Reporting Requirements & Special Conditions

The Sub-Recipient was in compliance with its performance goals clearly showing an effort toward this grant funded program; thus, exhibiting progress toward the *Homeland Security Strategy*. All aspects were Reviewed and Confirmed with Emergency Manager.

Respectfully Submitted by,



Brendon Collins
Federal Aid Administrator II ~ Grants Specialist

cc: Thomas Smith, Director Dodge County Emergency Management

