

Dodge County Board of Supervisors



March 11, 2024

435 North Park, Fremont Nebraska 68025

Nicole Bartels, Economic Development Manager
Nebraska Department of Economic Development
245 Fallbrook Blvd, Suite 002
Lincoln, NE 68521

RE: Community Development Block Grant (CDBG) Contract #19EM001/Dodge County/UEI:
NV86LL2EHHH8 (Dodge County Emergency Management); Monitoring Performance Review Report
#1 (R1) – **RESPONSE** to Action Required

Dear Ms. Bartels,

In response to your letter dated Sept. 18, 2023, we are providing information on the following:

B. Program Progress

This project provided \$485,000 of CDBG Revolving Loan Funds (RLF) for acquisitions/easements, floor control and drainage facilities, construction management and general administration activities. In total \$467,150.28 of CDBG RLF dollars was expended as referenced in the final financial report. All project activities were completed and the CDBG contract expired on October 27, 2021. Dodge County submitted the Final Project Status Report and the Final Financial Report.

Action Required:

Submit the Final Wage Compliance Report (Attached)

D. General Files and Grantee Documents

The subrecipient self-certified that the grant files are complete and contain the necessary documents. The first public hearing (Exhibit A) was held Sept. 25, 2019. The Department issued a Notice of Award (NOA) on Oct. 28, 2019. The 2nd public hearing was conducted on Nov. 18, 2020, at the County Supervisors meeting.



Bob Missel, Chairman
Lon Strand, Vice-Chairman
Pat Tawney
Doug Backens
Bob Bendig
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Greg Beam



E. Financial Management

Internal Control/Cash Management: No description of internal control process provided in Benchmark 3, Exhibit A.

Action Required:

Please provide a description of the internal control, management system and processes by addressing the following questions. Identify the procedures and processes to review and approve invoices or billings for payment. Identify the people responsible for processing payments. Are accounts with CDBG funds interest-bearing? If yes, please explain. Are financial records reconciled? Who performs the reconciliation and how often does it occur?

Response: *Dodge County's Financial Internal Control process was provided in Exhibit 4, as stated by Ms. Nicole Bartels in an email on Sept. 18, 2023.*

Accounting Records: The County's accounting records were reviewed per program costs traceable to source documentation. Per Policy Memo 17-02 Drawdown Source Documentation for CDBG Grants, DED selected drawdowns 1 (\$3,501.54), 8 (\$176,984.20), 12 (\$2,090.78), and 14 (\$3,330) for review. The project local funds committed \$1,664,433.14 of match funds. These CDBG disbursements were reviewed all information related to drawdowns 12 were found in order.

Action Required:

Source documentation DD 1 & 14: Copy of vendor check, when check cleared and when funds received from DED. (Attached)

Source documentation DD8: Invoice for \$22,090.91 (Ames Dike Easement), copy of vendor check, when check cleared and when funds received from DED. (Attached)

Response: *In further review of the accounting records, it was discerned that Drawdown 8 did not contain the invoice for \$22,090.91 (Ames Dike Easement), but rather, that invoice was included on Drawdown 2. Subsequently, source documentation for both Drawdown 2 and 8 will be provided.*

H. Civil Rights/Equal Opportunity

Action Required: Provide documentation that the Fair Housing Action has been completed.

Response: *The approved Fair Housing Action for grant 19EM001 was to post Fair Housing information on a public bulletin board at the Dodge County Courthouse. Attached is a photo of those posters being displayed by Dodge County on its public bulletin board.*

I. Construction

The US Army Corps of Engineers awarded Pruss Construction the general contractor for \$1,263,750 on February 19, 2020. Pruss Construction verified in SAM. A pre-construction conference was held on March 3, 2020, and the applicable wage decision NE20200038, Modification #0 published January 3, 2020, was discussed. LSE7 was submitted within 10 days.

Action Required:

Provide a copy of Final Inspection reports. (Attached)

Payroll Review: None on file

Action Required:

Provide a sample of payrolls. (Attached. Please see FOIA response letter)

Employee Interviews: None on file

Action Required:

Provide documentation of employee interviews. (Attached. Please see FOIA response letter)

Job Site Posting: Not on file

Action Required:

Provide documentation of job site postings. (Please see FOIA response letter)

Response: In regard to documents needed for payroll review, employee interviews, and job site postings, communication between numerous governmental agencies regarding Davis Bacon standards – payroll, wage interviews, job site postings – took place during the life of this grant. It was determined that the U.S. Army Corps would be responsible for all Davis Bacon standards, and therefore the required documentation. As a result, the Northeast Nebraska Economic Development District does not have those records on file. Those communications, as well as the preconstruction conference agenda, and documents received through a FOIA request, have been attached. I've also attached a response of the FOIA request with the Department of the Army to acquire the requested documents.

J. Acquisition

No documentation on file.

Action Required:

Complete Benchmark Exhibit 8-10 (Attached)

We look forward to your review and response to these items.

Sincerely,

Bob Missel, Board Chairman
Dodge County
Board of Supervisors
435 N. Park
Fremont, NE 68025