

COPY



OFFICE OF HOMELAND SECURITY

August 20, 2007

Deborah Edgerly,
City Administrator
City of Oakland, UASI
One Frank Ogawa Plaza
Oakland, CA 94612

Monitoring Report #M06-061

8,232,591

Dear Ms. Edgerly :

On May 23, 2007 to May 25, 2007 the Office of Homeland Security (OHS); Monitoring and Audits Unit, Program Monitor, Craig Osborn conducted a monitoring review for the purpose of monitoring the Oakland UASI. I wish to thank you and your staff for the courtesy extended to Mr. Osborn during the review process. Enclosed, you will find the monitoring report for the following grants:

GRANT	PROGRAM NAME	PERIOD MONITORED
2003-0035-001-53000	FY03 Part II (SHSGP) Critical Protection Program (CIP)	03/16/03 to 05/23/07
2004-0014-001-53000	FY04 Homeland Security Grant Program (HSGP)	12/01/03 to 05/23/07

The monitoring included a review of staffing needs, operational practices, source documentation, activities, and data reporting requirements. In addition, the monitor examined the grant for compliance with federal financial, administrative and auditing requirements, program guidelines, and other mandates as applicable. Finally, the monitor performed a selected review of accounting records that support the amounts claimed in your reimbursement requests. Project expenditures were validated to provide reasonable assurance that expenses are related to the grant, proper records are maintained, and expenditures are properly authorized and recorded.

As a reminder, the purpose of monitoring is to assist projects in the achievement of their goals and aiding them in administering their grant funds in the most effective and efficient manner. The monitoring is used as a tool to assist the subgrantee in complying with these requirements. Your OHS Program Representative will receive a copy of the monitoring report. Their name and phone number are identified on the face sheet of the report.

If the monitoring report does not identify any findings, a Corrective Action Plan is not necessary and the monitoring process is complete. **If any findings are identified in the monitoring report, you will have 120 days from the last day of the monitoring review to submit a Correction Action Plan to the Program Monitor.**

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The corrective action process provides two options:

Option One – The subgrantee self certifies by the submission of an Action Plan that details the corrective steps implemented, and that any finding(s) noted in the monitoring report are resolved.

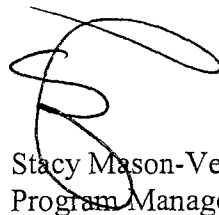
Option Two – Submission of an outlined Corrective Action Plan that addresses the findings noted in this report to be reviewed and approved by OHS program staff (i.e. technical assistance).

When corresponding to our office regarding this monitoring report, please include the monitoring control number on all correspondence. Send your response to:

Governor's Office of Homeland Security
Grants Administrative Section
Monitoring & Audits Unit
State Capitol
Sacramento, California 95814

Thank you for your participation in the monitoring process. If you have any questions regarding this letter or the attached report, please feel free to contact me at (916) 323-7611.

Sincerely,



Stacy Mason-Vegna
Program Manager
Grants Monitoring & Audits Unit

Attachment

cc: Neverley Shoemake, Program Representative
Monitoring & Audits Unit, chron file
Grants Management Unit, grant file

Monitoring Report Response Form

TO:	Governor's Office of Homeland Security Grants Management Section Monitoring & Audits Unit State Capitol Sacramento, CA 95814	Grant Numbers:	2003-0035 (CIP) 2004-0014
		Monitoring Control Number:	M06-061
	Attention: Stacy Mason-Vegna Program Manager	Response Due:	10/22/07

FROM: Subgrantee: _____

Option One

☐

I have reviewed the above referenced monitoring report and have submitted for your records a copy of the subgrantee's Action Plan detailing the corrective steps that have been implemented, and self certify that the findings noted in the monitoring report have been corrected.

Option Two

☐

I have reviewed the above referenced monitoring report and have submitted for your review and approval, an outlined Corrective Action Plan that addresses the findings noted in this report to be reviewed and approved by OHS program staff.

Authorized Signature

Title

Date

Typed Name

Title

Telephone Number



**CALIFORNIA GOVERNOR'S
OFFICE OF HOMELAND SECURITY
MONITORING NARRATIVE REPORT**

GRANT/FIPS NUMBER	PROGRAM NAME	PERIOD MONITORED	AWARD AMOUNT
2003-0035-001-53000	FY03 Part II (SHSGP) Critical Protection Program (CIP)	03/17/03 to 05/23/07	\$424,243
2004-0014-001-53000	FY04 Urban Areas Security Initiatives (UASI)	12/01/03 to 05/23/07	\$7,808,348

City of Oakland Office of Emergency Services Oakland USAI			
AUTHORIZED AGENT:	Deborah Edgerly	ADDRESS:	One Frank Ogawa Plaza Oakland, CA 94612
CONTACT EMAIL:			
CONTACT PHONE NUMBER:	510-238-2220/6607		
ALTERNATE POINT of CONTACT:	Cynthia Chimonyo ✓		
CONTACT EMAIL:	CChimonyo@oaklandnet.com		
PROGRAM REPRESENTATIVE:	Neverly Shoemake	E-mail:	Neverly.Shoemake@ohs.ca.gov
PHONE NUMBER:	916-324-6342		
PROGRAM MONITOR:	Craig Osborn	E-mail:	Craig.Osborn@ohs.ca.gov
PHONE NUMBER:	916-322-2161	DATE OF MONITORING:	05/23/07 to 05/25/07

PERSONS INTERVIEWED DURING MONITORING VISIT

NAME	TITLE	AGENCY
Niccolo De Luca	Deputy City Administrator	City of Oakland
Renee Domingo ✓	Director of Emergency Services, OES	Oakland Fire Department
Cynthia M. Chimonyo ✓	Emergency Planning Coordinator, OES	Oakland Fire Department
Debbie Comeaux	Accountant III	Budget Office, City of Oakland
Susan Newton	Homeland Security Program Coordinator	Oakland Fire Department
Ace A. Tago	Assistant Controller	Accounting Division, City of Oakland
Donna Hom ✓	Chief Financial Officer	Oakland Fire Department
John B. Taylor	Assistant Emergency Services Manager, OES	Oakland Fire Department

Daniel Farrell

Prepared by:

Craig Osborn
Craig Osborn, Program Monitor, OHS Administration Division, Monitoring & Audits Unit

8/23/07
Date

Approved by:

Stacy Mason-Vegna
Stacy Mason-Vegna, Program Manager, OHS Administration Division, Monitoring & Audits Unit

8/23/07
Date

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Monitoring Report Summary	Total # of Items in Category	In Compliance	Not in Compliance	Not Monitored	Not Applicable	Total
A. Administrative Review						
Review of Audit Reports	2	1			1	2
Grant Assurances	1	1				1
Grant Approval Notification	2	2				2
Performance Reports	1	1				1
Homeland Security Strategies	1	1				1
Publication of Published Materials	1				1	1
B. Programmatic Review						
Program Goals and Objectives	2	2				2
Exercise	2	1	1			2
Training	1	1				1
Planning	1		1			1
C. Financial Management						
Accounting System	8	5	2	1		8
Distribution of Funds	1	1				1
Advance of Funds	2				2	2
Change Requests/Modifications	2	2				2
Maintenance of Records	1	1				1
D. Fiscal: Personnel Services						
Management and Administrative Services	3	2	1			3
Overtime/Back Fill	3				3	3
E. Fiscal: Procurement						
Responsibility	1	1				1
Methods of Procurement	4	3			1	4
F. Fiscal: Equipment & Property Management						
Equipment Purchases	3	2			1	3
Property Management & Records Keeping	2	1	1			2
G. Subgrantee Monitoring & Oversight						
Subrecipient single audit requirements	1	1				1
Management and Administrative Responsibility	1				1	1
Overtime/Backfill/CTO Responsibility	1				1	1
Procurement Responsibility	1		1			1
Equipment & Property Management Responsibility	1		1			1
Total	49	29	8	1	11	49

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PROGRAM SUMMARY

A. Corrective Action Plan: Required.

MONITORING REPORT DETAIL

A. Administrative Review: Subgrantee in compliance (6 items); Not applicable for Subgrantee (2 items).

Review of Audit Report: Subgrantee in compliance (1 item); Not applicable for Subgrantee (1 item).

Grant Assurances: Subgrantee in compliance (1 item).

3. **Grant Approval Notification:** Subgrantee in compliance (2 items).

4. **Performance Reports:** Subgrantee in compliance (1 item).

5. **Homeland Security Strategies:** Subgrantee in compliance (1 item).

6. **Publication of Materials:** Not applicable for Subgrantee (1 item).

B. Programmatic Review: Subgrantee in compliance (4 items); Subgrantee not in compliance (2 items).

1. **Program Goals & Objectives:** Subgrantee in compliance (2 items).

2. **Exercise:** Subgrantee in compliance (1 item); Subgrantee not in compliance (1 item).

a. Exercise Activities/cost allowable and applicable. Subgrantee not in compliance (1 item).

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- B. 2. a. **Requirement:** Pursuant to the Office of Domestic Preparedness, Homeland Security Exercise and Evaluation Program, (HSEEP), Exercise Program Management details several elements necessary for the proper management of an exercise program. Some of which, states a requirement for proper tracking of planning, budgeting, conducting, and reporting of exercise activities. ODP Information Bulletin #144, 147, & 151 and pg. 9 & Appendix B, pg. 44-43 of the FY04-0014 Grant Guide part two, pg. 24-25 requires, in part, that UASI funds may be used to enhance the capabilities of local prevention and response agencies, as well as maintain financial records that support grant activities in accordance with 28 CFR Part 66.20 and DOJ Financial Guide, Part II, Chapter 3.

Finding #1: In the review of FY04-0014, reimbursement request period 01/01/05 to 03/31/05, the monitor noted that the subgrantee participated in an exercise (Oakland Region Table Exercise (TTX)) conducted 02/18/05. The monitor was unable to determine if the subgrantee was the lead agency for the TTX or just a participant. However, it was determined that \$1,062 of the reimbursement was for planning activities, when in fact, the activity charged to the grant was actionably classified as exercise. The supporting documentation provided by the subgrantee clearly shows that the costs were exercise and not planning costs as defined in the grant guidance. Furthermore, the monitor was able to validate the exercise activity to be authorized and allowable, with the supporting documentation (AAR) provided by the Subgrantee.

Action Required: Because of the low costs and that the activity was allowable under the exercise category, the subgrantee needs to ensure that there is a management and record-keeping system in place to sufficiently account for all programmatic activities and that all expenditures are reported under the correct expenditure category.

- b. After Action Reports Submitted. Subgrantee in compliance (1 item).
3. **Training:** Subgrantee in compliance (1 item).

Note #1: Although not a finding, the monitor takes note with the OHS approved training that was conducted by a consultant and charged to the grant. The subgrantee did have the required state training course numbers and course descriptions, but lacked additional details, such as; documented evidence of work performed; consultant contract with rate of pay; course outline. Furthermore, if there had been any personnel costs, supporting documents (class roster, letters of certifications, and timesheets) would also be needed to verify that the training was authorized and allowable. The subgrantee should reference the Financial Guide, part III, chpt 15 and OMB Circular A-21.

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B. 4. **Planning:** Subgrantee not in compliance (1 item).

Planning activities/costs allowable and applicable. Subgrantee not in compliance (1 item).

Requirement: Pursuant to FY04-014 Grant Guides, pg 18 & 19 and FG Part III, Ch 7, eligible planning activities consist of the development or enhancement of MOU's, terrorism prevention plans, response & recovery plans, and the development of emergency operations plans, along with the other plans listed in the grant guidance. Eligible personnel costs include: hiring of new full- or part-time staff; personnel costs for regular, overtime, and Compensating Time Off (CTO); materials & supplies required, expended, or consumed to support eligible activities; and costs for conferences, workshops, rental space/location, and facilitation that directly relate to planning activities. The compensation to be authorized and allowable for personnel costs related to the meetings need to be reasonable and a final, deliverable product is produced.

Finding #2: At the time of the monitoring review, the subgrantee could not clearly identify any developed plans or provide personnel costs associated to planning activities to support the planning costs totaling \$881,215. Additionally, no supporting documents showing invoices were provided. The subgrantee did reference the Terrorist Liaison Officer (TLO) as the main planning focus for the FY04-014 grant, however, there were no job descriptions or an organizational chart identifying personnel assigned to planning nor was any payroll registers provided to support the activities associated to the planning costs. Furthermore, no contracts were provided to demonstrate that there were any contractual agreements procured with consultant(s) that conducted any planning activities.

As a result, the FY04 Planning Allocation (\$881,215) are questionable costs due to the fact the monitor was unable to validate if the planning activities were authorized and allowable because of the lack of a deliverable planning products and personnel cost associated to the Planning Allocation.

Action Required: The subgrantee will need to provide a complete and comprehensible list of all deliverable plans (or timelines for completion) that were charged to the grant. Submit all supporting documentation associated with the planning activities that were outlined in the investment justification and objectives that were to be accomplished in each of the individual projects; for new staff hired and/or personnel time charged in the development and/or enhancement of allowable planning activities; a detailed general ledger needs to be provided that supports the costs charged to this grant.

Additionally, the subgrantee needs to ensure that in the future, there is a record management system in place that accounts for all planning activities and only authorized and allowable planning activities are charged to the grant.

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C. Financial Management: Subgrantee in compliance (9 items); Subgrantee not in compliance (2 items); Unable to monitor; (1 item); Not applicable for subgrantee (2 items).

1. **Accounting System:** Subgrantee in compliance (5 items); Subgrantee not in compliance (2 items); Unable to monitor (1 item).

- a. Financial Reporting: Subgrantee in compliance (1 item).
- b. Source Documentation: Subgrantee in compliance (1 item).
- c. Double Billing: Subgrantee not in compliance (1 item).

Requirement: Title 28 of the Code of Federal Regulations §66.20 (b) (2) (6) states, in part, a financial management system must be maintained and ensured that the supporting records adequately identify the source and application of funds and costs charged to OHS and were also not billed and/or reimbursed by other funding sources.

Finding #3: At the time of the review, the subgrantee did not have a financial record system that suffices the level of detail required to validate the costs charged and ensure that the subgrantee had not, in fact, doubled-billed grant related funds. Due to a lack of consistency with invoice coding on the part of the subgrantee, the subgrantee could not ensure that they have not doubled-billed.

For instance, the invoices sampled were marked only with "ok to pay" with no other identifying information that would clearly demonstrate that those costs were designated to a specific grant and/or fund source.

Action Required: Although there was no evidence noted by the Program Monitor that the costs charged to OHS were billed and/or reimbursed by another funding source. The subgrantee must provide documents ensuring that a system was in place and that double billing had not occurred. The monitor recommends that the subgrantee purchase a stamp and submit a copy of the stamp that can be used on each document that is received for payment (invoices). The stamp will identify the grant number, payment source, date paid, and project.

Additionally, the subgrantee needs to self-certify that a system containing the necessary information pertaining to expenditures, has been instituted to ensure all original and/or subsidiary documentation have safeguards in place that adequately account for costs charged to OHS grants. Those same costs are also not to be billed and/or reimbursed by another funding source.

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- C. 1. d. Supplanting: Unable to monitor (1 item).

Requirement: Financial Guide Part II, Chap 3 states, in part, that federal funds must be used to supplement existing funds for program activities and must not replace funds that have already been appropriated for the same purpose.

Due to the current system and lack of internal controls the subgrantee could not ensure the monitor that supplanting did not occur.

Action Required: The monitor will need to verify the subgrantee's supporting documents for Finding #2. Upon the completion of the review, this compliance will change and the subgrantee might be required, but not limited to, submitting a corrective action plan that ensures safeguards are in place to prevent supplanting of funds from occurring.

- e. Accounting Basis: Subgrantee in compliance (1 item).
- f. Commingling of Funds: Subgrantee in compliance (1 item).
- g. General Ledger Accounting Structure: Subgrantee not in compliance (1 item).

Requirement: Title 28 of the Code of Federal Regulations § 66.20(b) (1) states, in part, that expenditures of grant funds must have a financial management system that ensures that the financial records are adequately identified and there is a complete disclosure of each specific category or line items to the source and application of funds provided for grant-related activities: M&A, Exercise, Equipment, Training, and Planning.

Finding #4: At the time of the monitoring review, FY04-014 lacked the sufficient level of detail in its financial management system. The general ledger for the request for reimbursement period 11/01/06 to 01/30/07 did not accurately reflect the cost expenditures separated by activity, reimbursement period, projects and fund source, and solution-area activities. Within the reimbursement, the subgrantee could not reconcile \$92,499 of equipment costs obligated for project "D". Therefore, the monitor was unable to validate the total reimbursement request of \$654,500.

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- C. 1. g. **Action Required:** : The subgrantee must provide a general ledger system that reconciles the reimbursement request with the elements required for the OHS grants, reflecting the cost expenditures separated by each activity, reimbursement period, projects and fund source, and project designations (ie: M&A, Equipment, Exercises, Training, and Planning). The subgrantee needs to ensure that all supporting documentation is provided to allow the monitor to validate the general ledger.

Additionally, the subgrantee must self-certify that in the future, it will maintain a financial management and record-keeping system to the level of detail required to accurately and sufficiently account for all expenditures, as required.

- h. Costs Directly Related: Subgrantee in compliance (1 item).

2. **Distribution of Funds**: Subgrantee in compliance (1 item).
3. **Advance of Funds**: Not applicable for Subgrantee (2 items).
4. **Change Request/Modifications**: Subgrantee in compliance (2 items).
5. **Records Maintenance**: Subgrantee in compliance (1 item).

- D. **Fiscal: Personnel Services**: Subgrantee in compliance (2 items); Subgrantee not in compliance (1 item); Not applicable for Subgrantee (3 items).

1. **Management and Administrative Services**: Subgrantee in compliance (2 items); Subgrantee not in compliance (1 item).
 - a. Allocation: Subgrantee in compliance (1 item).
 - b. Allowable Costs/Activities: Subgrantee in compliance (1 item).
 - c. Functional Timesheets: Subgrantee not in compliance (1 item).

Requirement: OMB Circular A-87, Attachment B, #8(h)(4) states, in part, "Charges to Federal awards for salaries and wages... will be based on payrolls documented in accordance with generally accepted practice... that salaries and benefits of personnel supported by more than one grant or project must be verified by functional timesheets of the time spent on each grant project activity."

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- D. 1. c. **Finding #5:** At the time of the review, the subgrantee did not maintain functional timesheets or provided documentation that suffices the level of detail required to validate the use of personnel costs. As such, the monitor was unable to validate the Homeland Security Program Coordinator's expenditures for the M&A time related work preformed in support of the FY04-014 grants totaling \$234,250. However, the monitor, in review of other supporting documentation, was able to validate that the salary and benefits were reasonable and allowable under the individual grants guides.

Action Required: The subgrantee must self-certify that in the future, it has a system in place that supports personnel charged to all Office of Homeland Security grants (functional timesheets). In addition to maintaining a financial management and record-keeping system, the subgrantee must have the capacity of providing the necessary verification of expenditures and required documentation.

2. **Overtime/Backfill and/or CTO:** Not applicable for Subgrantee (3 items).
- E. **Fiscal: Procurement:** Subgrantee in compliance (4 items); Not applicable for Subgrantee (1 item).
1. **Responsibility:** Subgrantee in compliance (1 item).
2. **Methods of Procurement:** Subgrantee in compliance (3 items); Not applicable for Subgrantee (1 item).
- a. Small Purchases: Subgrantee in compliance (1 item).
- b. Formal Advertisement Invitation for Bid (IFB): Not applicable for Subgrantee (1 item).
- c. Competitive Proposals: Subgrantee in compliance (1 item).
- d. Noncompetitive Proposals: Subgrantee in compliance (1 item).
- F. **Fiscal: Equipment & Property Management:** Subgrantee in compliance (3 items); Subgrantee not in compliance (1 item); Not applicable for Subgrantee (1 item).
1. **Equipment Purchases:** Subgrantee in compliance (2 items); Not applicable for Subgrantee (1 item).
- a. Allowable and Applicable Equipment: Subgrantee in compliance (1 item).

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- F. 1. b. Prior Approval and Acquisition: Subgrantee in compliance (1 item).
- c. Proficiency Training: Not applicable for subgrantee (1 item).
2. **Property and Records keeping**: Subgrantee in compliance (1 item); Subgrantee not in compliance (1 item).
- a. Inventory Control: Subgrantee not in compliance (1 item).

Requirement: Title 28 of the Code of Federal Regulations § 66.32 (d) (1) states, in part, "...records must be maintained that include a description of the property, a serial number, or other identification number ..."

Finding #6: In review of the equipment property log sheets for the FY04-014 grant program, the monitor noted the log sheets were not complete, as they did not include the serial numbers or other identification numbers; locations, as required, for the equipment purchased under the homeland security grants.

Action Required: The subgrantee must provide a complete and comprehensive equipment property log sheet for all equipment purchased under the FY04-014 UASI grant. Which includes any subrecipient equipment purchased?

Additionally, the subgrantee must provide a corrective action plan to ensure that in the future, there is a sufficient equipment property log.

- b. Property Management: Subgrantee in compliance (1 item).

Note #2: The subgrantee needs to provide an updated status on "tough books" that were in storage, awaiting an installation date.

- G. **Subgrantee Monitoring & Oversight**: Subgrantee in compliance (1 item); Subgrantee not in compliance (2 items); Not applicable for Subgrantee (2 items).
- a. Audits of Subrecipients Responsibility: Subgrantee in compliance (1 item).
- b. Management & Administration (M&A) Responsibility: Not applicable for Subgrantee (1 item).
- c. Overtime/Backfill/CTO Responsibility: Not applicable for Subgrantee (1 item).

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- G. d. Procurement Responsibility: Subgrantee not in compliance (1 item).

Requirements: FG Part III, Chpt 9, p. 87 and Chpt 19 p.128-129 states, in part, that there is a responsibility for monitoring/oversight to any and all that benefit from grant funds by ascertaining that all subawarded fiscal and programmatic responsibilities are fulfilled accordingly. All arrangements are formalized in a contract or other written agreement between those parties involved.

Finding #7: The subgrantee lacks the necessary and required monitoring/oversight of its subrecipients. Under the FY04-014 grants, the subrecipient (AC Transit) procured equipment using a sole source without the prior approval from OHS and failed to demonstrate that the procurement was infeasible under other methods. Lacking the approval from OHS, the monitor was unable to determine if the use of the sole source procurement method was appropriate. Improper use of the sole source procurement method may unfairly restrict full and open competition.

Example: While conducting a physical inspection of the equipment, it was determined that the subrecipient, AC Transit, used a sole source to purchase IED Detectors from Electronic Innovations for a total cost of \$96,999.48. These items were purchased without the approval from OHS to waive the formal competitive bidding requirement.

Action Required: The subgrantee must provide a corrective action plan, ensuring that, in the future, the subgrantee will maintain a written administrative standard as it relates to any and all subrecipient monitoring and oversight in all applicable areas.

- e. Equipment & Property Management Responsibility: Subgrantee not in compliance (1 item).

Requirement: FG Part III, Chpt 9, p. 87 and Chpt 19 p.128-129 states, in part, that there is a responsibility for monitoring/oversight to any and all that benefit from grant funds by ascertaining that all subawarded fiscal and programmatic responsibilities are fulfilled accordingly. All arrangements must be formalized in a contract or other written agreement between those parties involved.

Finding #8: The subgrantee lacks the necessary and required monitoring/oversight of its subrecipients. The Subgrantee failed to monitor and ensure that their subrecipients have the required inventory controls for the equipment that was purchased with OHS grant funds. The subgrantee did not conduct a physical inventory of the equipment in the past two years for any of their subrecipients.

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- G. e. **Action Required:** The subgrantee needs to self-certify and provide a completed schedule that illustrates the necessary monitoring/oversight and completion of a 100% inventory of all OHS grant-funded equipment in the future.

Additionally, the subgrantee is accountable for all subrecipients' purchases made with OHS grant funds and that there is a policy that includes, but is not limited to, the control and management of property and the necessary action to be taken when an item is unserviceable, stolen, lost, exceeds its natural shelf life, or becomes an obsolete piece of equipment.

